



Fail To Comply?

THE FINES WILL BE HIGH!

Furnish **plan documents**
to the **DOL**

\$190 capped at \$1,906/request

Furnish an **SPD** to a
participant upon request

\$110 per day per employee

File a completed
ERISA Form 5500

\$2,670 per day

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

\$1,406 per failure

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

Comply with **GINA**

\$141 per participant, per day

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.