

PCORI Fees Rise for 2019 Filing Period

The Internal Revenue Service (IRS) recently announced an increase in the applicable dollar amount used to determine the Patient-Centered Outcomes Research Institute (PCORI) fee for plan years that end on or after October 1, 2018, and before October 1, 2019. As a reminder, employers sponsoring certain self-insured plans are responsible for the PCORI fee.

Fee Increase

For plan years ending on or after October 1, 2018, and before October 1, 2019, the fee for an employer sponsoring an [applicable self-insured plan](#) is **\$2.45** multiplied by the average number of lives covered under the plan. **PCORI fees for plan years that end from October 1, 2018, through September 30, 2019, will be due to the IRS by July 31, 2019.**

- For more information, read the [IRS Notice 2018-85](#) announcing the adjusted applicable dollar amount.
- Details on how to determine the average number of lives covered under a plan are included in [these regulations](#).

The PCORI fee will not be assessed for plan years ending after Sept. 30, 2019. The fee was first assessed for plan years ending after September 30, 2012, at \$1 per plan enrollee. The fee has been adjusted upward annually since that time.

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