Kilpatrick

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PCOR Fee Proposed Regulations

Yesterday, Treasury released proposed regulations that establish standards for the PCOR Excise Tax. The PCOR Excise Tax impose fees on issuers of certain health insurance policies and self-insured plan sponsors. The fees are to be used to fund the Patient-Centered Outcomes Research (PCOR) Trust Fund. The excise tax must be paid for plan years that end after October 1, 2012, but the proposed regulations contain special rules for plan years currently in existence.

The proposed regulations can be found here https://s3.amazonaws.com/public-inspection.federalregister.gov/2012-09173.pdf and will be published in the April 17th edition of the Federal Register.