

November 17, 2022

## 2022-2023 PCORI FEE RELEASED

The Patient-Centered Outcomes Research Institute (PCORI) fee established by the Affordable Care Act helps fund research to evaluate and compare health outcomes, clinical effectiveness, risks, and benefits of medical treatment and services. The fee is currently in place through 2029. In [Notice 2022-59](#), the IRS announced that the PCORI fee for plan years ending between October 1, 2022 and September 30, 2023 is \$3.00. This is an increase from the \$2.79 payment for policy or plan years that ended between October 1, 2021 and September 30, 2022. Employers and plan sponsors with self-funded plans are typically responsible for submitting IRS Form 720 and paying the PCORI fee by July 31 of the calendar year immediately following the last day of the plan year, meaning that payments for plan years that end in 2022 will be due in July of 2023.

PCORI fees for self-funded plans are assessed on all covered lives, not just on employees. Plan sponsors are permitted to use one of three methods to calculate the average number of covered lives for the fee: the actual count method, the snapshot method, and the Form 5500 method. The fee for employers with fully insured plans is assessed per employee, as opposed to per covered life. Many employers that are fully insured do not need to take any action, as the insurer will submit the payment on their behalf. Keep in mind, however, that fully insured employers with self-funded HRAs are required to pay the fee on each employee covered under the account.

2022 PCORI Filing Fee Calendar	
<i>Plan or Policy Year</i>	<i>PCORI Filing Fee</i>
February 2021 – January 2022	\$2.79
March 2021 – February 2022	\$2.79
April 2021 – March 2022	\$2.79
May 2021 – April 2022	\$2.79
June 2021 – May 2022	\$2.79
July 2021 – June 2022	\$2.79
August 2021 – July 2022	\$2.79
September 2021 – August 2022	\$2.79
October 2021 – September 2022	\$2.79
November 2021 – October 2022	\$3.00
December 2021 – November 2022	\$3.00
January 2022 – December 2022	\$3.00

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