



The Law Offices of

**JONATHAN M. FEIGENBAUM**

ERISA | Health | Life | Disability | Insurance

## **ERISA Provision Description of Violation 2017 Penalty (As Adjusted)**

### **ERISA Provision**

**ERISA § 209(b)**

**(29 U.S.C. §1059(b))**

### **Description of Violation**

Failure to furnish certain reports (such as pension benefit statements) or to maintain records

**2017 Penalty (As Adjusted) \$28**

### **ERISA Provision**

**ERISA § 502(c)(2)**

**(29 U.S.C. § 1132(c)(2))**

### **Description of Violation**

Failure or refusal to file annual Form 5500 or failure of a multiemployer plan to certify endangered or critical status (see Practice Note, Multiemployer Pension Plans)

**2017 Penalty (As Adjusted) \$2,097**

**ERISA § 502(c)(4)**

**(29 U.S.C. § 1132(c)(4))**

### **Description of Violation**

Failure to (i) notify participants of certain benefit restrictions or limitations under Internal Revenue Code (Code) Section 436(f);

(ii) for multiemployer plans, (A) provide certain financial and actual reports and (B) provide estimates of withdrawal liability; and (iii)

furnish automatic contribution arrangement notices (QACA notices) (see Standard Document, Safe Harbor Notice for Qualified Retirement Plans with Optional QACA Provisions)

**2017 Penalty (As Adjusted )\$1,659**

**ERISA § 502(c)(5)**

**(29 U.S.C. § 1132(c)(5))**

### **Description of Violation**

Failure of a multiple employer welfare arrangement (MEWA) to file certain reports

**2017 Penalty (As Adjusted ) \$1,527**



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## **ERISA Provision Description of Violation 2017 Penalty (As Adjusted)**

### **ERISA Provision**

**ERISA § 502(c)(6)**

**(29 U.S.C. § 1132(c)(6))**

### **Description of Violation**

Failure to provide information requested by the Secretary of Labor under ERISA Section 104(a)(6)

**2017 Penalty (As Adjusted) \$149 not to exceed \$1,496 per request**

### **ERISA Provision**

**ERISA § 502(c)(7)**

**(29 U.S.C. § 1132(c)(7))**

Failure to provide a required blackout notice and of right to divest employer securities (see Standard Document, Blackout Notice)

**2017 Penalty (As Adjusted) \$133**

### **ERISA Provision**

**ERISA § 502(c)(8)**

**(29 U.S.C. § 1132(c)(8))**

### **Description of Violation**

Failure of multiemployer plan in endangered status to adopt a funding improvement plan (or if in critical status, a rehabilitation plan)

### **Description of Violation**

Failure also applies to an endangered status plan (that is not a seriously endangered status plan) that fails to meet its benchmark by end of funding improvement period (see Practice Note, Multiemployer Pension Plans)

**2017 Penalty (As Adjusted) \$1,317**

### **ERISA Provision**

**ERISA § 502(c)(9)(A)**

**(29 U.S.C. § 1132(c)(9)(A))**

### **Description of Violation**

Failure by an employer to inform employees of CHIP coverage opportunities under ERISA Section 701(f)(3)(B)(i)(I)

**2017 Penalty (As Adjusted) \$112**



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## **ERISA Provision Description of Violation 2017 Penalty (As Adjusted)**

### **ERISA Provision**

**ERISA § 502(c)(9)(B)**

**(29 U.S.C. § 1132(c)(9)(B))**

### **Description of Violation**

Failure

by a plan administrator to timely provide to any state information required to be disclosed under ERISA Section 701(f)(3)(B)(ii)

**2017 Penalty (As Adjusted) \$112**

### **ERISA Provision**

**ERISA § 502(c)(10)**

**(29 U.S.C. § 1132(c)(10))**

### **Description of Violation**

Failure

by any plan sponsor of a group health plan, or any health insurer offering coverage in connection with the plan, to satisfy ERISA's requirements regarding genetic information (multiple subparts) \$112

**2017 Penalty (As Adjusted)**

**\$2,790**

**\$16,742**

**\$558,078**

### **ERISA Provision**

**ERISA § 502(c)(12)**

**(29 U.S.C. § 1132(c)(12))**

### **Description of Violation**

Failure of CSEC plan sponsor to establish or update a funding restoration plan \$102

ERISA § 502(m)

**(29 U.S.C. § 1132(m))**

Prohibited distribution under ERISA Section 206(e)

**2017 Penalty (As Adjusted) \$16,169**

### **ERISA Provision**

**ERISA § 715**

**(29 U.S.C. § 1185d and 42 U.S.C. § 300gg-15)**

### **Description of Violation**

Failure to provide required summaries of benefits and coverage (SBC) (see Practice Note, Summaries of Benefits and Coverage Under the ACA)

**2017 Penalty (As Adjusted) \$1,105**