



June 6, 2013

Never Fear, PCOR is Here

Just like a hero from the latest Star Trek-themed training video, the IRS has released additional PCOR guidance just in time to save the world. As many of you know, PCOR stands for the Patient Centered Outcome Research (PCOR) Fee that is paid annually. The fee is \$1.00 per covered life this first year, and \$2.00 per covered life for later years. The fee is paid on IRS Form 720 by July 31st of each year. Earlier today, the IRS released an updated Form 720, along with updated instructions. The forms and instructions are also linked below. Employers have less than 2 months to calculate and pay the fee, and various methodologies exist for how to calculate the fee, as summarized in the linked chart.

[PCOR Fee Calculation Chart](#)

[IRS Form 720](#)

[IRS Instructions for Form 720](#)