



Fail To Comply?

THE FINES WILL BE HIGH!

Furnish plan documents to the DOL

\$184 capped at \$1,846/request
beginning on the 31st day after the request is made

Furnish an SPD to a participant upon request

\$110 per day per employee
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

\$2,586 per day
beginning on the last day for filing

Comply with ACA's group health plan reforms

\$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