

2025 PCOR Fee Filing Reminder for Self-Insured Plans

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The Patient-Centered Outcomes Research (“PCOR”) fee filing deadline is **July 31, 2025**, for all self-funded medical plans and some HRAs (including individual coverage HRAs (“ICHRAs”)) for plan years (including short plan years) ending in 2024. Carriers are responsible for paying the fee for insured policies.

The plan years and associated PCOR fee amounts due July 31, 2025, are as follows:

Plan Years Ending	Amount of PCOR Fee
January 31, 2024	\$3.22/covered life/year
February 29, 2024	\$3.22/covered life/year
March 31, 2024	\$3.22/covered life/year
April 30, 2024	\$3.22/covered life/year
May 31, 2024	\$3.22/covered life/year
June 30, 2024	\$3.22/covered life/year
July 31, 2024	\$3.22/covered life/year
August 31, 2024	\$3.22/covered life/year
September 30, 2024	\$3.22/covered life/year
October 31, 2024	\$3.47/covered life/year
November 30, 2024	\$3.47/covered life/year
December 31, 2024	\$3.47/covered life/year

Employers with self-funded health plan years ending in 2024 should use the [2nd quarter Form 720](#) to file and pay the PCOR fee by July 31, 2025. The information is reported in Part II.

IRS Form 720 is a quarterly form that is used to report and pay many different taxes, including fuel and other transportation excise taxes. The IRS has adapted the Form 720 to be used for this annual reporting requirement. Each year, the PCOR section is updated with the fee rates in June for the July 31st due date (the 2nd quarter form).

Please note, Form 720 is a tax form (not an informational return form such as Form 5500), and 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.

Resources

For a copy of Notice 2024-83, visit https://www.irs.gov/irb/2024-49_IRB#NOT-2024-83

For a copy of the regulations, visit: <http://www.gpo.gov/fdsys/pkg/FR-2012-12-06/pdf/2012-29325.pdf>

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>