

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 1/31/25
Type 01: Failure to Register	22,093	19,409	17,394	13,823	7,768	5,375
Type 02: Failure to Upload Roster	16,098	14,183	10,669	7,856	3,662	2,124
Type 03: Failure to Facilitate Payroll	22,328	19,746	14,432	9,022	3,462	3,313
Total for all Types	60,519	53,338	42,495	30,701	14,892	10,812

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 Sent Due Process Notice for Increased FTB Penalty (December 2024)	Employers Remaining Out of Compliance as of 1/31/25
Type 01: Failure to Register	9,924	9,505	7,636	4,354	3,824	3,284
Type 02: Failure to Upload Roster	3,282	3,260	2,730	1,305	969	932
Type 03: Failure to Facilitate Payroll	10,140	9,607	7,772	4,290	2,672	2,477
Total for all Types	23,346	22,372	18,138	9,949	7,465	6,693

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 1/31/25
Type 01: Failure to Register	476	448	131	92	105
Type 02: Failure to Upload Roster	318	301	250	160	124
Type 03: Failure to Facilitate Payroll	1,880	1,786	1,501	834	672
Total for all Types	2,674	2,535	1,882	1,086	901