



TO: Our Valued Clients and Brokers
FROM: Health Plans, Inc.
DATE: May 07, 2026
RE: PCORI Fee Payment Due from Plan Sponsors by July 31, 2026

This is our annual reminder that PCORI (Patient-Centered Outcomes Research Institute) fees, implemented under the Affordable Care Act, are due by July 31st. PCORI fees fund research to evaluate and compare health outcomes and clinical effectiveness related to medical treatments, services, procedures and drugs in order to help patients, clinicians, purchasers and policymakers make informed health care decisions.

The fees are due on July 31st of the calendar year following the last day of the plan year.

Fee payable no later than July 31, 2026

Plan Year End Date	Applicable Fee
Between 1/1/25 and 9/30/25	\$3.47 x average covered lives
Between 10/1/25 and 12/31/25	\$3.84 x average covered lives

The fee is subject to adjustments indexed to national health expenditures.

Unlike most other assessments that HPI collects and pays on behalf of plan sponsors, this fee must be filed on a plan sponsor’s tax Form 720 and paid directly to the IRS by the plan sponsor. Clients will want to work with their tax advisors to calculate and pay this assessment.

Upon request, your HPI Account Manager will provide you with quarterly census reports to calculate average covered lives using the IRS-approved “snapshot” method.

Please contact your HPI Account Service Team directly if you have any questions or would like to request a quarterly census PCORI report.

Regards,

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The information contained in this message is based on our current understanding of recent regulatory developments which may affect group benefit plans. It should not be construed as specific legal advice or legal opinion. The contents are for general informational purposes only and are not a substitute for the advice of legal counsel.