

Waves 3 and 2022 First Penalty Enforcement Cycle

Penalty Type	Employers Sent First Due Process Notice for \$250 FTB Penalty (July 2023)	Employers Sent Second Due Process Notice (August 2023)	Employers Sent Third Due Process Notice (September 2023)	Employers Assessed \$250 Penalty by FTB (October 2023)	Employers Assessed Additional \$500 Penalty by FTB (May 2024)	Employers Remaining Out of Compliance as of 10/31/24
Type 01: Failure to Register	22,093	19,409	17,394	13,823	7,768	5,483
Type 02: Failure to Upload Roster	16,098	14,183	10,669	7,856	3,662	2,952
Type 03: Failure to Facilitate Payroll	22,328	19,746	14,432	9,022	3,462	2,504
Total for all Types	60,519	53,338	42,495	30,701	14,892	10,939

Wave 2023 First Penalty Enforcement Cycle

Penalty Type	Employers Sent First Due Process Notice for \$250 FTB Penalty (July 2024)	Employers Sent Second Due Process Notice (August 2024)	Employers Sent Third Due Process Notice (September 2024)	Employers Assessed \$250 Penalty by FTB (October 2024)	Employers Remaining Out of Compliance as of 10/31/24
Type 01: Failure to Register	9,924	9,505	7,636	4,354	6,210
Type 02: Failure to Upload Roster	3,282	3,260	2,730	1,305	1,993
Type 03: Failure to Facilitate Payroll	10,140	9,607	7,772	4,290	5,209
Total for all Types	23,346	22,372	18,138	9,949	13,412

Waves 1 and 2 Annual Penalty Enforcement Cycle

Penalty Type	Employers Sent First Due Process Notice for FTB Annual \$500 Penalty (July 2024)	Employers Sent Second Due Process Notice (August 2024)	Employers Sent Third Due Process Notice (September 2024)	Employers Assessed Annual \$500 Penalty by FTB (October 2024)	Employers Remaining Out of Compliance as of 10/31/24
Type 01: Failure to Register	476	448	131	92	86
Type 02: Failure to Upload Roster	318	301	250	160	157
Type 03: Failure to Facilitate Payroll	1,880	1,786	1,501	834	1,075
Total for all Types	2,674	2,535	1,882	1,086	1,318