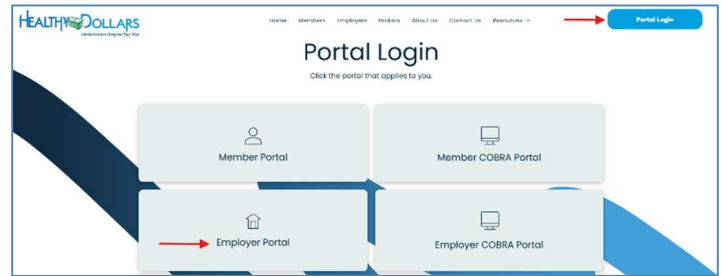


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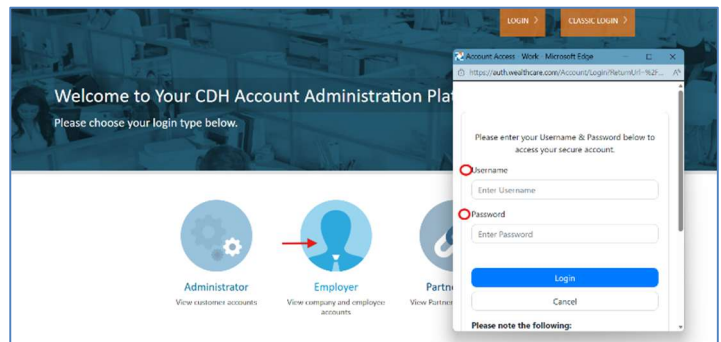
PCORI Fees: Reporting, Calculating and Filing with the IRS

Running your PCORI Report through the Healthy Dollars Portal

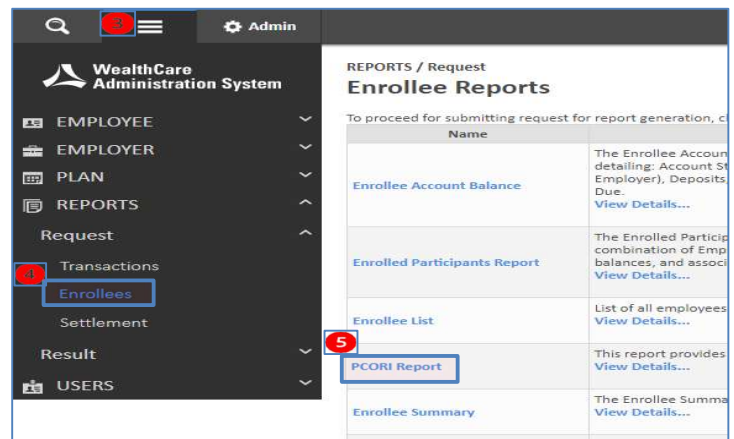
1. Go to www.healthydollarsinc.com and click on Portal Login and then Employer Portal.



2. Log in using the credentials given to you by Healthy Dollars
 - a. If you do not have a log in or have forgotten your username or password, please email clientservice@healthydollarsinc.com.
 - b. Note: if you have been using the “new” employer portal, you will need to log into the old one for this specific report. Your credentials are the same, just the initial link is different.



3. Click on the three bars in the top left corner
4. Navigate to
 - Reports
 - Request
 - Enrollees
5. Click on PCORI Report




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6. Running the report
 - a. Plan Year: Previous
 - b. Plan Date: 1/1/2025-12/31/2025. Or your applicable 2025 plan year
 - i. System will default to your oldest plan year on file. Make sure to change this appropriately.
 - c. Account Type and Plan ID will always be your HRA Plan, this could be an ICHRA, QSEHRA, HR2. If you are unsure, please let us know and we will clarify.
 - d. Start Date: First date of the plan year
 - e. End Date: Last date of the plan year
 - f. Click Generate! Once generated, the top of your screen will say *“Your request was submitted successfully. To view the report go to Result View page”*



PCORI Report


Admin:

Employer: List All

Account Segment: Plan Year: 

Account Type: Plan ID: 

 Plan Date: Start Date: 

 End Date: Format:

Report Delivery Options:

UI Download Email FTP

Email address of recipient*:

Email address of sender*:

*Field is required.

7. Downloading the report
 - a. Click on the three bars in the top left corner
 - b. Navigate to Reports → Results → View Reports
 - c. Click on the blue “PCORI Report” and the report will download

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Calculating your PCORI Fee

The report you download will show you the number of employees that you have for each month of the previous plan year.

For an integrated HRA (paired with a group medical plan), the PCORI fee is calculated based on covered employees only. You do not count spouses or dependents.

For an ICHRA or QSEHRA, the PCORI fee is calculated based on all covered lives, this generally includes employees, spouses and dependents. You will be responsible for adding in the additional lives as the report only provides employees.

Once you have your count for all 12 months, you will need to determine the average and your fee:

$$\text{Average Covered Lives} = \frac{\text{Total Employee Count for each month of the Plan Year}}{\text{Number of months in the Plan Year}}$$

$$\text{PCORI Fee} = \text{Average Covered Lives} \times \text{Applicable PCORI Rate}$$

Applicable PCORI Rates:

- \$3.47 per covered life for plan years with end dates January 2025 – September 2025.
- \$3.84 per covered life for plan years with end dates October 2025 - December 2025.

Filing your PCORI Fee:

1. The required form used to pay the PCORI fee is IRS Form 720 and is available here: <http://www.irs.gov/pub/irs-pdf/f720.pdf>
2. Instructions for the form are available here: <http://www.irs.gov/pub/irs-pdf/i720.pdf>

IMPORTANT NOTE: The current Form 720 available on the IRS website has not yet been updated to reflect the PCORI fee rate of \$3.84 per covered life for plan years ending between October 1, 2025, and December 31, 2025. The instructions currently reference the prior rate of \$3.47 per covered life for plan years ending before October 1, 2025.

If your plan year ended between October and December 2025, you may wish to wait until the IRS releases the updated Form 720 instructions before filing to ensure the correct PCORI fee amount is reported and paid.

A few notes:

- Healthy Dollars does not file the fee for you. We only provide the information needed to file. **You are responsible for completing and filing Form 720 with the IRS.**
- This is an annual fee that needs to be paid by 7/31 of each year. It does not need to be paid quarterly, even though it is on a quarterly form
- Please designate properly “2nd Quarter” on the Form 720 Payment Voucher
- Please complete the company information at the top of page 1, Part II IRS No 133, and the payment voucher at the bottom
- Part II IRS No 133: Your HRA, ICHR or QSEHRA plan is the “Applicable self-insured health plans”