

2023 Enforcement Cycle

Penalty Type	Employers Sent First Due Process Notice for \$250 FTB Penalty (July 2023)	Employers Assessed \$250 Penalty by FTB	Employers Assessed Additional \$500 Penalty by FTB	Employers that Came into Compliance after \$500 Penalty	Compliance Rate after \$500 Penalty	Employers Remaining Out of Compliance After \$500 Penalty
Type 01: Failure to Register	22,093	13,823	7,768	1,360	21.2%	6,408
Type 02: Failure to Upload Roster	16,098	7,856	3,662	694	23.4%	2,968
Type 03: Failure to Facilitate Payroll	22,328	9,022	3,462	125	3.7%	3,337
Total for all Types	60,519	30,701	14,892	2,179	17.1%	12,713

2024 Enforcement Cycle (First FTB Penalty Notice Pending)

Penalty Type	Employers Sent First Due Process Notice for \$250 FTB Penalty (July 2024)	Employers that Came into Compliance after First Due Process Notice	Compliance Rate After First Due Process Notice
Type 01: Failure to Register	9,924	292	2.9%
Type 02: Failure to Upload Roster	3,282	16	0.5%
Type 03: Failure to Facilitate Payroll	10,140	355	3.5%
Total for all Types	23,346	663	2.8%

2024 Enforcement Cycle (Annual FTB Penalty Notice Pending)

Penalty Type	Employers Sent First Due Process Notice for FTB Annual \$500 Penalty (July 2024)	Employers that Came into Compliance after First Due Process Notice	Compliance Rate After First Due Process Notice
Type 01: Failure to Register	476	7	1.5%
Type 02: Failure to Upload Roster	318	0	0.0%
Type 03: Failure to Facilitate Payroll	1,880	20	1.1%
Total for all Types	2,674	27	1.0%