



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

Hazardous Waste Environmental Fee New Fee Rates and New Employee Threshold Effective January 1, 2022

GAVIN NEWSOM
Governor

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Secretary
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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

A new law adjusts the 2022 hazardous waste environmental fee rates and changes the number of employees required for businesses to pay the hazardous waste environmental fee ([Senate Bill 158](#); Stats. 2021, ch.73).

New fee rates effective January 1, 2022

| Number of Employees | 2022 Rates |
|---------------------|------------|
| 1 to 99 | \$0 |
| 100 to 249 | \$1,261 |
| 250 to 499 | \$2,706 |
| 500 to 999 | \$16,000 |
| 1,000 or more | \$54,100 |

For current and historical environmental fee rates, see our [Environmental Fee Rates](#) page on our website.

New employee threshold change

Currently, organizations operating in California with 50 or more employees who are each employed more than 500 hours in California during the prior calendar year, must file and pay the environmental fee. Starting January 1, 2022, the employee threshold for the environmental fee will change from 50 or more employees to 100 or more employees. Organizations in certain industry groups, as identified by the California Department of Toxic Substances Control (DTSC), with 100 or more qualifying employees must file and pay the fee, unless otherwise exempted. This affects your upcoming returns as follows:

- Your 2021 return is due February 28, 2022, if your organization had 50 or more qualifying employees during the 2021 calendar year.
- Your 2022 return is due February 28, 2023, if your organization had 100 or more qualifying employees during the 2022 calendar year.

Online filing required

You are required to file your annual *Environmental Fee Return* using our [Online Services](#) system. If you don't already have a username and password in our system, you will need to create one. For assistance with creating a username and password, or for information about filing online, please view our [Tutorials](#).

Your environmental fee supports California

We collect the hazardous waste environmental fee on behalf of DTSC. This fee supports the protection of California's communities and the environment from toxic contamination and also helps DTSC promote the use of safer consumer products.

For more information

We invite you to visit our website at www.cdtfa.ca.gov and specifically our online [Hazardous Substances \(Waste\) Fee Guide](#) for more information.

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Environmental Fee
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You may also call our Customer Service Center at 1-800-400-7115 (CRS:711). When calling, select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Visit our website at www.cdtfa.ca.gov/subscribe/ to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.