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## First Payment Of Employer's PCORI Fees For Self-Insured Health Insurance Plans Due July 31

The first payment of the Patient-Centered Outcomes Research Institute (PCORI) fee imposed by the Affordable Care Act is due next week on July 31st. While the U.S. Treasury Department has delayed implementing certain health care reform requirements until 2015, the PCORI fee is among those provisions that are not delayed.

**Background.** PCORI is a non-profit institution established to assist the public in making informed health decisions, and this fee provides its funding. The PCORI fee applies to virtually all employer group health plans. However, for insured plans the fee is paid by the health insurers. Employer sponsors of health plans that are self-funded, including health reimbursement accounts (HRAs), in whole or in part, must themselves pay the fee and file the IRS form discussed below. (Excepted from these requirements are (i) plans that provide only HIPAA-excepted benefits, and (ii) plans that offer only employee assistance programs, disease management programs or wellness programs if the programs do not provide significant benefits in the nature of medical care or treatment.)

**Amount of Fee.** The fee is \$1 times the average number of covered lives for plan years ending on or after October 1, 2012 and before October 1, 2013. (e.g., the 2012 calendar year plan). It increases to \$2 times the average number of covered lives for years ending on or after October 1, 2013 and before October 1, 2014, and will be adjusted for later years.

**Due Date for Paying PCORI Fee.** The fee applies for plan years ending after September 30, 2012. Therefore, calendar year plans are first subject to the fee for 2012. The PCORI fee must be paid, and Form 720 filed with the IRS, by July 31st of the year following the last day of the plan year. This means the first filing due date is next Wednesday, July 31, 2013. This date cannot be extended.

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