

SUBTITLE D. MISCELLANEOUS EXCISE TAXES
CHAPTER 43. QUALIFIED PENSION, ETC., PLANS

IRC Sec. 4980B

Sec. 4980B. Failure to satisfy continuation coverage requirements of group health plans.

(a) General rule. There is hereby imposed a tax on the failure of a group health plan to meet the requirements of subsection (f) with respect to any qualified beneficiary.

(d) Tax not to apply to certain plans. This section shall not apply to--

(1) any failure of a group health plan to meet the requirements of subsection (f) with respect to any qualified beneficiary if the qualifying event with respect to such beneficiary occurred during the calendar year immediately following a calendar year during which all employers maintaining such plan normally employed fewer than 20 employees on a typical business day,

(2) any governmental plan (within the meaning of section 414(d) [[26 USCS § 414\(d\)](#)]),
or

(3) any church plan (within the meaning of section 414(e) [[26 USCS § 414\(e\)](#)]).