## **Area Factors**

## Region: 11 PUERTO RICO

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	Total State Sales or Import Tax Rate:							11.50%	)	
	Working Hours Per Year (WHPY):							1,480	hrs/yr	
	Labor Adjustment Factor (LAF):							0.67	•	
	Electricity Cost Per Kilowatt-Hour:							\$0.202	/kW-Hr	
	Gasoline Cost Per Gallon:							\$3.33	/gal	
	*Diesel Cost Per Gallon (Off-Road Use):							\$3.81	/gal	
	*Diesel Cost Per Gallon (On-Road Use):							\$4.54	/gal	
	Marine Cost Per Gallon (Gasoline)							\$5.04	/gal	
	Marine Cost Per Gallon (Diesel)							\$4.38	/gal	
	Cost-of-Money Rate (Full Rate):							4.875%	J	
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	Cost-of-Money Rate (Adjusted):							3.90%	)	
	Diesel Emissions Fluid:							\$4.31	/gal	
	DEF Usage Rate:							5.000%		
Freight Rates										
	over	0	cwt	thru	240	cwt	=	\$177.	52	
	over	240	cwt	thru	300	cwt	=	\$126.30		
	over	300	cwt	thru	400	cwt	=	\$109.54		
	over	400	cwt	thru	500	cwt	=	\$98.33		
	over	500	cwt	thru	700	cwt	=	\$133.95		
	over	ver 700 cwt thru 800 cwt =					\$116.57			
	over 800 cwt =						\$43.10			

<sup>\*</sup>DEF Included at DEF Usage Rate Listed