

Assistant Deputy Secretary, Regulatory

Peer Reviewed by Division: Yes () No (X)
PART II - MULTI-DAY PENALTIES AND ADJUSTMENTS

Adjustments
Amount
Good faith prior to discovery:
Justification:
Good faith after discovery: $\qquad$
Justification: $\quad$ Facility implemented a new compliance tracking system for global operations
History of non-compliance:
Justification:
Economic benefit of non-compliance: Refer to descriptions and calculations below.
Justification:
Ability to pay:
Justification:

Total Adjustments:

## ECONOMIC BENEFIT CALCULATIONS

$\mathbf{E B}=\mathbf{A C}(1-\mathbf{T})+\mathbf{D C}(\mathbf{I})=$
$\mathrm{AC}=$ Avoided Costs - expenditures that will never be incurred for violator's noncompliance.
$\mathrm{DC}=$ Delayed Costs - expenditures deferred by violator's failure to comply.
$\mathrm{T}=$ Corporate Tax Rate $=21 \%($ in 2018 $)$
I = Interest rate charged by IRS for delinquent accounts $=6 \%($ in 2019 $)$

Economic benefit was considered, but not deemed appropriate for this case. According to the Hazardous Waste Program Crosswalk for ranking and classifying violations, an economic benefit calculation is not required for this violation.

MULTI-DAY PENALTIES
Number of days adjustment factor(s) to be applied:
Justification:
Or
Number of days matrix amount is to be multiplied:
Justification:
A multi-event penalty is being considered for 7 months of lapsed coverage \$ 2,580

Comments:

For purposes of settlement, SED is offering a multi-event in lieu of multi-day adjustment factor for each month of lapsed coverage

| PART III - OTHER ADJUSTMENTS MADE AFTER MEETING WITH THE RESPONSIBLE PARTY |
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| ADJUSTMENT |
| Relative merits of the case: |
| Resource Considerations: |
| Other Justification: |

