

PCORI Fees Due July 31

Effective for plan years ending on or after October 1, 2012, and before October 1, 2019, employers that sponsor specified types of self-insured health plans are responsible for Patient-Centered Outcomes Research Institute (PCORI) fees. **Fees for plan years that ended in 2016 are due July 31, 2017.**

How to Pay PCORI Fees

Employers that sponsor [certain self-insured health plans](#) must report and pay the required PCORI fees via IRS [Form 720](#), *Quarterly Federal Excise Tax Return*. ([Instructions for Form 720](#) are also conveniently available online.)

- For plan years ending **between January 1, 2016, and September 30, 2016**, the fee for an employer sponsoring an applicable self-insured plan is \$2.17 multiplied by the average number of lives covered under the plan.
- For plan years ending **between October 1, 2016, and December 31, 2016**, the fee is \$2.26 multiplied by the average number of lives covered under the plan.

For more information on this and other industry topics or Cypress services, please contact:

Greg Berth
Appleton, WI
(877) 236-0844
gregb@cypressbenefit.com

Tami Eddie, RHU, REBC
Omaha, NE
(800) 223-5508
tamie@cypressbenefit.com

Andrew Rozmiarek
Denver, CO
(877) 236-0844
andrewr@cypressbenefit.com

Julie Kohanek, RHU
Omaha, NE
(800) 223-5508
juliek@cypressbenefit.com

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