



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION



Occupational Lead Poisoning Prevention Fee

This publication is designed to provide basic information about California's occupational lead poisoning prevention fee.

If you have any questions that are not answered in this publication, please see next page for contact information.

What is the Occupational Lead Poisoning Prevention Fee?

This fee is applicable to employers in industries where there is evidence of a potential for lead poisoning. The fee is graduated and is based on the employer's Standard Industrial Classification (SIC) codes (see next page for definition), and the number of employees who are each employed in California for 160 hours or more in a calendar year. The California Department of Tax and Fee Administration (CDTFA) administers the Occupational Lead Poisoning Prevention Fee in partnership with the California Department of Public Health (CDPH). Under the program, the CDPH:

- Identifies sources of lead toxicity in the workplace.
- Maintains the California Occupational Blood Lead Registry.
- Helps employers improve lead safety.
- Provides training, educational materials, and technical assistance to employers, employees, and health professionals.
- Recommends measures for the prevention of occupational lead poisoning.

The fee was established by Senate Bill 240 (Ch. 798, Statutes of 1991) adding section 105185, et seq to the Health and Safety Code.

Who Pays the Fee?

As an employer, you are responsible for paying the fee if your business:

- Is in an industry category that has been identified by the CDPH as having a potential for occupational lead poisoning,
- Had lead or lead-containing materials present in the business operation during the previous calendar year, *and*
- Had ten or more employees who each were employed for 160 hours or more in California during the previous calendar year—whether or not an individual employee's specific job involved exposure to lead or lead contaminating materials.



When is the Fee Due?

The annual fee payment and fee return are due to the CDTFA on or before the last day of February for the previous calendar year. All registered fee payers should log in to their [online services](#) account using their username and password to complete and file their return with the CDTFA.

Exception: If you close or sell your business or organization during the calendar year, you must notify the CDTFA at that time so we can update our records and online services account so you may file a final return.

The final return shall be due and payable on the last day of the month following the end of the quarter in which the transfer or discontinuance takes place.

To avoid receiving a delinquency notice, you must file a return, even if you do not owe a fee amount or plan to apply for a fee waiver, as described later in this publication. Late payments are subject to a penalty of ten percent, plus interest at an adjusted annual rate, as specified in Revenue and Taxation Code section 43155.



Category A applies to businesses in a SIC code that had fewer than 20 reported cases.

Category B applies to businesses in a SIC code that had 20 or more reported cases.

The category A or B fee rate schedules can be found on our website at www.cdtfa.ca.gov.

Am I Eligible for a Fee Waiver?

You may apply for a fee waiver if very minimal or no lead or lead-containing materials were present in your business operations during the previous calendar year.

To request a fee waiver application, you should complete Section I on your fee return and follow the instructions. You must check box 2A or 2B under Section II to let us know how you would like to receive a fee waiver application. Your request for a fee waiver will be reviewed by the CDPH.

For specific information about fee waivers, please contact the CDPH, Occupational Lead Poisoning Prevention Program.

What Are SIC Codes?

The occupational lead poisoning prevention fee applies to businesses in certain industry categories. Those categories are based on SIC codes established by the U.S. Department of Commerce. A list of SIC codes that the CDPH uses for this fee can be found in California Code of Regulations, Title 17, Ch. 11, section 38005. The codes are used to designate the activities of business operations. The CDPH notifies the CDTFA which businesses are in categories with documented evidence of potential occupational lead poisoning.

The CDTFA provides occupational lead poisoning prevention fee returns through its online services system to all registered fee payers. These businesses are responsible for paying the fee and must file a completed fee return each year.



How Much is the Fee?

It depends. The fee amount is based on the following criteria:

- The number of employees employed by you for 160 hours or more in California, *and*
- Your fee category, A or B, depending on your four-digit SIC code. The categories are based on the number of cases in a SIC code where workers were found to have elevated levels of lead in their blood, as reported to the CDPH's California Occupational Blood Lead Registry in the prior three years.



For More Information

CDTFA website and information:

www.cdtfa.ca.gov

Customer Service Center:

1-800-400-7115 (CRS:711)

Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Or write to us at:

Special Taxes and Fees, MIC:88 California Department of Tax and Fee Administration PO Box 942879
Sacramento, CA 94279-0088



Taxpayers' Rights Advocate:

Call toll-free for help with problems you were unable to resolve through normal channels (for example, by speaking to a supervisor):

1-888-324-2798,
or fax **1 -916-323-3319.**

Or write to the Taxpayers' Rights Advocate at:

Taxpayers' Rights Advocate, MIC:70
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0070

California Department of Public Health:

Occupational Lead Poisoning Prevention Program (OLPPP)
Attention: Fee Waiver Request

850 Marina Bay Pkwy, Bldg P, 3rd Fl. Richmond, CA 94804

Telephone

Toll-free (CA only) 1-866-627-1587

Out-of-State 1-510-620-5757

Website

www.cdph.ca.gov/Programs/CCDPPH/DEODC/OHB/OLPPP/Pages/OLPPP.aspx

Please note: This publication summarizes the law and applicable regulations in effect when the publication was written. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.

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