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The Patient-Centered Outcomes Research (PCOR) fee filing deadline is August 1, 2022, for all self-funded medical plans and HRAs for plan years ending in 2021. The IRS issued Notice 2022-04 announcing the adjusted fee amount for this year.

The plan years and associated amounts are as follows:

Plan Year END Date	Amount of PCOR Fee	Payment and Filing Date
January 31, 2021	\$2.66/covered life/year	August 1, 2022
February 28, 2021	\$2.66/covered life/year	August 1, 2022
March 31, 2021	\$2.66/covered life/year	August 1, 2022
April 30, 2021	\$2.66/covered life/year	August 1, 2022
May 31, 2021	\$2.66/covered life/year	August 1, 2022
June 30, 2021	\$2.66/covered life/year	August 1, 2022
July 31, 2021	\$2.66/covered life/year	August 1, 2022
August 31, 2021	\$2.66/covered life/year	August 1, 2022
September 30, 2021	\$2.66/covered life/year	August 1, 2022
October 31, 2021	\$2.79/covered life/year	August 1, 2022
November 30, 2021	\$2.79/covered life/year	August 1, 2022
December 31, 2021	\$2.79/covered life/year	August 1, 2022

Employers with self-funded health plans ending in 2021 should use the 2nd quarter Form 720 to file and pay the PCOR fee by August 1, 2022. 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, cannot report or pay the fee.

For additional information, please visit the following IRS sites:

- **Form 720, Quarterly Federal Excise Tax Return, instructions and forms:** <https://www.irs.gov/forms-pubs/about-form-720>.
- **Patient-Centered Outcomes Research Trust Fund Fee, Questions and Answers:** <https://www.irs.gov/newsroom/patient-centered-outcomes-research-institute-fee>
- **PCOR Filing Due Dates and Applicable Rates Chart:** <https://www.irs.gov/affordable-care-act/patient-centered-outreach-research-institute-filing-due-dates-and-applicable-rates>