



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**

\$100 per participant, per day
excise tax during the noncompliance period

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

\$1,362 per failure
calculated on a per participant or beneficiary basis

File a **1094 or 1095** return

up to **\$290** per return/statement

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

\$137 per participant, per day
during the noncompliance period

Comply with **GINA**

\$137 per participant, per day
during the noncompliance period