

August 1 PCORI Fee Deadline Approaching

Each year, plan sponsors of self-insured group health plans must pay a fee to fund the Patient-Centered Outcomes Research Institute. Plan sponsors should prepare to report and pay this fee by the August 1, 2016, deadline.

Background

The Affordable Care Act requires plan sponsors of self-insured group health plans and issuers of health insurance plans to pay a fee to help fund the Patient-Centered Outcomes Research Institute (PCORI). PCORI conducts research to evaluate and compare the health outcomes and clinical effectiveness, risks and benefits of medical treatments, services, procedures and drugs.

The fee applies to plan years (and policy years) ending after September 30, 2012, and before October 1, 2019, and is based on the average number of lives covered under the plan. (See our [January 23, 2013 For Your Information](#).)

2016 PCORI Fee Amount

For self-insured plans, the fee for plan years ending in 2015 is due by August 1, 2016. (The normal July 31 deadline is delayed because that day is a Sunday.) The fee amount varies depending on when the plan year ends:

Plan Year	Fee Per Covered Life
Plan years ending on or after October 1, 2015, through December 31, 2015, including calendar year plans	\$2.17
Plan years ending on or after January 1, 2015, through September 30, 2015	\$2.08

In Closing

Plan sponsors should use [Form 720](#) (and related [instructions](#)) to report and pay the PCORI fee by August 1, 2016.

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