



Fail To Comply?

THE FINES FOR NON-ERISA PLANS

WILL BE HIGH!

Comply with **HIPAA**

\$127 per participant, per day
excise tax during the noncompliance period

Comply with **ACA**

\$110 per participant, per day
excise tax during the noncompliance period

Distribute a **Summary of
Benefits and Coverage (SBC)**

\$1,406 per failure
calculated on a per participant or beneficiary basis

File a **1094 or 1095** return

up to **\$310** per return/statement

Provide notice & information
regarding the **Children's Health
Insurance Program (CHIPRA)**

\$141 per participant, per day
during the noncompliance period

Comply with **GINA**

\$141 per participant, per day
during the noncompliance period

IMPORTANT: This document is intended only as an overview and is not an exhaustive list. Other requirements, exceptions or special rules may apply. It is not legal advice and should not be construed as legal advice.