

Large Group, Small Group | CO, CT, GA, IN, KY, ME, MO, NV, NH, NY, OH, VA, WI

PCORI fees increasing for 2022 payment

June 15, 2022

The annual mandated fee to fund the [Patient-Centered Outcomes Research Institute \(PCORI\)](#) is increasing to \$2.79 per member, up from \$2.66 last year. It's mandated by the Affordable Care Act and due August 1, 2022.

Fees are paid annually with the submission of IRS [Form 720](#). We pay it for fully insured employers. Self-insured clients pay it directly to the IRS. Small Group Anthem Balanced Funding (ABF) and Multiple Employer Welfare Arrangement (MEWA) clients may need your guidance on [calculating and paying](#) the fees.

The fees can be calculated by:

- **The actual count method.** Total lives covered each day of the year, divided by the number of days in the plan year.
- **The snapshot method.** Total lives covered on one date in each quarter of the plan year.
- **The snapshot factor method.** Lives covered on any one day may be determined by counting the actual number of lives covered on that day or by treating those with self-only coverage as one life and those with coverage other than self-only as 2.35 lives.
- **The Form 5500 method.** A formula that includes the number of participants reported on Form 5500 for the plan year.

Be ready to share this information with your clients who may need your assistance.