

## PCORI Fees Raised for 2018 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, 2017, and before October 1, 2018. 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, 2017, and before October 1, 2018, the fee for an employer sponsoring an [applicable self-insured plan](#) is **\$2.39** multiplied by the average number of lives covered under the plan. **PCORI fees for plan years that end between October 1, 2017, and December 31, 2017, will be due to the IRS in July 2018.**

For more information, read the [IRS notice](#) announcing the increase. Details on how to determine the average number of lives covered under a plan are included in [these regulations](#).

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