

Health Reform

Research Fee Adjusted

The Internal Revenue Service recently released Notice 2014-56 which provides the adjusted applicable dollar amount for the third filing of the Patient-Centered Outcomes Research Institute fee (Research Fee or PCORI). The adjusted dollar amount for plan years beginning November 1, 2013 through October 1, 2014 is \$2.08 (up \$0.08).

As you will recall, for self-insured plans and HRAs, the Research Fee is due by July 31st of the calendar year following the end of the applicable plan year. It is paid on the 2nd quarter Form 720 filing. The next payment and filing deadline is July 31, 2015.

Below is helpful information as to when payment is due.

Plan Year	Amount of Research Fee	Payment and Filing Date
February 1, 2013 – January 31, 2014	\$2/covered life/year	July 31, 2015
March 1, 2013 – February 28, 2014	\$2/covered life/year	July 31, 2015
April 1, 2013 – March 31, 2014	\$2/covered life/year	July 31, 2015
May 1, 2013 – April 30, 2014	\$2/covered life/year	July 31, 2015
June 1, 2013 – May 31, 2014	\$2/covered life/year	July 31, 2015
July 1, 2013 – June 30, 2014	\$2/covered life/year	July 31, 2015
August 1, 2013 – July 31, 2014	\$2/covered life/year	July 31, 2015
September 1, 2013 – August 31, 2014	\$2/covered life/year	July 31, 2015
October 1, 2013 – September 30, 2014	\$2/covered life/year	July 31, 2015
November 1, 2013 – October 31, 2014	\$2.08/covered life/year	July 31, 2015
December 1, 2013 – November 30, 2014	\$2.08/covered life/year	July 31, 2015
January 1, 2014 – December 31, 2014	\$2.08/covered life/year	July 31, 2015
February 1, 2014 – January 31, 2015	\$2.08/covered life/year	July 31, 2016
March 1, 2014 – February 29, 2015	\$2.08/covered life/year	July 31, 2016
April 1, 2014 – March 31, 2015	\$2.08/covered life/year	July 31, 2016
May 1, 2014 – April 30, 2015	\$2.08/covered life/year	July 31, 2016
June 1, 2014 – May 31, 2015	\$2.08/covered life/year	July 31, 2016
July 1, 2014 – June 30, 2015	\$2.08/covered life/year	July 31, 2016
August 1, 2014 – July 31, 2015	\$2.08/covered life/year	July 31, 2016
September 1, 2014 – August 31, 2015	\$2.08/covered life/year	July 31, 2016
October 1, 2014 – September 30, 2015	\$2.08/covered life/year	July 31, 2016