

**DIVISION OF OCCUPATIONAL SAFETY AND HEALTH
POLICY AND PROCEDURES MANUAL**

**COMPLETION OF
PROPOSED PENALTY
WORKSHEET**

P&P C-10

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8/1/94, 2/1/95,
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AUTHORITY: California Labor Code Sec. 6317, 6319, 6427 et seq. and Title 8 California Code of Regulations Sec. 333 et seq.

POLICY: It is the policy of the Division of Occupational Safety and Health to assess a civil penalty for each serious, repeat, willful, failure-to-abate violation and for the following regulatory violations: failure to report carcinogen use; failure of a physician to report a pesticide-related illness; failure to conform to asbestos-related registration requirements, and failure to obtain a construction activity permit. Penalties for general and regulatory violations, which are not listed above, will also be proposed unless a Notice in lieu of a citation is issued by the Division in accordance with Labor Code §6317 and P&P C-4. **PROCEDURES:**

A. RESPONSIBILITIES

1. Compliance Personnel Responsibilities

- a. All violations found during a workplace inspection shall be entered on the Cal/OSHA Form 10 (Proposed Penalty Worksheet) and all civil penalties proposed for those violations shall be calculated and entered on the Cal/OSHA Form 10 by the compliance personnel who conducted the inspection. The Cal/OSHA Form 10 does not have to be completed for an inspection which resulted in violations for which no civil penalties are proposed.
- b. The Cal/OSHA Form 10 shall be used as a worksheet to calculate the proposed penalty. For ease of arithmetic calculation, refer to Attachments A and B which set forth matrixes for every possible gravity-based penalty and penalty adjustment factors for general, regulatory and serious violations.

2. District Manager Responsibilities

- a. Office-Issued Citations The District Manager shall review, prior to issuance of proposed civil penalties, the penalty calculations contained on the Cal/OSHA Form 10 to ensure that the violation for which a civil penalty is proposed is properly classified and that the civil penalty is calculated in accordance with the procedures found in P&P C-10 and is arithmetically correct.
- b. Field-Issued Citations The District Manager shall review the penalty calculations contained on the Cal/OSHA Form 10 as soon as possible after field issuance to ensure that the violation for which a civil penalty was proposed was properly classified and that the civil penalty was calculated in accordance with the procedures found in P&P C-10 and is arithmetically correct.
- c. Amended Citations When a classification or calculation error is noted on an office or field-issued citation, the District Manager shall provide the employer with an amended citation correcting the error. The amended citation shall be issued prior to the original citation becoming a final order of the Occupational Safety and Health Appeals Board. However, once an employer files an appeal of the citation and the appeal has been docketed, civil penalties and citations can only be amended by motion to the Appeals Board.

NOTE: The date the employer's appeal is docketed can be determined by telephoning the Appeals Board's Docketing Clerk.

3. Regional Manager Responsibilities The Regional Manager shall monitor civil penalty assessments throughout the Region to ensure consistent application of the procedures found in P&P C-10.

B. SPECIFIC VIOLATIONS

1. Regulatory Violation

There are seven types of regulatory violations for which the following gravity-based penalties are required and shall be entered in Item 12 on the Cal/OSHA Form 10:

- a. Failure of the employer to report a serious injury or illness, or death (\$5000);
- b. Failure to report carcinogen use (\$2500 for each carcinogen);
- c. Carcinogen, other than reporting (\$1000);

- d. Failure of a physician to report a pesticide-related illness (\$250);
- e. Failure to conform to asbestos-related registration requirements (\$1250);
- f. Failure to obtain a construction activity permit (\$1250); and
- g. Any other non-carcinogen or non-pesticide-related illness not categorized above (\$500), e.g, failure to post or failure to report a serious injury or illness by a responding governmental agency.

NOTE: All of the above types of regulatory violations shall be adjusted for Good Faith, Size and History, except for the failure of a physician to report a pesticide-related illness and failure of the employer to report a serious injury or illness, or death.

2. General Violation

- a. For each general violation, a civil penalty shall be proposed based on the severity, extent and likelihood of the violation. See P&P C-1B for the criteria to be used in determining the severity, extent and likelihood of a violation.
- b. Civil penalties for general violations are as follows:
 - 1. Severity
 - a. Low \$1000
 - b. Medium \$1500
 - c. High \$2000
 - 2. Extent -- Modification Factor
 - a. Low - 25% of severity
 - b. Medium 0
 - c. High + 25% of severity
 - 3. Likelihood -- Modification factor
 - a. Low - 25% of severity
 - b. Medium 0
 - c. High + 25% of severity
- c. Penalties for general violations may be waived if the employer at the time of the Division's inspection was making a good faith effort to abate the alleged violation pursuant to written recommendations of the Cal/OSHA Consultation Service (8 CCR Sec. 336(d)(4)(A)). When the penalty for an Item is waived, enter "Penalty Waived-Consultation" on Item 9 through 11.

NOTE: Examples of acceptable evidence of good faith effort include a timely attempt to abate the violation, copies of purchase orders for equipment to correct violative conditions and written instructions to modify, revise or direct procedures or processes to correct violative conditions.

3. Serious Violation

a. For each serious violation, a civil penalty shall be proposed based on the severity, extent and likelihood of the violation. See P&P C-1B (Documentation Worksheet) for the criteria to be used in determining the severity, extent and likelihood of a violation. There are two types of serious violations for purposes of proposing civil penalties:

1. Serious (Non-carcinogen)
2. Serious (Carcinogen)

b. Civil penalties for serious violations based on severity, extent and likelihood are as follows:

1. Severity

- a. Serious (Non-carcinogen) -- -- \$18,000 (Gravity-Based Penalty)

NOTE: In determining the gravity-based penalty for a serious (non-carcinogen) violation that the Division determines caused a death or a serious injury, illness or exposure, the adjustments to the severity-based penalty for extent and likelihood shall only be rated as moderate or high, and in no case shall the gravity-based penalty be less than \$18,000. Further reductions to the gravity-based penalty shall not be made for any reason other than the size of the employer being cited.

- b. Serious (Carcinogen) -- \$2000

c. NOTE: The total civil penalty for serious carcinogen violations is \$2000 and shall not be modified or adjusted for any reason.

2. Extent -- Modification Factor

- a. Low - 25% of severity

- b. Medium o
 - c. High + 25% of severity
 - 3. Likelihood -- Modification factor
 - a. Low - 25% of severity
 - b. Medium o
 - c. High + 25% of severity
- 4. Repeat Violation
 - a. Minimum and Maximum Penalties
 - 1. The maximum penalty for any repeat violation shall not exceed \$70,000

NOTE: Any employer who is cited for a repeat violation of any occupational safety or health standard, order or special order, or Section 25910 of the Health and Safety Code, shall not receive any adjustment of the penalty for History or Good Faith.

- 2. If a regulatory, general or serious violation is a repeat violation, the gravity-based penalty shall be multiplied by the following factors:

Repeat	Factor
1 st	2
2 nd	4
3 rd or more	10

- b. For Carcinogens
 - 1. Repeat Regulatory Violations Concerning a Carcinogen Reporting Requirement

If the repeat regulatory violation concerns a carcinogen reporting requirement, the penalty shall be proposed as follows:

Repeat	Amount
1 st	\$5,000
2 nd	\$10,000
3 rd or more	\$20,000

2. NOTE: Penalties for initial failure to report carcinogen violations are subject to adjustment for Good Faith, Size and History. Penalties for repeat failure to report carcinogen violations are not subject to adjustment for Good Faith, Size and History. When calculating the penalty for repeat regulatory violations concerning a carcinogen reporting requirement, transfer the penalty amount in Item 13 to Item 18 on the Cal/OSHA Form 10.

3. Repeat Serious Violations Respecting the Use of A Carcinogen

If the repeat serious violation concerns the use of a carcinogen, the penalty shall be proposed as follows:

Repeat	Amount
1st	\$10,000
2nd	\$20,000
3rd or more	\$40,000

4. NOTE: Penalties for repeat serious violations for use of a carcinogen are not subject to adjustment Good Faith, Size and History.

c. Violation Causing Death or Serious Injury, Illness or Exposure
If the Division determines that a repeat violation caused death or serious injury, illness or exposure, the gravity-based penalty shall not be reduced for any reason other than the size of the employer being cited.

5. Willful Violation

a. General Issues

If a regulatory, general or serious violation is determined to be willful, the proposed penalty is multiplied by 5.

b. Minimum and Maximum Penalty

1. The minimum penalty for any willful violation shall not be less than \$5,000.

2. The maximum penalty for any willful violation shall not exceed \$70,000.

c. Violation Causing Death or Serious Injury, Illness or Exposure
If the Division determines that a willful violation caused death or serious injury, illness or exposure, the gravity-based penalty shall

not be reduced for any reason other than the size of the employer being cited.

6. Abatement Credit

a. Regulatory

An abatement credit shall not be granted for any regulatory violation.

b. General and Serious

The gravity-based penalty for general and serious violations is reduced by 50% on the presumption that the employer will correct the violations by the abatement date. The resultant penalty is termed a "proposed penalty."

An abatement credit shall not be granted for the following types of violations:

1. General and serious violations designated as repeat or willful;
2. Serious violations where extent and likelihood are rated high;
3. Serious violations respecting the use of a carcinogen; and
4. Serious violations causing death, serious injury, illness or exposure.

7. Failure to Abate

a. General Issues

1. All civil penalty calculations for failure to abate a previously cited violation are to be performed on the original Cal/OSHA Form 10.
2. When civil penalties are issued for failure- to-abate, the District Manager shall send a cover letter to the employer with the IMIS Form 2B (Notification of Failure to Abate Alleged Violations) specifying the following:
 - a. The items previously cited which are still in violation; and
 - b. The requirement that the employer immediately abate the previously cited items which are still in violation.

NOTE: The failure to abate information on the Cal/OSHA Form 10 shall be used to complete the IMIS Form 2B.

3. The daily penalty for failure to abate a regulatory or general violation may be further reduced up to 90% for the first 120 days that the violation continues to exist and up to 50% thereafter where the violation does not bear a direct relationship to employee health and safety.

EXCEPTION: If the severity of the violation is high and exposure to employees is continuous, or the employer has exhibited a high degree of negligence in failing to correct the violation, the penalty shall not be further reduced.

4. The daily penalty for failure to abate a serious violation may be reduced up to 50% where extent and likelihood are calculated as low and the Good Faith and History are calculated as Good, except where the gravity of the violation is high and exposure to employees is continuous, or the employer has exhibited a high degree of negligence in failing to correct the violation.

b. Failure-to-Abate Penalties

1. Maximum Daily Penalty

Penalties for a failure-to-abate violation shall not exceed \$15,000 per day [8 CCR Sec. 336(f)].

2. Regulatory Failure To Abate

To calculate the failure-to-abate penalty for regulatory violations, start with the gravity-based penalty in Item 12 of the Cal/OSHA Form 10 and then complete Items 19 through 26. See Section F. Forms Completion.

3. General Failure to Abate

To calculate a failure-to-abate general violation, see Section F. (Forms Completion), Items 19 through 26.

4. Serious Failure to Abate

- a. For any employer who submits a signed statement affirming compliance with the abatement terms for a serious violation and has been found upon reinspection not to have abated the violation, the

additional civil penalty for failure to abate shall not be adjusted for Good Faith of the employer or History of previous violations.

- b. If the Division determines that death or serious injury, illness or exposure was caused by failure to abate a serious violation within the time permitted for its abatement, the penalty shall not be reduced for any reason other than the Size of the business of the employer being charged.

C. SPECIAL PENALTY PROVISIONS

1. Violation of a Crane Standard, Order, or Special Order Causing Death or Serious Injury
 - a. If a violation of a crane standard, order, or special order is classified as repeat serious or repeat willful, and the Division has determined that the violation caused death or serious injury as defined pursuant to Labor Code Sec. 6302, the penalty shall be \$140,000. This penalty is not subject to adjustment.
 - b. If the employer fails to abate a serious violation of a crane standard, order, or special order, and the Division has determined that the failure to abate caused death or serious injury as defined pursuant to Labor Code Sec. 6302, the penalty shall be \$14,000 for each calendar day. This penalty is not subject to adjustment.

2. Serious Tower Crane Violations

For any employer who violates any tower crane standard, order or special order, and such violation is determined to be a serious violation, the Division shall propose a civil penalty of \$2,000. This penalty is not subject to adjustment for Good Faith, Size and History. If Items 13 through 18 are applicable, follow the instructions for regulatory violations (Non- carcinogen/pesticide-related illness). If Items 19 through 26A are applicable, follow the instructions for serious (Carcinogen) violations.

3. Field Sanitation Violations

If a violation of 8 CCR Sec. 3457(c)(1)(A), (c)(1)(B), (c)(1)(C), (c)(2)(A), (c)(2)(B), (c)(3)(B), (c)(3)(C), (c)(3)(G)(1), (c)(3)(G)(2) and (c)(3)(G)(3) is classified as general, the penalty shall be \$750. This penalty is not subject to adjustment. If Items 13 through 26A are applicable, follow the

procedures for repeat, willful or failure to abate general violations. If the foregoing violations are classified as serious, follow the procedure for Serious (Noncarcinogen). However, the minimum civil penalty for any serious violation shall be no less than \$750.

4. Discretionary Penalty Reduction for Multiple Violations Pertaining to a Single Hazard.
 - a. Under certain circumstances 8 CCR Sec. 336(k) permits the Division to reduce penalties for multiple violations based on a single hazard. Generally, the purpose of this section is to permit reduction of penalties based on the same hazard on a case- by-case basis, where the amount of the cumulative total would be unfair given the magnitude of the violations, or where a lower amount would be sufficient to further compliance with the Occupational Safety and Health Act.
 - b. This penalty reduction does not apply to the following:
 1. Violations which have resulted in death or serious injury, or illness.
 2. Serious carcinogen violations.
 3. All other violations which have resulted in serious exposure.
 4. Willful violations.
 5. Any employer who does not have an operative Injury and Illness Prevention Program at the time of the inspection.

NOTE: A reduction can be applied to repeat or failure-to-abate penalties which are not disqualified by Items (1) through (5), but only under extraordinary circumstances and only with the written approval of the Deputy Chief for Field Operations.

- c. To apply the discretionary reduction, determine which violations are based on a single hazard. The violation bearing the highest penalty shall not be reduced. Penalties for the remaining violations based on the same hazard may be reduced as follows:
 1. For serious violations not involving a serious exposure, the penalty may be reduced up to 90%.
 2. For regulatory and general violations, the civil penalty may be reduced up to 100%, except where a minimum civil penalty is mandated by law.
- d. For each penalty to be reduced, compute and enter the unreduced penalty through Item 17. Enter the reduced penalty in Item 18 and place an asterisk next to the amount entered. Reference the

asterisk in the upper left hand corner of the form with the following note:

*Discretionary penalty reduction, as permitted in Sec. 336(k) "multiple violations pertaining to a single hazard."

5. Injury and Illness Prevention (IIP) Program Violations
a. Penalty Exemption for New Employer in the State

No civil penalty shall be proposed for any new employer in the State for a period of one year after the date the new employer establishes a business in the State for a regulatory or general violation of 8 CCR Sec. 3203 if the employer has made a good faith effort to comply with the requirements found in Sec. 3203.

b. Model IIP Program for Non-High Hazard Employment

No civil penalty shall be proposed for an employer who adopts, posts and implements in good faith, the Model Injury and Illness Prevention Program for Non-High Hazard Employment prepared by the Division pursuant to Labor Code 6401.7(j)(1) for a first violation of 8 CCR Sec. 3203. See P&P C-45A.

6. Governmental Entities

Governmental entities are not exempt from the imposition of civil penalties.

D. OFFICE PROCEDURES

1. When an inspection results in violations for which civil penalties are proposed, the completed Cal/OSHA Form 10 shall be submitted to the District Manager for review and approval. If the citation is office-issued, the Cal/OSHA Form 10 shall be submitted to the District Manager together with the Cal/OSHA Form 1B. If the citation has been field-issued, the Cal/OSHA Form 10 shall be submitted together with the Cal/OSHA Form 1B and Cal/OSHA Form 2 (Citation and Notification of Penalty).
2. In the case of a follow-up inspection, the original Cal/OSHA Form 10 shall be submitted to the District Manager together with the original case file for review and approval.

3. For office-issued citations and failure-to-abate citations, information from the Cal/OSHA Form 10 shall be transferred to the Cal/OSHA Form 1B for citation processing.
4. After the District Manager has reviewed and approved the Cal/OSHA Form 10, the Form is given to the Office Support Staff for filing in the case file.

E. FORMS DISTRIBUTION

Office Support Staff shall file the original Cal/OSHA Form 10 in the employer's case file.

F. FORMS COMPLETION

Item Instruction

1

Enter the employer's name and mailing address.

2A

Initial Inspection

Enter the compliance personnel ID number, Report Number, Fiscal Year of the initial inspection from the Cal/OSHA Form 1, the Region and District.

2B

Follow-up Inspection

If the penalty results from a follow-up inspection, enter the identifying information. Transfer the subsequent Good Faith, Size and History factors from the Cal/OSHA Form 1A to Figure 3 in Item 22.

3,4

Enter the citation numbers and item numbers sequentially from the Cal/OSHA Form 1B or 1B (IH)

5,6,7

For each citation number and item number, enter the respective information from Items 9, 11 and 6 of the Cal/OSHA Form 1B or 1B (IH).

8

If the citation item involves a carcinogen standard, enter a C.

9

Enter the penalty based upon the severity of the violation. See Item 12 of Cal/OSHA Form 1B.

10

Multiply the base penalty by the appropriate extent modification factor and enter the resulting value. See Item 13 of the Cal/OSHA Form 1B.

11

Multiply the base penalty by the appropriate likelihood modification factor and enter the resulting value. See Item 14 of the Cal/OSHA Form 1B.

12

Enter the sum of Items 9 through 11.

13

If the violation is repeat, multiply the gravity-based penalty in Item 12 by the appropriate factor and enter the resulting amount.

14

If a regulatory, general or serious violation is determined to be willful, multiply the value in item 12 by 5 and enter the resulting amount.

15

Enter the total percentage penalty adjustment factor from Figure 2 in Item 15. NOTE: If the employer does not have an operative Injury and Illness Prevention Program, as set forth in 8 CCR Section 3203, the penalty for any serious violation shall not be reduced for any reason other than the Size of the employer being charged. If the employer is being cited for a repeat violation,

the penalty for any repeat violation shall not be reduced for any reason other than the Size of the employer being charged.

Multiply the highest dollar amount in either Item 12, 13, or 14 by the adjustment factor, round down to the next whole dollar, and enter the resulting amount.

16

Subtract the dollar amount in Item 15 from the amount in Item 12, 13 or 14, round down to the next whole dollar, and enter the resulting amount.

17

Multiply the dollar amount in Item 16 by 50% (or divide by 1/2) for all violations subject to abatement credit, round down to the next whole dollar, and enter the resulting amount.

18

Subtract the abatement credit in Item 17 from the amount in Item 16, round down to the next lowest \$5 and enter the resulting amount. Continue entering all violations in the rows provided until all cited violations have been entered and calculated. When all violations have been entered and calculated, total the civil penalties for each violation found in Item 18 and enter the total in Item 18A. Compliance personnel completing the Cal/OSHA Form 10 shall sign his or her name and date of signature in space 27.

Items 19 through 26 shall be completed when the violations previously cited are found during a follow-up inspection not to have been abated by the abatement dates indicated on the Cal/OSHA Form 2 (Citation and Notification of Penalty). A photocopy of the original Cal/OSHA 10 shall be used to calculate the failure- to-abate penalty.

19

Enter the abatement dates of all non-abated items from the Cal/OSHA Form 2. Dates are only entered in instances of failure-to-abate penalties.

20

Enter the date of the follow-up inspection.

21

When the violation has not been abated, enter the number of calendar days between the abatement day and the follow-up inspection day. Do not include in the count the abatement date and the follow-up inspection date.

22

Enter the total percentage penalty adjustment factor from Figure 3 in Item 22. Multiply the amount in Item 12 by the adjustment factor and enter the resulting amount. See P&P C-10, Section B.7.b.(4)(a) and (b).

23

Subtract the penalty adjustment in Item 22 from the amount in Item 12 and enter the resulting amount, which is called the daily penalty. The penalty shall not exceed \$15,000 per day [8 CCR Sec. 336(f)].

24

If the employer corrected some instances, the penalty will be reduced accordingly. Multiply the amount in Item 23 by the ratio of number of instances not abated to total instances, round down to the next whole dollar, and enter the resulting amount.

EXAMPLE: If out of 12 total instances, 8 have not been abated, the ratio is 8/12. If the amount in Item 23 is \$2,000, then multiply \$2,000 x 8/12, which equals \$1333.

25

Transfer the abatement credit dollar amount from Item 17 into Item 25.

26

Multiply the dollar amount in either Item 23 or Item 24 (multiply Item 24 only if one or more instances have been abated) by the number of days in Item 21, to this dollar amount add Item 25, round down to the next lower \$5 value, and enter the resulting amount in Item 26.

26A

Enter the sum of the dollar amounts in Item 26. Continue entering all failure-to-abate violations in the rows provided until all cited failure-to-abate

violations have been entered and calculated. When all failure-to-abate violations have been entered and calculated, total the failure-to-abate civil penalties for each violation found in Item 26 and enter the total in Item 26A.

27

The compliance personnel completing the Cal/OSHA Form 10 shall sign his or her name and date of signature in space 27 for inspections.

28

The compliance personnel completing the Cal/OSHA Form 10 shall sign his or her name and date of signature in space 28 for follow-up inspections.

Figure 1

Use the abbreviation listed when entering violation classification.

Figure 2

Transfer the percentage of Good Faith, Size and History factors from the Cal/OSHA Form 1A to Figure 2.

Figure 3

Transfer the percentage of Good Faith, Size and History factors from the Cal/OSHA Form 1A to Figure 3.

Attachments:

- A -- General and Regulatory Violations Matrix
- B -- Serious Violations Matrix [EXAMPLE NOT AVAILABLE]
- C -- [Cal/OSHA 10](#)

ATTACHEMENT A

GENERAL/REGULATORY VIOLATIONS

Col.12/ Col. 15	80%	75%	70%	65%	60%	55%	50%	45%	40%	35%	30%	25%	
	\$500	\$100	\$125	\$150	\$175	\$200	\$225	\$250	\$275	\$300	\$325	\$350	\$3

\$750	\$150	\$188	\$225	\$263	\$300	\$338	\$375	\$413	\$450	\$488	\$525	\$563
\$1,000	\$200	\$250	\$300	\$350	\$400	\$450	\$500	\$550	\$600	\$650	\$700	\$750
\$1,125	\$225	\$281	\$338	\$394	\$450	\$506	\$563	\$619	\$675	\$731	\$788	\$844
\$1,250	\$250	\$313	\$375	\$438	\$500	\$563	\$625	\$688	\$750	\$813	\$875	\$938
\$1,500	\$300	\$375	\$450	\$525	\$600	\$675	\$750	\$825	\$900	\$975	\$1,050	\$1,125
\$1,875	\$375	\$469	\$563	\$656	\$750	\$844	\$938	\$1,031	\$1,125	\$1,219	\$1,313	\$1,406
\$2,000	\$400	\$500	\$600	\$700	\$800	\$900	\$1,000	\$1,100	\$1,200	\$1,300	\$1,400	\$1,500
\$2,250	\$450	\$563	\$675	\$788	\$900	\$1,013	\$1,125	\$1,238	\$1,350	\$1,463	\$1,575	\$1,688
\$2,500	\$500	\$625	\$750	\$875	\$1,000	\$1,125	\$1,250	\$1,375	\$1,500	\$1,625	\$1,750	\$1,875
\$3,000	\$600	\$750	\$900	\$1,050	\$1,200	\$1,350	\$1,500	\$1,650	\$1,800	\$1,950	\$2,100	\$2,250

This matrix includes every possible value of Gravity-Based Penalty (Column 12) and Penalty Adjustment Factor (Column 15). After determining your Gravity-Based Penalty and your appropriate Penalty Adjustment Factor simply find the corresponding Penalty and enter into Column 16 (Adjusted Penalty). Apply the 50% Abatement Credit, if appropriate. See P&P C-15.

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ATTACHMENT B

SERIOUS VIOLATIONS

Col.12/ Col. 15	80%	75%	70%	65%	60%	55%	50%	45%	40%	35%	30%	25%
\$9,000	\$1,800	\$2,250	\$2,700	\$3,150	\$3,600	\$4,050	\$4,500	\$4,950	\$5,400	\$5,850	\$6,300	\$6,750

\$13,500	\$2,700	\$3,375	\$4,050	\$4,725	\$5,400	\$6,075	\$6,750	\$7,425	\$8,100	\$8,775	\$9,450	\$10,125
\$18,000	\$3,600	\$4,500	\$5,400	\$6,300	\$7,200	\$8,100	\$9,000	\$9,900	\$10,800	\$11,700	\$12,600	\$13,500
\$22,500	\$4,500	\$5,625	\$6,750	\$7,875	\$9,000	\$10,125	\$11,250	\$12,375	\$13,500	\$14,625	\$15,750	\$16,875
\$27,000	\$5,400	\$6,750	\$8,100	\$9,450	\$10,800	\$12,150	\$13,500	\$14,850	\$16,200	\$17,550	\$18,900	\$20,250

This matrix includes every possible value of Gravity-Based Penalty (Column 12) and Penalty Adjustment Factor (Column 15). After determining your Gravity-Based Penalty and your appropriate Penalty Adjustment Factor simply find the corresponding Penalty and enter into Column 16 (Adjusted Penalty). Apply the 50% Abatement Credit, if appropriate. See P&P C-15.

*** Maximum proposed penalty (Column 18) may not exceed \$25,000.**

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