



# COMPLIANCE UPDATE

---

KEEPING YOU IN-THE-KNOW WITH THE LATEST EMPLOYEE BENEFITS REGULATIONS

## PCOR FEE: UPDATED FEE SCHEDULE RELEASED

Fees imposed on certain health insurers and plan sponsors of certain self-insured health plans, known as the Patient Centered Outcomes Research Fee (PCOR Fee or PCORI Fee), are due on July 31. The fees are a requirement under Health Care Reform to help finance the Patient-Centered Outcomes Research Institute (the "Institute"). The Institute is a private, nonprofit corporation established under Health Care Reform to fund research of the clinical effectiveness of medical treatments, procedures, drugs, and other strategies or items that treat, manage, diagnose, or prevent illness or injury.

### The Fee Schedule

- For policy or plan years ending after Sept. 30, 2012, issuers and employers sponsoring certain group health plans must pay a fee of \$1.00 per participant per year.
- The fee adjusts to \$2.00 per participant for policy for plan years ending Oct. 1, 2013, through Sept. 30, 2014.
- The fee adjusts to \$2.08 per participant for policy or plan years ending after Oct. 1, 2014 through Sept. 30, 2015.
- For policy or plan years ending on or after October 1, 2015, and before October 1, 2019, the adjusted applicable dollar amount will be published in future guidance in the Internal Revenue Bulletin.
- The fee will not apply to policy or plan years ending after Sept. 30, 2019.

This communication is provided for informational purposes only and does not constitute legal advice. It contains only a summary of the applicable legal provisions and does not purport to cover every aspect of any particular law, regulation, or requirement. Please use this communication as a guide and not as a definitive description of your compliance obligations.

Questions? Contact Gunn-Mowery's Employee Benefits Professionals  
at (717) 761-4600 or [info@gunnmowery.com](mailto:info@gunnmowery.com)