

Occupational Lead Poisoning Prevention Fee

This publication is designed to provide basic information about California's occupational lead poisoning prevention fee. If you have questions that are not answered in this publication, please contact us (see next page).

What is the occupational lead poisoning prevention fee?

This fee is charged to employers in specific Standard Industrial Classification (SIC) codes to support the Occupational Lead Poisoning Prevention Program, which is administered by the California Department of Public Health (CDPH). Under the program, the CDPH:

- Identifies sources of lead toxicity in the workplace.
- Creates an occupational lead poisoning 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 798 (Stats. 1991) adding section 105185, et seq. to the Health and Safety Code.

Who pays the fee?

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

- Is in an industry category that has been identified 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 is due to the Board of Equalization (BOE) on or before the last day of February for the previous calendar year. All registered employers should receive a return to complete and return to the BOE by the last day of February. If you do not receive a return by early February, please contact 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 send you 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 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 43156.

How is the fee determined?

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 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 California Blood Registry in the prior three years.

Category A applies to businesses in a SIC code for which there have been fewer than 20 reported cases.

Category B applies to businesses in a SIC code for which there have been 20 or more reported cases.

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.

If you believe you qualify for a fee waiver, check Box A on your return that indicates you would like to have a fee waiver application sent by mail or check Box B for an electronic fee waiver application via the Internet. 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.

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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. The codes are used to designate the activities of business operations. The CDPH lets the BOE know which businesses are in categories that have documented evidence of potential occupational lead poisoning.

The BOE sends occupational lead poisoning prevention fee returns to businesses based on the information received from the CDPH. These businesses must complete and file a return each year.

The category A or B fee schedules can be found on our website at www.boe.ca.gov/sptaxprog/efdrate.htm#2.

For More Information

BOE website and Member contact information: www.boe.ca.gov

Taxpayer Information Section:
800-400-7115

TTY:711

Representatives are available to help you from 8:00 a.m. to 5:00 p.m., Pacific time; M-F, except state holidays.

Or write to us at:
State Board of Equalization
Special Taxes and Fees
PO Box 942879
Sacramento, CA 94279-0088

Taxpayers' Rights Advocate:

Call toll-free for help with problems you have been unable to resolve through normal channels: 888-324-2798.

California Department of Public Health:

Occupational Lead Poisoning
Prevention Program
Attention: Fee Waiver Request
850 Marina Bay Pkwy, Bldg. P, 3rd Fl.
Richmond, CA 94804

Telephone

Toll-free (CA only) 866-627-1587
Out-of-State 510-620-5757

Website

www.cdph.ca.gov/programs/ohb/pages/default.aspx

Note: This publication summarizes the law and applicable regulations in effect when the publication was written, as noted on the cover. 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.