



CDTFA
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 page 3 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, 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 is identified by 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 us on or before the last day of February for the previous calendar year. All registered taxpayers should log in to their [online services](#) account using their username and password to complete and file their return with us.

Exception: If you close or sell your business or organization during the calendar year, you must notify us at that time so we can update our records and your online services account so you may file your final return. The final return is due and payable on the last day of the month following the end of the quarter in which the transfer or discontinuance of operation takes place.

To avoid receiving a delinquency notice, you must file a return even if you do not owe a fee amount or if you 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](#).



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 CDPH's California Occupational Blood Lead Registry in the prior three years.

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 Tax Rates – Special Taxes and Fees website at cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm.



Am I Eligible for a Fee Waiver?

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

You may request a fee waiver application through our online services when filing your *Occupational Lead Poisoning Prevention Fee Return*. Log in using your username and password, select your *Occupational Lead Poisoning* account, and then select the return for the period for which you are filing. After you complete the *Employees* section of your return, you will proceed to the *Fee Waiver* section where you can request instructions to file a fee waiver online with CDPH.

To request a fee waiver application on a paper return, you must check box number 2 under Section II to request instructions to file a fee waiver online.

Instructions will be sent to you by CDPH after your return is received and processed by us. Follow the instructions to file the online fee waiver application with CDPH.

We do not provide or approve fee waiver applications.

For specific information about fee waivers, please contact CDPH, Occupational Lead Poisoning Prevention Program using the contact information listed on page 3.

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 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. CDPH notifies us which businesses are in categories with documented evidence of potential occupational lead poisoning.

We provide occupational lead poisoning prevention fee returns to all registered taxpayers through our online services system. These businesses are responsible for paying the fee and must file a completed fee return each year.



For More Information

CDTFA website and information:
www.cdtfa.ca.gov

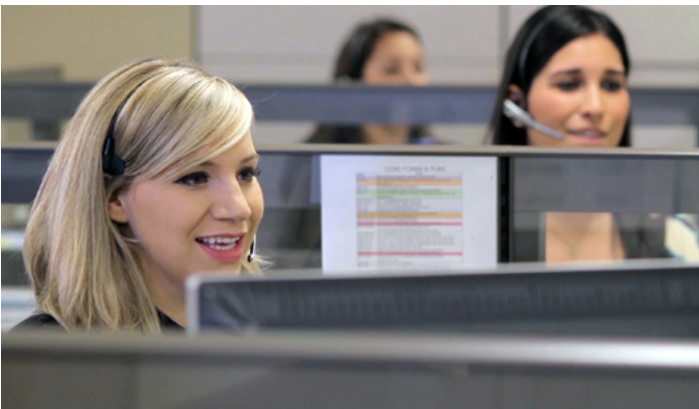
Customer Service Center:

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

Customer service representatives are available to assist you Monday through Friday from 7:30 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 are 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/CCDPHP/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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