



# TaxNewsFlash

United States



No. 2022-342  
November 14, 2022

## Notice 2022-59: Self-insured health insurance annual fee

The IRS today released an advance version of Notice 2022-59 announcing the adjusted applicable dollar amount for determining the Patient-Centered Outcomes Research Trust Fund (PCORTF) fee for policy years and plan years ending on or after October 1, 2022, and before October 1, 2023.

The amount of the PCORTF fee is \$3.00.

Read [Notice 2022-59](#) [PDF 111 KB]

### Background

- Section 4375 imposes a fee on the issuer of a specified health insurance policy for each policy year ending after September 30, 2012, and before October 1, 2029.
- Section 4376 imposes a fee on the plan sponsor of an applicable self-insured health plan for each plan year ending after September 30, 2012, and before October 1, 2029.

The fee imposed by sections 4375 and 4376 is calculated using the average number of lives covered under the policy or plan and the applicable dollar amount for that policy year or plan year.

Notice 2022-4 (December 2021) provided that the adjusted applicable dollar amount for policy years and plan years that end on or after October 1, 2021, and before October 1, 2022, was \$2.79.

[kpmg.com/socialmedia](https://kpmg.com/socialmedia)



The information contained in TaxNewsFlash is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader’s knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG’s Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)