

**TITLE 26 - INTERNAL REVENUE CODE**  
**Subtitle K - Group Health Plan Requirements**  
**CHAPTER 100 - GROUP HEALTH PLAN REQUIREMENTS**  
**Subchapter C - General Provisions**

**§ 9834. Enforcement**

For the imposition of tax on any failure of a group health plan to meet the requirements of this chapter, see section 4980D.

(Added Pub. L. 110–233, title I, § 103(e)(1), May 21, 2008, 122 Stat. 899.)

**Effective Date**

Section applicable with respect to group health plans for plan years beginning after the date that is one year after May 21, 2008, see section 103(f)(2) of Pub. L. 110–233, set out as an Effective Date of 2008 Amendment note under section 9802 of this title.