



Fail To Comply? THE FINES WILL BE HIGH!

Furnish **plan documents to the DOL**

\$171 capped at \$1,713/request
beginning on the 31st day after the request is made

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

\$110 per day
beginning on the 31st day after the request is made

Provide **required COBRA notices**

\$110 per qualified beneficiary
for each day of the noncompliance period

File a completed **ERISA Form 5500**

\$2,400 per day
beginning on the last day for filing

Comply with **ACA**

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

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

\$1,264 per failure
calculated on a per participant or beneficiary basis

File a **1094 or 1095 return**

up to \$280 per return/statement

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

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

Comply with **GINA**

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