

IRS Issues Adjusted Dollar Amount for PCORI Fee

October 1, 2014

The Internal Revenue Code imposes a fee to help fund the Patient-Centered Outcomes Research Institute (PCORI). The PCORI fee is calculated using the average number of lives covered under the policy or plan and the applicable annual dollar amount. The applicable dollar amount for plan years ending from October 1, 2013 through September 30, 2014 is \$2. IRS Notice 2014-56 provides that the applicable dollar amount will increase to \$2.08 for the next plan year (ending from October 1, 2014 through September 30, 2015). A copy of IRS Notice 2014-56 can be found [here](#).