

# Payroll Penalties

# AGENDA

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- Penalties since 2023
  - CalPERS & State Taxes
  - Federal Taxes



# PENALTIES PAID (CalPERS and State Taxes)

TYPE	AMOUNT	DATE	STATUS
CalPERS late payroll reporting	\$4,000 (\$2,800 paid & \$1,200 waived)	2023-2025	PAID
CalPERS late payroll corrections	\$200	2025	PAID
CalPERS Retired Annuitant late fee	\$164,400	2023-2025	PAID
CalPERS 20283 Arrears	\$5,000	2023-2025	PAID
State UI (unemployment insurance) penalties and interest for Q4 2024	\$7,217.44	6/11/2025	PAID
State PIT (personal income tax) penalties and interest for Q2 2025	\$107.94	8/21/2025	PAID
State SDI (state disability insurance) penalties and interest for Q2 2025	\$101.36	8/29/2025	PAID
<b>TOTAL:</b>	<b>\$181,026.74</b>		

# PENALTIES PAID (Federal Taxes)

TYPE	AMOUNT	DATE	STATUS
Q1 2023 Late Deposit	\$4,481.83	2023	PAID
Q3 2023 Late Deposit	\$92,281.58	2023	PAID
Q4 2023 Late Deposit	\$93,867.31	2023	PAID
Q4 2023 Failure to Pay	\$92,096.81	2023	PAID
Q4 2023 Interest	\$119,198.75	2023	PAID
Q1 2024 Late Deposit	\$61,268.18	2024	PAID
Q2 2024 Late Deposit	\$46,658.01	2024	PAID
Q3 2024 Late Deposit	\$70,916.28	2024	PAID
Q4 2024 Late Deposit	\$125,038.77	2024	PAID
Q1 2025 Late Deposit	\$145,444.81	2025	Abatement letter sent on 9/18/2025 and processed on 2/11/2026, amount decreased to \$41,907.78
Q2 2025 Late Deposit	\$2,979.24	2025	Pending
<b>TOTAL:</b>	<b>\$854,231.57</b>		<b>New total with abatement \$750,694.54</b>

# QUESTIONS

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