

# Adjusted PCOR Fee for Fourth Filing Year Released

Martin Haitz | (484) 270-2575 | martin.haitz@marcumfs.com



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The Internal Revenue Service (IRS) recently released Notice 2015-60, which provides the adjusted applicable dollar amount for the fourth filing of the PCOR fee. The adjusted dollar amount for plan years ending on or after October 1, 2015 and before October 1, 2016 is \$2.17.

For self-insured plans and HRAs, the PCOR fee is due by July 31st of the calendar year following the end of the applicable plan year. The fee is paid using the 2nd quarter Form 720. The next payment and filing deadline is July 31, 2016.

Plan Year	Amount of PCOR Fee	Payment and Filing Date
February 1, 2014 – January 31, 2015	\$2.08/covered life/year	July 31, 2016
March 1, 2014 – February 28, 2015	\$2.08/covered life/year	July 31, 2016
April 1, 2014 – March 31, 2015	\$2.08/covered life/year	July 31, 2016
May 1, 2014 – April 30, 2015	\$2.08/covered life/year	July 31, 2016
June 1, 2014 – May 31, 2015	\$2.08/covered life/year	July 31, 2016
July 1, 2014 – June 30, 2015	\$2.08/covered life/year	July 31, 2016
August 1, 2014 – July 31, 2015	\$2.08/covered life/year	July 31, 2016
September 1, 2014 – August 31, 2015	\$2.08/covered life/year	July 31, 2016

October 1, 2014 – September 30, 2015	\$2.08/covered life/year	July 31, 2016
November 1, 2014 – October 31, 2015	\$2.17/covered life/year	July 31, 2016
December 1, 2014 – November 30, 2015	\$2.17/covered life/year	July 31, 2016
January 1, 2015 – December 31, 2015	\$2.17/covered life/year	July 31, 2016
February 1, 2015 – January 31, 2016	\$2.17/covered life/year	July 31, 2017
March 1, 2015 – February 28, 2016	\$2.17/covered life/year	July 31, 2017
April 1, 2015 – March 31, 2016	\$2.17/covered life/year	July 31, 2017
May 1, 2015 – April 30, 2016	\$2.17/covered life/year	July 31, 2017
June 1, 2015 – May 31, 2016	\$2.17/covered life/year	July 31, 2017
July 1, 2015 – June 30, 2016	\$2.17/covered life/year	July 31, 2017
August 1, 2015 – July 31, 2016	\$2.17/covered life/year	July 31, 2017
September 1, 2015 – August 31, 2016	\$2.17/covered life/year	July 31, 2017
October 1, 2015 – September 30, 2016	\$2.17/covered life/year	July 31, 2017

For plan years that are less than 12 months long, look to the plan year ending date to determine the applicable fee and due date.