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New PCOR Fee Announced

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On December 21, 2021, the IRS released Notice 2022-04, announcing that the adjusted applicable dollar amount used to determine the PCOR fee for plan years ending on or after October 1, 2021 and before October 1, 2022 is \$2.79.

The PCOR filing deadline is August 1, 2022 for all self-funded medical plans and some HRAs for plan years (including short plan years) ending in 2021. Carriers are responsible for paying the fee for insured policies.

2022 Form 720, due August 1, 2022:

Plan Year	Amount of PCOR Fee
February 1, 2020 – January 31, 2021	\$2.66/covered life/year
March 1, 2020 – February 28, 2021	\$2.66/covered life/year
April 1, 2020 – March 31, 2021	\$2.66/covered life/year
May 1, 2020 – April 30, 2021	\$2.66/covered life/year
June 1, 2020 – May 31, 2021	\$2.66/covered life/year
July 1, 2020 – June 30, 2021	\$2.66/covered life/year
August 1, 2020 – July 31, 2021	\$2.66/covered life/year
September 1, 2020 – August 31, 2021	\$2.66/covered life/year
October 1, 2020 – September 30, 2021	\$2.66/covered life/year
November 1, 2020 – October 31, 2021	\$2.79/covered life/year
December 1, 2020 – November 30, 2021	\$2.79/covered life/year
January 1, 2021 – December 31, 2021	\$2.79/covered life/year

Employer Action

For now, no action by employers with self-funded health plans (or an HRA) is required. We will send a reminder in Summer 2022 of the fee and additional information for filing and paying the PCOR fee with the IRS.