

# Summary Chart of Health Plan Excise Taxes

## August 10, 2011

Below is a link to a chart in which I have attempted accurately to summarize excise tax provisions that apply to a variety of group health plan errors including COBRA and HIPAA violations, and violation of PPACA requirements including nondiscrimination rules (subject to change pending issuance of regulations). Comparable taxes apply to failure to make “comparable employer contributions” to HSAs or Archer MSAs; more information is available in final regulations under IRC Section 4980B et seq.

[Health Plan Excise Tax Chart](#)

The chart is a summary only and provided for general informational and educational purposes. It does not comprise legal advice to anyone.