



Patient-Centered Outcomes Research Trust Fund Fee (PCORTF)

The IRS has released the adjusted applicable dollar amount for the Patient-Centered Outcomes Research Trust Fund Fee (PCORTF) for plan years that end on or after October 1, 2018 and before October 1, 2019. The adjusted PCORTF fee for this period is \$2.45, to be multiplied by the average number of covered lives.

The PCORTF fee was established in the Affordable Care Act. It imposes fee on plan sponsors of certain self-funded health plans, as well as on fully insured carriers, to help fund the Patient-Centered Outcomes Research Institute. The fee, required to be reported once a year on the second quarter Form 720 and paid by its due date, July 31, is based on the average number of lives covered under the plan or policy. The fee is updated annually based on the percentage increase of the projected per capita amount of National Health Expenditures.

The IRS release (IRS Notice 2018-85) is available here: <https://www.irs.gov/pub/irs-drop/n-18-85.pdf>.

(This information is no way intended to be legal advice. Please seek an ERISA attorney for legal advice on your self-funded program.)

(Source: SPBA)

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