

North Carolina Department of Health and Human Services Division of Medical Assistance

Pat McCrory Governor Aldona Z. Wos, M.D. Ambassador (Ret.) Secretary DHHS

Robin Gary Cummings, M.D. Deputy Secretary for Health Services Director, Division of Medical Assistance

December 12, 2014

TO: North Carolina Medicaid Hospitals

SUBJECT: Treatment of Hospital Provider Assessment (Provider Tax) in Medicaid Cost Reports

This Memorandum clarifies and replaces the November 10, 2014 Memorandum on the same subject. Clarifications from the earlier memorandum are identified beginning on Page 7 below.

On March 26, 2012, CMS approved the North Carolina State Plan Amendment (SPA) #11-003 which, in part, implemented a provider assessment (provider tax) program for North Carolina Medicaid hospitals. The effective date of this SPA was January 1, 2011. The Division of Medical Assistance (DMA) must be able to accurately and uniformly identify provider tax expense in the Medicaid cost reports for the purpose of setting rates, performing calculations necessary for the annual DSH/MRI/GAP Model, performing the annual Disproportionate Share Hospital (DSH) independent audit, and evaluating cost settlement. This objective is accomplished by establishing a unique cost center and set of accumulated cost statistics for the Medicaid Hospital Provider Tax.

To accomplish this objective, DMA requires the following steps for cost reports submitted on or after November 10, 2014.

1. On the Medicaid CMS 2552-10, under the Administrative & General (A&G) cost center (5.00), establish a subscripted cost center and name it "Medicaid Hospital Provider Tax". An example would be cost center Line Number 5.02 or 5.03. Hospitals vary in their operational requirements for subscripting A&G; therefore, DMA is not requiring a specific subscripted line number. Instead, DMA requires that the subscripted cost center for Medicaid Hospital Provider Tax <u>sequentially follows</u> the identification of standard A&G expense.

Example: Line 5.01 Other Administrative & General Line 5.02 Medicaid Hospital Provider Tax

Page 2 of 11 Hospital Provider Tax in Medicaid Cost Reports December 12, 2014

> Should Not Be: Line 5.01 Medicaid Hospital Provider Tax Line 5.02 Other Administrative & General

DMA does not require the use of CMS 2552-10 software from a specific vendor; however, for illustrative purposes, DMA currently uses CMS 2552-10 software from HFS, and the above objective can be accomplished as shown in Attachment 1.

2. Following Step 1, establish accumulated cost statistics for the newly subscripted cost center "Medicaid Provider Tax Expense".

For illustrative purposes with HFS, the above objective can be accomplished as shown in Attachment 2.

3. Following Step 2, Open the Form Worksheet B-1 – Cost Allocation – Statistical Basis. The Medicaid Hospital Provider Tax is based on hospital expense and should not be allocated via statistics to non-hospital cost centers such as Rural Health Clinic, Hospice, Home Health, Skilled Nursing Facility, etc. For each of the non-hospital cost centers, force the accumulated cost statistic to zero (\$0) so that it will not allocate cost.

For illustrative purposes with HFS, the above objective can be accomplished as shown in Attachment 2.

4. The DSH / MRI / GAP plan is developed and executed based on a federal fiscal year of 10/1 – 9/30. Providers who incur Medicaid Hospital Provider Tax expense shall file a workpaper with their Medicaid Hospital cost report that reconciles the amount of provider tax expense identified in the CMS 2552-10 Medicaid cost report (Worksheet A) to the DSH / MRI / GAP Plan(s) which cover the cost reporting period. Exhibit 1. Establish Cost Center. One method to do this in HFS is to use Cost Center and Statistics Set Up Function in the Edit Function Dropdown Box

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Exhibit 1. Add two (2) "Other Administrative & General" subscripted cost center to A&G (5.00); in this example, the subscripted cost centers have been added as 5.01 and 5.02. The first subscripted cost center will replace the standard Administrative & General cost center (5.00). Rename the second subscripted cost center to "Medicaid Hospital Provider Tax".

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Exhibit 1. Delete the original Administrative & General cost center (Line 5.00). Use the newly subscripted "Other Administrative & General" cost center (Line 5.01 in this example) as the standard A&G cost center. If you do not delete the original A&G Cost Center (5.00) after subscripting, the program will create a Level 1 Error.

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Exhibit 2. Create Accumulated Cost as the statistic for Medicaid Hospital Provider Tax. From the same Cost Center and Statistics function, select the Stat Codes tab. Place cursor in the Stat Code cell adjacent to the newly created subscripted cost center, Medicaid Hospital Provider Tax. Choose a new Stat Code Number which is not currently one of the defaults or one already in use by the provider. In the example below, DMA chose "6". Using HFS as an example, the use of a negative sign '-' preceding the Stat Code forces it to use accumulated cost. Rename the Stat Label as "Accum Cost With Force Zero".

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Exhibit 3. Input standard A&G expense on Worksheet A, Line 5.01 and the Hospital Provider Tax Expense on Line 5.02. In this example, the provider tax was \$1,000,000 and originally part of A&G Other, \$55,000,000 in Exhibit 1.

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Page 8 of 11 Hospital Provider Tax in Medicaid Cost Reports December 12, 2014

Exhibit 4. Adjust Accumulated Cost Statistic for Medicaid Hospital Provider Tax to remove apportionment to non-hospital cost centers. Open the Form Worksheet B-1 – Cost Allocation – Statistics. Using HFS CMS 2552-10 software as an example, select <u>each</u> cell in the Medicaid Hospital Provider Tax column with the non-hospital accumulated cost statistic (i.e. RHC, Non-Reimbursable Cost Centers, etc.). Right click and select the option of Force to Zero. This will allow the hospital statistics to use accumulated cost of the preceding columns but force the non-hospital cost centers to zero so they will not receive an apportionment of hospital provider tax. In HFS, the statistic will change color when forced to zero and will show as zero when recalculated.

To assure that hospital provider tax does not get stepped down as overhead to non-hospital cost centers, cells with statistics in the General Service Cost Center Lines of the Medicaid Hospital Provider Tax Column are adjusted by forcing to zero. See Exhibit 4A and 4B.

To assure that the hospital provider tax does not receive an overhead allocation from A&G, the Hospital Provider Tax Accumulated Cost cell in A&G is adjusted by forcing to zero. See Exhibit 4A and 4B. Exhibit 4A (Before)



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Exhibit 4B (After) This shows Reconciliation Column 5A.01 and 5A.02 where applicable values have been forced to zero.

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00 016		0	C	0 0	0	0	0	0	0
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	B-1 - Cost Allocation - Statistical Basis			2552	2-10 C:\Users	s\jimflowers\Deskto	p\Tax Test 3.mcr	x	
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Exhibit 4C and 4D continue the example showing where the accumulated cost statistic for a Non-Hospital cost center (RHC in this example) has been forced to zero.

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Page 11 of 11 Hospital Provider Tax in Medicaid Cost Reports December 12, 2014

Exhibit 4D (After)

00 06600 PHYSICAL 1 00 06700 OCCUPATIC 00 06800 SPEECH PA 00 06800 ELECTROCF 00 06900 ELECTROCF 00 07000 ELECTROCF 00 07100 MEDICAL 3 00 07200 DRUSC CHA 01 07200 DRUSC CHA 01 07200 DRUSC CHA 01 07200 DRUSC CHA 01 07100 RENAL DLA 01 07100 RENAL DLA 01 07101 RENAL DLA 01 07100 RENAL DLA 01 09100 CHARA 01 09000 CLINIC 01 09100 CHRABLE M 01 09000 CLINIC 01 09000 CLINIC 01 09000 CLINIC 01 09000 CHRABLE M 01 09000 CHRABLE M	tion - Statistical Bas 💌 📄 👌 New Open	Close Calculate	e Print Form Pr	eview Form Cut	Copy Paste	Dpen Form Add Li			
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00 09100 EMERGENC' 09200 0BSERVAT: 07000 0BSERVAT: 00000 HOME PRO: 00000 0H000 00000 DURABLE 00000 0DRABLE 00000 0DRABLE 00000 0CHRABLE 00000 0S950 00000 0S950 00000 0S950 00000 0S950 00000 URABLE 000000	ERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	0	0	0
0 09220 OBSERVAT: OTHER REIMBURS 0 09400 HOME PRO: 00 09400 HOME PRO: 00 09500 AMBULANCI 00 09500 DURABLE M 00 09500 DURABLE M 00 05500 OTHER REI 00 09500 CHHC 00 10000 IBR SERVIC 00 10100 HOME HEAL SPECIAL PURPOSI 10500 HEART ACC 00 10600 HEART ACC		0	0	0	0	0	0	0	0
OTHER REIMBURS 0 09400 HOME PRO: 0 0 09500 AMBULANICI 00 09500 DURABLE M 00 09500 DURABLE M 00 09500 DTHER REI 00 09500 CHTER REI 00 09500 CHCR 00 09910 CMCC 01 090910 CORF 01 10000 I&R SERVIC 01 10000 I&R SERVIC 01 10000 IBAR SERVIC 01 10000 IAR SERVIC		0	0	0	0	0	0	0	0
00 09400 HOME PROM 00 09500 AMBULANC 00 09500 DURABLE M 00 09700 DURABLE M 00 09700 DURABLE M 00 09700 DURABLE M 00 09700 DURABLE M 00 09900 CMHC 10 09901 CORF 00 10000 I&R SERVIC 00 10100 HOME HEAL SPECIAL PURPOSI 10100 IDINEY AC 00 10500 IKDNEY AC 00 10600 HEART ACC	ERVATION BEDS (NON-DISTINCT PART)								
00 09500 AMBULANCI 00 09600 DURABLE M 00 09700 DURABLE M 00 09900 CMHC 00 09900 CMHC 00 09910 CORF 00 10100 IBR SERVIC 00 10100 IBM FEAL SPECTAL PURPOSI 00 10600 HEART ACC	MBURSABLE COST CENTERS IE PROGRAM DIALYSIS	0	0	0	0	0	0	0	0
00 09600 DURABLE M 00 09700 DURABLE MI 00 09500 OTHER REII 00 09900 CMHC 00 0900 CMC 00 0900 CMC 00 0901 CORF 01000 I&R SERVIC SECIAL PURPOSI 01000 10500 IKDNEY AC 01000 10600 HEART ACC	ULANCE SERVICES	0	0	0	0	0	0	0	0
00 09700 DURABLE M 00 05950 OTHER REI 00 05900 CMHC 00 09900 CMHC 00 09900 CORF 00 10100 IBR SERVIC 00 10100 HOME HEAI 00 10500 ISUBLEY AC 00 10500 HART ACC	ABLE MEDICAL EQUIP-RENTED	0	0	0	0	0	0	0	0
00 05950 OTHER REI 00 09900 CMHC 00 09910 CORF 01 00000 I&R SERVIC 01 10100 HOME HEAL 5 FECIAL PURPOSI 01 01000 KIDNEY AC 01 10600 HEART ACC	ABLE MEDICAL EQUIP-SOLD	0	0	0	0	0	0	0	0
00 09900 CMHC 00 09910 CORF 10000 I&R SERVIC 10100 HOME HEAI SPECIAL PURPOSI 00 10500 KIDNEY ACC 10600 HEART ACC	ER REIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0
00 10000 I&R SERVIC 00 10100 HOME HEAD SPECIAL PURPOSI 00 10500 KIDNEY AC 00 10600 HEART ACC		0	0	0	0	0	0	0	0
10100 HOME HEAI SPECIAL PURPOSI 00 10500 KIDNEY ACI 00 10600 HEART ACI	F	0	0	0	0	0	0	0	0
SPECIAL PURPOSI 00 10500 KIDNEY AC 00 10600 HEART ACC	SERVICES-NOT APPRVD PRGM	0	0	0	0	0	0	0	0
00 10500 KIDNEY AC 00 10600 HEART ACC	1E HEALTH AGENCY	0	0	0	0	0	0	0	0
00 10600 HEART ACC	JRPOSE COST CENTERS		- 1			- 1	- 1	-	
		0	0	-	0	0	0	0	0
JULI 10700 LIVER ACQU		0	0	0	0	0	0	0	0
00 10800 LUNG ACQU		0	0	0	0	0	0	0	0
00 10800 LONG ACQC 00 10900 PANCREAS		0	0	0	0	0	0	0	0
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