

## Upcoming Deadline for Annual Reporting and Payment of PCORI Fee under Affordable Care Act

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July 28, 2016

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The deadline for plan sponsors of self-insured health plans to report and remit the Patient-Centered Outcomes Research Institute fee (the **PCORI Fee**) due under the Affordable Care Act (the **ACA**) with respect to the 2015 plan year is July 31, 2016. The PCORI Fee is assessed to fund the Patient-Centered Outcomes Research Institute. This fee applies to plan years ending on or after October 1, 2012 and before October 1, 2019. Plans should report and remit the PCORI Fee, which is based on a flat dollar amount multiplied by the average number of lives covered under the plan for the applicable plan year, via a second quarter IRS Form 720. The applicable dollar amount for plan years ending after September 30, 2015 and before October 1, 2016 is \$2.17. Additional information regarding calculating, reporting, and paying the PCORI Fee can be found on the IRS's website, which is available [here](#). IRS Form 720 is available [here](#), and instructions for IRS Form 720 are available [here](#).