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New PCOR Fee Announced

On November 14, 2022, the IRS released Notice 2022-59, announcing that the adjusted applicable dollar amount used to determine the PCOR fee for plan years ending on or after October 1, 2022 and before October 1, 2023 is \$3.00.

The PCOR filing deadline is July 31, 2023 for all self-funded medical plans and some HRAs for plan years (including short plan years) ending in 2022. Carriers are responsible for paying the fee for insured policies.

PCOR Fee due July 31, 2023:

Plan Years Ending on	Amount of PCOR Fee
January 31, 2022	\$2.79/covered life/year
February 28, 2022	\$2.79/covered life/year
March 31, 2022	\$2.79/covered life/year
April 30, 2022	\$2.79/covered life/year
May 31, 2022	\$2.79/covered life/year
June 30, 2022	\$2.79/covered life/year
July 31, 2022	\$2.79/covered life/year
August 31, 2022	\$2.79/covered life/year
September 30, 2022	\$2.79/covered life/year
October 31, 2022	\$3.00/covered life/year
November 30, 2022	\$3.00/covered life/year
December 31, 2022	\$3.00/covered life/year

Employer Action

No action by employers with self-funded health plans (or an HRA) is required. We will send a reminder in mid-2023 of the fee and additional information for filing and paying the PCOR fee with the IRS.