



June 10, 2014

Reminder: PCOR Fee Due July 31, 2014

The [Patient-Centered Outcomes Research \(PCOR\) fee](#) is due no later than July 31, 2014. Imposed on insurers of “specified health insurance policies” and plan sponsors of self-insured health plans by federal health reform, this fee supports clinical effectiveness research. While plan sponsors of fully-insured health plans are not responsible for paying the PCOR fee (the obligation rests with the insurer), plan sponsors of self-insured health plans should adopt a process to determine the fee amount due and take steps to ensure the payment is submitted timely.

The first PCOR fee was due in 2013 for plan years ending on or after October 1, 2012 and before January 1, 2013. The last fee will be due for plan years ending before October 1, 2019. The amount of the PCOR fee is equal to the average number of lives covered during the plan year multiplied by the applicable dollar amount for the year. The fee is \$1 for plans ending on or after October 1, 2012 and before October 1, 2013 and \$2 for plans ending on or after October 1, 2013 and before October 1, 2014. The fee for plan years ending after October 1, 2014 will be indexed for inflation. The PCOR fee is paid annually using [IRS Form 720](#), Quarterly Federal Excise Tax Return. The payment can be made through the [Electronic Federal Tax Payment System \(EFTPS\)](#).

For a more detailed explanation of the PCOR fee, please see our legislative update, [PCOR Fees – Reporting and Preparation Process](#). Should you have questions about this or any other aspect of healthcare reform, please contact your Conner Strong & Buckelew account representative toll free at 1-877-861-3220. For a complete list of Legislative Updates issued by Conner Strong & Buckelew, visit our online [Resource Center](#).



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