



2019 PCOR Fee Filing Reminder for Self-Insured Plans

Issued date: 05/22/19

The PCOR fee filing deadline is **July 31, 2019** for all self-funded medical plans and HRAs for **plan years ending in 2018**.

Please note, this is the final filing and payment for some plans. Plans ending in January through September of 2019 will have one more filing on July 31, 2020. We will send a reminder next year for the final filing and payment.

The plan years and associated amounts are as follows:

Plan Year	Amount of PCOR Fee	Payment and Filing Date
February 1, 2017 – January 31, 2018	\$2.39/covered life/year	July 31, 2019
March 1, 2017 – February 29, 2018	\$2.39/covered life/year	July 31, 2019
April 1, 2017 – March 31, 2018	\$2.39/covered life/year	July 31, 2019
May 1, 2017 – April 30, 2018	\$2.39/covered life/year	July 31, 2019
June 1, 2017 – May 31, 2018	\$2.39/covered life/year	July 31, 2019
July 1, 2017 – June 30, 2018	\$2.39/covered life/year	July 31, 2019
August 1, 2017 – July 31, 2018	\$2.39/covered life/year	July 31, 2019
September 1, 2017 – August 31, 2018	\$2.39/covered life/year	July 31, 2019
October 1, 2017 – September 30, 2018	\$2.39/covered life/year	July 31, 2019
November 1, 2017 – October 31, 2018*	\$2.45/covered life/year	July 31, 2019
December 1, 2017 – November 30, 2018*	\$2.45/covered life/year	July 31, 2019
January 1, 2018 – December 31, 2018*	\$2.45/covered life/year	July 31, 2019

* Final Due Date/Payment for these Plan Years

For the Form 720 and Instructions, visit: <https://www.irs.gov/forms-pubs/about-form-720>

The information is reported in Part II.

Please note that Form 720 is a tax form (not an informational return form such as Form 5500). As such, the employer or an accountant would need to prepare it. Parties other than the plan sponsor, such as third-party administrators, cannot report or pay the fee.

■ Short Plan Years

The IRS issued FAQs that address how the PCOR fee works with a self-insured health plan on a short plan year.

Does the PCOR fee apply to an applicable self-insured health plan that has a short plan year?

Yes, the PCOR fee applies to a short plan year of an applicable self-insured health plan. A short plan year is a plan year that spans fewer than 12 months and may occur for a number of reasons. For example, a newly established applicable self-insured health plan that operates using a calendar year has a short plan year as its first year if it was established and began operating beginning on a day other than Jan. 1. Similarly, a plan that operates with a fiscal plan year experiences a short plan year when its plan year is changed to a calendar year plan year.

What is the PCOR fee for the short plan year?

The PCOR fee for the short plan year of an applicable self-insured health plan is equal to the average number of lives covered during that plan year multiplied by the applicable dollar amount for that plan year.

Thus, for example, the PCOR fee for an applicable self-insured health plan that has a short plan year that starts on April 1, 2018, and ends on Dec. 31, 2018, is equal to the average number of lives covered for April through Dec. 31, 2018, multiplied by \$2.45 (the applicable dollar amount for plan years ending on or after Oct. 1, 2018, but before Oct. 1, 2019).

See FAQ 12 & 13, <https://www.irs.gov/affordable-care-act/patient-centered-outcomes-research-trust-fund-fee-questions-and-answers>

