FQHC Medicare Cost Report Refresher & Industry Updates

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Revisions to the 2021 Cost Report

- Worksheet S, Part and II
  - Electronic signature data fields are now assigned line numbers to capture information in the electronic cost report (ECR) file

- Worksheet A
  - Revised Worksheet A, to subscript line 49 to separate COVID-19 vaccines (line 49.10) and monoclonal antibody products (line 49.11) from influenza vaccine costs (line 49.00).

- Worksheet B-1
  - Revised Worksheet B-1, to include columns to report COVID-19 vaccines (column 2.01) and monoclonal antibody products (column 2.02) for treatment of COVID-19

Revisions to the 2021 Cost Report (Continued)

- Worksheet E
  - The Worksheet E, sequestration adjustment instructions were also revised in accordance with §3709 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, updated with §102 of the Consolidated Appropriations Act, 2021, signed into law on December 27, 2020 temporarily suspending the 2 percent payment adjustment currently applied to all Medicare services. The suspension is effective from May 1, 2020 through March 31, 2021. Also added line 16.25 to separately calculate non-claims based sequestration payment adjustment amounts.

General Filing Instructions

- Worksheet S-1 Part I
  - General identification data
  - Consolidated cost report info
  - FQHC Operations
  - Medical Malpractice
  - Interns and Residents
  - Ownership/Lease of Building
  - Contract Labor Cost

- Worksheet S-1 Part II
  - Supplemental Worksheet for each additional location operated
  - Provide same information as Worksheet S-1 Part I

General Filing Instructions (Continued)

- Worksheet S-2 Reimbursement Questionnaire
  - Provider Organization and Operation
  - Financial Data and Report
  - Approved Educational Activities
  - Bad Debts
  - PS&R vs Internal Data
  - Cost Report Preparer Contact Information
- Worksheet S-3 Part I
  - FQHC Statistical Data
    - Types of Visits
      - Columns - payor
      - Rows – Medical / Mental / interns and residents broken out by location
- Worksheet S-3 Part II & III
  - Part II Contract Labor and Benefit Cost
  - Part III Employee Data

General Filing Instructions (Continued)

- Worksheet A Reclassification and Adjustments of TB Expenses
  - Cost Centers
    - General Service
    - Direct Care
    - Reimbursable Pass Through
    - Other FQHC Services
    - Nonreimbursable Costs
  - Trial Balance Expense Reporting

		Cost Center Description (omit cents)	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI-CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)
			1.00	2.00	3.00	4.00	5.00	6.00	7.00
GENERAL SERVICE COST CENTERS									
1.00	0100	CAP REL COSTS-BLDG & FIX		0	0	0	0	0	0

General Filing Instructions (Continued)

- Worksheet A-1 Reclassifications
  - Allows for the reclassification of expenses reported on Worksheet A
  - Cost centers affected must be specifically identifiable in accounting records

	Increases			Decreases			
	Cost Center	Line No.	Amount (2)	Cost Center	Line No.	Amount (2)	
	2.00	3.00	4.00	5.00	6.00	7.00	
A - TO RECLASS INFLUENZA VACCINES							
1.00	INFLUENZA VACCINES & MED SUPPLIES	49.00	1,500	PHARMACY	9.00	1,500	1.00
100.00	GRAND TOTALS		1,500			1,500	100.00

- Worksheet A-2 Adjustments to Expenses
  - Allows for adjustments to be made to expenses reports on Worksheet A in accordance with Medicare Principals of Reimbursement
    - Examples
      - Refunds and rebates of expenses
      - Bad debt expense
      - Do NOT offset allowable expenses with Provider Relief Funds / SBA loan forgiveness

General Filing Instructions (Continued)

- Worksheet A-2 Adjustments to Expenses (Continued)

				EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
	Descriptions (1)	(2) BASIS/CODE	AMOUNT	COST CENTER	LINE #	
		1.00	2.00	3.00	4.00	
1.00	Investment income - buildings and fixtures (chapter 2)		0	CAP REL COSTS-BLDG & FIX	1.00	1.00
2.00	Investment income - movable equipment (chapter 2)		0	CAP REL COSTS-MVBLE EQUIP	2.00	2.00
3.00	Investment income - other (chapter 2)		0		0.00	3.00
4.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	4.00
5.00	Refunds and rebates of expenses (chapter 8)	B	-5,000	MEDICAL SUPPLIES	10.00	5.00
6.00	Rental of building or office space to others (chapter 8)		0		0.00	6.00
7.00	Related organization transactions (chapter 10)	Wkst. A-2-1	0			7.00
8.00	Sale of drugs to other than patients		0		0.00	8.00
9.00	Vending machines		0		0.00	9.00
10.00	Practitioner assigned by Public Health Service		0		0.00	10.00
11.00	Depreciation - buildings and fixtures		0	CAP REL COSTS-BLDG & FIX	1.00	11.00
12.00	Depreciation - movable equipment		0	CAP REL COSTS-MVBLE EQUIP	2.00	12.00
13.00	RCE adjustment to teaching physicians' cost		0	ALLOWABLE GME COSTS	47.00	13.00
14.00	BAD DEBT	A	-15,000	ADMINISTRATIVE & GENERAL SERVICES	4.00	14.00
50.00	TOTAL (sum of lines 1 thru 49)		-20,000			50.00

General Filing Instructions (Continued)

- Worksheet A-2-1 Services from Related Organizations and Home Office
  - Provides the computation for any needed adjustments to expenses reported on Worksheet A for items/services furnished by a related party or home office
    - Related Party Transaction – any costs applicable to services, facilities and supplies furnished to the FQHC by organizations related to the FQHC by common ownership or control
- Part I
  - Identify any expenses associated with related party transaction by cost center
  - Reduce expenses to allowable amount
- Part II
  - Identify the relationship

General Filing Instructions (Continued)

- Worksheet B Parts I & II
  - Calculation of Cost Per Visit by Practitioner
  - Allowable Direct Graduate Medical Education (GME)

PART I - CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COST PER VISIT

	Position	From Wkst. A, col. 7, line:	Direct Cost by Practitioner from Wkst. A	Total Medical & Mental Health Visits by Practitioner	Other Direct Care Costs (see instructions)	General Service Cost (see instructions)	Total Costs by Practitioner	Average Cost Per Visit by Practitioner	Total Visits Medical Visits by Practitioner	
		0	1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	PHYSICIAN	23.00	2,027,020	26,455	592,216	2,563,488	**5,182,724**	195.91	26,455	1.00
2.00	PHYSICIAN SERVICES UNDER AGREEMENT	24.00	0	0	0	0	**0**	0.00	0	2.00
3.00	PHYSICIAN ASSISTANT	25.00	0	0	0	0	**0**	0.00	0	3.00
4.00	NURSE PRACTITIONER	26.00	603,209	12,814	286,852	871,117	**1,761,178**	137.44	12,814	4.00
5.00	VISITING REGISTERED NURSE	27.00	398,013	595	13,320	402,578	**813,911**	1,367.92	595	5.00
6.00	VISITING LICENSED PRACTICAL NURSE	28.00	403,630	1,583	35,437	429,722	**868,789**	548.82	1,583	6.00
7.00	CERTIFIED NURSE MIDWIFE	29.00	226,477	4,275	95,699	315,319	**637,495**	149.12	4,275	7.00
8.00	CLINICAL PSYCHOLOGIST	30.00	0	0	0	0	**0**	0.00	0	8.00
9.00	CLINICAL SOCIAL WORKER	31.00	222,626	1,064	23,819	241,200	**487,645**	458.31	0	9.00
10.00	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	33.00	0	0	0	0	**0**	0.00	0	10.00
11.00	TOTALS		**3,880,975**	**46,786**	**1,047,343**	**4,823,424**	**9,751,742**		**45,722**	11.00
12.00	UNIT COST MULTIPLIER				22.385821	0.978716				12.00
13.00	TOTAL COST PER VISIT							**208.43**		13.00

General Filing Instructions (Continued)

- Worksheet B Parts I & II (Continued)

		Total Visits	Title XVIII Visits		Title XVIII Costs			
	Position	Mental Health Visits by Practitioner	Medical Visits by Practitioner	Mental Health Visits by Practitioner	Medical Cost by Practitioner	Mental Health Cost by Practitioner		
		8.00	9.00	10.00	11.00	12.00		
1.00	PHYSICIAN	0	2,867	0	561,674	0		1.00
2.00	PHYSICIAN SERVICES UNDER AGREEMENT	0	0	0	0	0		2.00
3.00	PHYSICIAN ASSISTANT	0	0	0	0	0		3.00
4.00	NURSE PRACTITIONER	0	692	0	95,108	0		4.00
5.00	VISITING REGISTERED NURSE	0	0	0	0	0		5.00
6.00	VISITING LICENSED PRACTICAL NURSE	0	0	0	0	0		6.00
7.00	CERTIFIED NURSE MIDWIFE	0	14	0	2,088	0		7.00
8.00	CLINICAL PSYCHOLOGIST	0	0	0	0	0		8.00
9.00	CLINICAL SOCIAL WORKER	1,064	0	125	0	57,289		9.00
10.00	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	0	0	0	0	0		10.00
11.00	TOTALS	**1,064**	**3,573**	**125**	**658,870**	**57,289**		11.00
12.00	UNIT COST MULTIPLIER							12.00
13.00	TOTAL COST PER VISIT				**184.40**	**458.31**		13.00

PART II - CALCULATION OF ALLOWABLE DIRECT GRADUATE MEDICAL EDUCATION COSTS

		Total Cost (from Wkst. A col. 7, line 47)	Total I & R Visits	Title XVIII I & R Visits	Ratio of Title XVIII Visits to Total Visits	Allowable Title XVIII Direct GME Costs	
		1.00	2.00	3.00	4.00	5.00	
14.00	ALLOWABLE GME COSTS	0	46,786	3,698	0.079041	0	14.00

General Filing Instructions (Continued)

- Worksheet B-1 Computation of Vaccine Cost
  - Calculates the allowable cost and administration for pneumococcal and influenza vaccines to Medicare beneficiaries

		PNEUMOCOCCAL	SEASONAL INFLUENZA	
		1.00	2.00	
1.00	Health care staff cost (from Worksheet A, column 7, sum of lines 23, and 25 through 36)	4,879,622	4,879,622	1.00
2.00	Ratio of pneumococcal and influenza vaccine staff time to total health care staff time	0.000155	0.004397	2.00
3.00	Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)	756	21,456	3.00
4.00	Vaccines and related medical supplies cost (from Worksheet A, column 7, lines 48 and 49, respectively)	0	0	4.00
5.00	Direct cost of pneumococcal and influenza vaccine (line 3 + line 4)	756	21,456	5.00
6.00	Total cost of the FQHC (from Worksheet A, column 7, line 100, minus Worksheet A, column 7, line 8)	5,355,066	5,355,066	6.00
7.00	Total administrative overhead (from Worksheet A, column 7, line 8)	4,953,560	4,953,560	7.00
8.00	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 / line 6)	0.000141	0.004007	8.00
9.00	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)	698	19,849	9.00
10.00	Total cost of pneumococcal and influenza vaccine and their administration (sum of lines 5 and 9)	**1,454**	**41,305**	10.00
11.00	Total number of pneumococcal and influenza vaccine injections (from your records)	102	2,903	11.00
12.00	Cost per pneumococcal and influenza vaccine injection (line 10 / line 11)	14.25	14.23	12.00
13.00	Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries	50	223	13.00
14.00	Cost of pneumococcal and influenza vaccines and their administration costs furnished to Medicare beneficiaries (line 12 x line 13)	713	3,173	14.00
15.00	Total cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 10)	**42,759**		15.00
16.00	Total Medicare cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet E, line 3)	**3,886**		16.00

General Filing Instructions (Continued)

- Example of change in worksheet B-1

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST	Provider CCN:	Period From: To:			Worksheet B-1	
		PNEUMOCOCCAL VACCINES	INFLUENZA VACCINES	COVID-19 VACCINES	MONOCLONAL ANTIBODY PRODUCTS	
		1.00	2.00	2.01	2.02	
1.00	Health care staff cost (from Worksheet A, column 7, sum of lines 23, and 25 through 36)	0	0	0	0	1.00
2.00	Ratio of staff time to total health care staff time	0.000000	0.000000	0.000000	0.000000	2.00
3.00	Total health care staff cost (line 1 x line 2)	0	0	0	0	3.00
4.00	Infections/Infusions and related medical supplies cost (from Worksheet A, column 7, lines 48, 49, 49.10, and 49.11, respectively)	0	0	0	0	4.00
5.00	Direct cost of pneumococcal and influenza vaccine (line 3 + line 4)	0	0	0	0	5.00
6.00	Total cost of the FQHC (from Worksheet A, column 7, line 100, minus Worksheet A, column 7, line 8)	0	0	0	0	6.00
7.00	Total administrative overhead (from Worksheet A, column 7, line 8)	0	0	0	0	7.00
8.00	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 / line 6)	0.000000	0.000000	0.000000	0.000000	8.00
9.00	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)	0	0	0	0	9.00
10.00	Total cost of infections/infusions and their administration (sum of lines 5 and 9)	0	0	0	0	10.00
11.00	Total number of infections/infusions (from your records)	0	0	0	0	11.00
12.00	Cost per infections/infusions (line 10 / line 11)	0.00	0.00	0.00	0.00	12.00
13.00	Number of infections/infusions administered to Original Medicare beneficiaries	0	0	0	0	13.00
13.01	Number of COVID-19 injections/infusions administered to MA enrollees			0	0	13.01
14.00	Cost of infections/infusions and their administration costs furnished to Medicare beneficiaries (line 12 times the sum of lines 13 and 13.01, as applicable)	0	0	0	0	14.00
15.00	Total cost of infections/infusions and their administration costs (sum of columns 1, 2, 2.01 and 2.02, line 10)	0				15.00
16.00	Total Medicare cost of infections/infusions and their administration costs (sum of columns 1, 2, 2.01 and 2.02, line 14) (transfer this amount to Worksheet E, line 3)	0				16.00

General Filing Instructions (Continued)

- Worksheet E Calculation of Reimbursement

		1.00	
1.00	FQHC PPS Amount	363,926	1.00
2.00	Direct graduate medical education payments (from Worksheet B, Part II, line 14, column 5)	0	2.00
3.00	Medicare cost of pneumococcal and influenza vaccine and their administration (From Worksheet B-1, line 16)	3,886	3.00
4.00	Medicare advantage supplemental payments (for information only)	0	4.00
5.00	Total (sum of amounts on lines 1 through 3)	**367,812**	5.00
6.00	Primary payer payments	0	6.00
7.00	Total amount payable for program beneficiaries (line 5 minus line 6)	**367,812**	7.00
8.00	Coinsurance billed to program beneficiaries	70,306	8.00
9.00	Net Medicare reimbursement excluding bad debts (line 7 minus line 8)	297,506	9.00
10.00	Allowable bad debts (see instructions)	0	10.00
11.00	Adjusted reimbursable bad debts (see instructions)	0	11.00
12.00	Allowable bad debts for dual eligible beneficiaries (see instructions)	0	12.00
13.00	Subtotal (line 9 plus line 11)	**297,506**	13.00
14.00	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)	0	14.00
15.00	Amount due FQHC prior to the sequestration adjustment (see instructions)	297,506	15.00
16.00	Sequestration adjustment (see instructions)	5,950	16.00
17.00	Amount due FQHC after sequestration adjustment (see instructions)	291,556	17.00
18.00	Interim payments	287,747	18.00
19.00	Tentative settlement (for contractor use only)	0	19.00
20.00	Balance due FQHC/program (line 17 minus lines 18 and 19)	**3,809**	20.00
21.00	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	0	21.00

General Filing Instructions (Continued)

- Example of change in worksheet E

CALCULATION OF REIMBURSEMENT SETTLEMENT		Provider CCN:	Period From: To:	Worksheet E	
				1.00	
1.00	FQHC PPS Amount			0	1.00
2.00	Direct graduate medical education payments (from Worksheet B, Part II, line 14, column 5)			0	2.00
3.00	Medicare cost of vaccines and their administration (From Worksheet B-1, line 16)			0	3.00
4.00	Medicare advantage supplemental payments (for information only)			0	4.00
5.00	Total (sum of amounts on lines 1 through 3)			0	5.00
6.00	Primary payer payments			0	6.00
7.00	Total amount payable for program beneficiaries (line 5 minus line 6)			0	7.00
8.00	Coinsurance billed to program beneficiaries			0	8.00
9.00	Net Medicare reimbursement excluding bad debts (line 7 minus line 8)			0	9.00
10.00	Allowable bad debts (see instructions)			0	10.00
11.00	Adjusted reimbursable bad debts (see instructions)			0	11.00
12.00	Allowable bad debts for dual eligible beneficiaries (see instructions)			0	12.00
13.00	Subtotal (line 9 plus line 11)			0	13.00
13.50	Demonstration payment adjustment amount before sequestration			0	13.50
14.00	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)			0	14.00
15.00	Amount due FQHC prior to the sequestration adjustment (see instructions)			0	15.00
16.00	Sequestration adjustment (see instructions)			0	16.00
16.25	Sequestration for non-claims based amounts (see instructions)			0	16.25
16.50	Demonstration payment adjustment amount after sequestration			0	16.50
17.00	Amount due FQHC after sequestration adjustment (see instructions)			0	17.00
18.00	Interim payments			0	18.00
19.00	Tentative settlement (for contractor use only)			0	19.00
20.00	Balance due FQHC/program (line 17 minus lines 18 and 19)			0	20.00
21.00	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2			0	21.00

General Filing Instructions (Continued)

- Worksheet E-1 Analysis of Payments to FQHC
  - Amount Paid
  - Amount Payable
  - Settlement
- Worksheet F-1 Statement of Revenue and Expense
  - Revenue by Payer
  - Allowances
  - Other Revenue
  - Net Income/Loss

General Filing Instructions (Continued)

- Reporting Provider Relief Funding (PRF) Payments on Medicare Cost Report
  - FQHC CMS Form 224-14 are to report PRF on line 28.50 of worksheet F-1

	Other income:				
19.00	Contributions, donations, bequests, etc.	0			19.00
20.00	Income from investments	0			20.00
21.00	Purchase discounts	0			21.00
22.00	Rebates and refunds of expenses	0			22.00
23.00	Sale of Medical and Nursing Supplies to other than patients	0			23.00
24.00	Sale of durable medical equipment to other than patients	0			24.00
25.00	Sale of drugs to other than patients	0			25.00
26.00	Sale of medical records and abstracts	0			26.00
27.00	Government Appropriations	0			27.00
28.00	Other revenues (Specify)	0			28.00
28.50	COVID-19 PHE Funding	0			28.50
29.00		0			29.00
30.00		0			30.00
31.00		0			31.00
32.00	Total Other Income (Sum of lines 19 through 31)		0		32.00
33.00	Net Income or Loss for the period (Line 18 plus line 32)		0		33.00

Data Collection

- It is very important to have sound data ready for preparing the Medicare cost report especially for the following areas:
  - Visits
  - FTEs
  - Contracted Workers
  - Vaccines
  - Revenue

Electronic Filing

- Medicare Cost Report e-filing System (MCReF)
  - Controlled by EIDM system
  - Access to MCReF inherited by current EIDM users
  - Process
    - Login
    - Select year end
    - Upload all MCR supporting materials as attachments
    - System performs basis review
      - If errors noted, user is immediately notified
      - If no errors are noted, user received time dated confirmation and MAC performs acceptability review within 30 days
  - Benefits
    - Centralizes submission location for large chains
    - Immediate receipt of cost report filing – can wait until the last minute!
    - Simple, straightforward user interface

Cost Report Filing Deadlines

- No further extensions have been noted on cost reports with year ends subsequent to 12/31/2020 which were extended through 8/2/2021. Therefore, the filing deadline dates will remain to be the fifth month following the cost report period close.

- Example: Cost report year end: 6/30/2021
  - Due date: 11/30/2021

PPS Rate and GAF

- One national PPS rate for all FQHCs
  - January 1 – December 31, 2021 $176.45
  - Updated annually for inflation
  - This is a base rate for all FQHC's
    - Adjusted based on location where services are furnished
    - Paid based on lesser of the adjusted PPS rate or their charges

- The FQHC GAF
  - Geographic Adjustment Factor (GAF) used to adjust the base FQHC PPS rate
    - Reflect the variation in practice cost based on area where service is furnished
    - The GAF is an adaption of the Geographic Practice Cost Index used for the Physician Fee Schedule
    - Updated at least annually and based on a calendar year
    - Any claim submitted will reflect the GAF that was in effect when the service was furnished

- Link: https://www.cms.gov/Center/Provider-Type/Federally-Qualified-Health-Centers-FQHC-Center

Other Adjustments to Rate

- The adjusted PPS rate is increased by 34.16%
  - A patient is new to the FQHC
  - Initial Preventative Physical Exam (IPPE) or Annual Wellness Visit (AWV) is furnished
  - Note: Only one adjustment per day can be applied.
    - 34.16% increase is the same for all regions
    - The increase is applied after the PPS rate is adjusted by the GAF

- Medicare sequestration suspended through December 31, 2021

PPS Payment Codes

- G Codes
  - Specific payment codes that represent a bundle of services that the FQHC typically furnishes to a Medicare patient
  - Each FQHC determines which services to include in each G code
    - Services typically furnished by that FQHC to a Medicare patient
  - The set G code amount cannot be changed for each patient or visit
    - Can only change the amount whenever there is a change in the bundle of services or charges for the services included in the bundle
  - The charges in the G code have to be the same for each patient or visit
    - Charges for all individual services included under the G code must be the same as charges to non-Medicare patients

Note: An FQHC does not need to submit a list of services included in their G codes.

- Must maintain good record keeping
  - Bundle of services and their associated charges

Preventive Services

- Diabetes Self-Management Training (DSMT) / Medical Nutrition Therapy (MNT)
  - Billed as a separate billable visit
    - Only services provided to a patient on a specific day
    - If furnished on the same day as another medical visit only one visit will be paid
  - Only certified DSMT practitioners can bill for DSMT
  - Only certified nutritional professionals can bill for MNT
- Flu and pneumococcal vaccines
  - Only services provided
    - No claim for these services
    - Report on cost report
  - Provided as part of encounter
    - Reported on the claim
    - Report on cost report

Principle Care Management (PCM) Services

- PCM services describe comprehensive care management services of a high-risk disease or complex condition
  - Effective January 1, 2021
  - Added HCPCS codes G2064 and G2065 to the general care management HCPCS code G0511 as a comprehensive care management service
  - The payment rate for HCPCS code G0511 is the average of the national non-facility physician fee schedule (PFS) payment rate for care management and general behavioral health codes (CPT codes 99484, 99487, 99490, and 99491) now includes PCM HCPCS codes G2064 and G2065
  - The payment rate for HCPCS code G0511 will be updated annually based on the PFS amounts for these codes

COVID -19
Virtual Communication Services

- Online digital evaluation and management services
  - Non face to face that would have been performed in office
- Service codes added for virtual services
  - 99421 = 7 days 5-10 minutes
  - 99422 = 7 days 11-20 minutes
  - 99423 = 7 days 21+ minutes
- A FQHC practitioner can respond from any location
- New payment rate for these services – March 1, 2020
  - Billed to HCPCS code G0071 once each 7 days
  - Payment rate for G0071 is $24.76

COVID-19
Telehealth Codes

- Telehealth services provided on or after July 1, 2020 through end of COVID-19 public health emergency use the following:
  - HCPCS code G2025
  - Reimbursement rate is $92.03
  - Audio-only services (telehealth CPT codes 99441, 9942 and 99443) are billable under the new G2025 code

COVID -19
Home Health Agency Shortage Area

- HHA Shortage areas can bill for visiting nursing services effective March 1, 2020 and for the duration of the COVID-19 public health emergency
  - During COVID-19 it is assumed there is a shortage
  - Must have a written plan of treatment
  - Must check the HIPAA Eligibility Transaction system
    - Ensure the patient is not already under a home health plan of care

- Visiting nurse collection for coronavirus testing
  - Not billable if this is the only service provided
  - Must provide skilling nursing services under a written plan of treatment

For more information, contact:

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Thank You!

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Thank You!

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