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PCORI Fee Due by July 31, 2019

The deadline for paying ACA's PCORI fee is approaching. Sponsors of self-insured health plans should prepare to report and pay the fee by July 31, 2019. For calendar year plans, the 2018 plan year is the last one to which PCORI fees apply.

Background

The Affordable Care Act (ACA) requires sponsors of self-insured health plans and health insurers to pay a fee to help fund the Patient 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, paid to IRS, applies to plan years ending after September 30, 2012 and before October 1, 2019. The amount of the fee is based on the average number of lives covered under the plan. (See our [January 23, 2013](#) and [November 28, 2018](#) issues of *For Your Information*.) Plans that operate on a non-calendar year (e.g., fiscal year) may still owe PCORI fees for 2019.

Applicable PCORI fee amounts

The fee for plan years ending in 2018 is due by July 31, 2019. The amount of the fee per covered life depends on when the plan year ends.

Volume 42

Issue 59

June 20, 2019

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End of the PCORI fee

The PCORI fee for a plan year is due by July 31 of the calendar year immediately following the last day of such plan year. Because the PCORI fee only applies to plan years ending before October 1, 2019, the final PCORI fee payment for sponsors of calendar year plans (for the 2018 plan year) will be due by July 31, 2019. The final PCORI fee for plans with plan years ending on or after January 1, 2019 through September 30, 2019 will be due by July 31, 2020.

Plan year	Fee per covered life
Plan years ending on or after October 1, 2018 through December 31, 2018 (including calendar year plans)	\$2.45
Plan years ending on or after January 1, 2018 through September 30, 2018	\$2.39

In closing

Plan sponsors should use [Form 720](#) and follow the related [instructions](#) to report and pay the fee.

Produced by the Knowledge Resource Center

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