



## 2021 PCOR Fee Filing Reminder for Self-Insured Plans

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The Patient-Centered Outcomes Research (PCOR) fee filing deadline is August 2, 2021, for all self-funded medical plans and HRAs for plan years ending in 2020. The IRS issued Notice 2020-84 announcing the adjusted fee amount for this year as well as limited transition relief.

The plan years and associated amounts are as follows:

Plan Year	Amount of PCOR Fee	Payment and Filing Date
February 1, 2019 – January 31, 2020	\$2.54/covered life/year	August 2, 2021
March 1, 2019 – February 28, 2020	\$2.54/covered life/year	August 2, 2021
April 1, 2019 – March 31, 2020	\$2.54/covered life/year	August 2, 2021
May 1, 2019 – April 30, 2020	\$2.54/covered life/year	August 2, 2021
June 1, 2019 – May 31, 2020	\$2.54/covered life/year	August 2, 2021
July 1, 2019 – June 30, 2020	\$2.54/covered life/year	August 2, 2021
August 1, 2019 – July 31, 2020	\$2.54/covered life/year	August 2, 2021
September 1, 2019 – August 31, 2020	\$2.54/covered life/year	August 2, 2021
October 1, 2019 – September 30, 2020	\$2.54/covered life/year	August 2, 2021
November 1, 2019 – October 31, 2020	<b>\$2.66/covered life/year</b>	August 2, 2021
December 1, 2019 – November 30, 2020	<b>\$2.66/covered life/year</b>	August 2, 2021
January 1, 2020 – December 31, 2020	<b>\$2.66/covered life/year</b>	August 2, 2021

Employers with self-funded health plans ending in 2020 should use the 2nd quarter Form 720 to file and pay the PCOR fee by August 2, 2021. 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 and USI, cannot report or pay the fee.

## ■ Temporary Transition Relief

Generally, there are three established methods a self-funded group health plan may use to determine the average number of covered lives for purposes of calculating the PCOR fee:

- The Actual Count Method,
- The Snapshot Method, and
- The Form 5500 method.

For plan years that end on or after October 1, 2019 and before October 1, 2020, in addition to the established counting methods, a plan may use any reasonable method for calculating the average number of covered lives. This relief has not been extended.

