



PENALTIES FOR WAGE, HOUR, AND PAYCHECK VIOLATIONS IN CALIFORNIA

The civil penalties, criminal exposure, and personal liability employers face for violating California's wage and hour laws.

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He writes these guides to put the state's labor laws into plain English, in neutral terms, with a citation for every claim.



California's wage and hour laws are among the strictest in the United States. They set out rules for how workers are paid, the minimum wage, overtime pay, commissions, meal periods, rest breaks, misclassification of employees, itemized wage statements, business expenses, and more.

In many cases, statutory penalties attach to violations of California's labor laws. Some of those penalties can be recovered by employees, while others must be enforced by a government agency. The laws also specify the damages an employee can recover after proving a wage and hour violation.

This article examines California's most common penalties for wage, hour, and paycheck violations.

A Simple Chart of California's Labor Law Penalties

The Labor Code sets most of the penalties for wage and hour violations. The chart below lists them by Labor Code section.

California Labor Code wage and hour penalties

Violation	Penalty	Authority
Unpaid final wages (waiting-time penalty)	Up to 30 days of the employee's daily wages	Lab. Code, § 203
Final wages paid with a bounced check	Up to 30 days of wages at the employee's rate	Lab. Code, § 203.1
Late payment of wages during employment	\$100 first violation; \$200 plus 25% of the amount withheld thereafter	Lab. Code, § 210
Willful refusal to pay wages after demand	Misdemeanor	Lab. Code, § 216
Nonpayment of wages or benefits (two-way fees)	Attorney's fees and costs to the prevailing party (employer only on a bad-faith showing)	Lab. Code, § 218.5
Unlawful wage deductions	Misdemeanor	Lab. Code, § 225
Inaccurate wage statement (knowing and intentional)	Greater of actual damages or \$50 (initial) / \$100 (subsequent) per employee, capped at \$4,000, plus fees	Lab. Code, § 226, subd. (e)
Refusing to let an employee inspect or copy records	\$750	Lab. Code, § 226, subd. (f)
No wage statement or no records kept	\$250 (initial) and \$1,000 (subsequent) per employee	Lab. Code, § 226.3
Knowing and intentional wage-statement violation	Misdemeanor; \$1,000 fine	Lab. Code, § 226.6
Missed meal or rest period	One hour of pay at the regular rate of compensation per workday, separately for meal and for rest	Lab. Code, § 226.7
Willful misclassification as a contractor	\$5,000–\$15,000; \$10,000–\$25,000 for a pattern or practice	Lab. Code, § 226.8
Owners, officers, and managing agents	Personal liability, as the employer, for specified wage violations	Lab. Code, § 558.1
Denied lactation break or space	\$100 per day, plus a meal/rest-style premium	Lab. Code, § 1033
Minimum wage or overtime claim (one-way)	Attorney's fees and costs to a prevailing employee only	Lab. Code, § 1194

Violation	Penalty	Authority
fees)		
PAGA (where no penalty is otherwise specified)	\$100 per employee per pay period (default); 35% to employees, 65% to the state	Lab. Code, § 2699
Advising an employer to misclassify a worker	Joint and several liability with the employer	Lab. Code, § 2753
Failure to reimburse business expenses	Actual expenses plus attorney's fees	Lab. Code, § 2802
Failure to secure workers' comp coverage	Misdemeanor (up to one year); fine of at least \$10,000	Lab. Code, § 3700.5
Violating a stop order	Misdemeanor (up to 60 days); fine up to \$10,000	Lab. Code, § 3710.2
Uninsured employer (civil penalty)	\$1,500 per employee, up to \$100,000	Lab. Code, § 3722

Several other California and federal laws add penalties that this article also covers. Because they arise under other codes, they are listed separately below.

Related penalties under other California and federal laws

Violation	Penalty	Authority
Misclassification (unwithheld federal tax)	1.5% of wages (3% with no 1099); 20% of the employee's FICA share (40% with no 1099)	26 U.S.C. § 3509
Willful federal tax evasion	Felony; up to 5 years; fine up to \$250,000 (individual) / \$500,000 (corporation)	26 U.S.C. § 7201
Fraudulent tax information return (1099 or W-2)	Greater of \$5,000 or the worker's damages, costs, and fees	26 U.S.C. § 7434
Failure to pay unemployment insurance contributions	15% of the contributions, plus interest	Unemp. Ins. Code, § 1112
Unpaid final EDD assessment	10% penalty	Unemp. Ins. Code, § 1135
Failure to withhold or pay over payroll tax	Misdemeanor; up to \$1,000; up to one year	Unemp. Ins. Code, § 2118
Unfair competition (government action)	Up to \$2,500 per violation	Bus. & Prof. Code, § 17206
Violating a UCL injunction	Up to \$6,000 per violation	Bus. & Prof. Code, § 17207
Harassment (individual liability)	Personal liability for harassment the individual commits	Gov. Code, § 12940, subd. (j)(3)

The sections that follow explain each of these penalties in more detail.

Penalties for Payment Timing Violations, Meals, and Breaks

2.1 Wage Payment Timing Violations

Employers in California must pay their employees by a certain date.¹ Employees paid every two weeks must be paid within seven calendar days of the close of their payroll period. Employees paid twice a month must be paid no more than 10 calendar days after the last day of the payroll period.²

An employer that pays after these dates violates the California Labor Code. The penalties for late wages are steep: an employer that fails to meet its obligations pays \$100 for its first violation, and \$200 plus 25% of the amount unlawfully withheld for each later or willful violation.³

Since Assembly Bill 673 took effect in 2019, an employee may recover this penalty directly, through the Labor Commissioner or a Private Attorneys General Act claim (though not both for the same violation), rather than leaving it to the state.⁴

2.2 Waiting Time Penalties

California law lets employees recover unpaid wages. In addition, employees can recover penalties when the employer willfully fails to pay wages due at the end of the employment relationship.⁵ These “waiting time penalties” refer to situations where an employee is forced to wait for full payment after the employment relationship ends.

For example, if an employee wins a claim against an employer that refused to pay all accrued wages in a final paycheck, the employer may owe waiting time penalties. The penalty is a full day of wages for each day payment is delayed, up to a maximum of 30 days.⁶

The penalty is not automatic: an employer’s failure to pay is not “willful” where there is a good-faith dispute about whether any wages are actually owed.⁷

Employers who pay their employees with checks returned for insufficient funds are liable for a 30-day penalty.⁸ The penalty is the rate of pay the employee was receiving when the employer's check bounced.

Penalties for Inaccurate Wage Statements

A wage statement, or pay stub, is a breakdown of an employee's earnings during a pay period. State and federal law require employers to keep accurate records of hours worked and wages paid to each employee. Although federal law does not require itemized pay stubs, California law does.

A California employer must provide paychecks to its employees at least twice monthly and include an itemization of wage deductions and wage compensation.⁹ Employers must also keep payroll records for each employee for at least three years.¹⁰

When an employer's failure to provide complete or accurate statements is knowing and intentional, the employee may recover the greater of actual damages or \$50 for the initial pay period in which a violation occurs, and \$100 per employee for each violation in a subsequent pay period, up to an aggregate of \$4,000.¹¹

A prevailing plaintiff is also entitled to costs and reasonable attorney's fees.¹² An employer's objectively reasonable, good-faith belief that its wage statements complied with the law defeats the "knowing and intentional" element and precludes these penalties.¹³

When an employer completely fails to provide any wage statement, or fails to keep the required records, there is an additional civil penalty of \$250 for each initial violation and \$1,000 per employee for each violation in a subsequent citation.¹⁴

If an employee asks to review payroll records, the employer must comply no later than 21 calendar days after the request.¹⁵ An employer that refuses to permit the employee to inspect or copy the records is subject to a \$750 penalty, payable to the employee or the Labor Commissioner.¹⁶

An employer that knowingly and intentionally violates the wage statement and recordkeeping provisions may face criminal liability. Any person who does so is guilty of a misdemeanor and subject to a \$1,000 fine.¹⁷

The criminal penalty and fine also reach any officer, agent, employee, fiduciary, or other person who has control over how wages are paid and documented, or who

participates in or aids the violation.¹⁸

3.1 Reimbursement of Business Expenses

An employee can recover business-related expenses, such as cell phones, mileage, and other expenditures, along with the attorney's fees incurred in enforcing those expenses.¹⁹

Break Period Violations: Premium Pay and Penalties

4.1 Missed Meal Breaks

An employer may not require most employees to work more than five hours a day without a meal period of at least 30 minutes; if the total workday is no more than six hours, the meal period may be waived by mutual consent.²⁰

An employee who works more than 10 hours a day is entitled to a second 30-minute meal period, which may be waived by mutual consent only if the total hours worked are no more than 12 and the first meal period was not waived.²¹

Once it is established that an employer failed to provide a required meal period, the employer must pay one additional hour of pay at the employee's regular rate of compensation for each workday the meal period was not provided.²²

The "regular rate of compensation" is the same measure used for overtime: it includes base hourly wages plus all nondiscretionary payments, such as commissions and nondiscretionary bonuses, not merely the base hourly rate.²³

4.2 Missed Rest Periods

Employers must also authorize and permit a paid rest period of at least 10 minutes for every four hours worked, or major fraction of four hours. A rest period is not required for employees whose total daily work time is less than three and one-half hours.²⁴

As with meal periods, an employer that fails to provide a required rest period owes one additional hour of pay at the employee's regular rate of compensation for each workday the rest period was not provided.²⁵

Meal and rest period requirements are separate. A California Court of Appeal held that an employer who fails to provide both a meal period and a rest period in a single

day must pay two additional hours of premium pay, not one.²⁶

4.3 Unlawfully Denied Lactation Breaks

Every California employer must provide a reasonable amount of break time to accommodate an employee who wants to express breast milk for the employee's infant child.²⁷

The denial of reasonable break time or adequate space to express milk is treated as a failure to provide a rest period, so the employee may recover one additional hour of pay at the regular rate of compensation for each day a break is denied.²⁸

Separately, the Labor Commissioner may issue a citation imposing a civil penalty of \$100 for each day an employee is denied a compliant break or space.²⁹ In some cases, part of a penalty may be recovered by the employee through a representative action.³⁰

Misclassification of Employees as Independent Contractors

When an employer knowingly and voluntarily misclassifies a person as an independent contractor rather than an employee, it violates California law.³¹

It is also unlawful to charge a willfully misclassified contractor a fee, or to make deductions from the contractor's pay for things employees usually do not have to pay for, such as materials, space rental, services, government licenses, repairs, equipment maintenance, or fines.³²

Employers who willfully misclassify workers face serious penalties. They may be fined between \$5,000 and \$15,000 for each violation, in addition to other penalties permitted by law.³³

If an employer is found to have engaged in a pattern or practice of violations, the penalty increases to between \$10,000 and \$25,000 per violation.³⁴

An employer may also be ordered to post notices on its website and around the premises stating that it committed a "serious violation of the law" and advising employees that the notice is posted pursuant to a state order.³⁵

The notice must remain posted for a year,³⁶ and it must tell workers how to contact the California Labor and Workforce Development Agency if they suspect they are being misclassified as independent contractors.³⁷

5.1 Tax Penalties for Misclassifying Workers

State and federal tax penalties apply to employers that misclassify workers. The federal penalty for failing to withhold federal income tax is 1.5% of the wages paid.³⁸ The penalty doubles to 3% if the employer failed to file a Form 1099-MISC for the worker with the IRS.³⁹

The penalty for unintentionally failing to withhold the employee's share of Social Security and Medicare taxes is 20% of the employee's share of the tax.⁴⁰ This

penalty doubles to 40% if the employer did not file a Form 1099-MISC for the worker.⁴¹

When the IRS determines that the misclassification was intentional, or when statutory employees are misclassified, the employer is liable for the full amount of the federal income tax that should have been withheld as well as the employee's and employer's share of Social Security and Medicare taxes.

This liability can be assessed simultaneously against the company and its officers if they are found personally responsible.⁴²

California's tax penalties for misclassification include repayment of back payroll taxes, with interest, and a penalty on the unpaid amounts.

The Employment Development Department (EDD), which administers payroll taxes, may generally reach back three years to assess unpaid payroll taxes, unemployment insurance, disability insurance, and personal income tax withholding. An assessment that is not paid before it becomes final carries a 10% penalty.⁴³

When an employer issues a tax information return, such as a 1099 or W-2, that fraudulently misattributes income to a worker and increases that individual's tax burden, federal law allows the individual to sue the employer for the greater of \$5,000 or the sum of the worker's damages, the costs of bringing the lawsuit, and attorney's fees.⁴⁴

This liability typically arises when an employer files a Form 1099-MISC to report "nonemployee compensation" for a worker who should have received a Form W-2 for employee wages.

Courts have held that misclassifying employees in this way can create civil liability, but only where the employer intentionally attempted to deceive the IRS by filing the 1099 without believing it was true.⁴⁵

5.2 Joint and Several Liability

A person who, in exchange for money or other consideration, knowingly advises an employer to treat an individual as an independent contractor to avoid employee status can be jointly and severally liable with the employer if the individual is found not to be an independent contractor.⁴⁶

5.3 Criminal Penalties for Misclassification

Federal and state law impose criminal liability on individuals and companies that willfully evade or attempt to evade the payment of taxes. Under federal law, it is a felony to willfully attempt to evade or defeat any tax.

A person convicted of tax evasion can be imprisoned for up to five years, fined up to \$250,000 (for individuals) or \$500,000 (for corporations), or both.⁴⁷

Failure to withhold and pay payroll taxes can also be charged as a misdemeanor in California; on conviction, the employer can be fined up to \$1,000 or jailed for up to one year, or both.⁴⁸

Failure to Provide Certain Types of Insurance

6.1 Workers' Compensation

Failing to carry workers' compensation coverage is a serious offense with steep criminal and civil penalties. Failing to secure the payment of compensation is itself a misdemeanor.

A first conviction is punishable by up to one year in county jail, a fine of at least \$10,000 (up to double the premium that would have been due), or both.⁴⁹

A second or subsequent conviction is punishable by up to one year in county jail, a fine of triple the premium that would have been due (but not less than \$50,000), or both.⁵⁰

When the Division of Labor Standards Enforcement (DLSE) determines that an employer is operating without coverage, it issues a stop order.⁵¹ A stop order prohibits the use of employee labor until coverage is obtained, and failing to observe it is a separate misdemeanor, punishable by up to 60 days in county jail, a fine of up to \$10,000, or both.⁵²

When a stop order is served and an employer must shut down, any employee affected by the work stoppage must be paid for lost time, not to exceed 10 days.⁵³

The DLSE also assesses civil penalties. At the time the stop order is issued and served, the Director issues a penalty assessment of \$1,500 per employee on the payroll, up to a maximum of \$100,000.⁵⁴

Alternatively, where an employer has been uninsured for more than a week in the preceding year, the Director issues a penalty assessment for the greater of (1) twice the workers' compensation premium the employer would have paid during the uninsured period, or (2) \$1,500 per employee employed during that period.⁵⁵

If a worker is injured or becomes ill because of a work-related event and the employer has no workers' compensation insurance, that employee can file a lawsuit against the employer in addition to filing a workers' compensation claim.⁵⁶

6.2 Unemployment Insurance Contributions

All employers doing business in California who have at least one employee and pay wages over \$100 in a quarter must register with the Employment Development Department (EDD) to fund the Unemployment Insurance Program.

Employers pay a percentage on the first \$7,000 in wages paid to each employee in a calendar year, under a rate schedule, with the amount of taxable wages determined annually. An employer that fails to pay required contributions must pay a penalty of 15% of the contributions,⁵⁷ plus interest.⁵⁸

Any employer that fails to make the required contributions, with or without intent to evade, may be convicted of a misdemeanor and, on conviction, imprisoned for up to 12 months and fined up to \$1,000, or both.⁵⁹

Penalties under California's Unfair Business Practices Law

California prohibits employers from engaging in unfair business practices, including any unlawful, unfair, or fraudulent business act or practice, any unfair, deceptive, untrue, or misleading advertising, or any other act prohibited by the Business and Professions Code.⁶⁰

California law lets private parties sue to stop unfair business practices, so long as the plaintiff has lost money or property because of the employer's activities. An authorized government agency can also sue.

The remedies, however, are limited to restitution and injunctive relief: restitution recovers actual economic losses, and injunctive relief orders the employer to stop the unfair practice.⁶¹ When an injunction issues, the court may assess penalties of up to \$6,000 for each violation, and each day of a continuing violation counts as a separate violation.⁶²

When a government agency brings the action, the court may assess civil penalties of up to \$2,500 for each violation.⁶³ The statute authorizes only restitution and injunctive relief, so punitive damages are not available in unfair competition cases.⁶⁴

Costs of Enforcing Labor Law Penalties

8.1 Recovery of Attorney Fees

When employees win certain wage and hour claims, they can recover the attorney's fees they incurred during the case. California law allows prevailing plaintiffs to recover fees and costs on claims for minimum wage and overtime.

The law does not allow prevailing employers to collect fees when they defeat such a claim, which is why it is called a "one-way fee-shifting statute."⁶⁵

For other wage and hour claims, a "two-way fee-shifting statute" allows any prevailing party to claim attorney's fees and costs in cases involving nonpayment of wages, fringe benefits, or health, welfare, and pension fund contributions.⁶⁶

In 2013, the law was amended to hold employers to a higher standard: a prevailing employer can recover fees and costs only by proving the employee brought the action in bad faith.

8.2 Claims under the Private Attorneys General Act (PAGA)

The Private Attorneys General Act (PAGA) lets aggrieved employees sue to recover civil penalties on behalf of themselves, other employees, and the State of California for Labor Code violations. An employee who sues under PAGA acts as a private attorney general.

For claims based on a PAGA notice filed on or after June 19, 2024, the plaintiff must have personally suffered each violation alleged.⁶⁷

If the underlying Labor Code section already provides a penalty, the employee can collect that penalty on behalf of the aggrieved employees, and a prevailing employee can also recover attorney's fees and costs.⁶⁸

Where the underlying Labor Code section does not already provide a penalty, PAGA sets a default penalty of \$100 per employee per pay period.

A higher penalty of \$200 per employee per pay period applies only in limited circumstances, such as where a court or agency found the same practice unlawful within the preceding five years, or where the conduct was malicious, fraudulent, or oppressive.

Reduced penalties and caps apply where an employer took reasonable steps to comply or cured the violation.⁶⁹ Of the penalties recovered, 35% is distributed to the aggrieved employees and 65% to the Labor and Workforce Development Agency (LWDA).⁷⁰

For actions based on notices filed before June 19, 2024, the prior rules apply, including the earlier 25% employee and 75% state split.⁷¹

Personal Liability and Criminal Liability in Labor Law Violations

California's definition of "employer" is expansive and reaches a company's owners, directors, officers, and managing agents.

Under the Fair Day's Pay Act, effective January 1, 2016, an owner, director, officer, or managing agent who violates, or causes to be violated, specified wage and hour provisions can be held personally liable as the employer. Covered violations include unpaid overtime, unpaid minimum wage, denial of meal and rest breaks, untimely final pay, inadequate wage statements, and failure to reimburse business expenses.⁷²

Personal liability is not automatic based on a person's title; it turns on whether the individual personally participated in, or had authority over and caused, the wage violation.⁷³

Contrary to a common assumption, this liability is not limited to proceedings before the Labor Commissioner. A California Court of Appeal has held that an owner or officer who caused unpaid-wage violations can be held personally liable in civil litigation, including through a PAGA action.⁷⁴

9.1 Attorney Liability in Misclassification Cases

The joint-liability rule for advisers has an important limit: it does not apply to a person who gives advice to their own employer, or to an attorney, authorized to practice law, who provides legal advice in the course of that practice.⁷⁵

A lawyer who counsels a client about how to classify workers is therefore not exposed to joint and several liability under this section for that advice.

9.2 Personal Liability in Harassment Cases

California's Fair Employment and Housing Act (FEHA) treats harassment differently from discrimination and retaliation when it comes to individual liability.

An individual employee, including a supervisor or a coworker, is personally liable for harassment that the employee personally commits.⁷⁶

By contrast, individual managers are generally not personally liable for discrimination or retaliation; those claims lie against the employer.⁷⁷

9.3 Criminal Liability for Wage Demands

Violations of the California Labor Code can carry criminal liability. Any person, including a business owner, officer, manager, or superintendent, who has the ability to pay but willfully refuses to pay wages after a demand may be guilty of a misdemeanor.

The same misdemeanor liability applies to a person who falsely denies the amount or validity of a wage claim with intent to secure a discount, or to annoy, harass, or defraud the worker.⁷⁸

9.4 Criminal Liability for Wage Deductions

The California Labor Code prohibits employers from making deductions from an employee's wages unless the deductions are:⁷⁹

- ☞ authorized by law;
- ☞ authorized by the employee for insurance premiums or hospital or medical dues;
- ☞ made for pension-plan contributions authorized by a collective bargaining agreement, or to cover health and welfare; or
- ☞ not amounting to a rebate on the standard wage set by collective bargaining, wage agreement, or statute.

If an employer deducts wages for any other reason, it is a misdemeanor.⁸⁰

For example, if a worker owes an employer money and then quits or is fired, the employer cannot deduct what the worker owes from the final paycheck.⁸¹ Doing so could expose the employer to criminal liability.

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37	Labor Code, § 226.8, subd. (e)(3).
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40	Internal Revenue Code, § 3102(f)(3).
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42	Internal Revenue Code, § 6672.
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44	26 U.S.C. § 7434.
45	<i>Seijo v. Casa Salsa, Inc.</i> (S.D.Fla. Nov. 25, 2013) 2013 WL 6184969; <i>Leon v. Tapas & Tintos, Inc.</i> (S.D.Fla. 2014) 51 F.Supp.3d 1290, 1297;

Vandenheede v. Vecchio (6th Cir. 2013) 541 F.App'x 577, 579; *Gidding v. Zurich American Ins. Co.* (N.D.Cal. Nov. 9, 2015) 2015 WL 6871990, at *4.

46 Labor Code, § 2753, subd. (a).

47 26 U.S.C. § 7201; see 18 U.S.C. § 3571 (fine amounts).

48 Unemployment Insurance Code, § 2118.

49 Labor Code, § 3700.5, subd. (a).

50 Labor Code, § 3700.5, subd. (b).

51 Labor Code, § 3710.1.

52 Labor Code, § 3710.2.

53 Labor Code, § 3710.1.

54 Labor Code, § 3722, subds. (a), (f).

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80	Labor Code, § 225.
81	<i>Phillips v. Gemini Moving Specialists</i> (1998) 63 Cal.App.4th 563, 572.