

Attachment 2C – Employer Enforcement Summary

WAVE 1

Penalty Type	Count of Employers at Beginning of First Due Process Cycle (9/1/2021)	Currently in First Round of Due Process	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Currently in Second Round Due Process Cycle	Percent Resolved After First Penalty Notice	Address Issues/Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant	Total Resolved
Type 01: Failure to Register	1,021	0	216	65	69.9%	0	65	93.6%
Type 02: Failure to Upload Roster	156	11	34	21	38.2%	0	32	79.5%
Type 03: Failure to Facilitate Payroll	260	16	109	38	65.1%	0	54	79.2%
Total	1,437	27	359	124	65.5%	0	151	89.5%

WAVE 2

Penalty Type	Count of Employers at Beginning of First Due Process Cycle (8/1/2022)	Currently in First Round of Due Process	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Currently in Second Round Due Process Cycle	Percent Resolved After First Penalty Notice	Address Issues/Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant	Total Resolved
Type 01: Failure to Register	619	210	337	207	38.6%	0	417	32.6%
Type 02: Failure to Upload Roster	525	76	119	49	58.8%	0	125	76.2%
Type 03: Failure to Facilitate Payroll	415	197	65	22	66.2%	0	219	47.2%
Total	1,559	483	521	278	46.6%	0	761	51.2%

WAVE 3

Penalty Type	Count of Employers at Beginning of First Due Process Cycle (8/1/2022)	Currently in First Round of Due Process	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Currently in Second Round Due Process Cycle	Percent Resolved After First Penalty Notice	Address Issues/Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant	Total Resolved
Type 01: Failure to Register	16,491	14,320	0	0	0.0%	4	14,324	13.1%
Type 02: Failure to Upload Roster	14,030	9,651	0	0	0.0%	0	9,651	31.2%
Type 03: Failure to Facilitate Payroll	19,225	12,812	0	0	0.0%	1	12,813	33.4%
Total	49,746	36,783	0	0	0.0%	5	36,788	26.0%

WAVE 2022

Penalty Type	Count of Employers at Beginning of First Due Process Cycle (6/13/2023)	Currently in First Round of Due Process	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Currently in Second Round Due Process Cycle	Percent Resolved After First Penalty Notice	Address Issues/Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant	Total Resolved
Type 01: Failure to Register	3,431	2,867	0	0	0.0%	0	2,867	16.4%
Type 02: Failure to Upload Roster	1,263	939	0	0	0.0%	0	939	25.7%
Type 03: Failure to Facilitate Payroll	2,259	1,475	0	0	0.0%	0	1,475	34.7%
Total	6,953	5,281	0	0	0.0%	0	5,281	24.0%

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Totals by Type

Penalty Type	Full Count at Beginning of Enforcement	Currently in First Round of Due Process	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Currently in Second Round Due Process Cycle	Percent Resolved After First Penalty Notice	Address Issues/Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant	Total Resolved
Type 01: Failure to Register	21,562	17,397	553	272	50.8%	4	17,673	18.0%
Type 02: Failure to Upload Roster	15,974	10,677	153	70	54.2%	0	10,747	32.7%
Type 03: Failure to Facilitate Payroll	22,159	14,500	174	60	65.5%	1	14,561	34.3%
TOTAL FOR ALL WAVES	59,695	42,574	880	402	54.3%	5	42,981	28.0%

Totals by Wave

Wave (deadline)	Full Count at Beginning of Enforcement	Currently in First Round of Due Process	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Currently in Second Round Due Process Cycle	Percent Resolved After First Penalty Notice	Address Issues/Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant	Total Resolved
Wave 1 (9/30/2020)	1,437	27	359	124	65.5%	0	151	89.5%
Wave 2 (6/30/2021)	1,559	483	521	278	46.6%	0	761	51.2%
Wave 3 (6/30/2022)	49,746	36,783	0	0	0.0%	5	36,788	26.0%
Wave 2022 (12/31/2022)	6,953	5,281	0	0	0.0%	0	5,281	24.0%
TOTAL FOR ALL WAVES	59,695	42,574	880	402	54.3%	5	42,981	28.0%