JUNE 10, 2011

Health Plan Excise Tax

The Affordable Care Act added an excise tax for health plans starting for plan and policy years after September 30, 2012. The excise tax is $1 per covered life, increasing to $2 per covered life after October 1, 2013. Comments on how the IRS will administer and calculate the excise tax are due by September 6, 2011, as requested in Notice 2011-35, linked below.

Request for Comments on Funding of Patient-Centered Outcomes Research Through Fees Payable by Issuers of Health Insurance Policies and Self-Insured Health Plan Sponsors