Rollouts update: hold harmless non enforcement CIB to align with the MC final rule

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: "Dorsey, Jennifer (CMS/CMCS)" <jennifer.dorsey@cms.hhs.gov>, "Janu, Shanna (CMS/CMCS)" <shanna.janu@cms.hhs.gov>
Cc: "Briskin, Perrie (CMS/CMCS)" <perrie.briskin@cms.hhs.gov>, "Boston, Beverly (CMS/CMCS)" <beverly.boston@cms.hhs.gov>, "adams, lia (CMS/CMCS)" <lia.adams@cms.hhs.gov>
Date: Wed, 27 Mar 2024 15:27:34 +0000
Attachments: Hold Harmless non enforcement CIB for clearance (185.34 kB)

Good morning Jennifer and Shanna,

An item that had been very close hold is now moving into clearance and we need it added to rollouts and Sharepoint. See attached email. Item is a CIB and the timing is intended to be the same as the managed care final rule, but distinct from it. We will be producing internal QAs that I will get to you ASAP. Let me know what else you need to get this into the system.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

Hold Harmless non enforcement CIB for clearance

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: "Briskin, Perrie (CMS/CMCS)" <perrie.briskin@cms.hhs.gov>
Cc: "Howe, Rory (CMS/CMCS)" <rory.howe@cms.hhs.gov>, "Maccarroll, Amber (CMS/CMCS)" <amber.maccarroll@cms.hhs.gov>, "Silanskis, Jeremy (CMS/CMCS)" <jeremy.silanskis@cms.hhs.gov>, "Boston, Beverly (CMS/CMCS)" <beverly.boston@cms.hhs.gov>, "adams, lia (CMS/CMCS)" <lia.adams@cms.hhs.gov>
Date: Wed, 27 Mar 2024 14:46:04 +0000
Attachments: HH_NonenforcementCIB_03272024_clean.docx (102.02 kB)

Good morning!

Attached is a CIB on hold harmless arrangements to be released in conjunction with the managed care final rule. I am providing this to you for clearance with Rachel, OMB, DBC, and OA. Please let me know if you need anything else to get this moving, and we will be ready for edits.

We will also be providing internal QAs shortly, but do not expect this will need any other rollout materials beyond that, so if you or anyone thinks we need something else, please let us know.

Thanks and appreciate your help!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: Month XX, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Taxe Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider redistributions that exist as of the date of this guidance, which arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin immediate enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states should not develop or implement health care-related taxes that involve provider redistributions or new provider redistributions tied to existing taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. The period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible, and CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule),[2] which was published in the April XX, 2024, issue of the *Federal Register*. Specifically, in 42 CFR 438.6 (c)(2)(ii)(H), this final rule requires as of the first rating period for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs) beginning on or after January 1, 2028,when proposing a state-directed payment (SDP), states must ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the provider harmless for all or any portion of the tax amount.

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In some of these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). We acknowledge that states have varying degrees of awareness and involvement in these arrangements. These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax.

Given the growing number of SDPs that raise potential financing concerns including those described in the February 2023 CIB, and the growing number of SDPs generally, we felt it necessary in the Managed Care Final Rule to state explicitly in the regulations governing SDPs that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective on June XX, 2024. We also finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph, (c)(2)(ii)(H), to require

[2] [citation]

states to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the provider harmless for all or any portion of the tax amount. The attestation provision is applicable the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 17, 2023, CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR § 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service base payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist, and the implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to these provider payment redistribution arrangements that were in effect as of the date of this CIB, we will still be identifying and tracking all arrangements, when possible, through reviews of SDPs, state plan amendments, and other means. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing funding arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to help ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new taxes or new redistribution arrangements during the period of non-enforcement outlined in this CIB. New taxes or new redistribution arrangements that do not meet federal requirements may result in CMS disapproval of state Medicaid payment proposals and/or disallowance of FFP.

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to

working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states, where feasible, to act to end prohibited arrangements before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

FW: FW: PRA package question - CMS-10856, OMB 0938-TBD

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>, "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>
Date: Fri, 12 Apr 2024 19:25:07 +0000

Really sorry for the confusion by the way. I should have been more communicative about the solutions I was working out with Mitch but in my head I was like "oh this is standalone, I'll just knock the 60 day out myself."

When the time comes to marry up what I am getting into the system here, I'll gladly take the lead on that so this catch up process isn't more work for you folks. It'll be after you folks have an approved package so I think I'd be doing something like a revision.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:15 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Yes, that's correct! Sorry, no excuse but I'm packing up my stuff to head home and wasn't paying as close attention as needed.

Pooja/Amy's version will go to OMB on or soon after the final rule publishes. The package should not have Abby's provisions/burden.

Abby's provisions/burden need to use the standard 60-/30-day PRA process for public review/comment and OMB approval.

Eventually, both iterations need to marry. At this time, the logical place would be in Abby's 30-day package.

Sorry, but I am heading home. I will try check e-mail over the weekend if you need anything or if you have any other questions.

Take care!

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Pooja hold off because what I submitted is at a different stage than your stuff. That's why I am keeping it separate. We didn't have it in the NPRM so the attestation PRA stuff needs to do a 60 day first.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

The one I submitted would be separate from what Pooja and Amy submitted, as mine is only a temporary file catch up for a single provision that was omitted from the NPRM while they are handling a larger part of the rule. Sorry for the code confusion, I used theirs as a model without thinking of the confusion TBD would create.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Attached is the 10856 Supporting Statement that Abby (copied) just submitted for the final rule. If you need to make any revisions, such changes should be coordinated internally within CMCS.

I am not sure what you are referring to when you indicated that the Supporting Statement table requirements differ from that of the COI section of the rule, but the summary table in Section 12 of the attached is fine.

Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov

Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

FW: FW: Meeting to Discuss Tax PRA Package

Where:	https://cms.zoomgov.com/j/ (b)(6)
When:	Thu Feb 01 15:00:00 2024 +00:00
Until:	Thu Feb 01 16:00:00 2024 +00:00
Organisers	"Endelman (he/him), Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
Required Attendees:	"Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Attachments:	FW: FW: Action Needed by Feb 15: CMS-R-148 (OMB 0938-0618) Limitations on Provider Related Donations and Health Care Related Taxes, Medicaid (227.84 kB)

-----Original Appointment-----
From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, January 17, 2024 2:41 PM
To: Endelman (he/him), Jonathan (CMS/CMCS); Cuno, Richard (CMS/CMCS); Fan, Kristin (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); McClure, Deb (CMS/CMCS); Mosley, Elle (CMS/CMCS); Schoonover, Matthew (CMS/CMCS)
Subject: Meeting to Discuss Tax PRA Package
When: Thursday, February 1, 2024 10:00 AM-11:00 AM (UTC-05:00) Eastern Time (US & Canada).
Where: https://cms.zoomgov.com/j/ (b)(6)

This is a meeting to discuss the health care-related taxes PRA package.

Tax PRA Package Notes

Best,

Jonathan

Join ZoomGov Meeting
https://cms.zoomgov.com/j/ (b)(6)

Meeting ID: (b)(6)
Password: (b)(6)

One tap mobile
+16692545252, # US (San Jose)
+16468287666, (b)(6) # US (New York)

Dial by your location
+1 669 254 5252 US (San Jose)
+1 646 828 7666 US (New York)
833 435 1820 US Toll-free
833 568 8864 US Toll-free
Meeting ID: (b)(6)
Find your local number: https://cms.zoomgov.com/u/abXvgfmfJH

Join by SIP
Password: (b)(6)
sip: (b)(6) @sip.zoomgov.com

This meeting may be recorded. The host is responsible for maintaining any official recordings/transcripts of this meeting. If recorded, this meeting becomes an official record and shall be retained by the host in their files for 3 years or if longer needed for agency business. If a recording intends be fully transcribed or is being captured for the purpose of creating meeting minutes, the host shall retain the record in their files for 3 years or if no longer needed for agency business, whichever is later.

FW: FW: Action Needed by Feb 15: CMS-R-148 (OMB 0938-0618) Limitations on Provider Related Donations and Health Care Related Taxes, Medicaid

From: "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>
To: "Endelman (he/him), Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
Cc: "Cuno, Richard (CMS/CMCS)" <richard.cuno@cms.hhs.gov>
Date: Wed, 17 Jan 2024 19:35:39 +0000
Attachments: CMS-R-148 - Supporting Statement A (2024 version 1).docx (40.6 kB); Record of Information Clearances Sheet.docx (22.68 kB)

Jonathan

I just wanted to share this with you what we do every 3 years or so. This may require some updating but we can meet to discuss.

Thanks Stuart

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Wednesday, January 17, 2024 2:22 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: Action Needed by Feb 15: CMS-R-148 (OMB 0938-0618) Limitations on Provider Related Donations and Health Care Related Taxes, Medicaid
Importance: High

Hi Stuart and Rich –

It's that time again. As indicated below, your package is set to expire on May 31, 2024.

To extend the expiration date and stop the package from expiring, I have attached a revised Supporting Statement. Please review, revise as you see fit, address my questions/comments, and return a CLEAN Supporting Statement and designate it as "version 2".

The attached Clearance Sheet can be signed by a Group director (or deputy). It must also be signed off for 508 compliance of the Supporting Statement.

Please address the above as soon as possible but no later than Feb 15, 2024.

Please let me know ASAP if you need to revise any of the currently approved requirements and/or burden estimates.

Please let me know if you have any questions.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Thursday, May 6, 2021 3:35 PM
To: Goldstein, Stuart S. (CMS/CMCS) STUART.GOLDSTEIN@cms.hhs.gov
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <lia.adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: OMB APPROVAL > RE: OMB Questions > RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

You're most welcome!

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Thursday, May 6, 2021 3:01 PM

To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: Re: OMB APPROVAL > RE: OMB Questions > RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thank you!

On May 6, 2021, at 2:54 PM, Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov> wrote:

Hi Stuart and Richard -

OMB has just approved your package through May 31, 2024 (see the attached Notice of Action or NOA). I have also attached the approved Supporting Statement which should be used to develop the next iteration of your package.

Please be sure to insert the revised expiration date, where appropriate. Typically, this applies to most documents that are made available to respondents, such as paper and web-based information collection/reporting instruments and instruction/guidance documents. If you don't have such documents, you should revise the date within your posted PRA Disclosure Statement. Please let me know if you have any questions.

Please contact me by May 31, 2023, if your package's expiration date has not been extended by then.

Thanks

-Mitch

Mitch Bryman
Centers for Medicare & Medicaid Services
Office of Strategic Operations and Regulatory Affairs (OSORA)
Phone: 410-786-5258
E-mail: mitch.bryman@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA)
Sent: Wednesday, May 5, 2021 1:03 PM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <lia.adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: OMB Questions > RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thank you, Stuart!

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Wednesday, May 5, 2021 12:49 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: OMB Questions > RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Mitch,

We do not have a formal waiver template for waiver documentation requirements or for the hold harmless requirements. Regulations @ 42 CFR 433.68 describe what a state needs to provide when requesting a waiver of the broad based or uniformity requirements. Please let me know if you have any additional questions.

Thank you
Stuart Goldstein

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Wednesday, May 5, 2021 12:32 PM
To: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman,

Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: OMB Questions > RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)
Importance: High

Hi Richard and Stuart –

OMB followed up for your response. They want to resolve this issue and clear the package from their queue.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Monday, May 3, 2021 7:14 AM
To: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <lia.adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: OMB Questions > RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Richard and Stuart –

OMB is reviewing your package and is asking whether Supporting Statement section 12 is correct. Subsection "Collection of Information Instruments and Instruction/Guidance Documents" indicates that the State waiver submission does not have a waiver form or template and there is no form or template for the hold harmless requirements.

Since the subsection should also address "Instruction/Guidance Documents," OMB is asking how respondents know what information to provide, how/when to provide it, and who to provide it to?

OMB's questions apply to: (1) the waiver documentation requirements, and (2) the hold harmless requirements.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Monday, October 19, 2020 12:58 PM
To: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <lia.adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thanks, Rich. -Mitch

From: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Sent: Monday, October 19, 2020 12:53 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Mitch,

We've addressed your comments. I've attached both a track changes and a clean version to this email.

Thanks,

Rich

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Monday, October 19, 2020 7:06 AM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: Action Needed by Oct 26 > RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Stuart –

The attached sets out a clean version of the Supporting Statement. I inserted a number of edits and comments to help get this to the right place and minimize your effort on the front end. Importantly, the document is needed to stop your package from expiring on February 28, 2021.

If you would like to see my revisions, please let me know so I can forward the Track Change version of the Supporting Statement.

Please consider the attached and submit a clean version by COB Mon (Oct 26).

Please let me know if you have any questions.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, October 16, 2020 8:12 AM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <lia.adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thanks, Stuart –

Please stay tuned. I will provide the materials and instructions shortly.

-Mitch

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Friday, October 16, 2020 8:10 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Mitch

If everything is staying the same I would assume that we would want to do an extension and not make any revisions.

Thank you
Stuart

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, October 16, 2020 8:01 AM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Stuart -

Based on Tiffany's response, I need to know if your renewal package be an Extension or a Revision? I will provide you with the appropriate materials and instructions once I see your response.

Thanks

-Mitch

From: Lafferty, Tiffany R. (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>
Sent: Friday, October 16, 2020 7:55 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Brewer, Annette M. (CMS/OSORA) <Annette.Brewer@cms.hhs.gov>; Brooks, Gaysha M. (CMS/OSORA) <Gaysha.Brooks@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Good morning all, Just to clarify, the upcoming fall Unified Agenda will reflect that the final rule has been withdrawn. We have not been given the direction that the rule is on hold or should be rescheduled for another publication date, so it remains withdrawn indefinitely for now. If a leadership decision is made to move forward again, we can reschedule the rule at that time, but because there is no final rule scheduled currently, this may affect the PRA package expiration date. I defer to Mitch on next steps for the package.

Tiffany

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, October 16, 2020 7:31 AM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Brewer, Annette M. (CMS/OSORA) <Annette.Brewer@cms.hhs.gov>; Brooks, Gaysha M. (CMS/OSORA) <Gaysha.Brooks@cms.hhs.gov>; Lafferty, Tiffany R. (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Adding Tiffany

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, October 16, 2020 6:36 AM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Brewer, Annette M. (CMS/OSORA) <Annette.Brewer@cms.hhs.gov>; Brooks, Gaysha M. (CMS/OSORA) <Gaysha.Brooks@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <lia.adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Annette and Gaysha -

Hoping you can confirm the status of the rule. I am asking since I need to provide Stuart with guidance for his PRA package. The guidance is based on the projected publication date, if any, of the final rule.

Thank you

-Mitch

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Thursday, October 15, 2020 4:42 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: Re: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Not sure if I follow I know it has been pulled from the unified agenda but I thought it was on hold.

> On Oct 15, 2020, at 4:04 PM, Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov> wrote:
>
> Hi Stuart –
>
> I have been told that the publication is to compliment the Administrator's announcement that the final rule has been withdrawn. That publication is part of the Unified Agenda as opposed to the actual final rule. Please let me know if any of the above is incorrect.
>
> Thanks
>
> -Mitch
>
> ---
>
> **From:** Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
> **Sent:** Thursday, October 15, 2020 2:45 PM
> **To:** Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
> **Cc:** Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
> **Subject:** RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)
>
> I believe it was removed from the fall calendar but we have been told that it will still be published.

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, October 15, 2020 2:35 PM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thanks, Stuart –

I checked the rule's calendar but could not find a target publication date for the final rule. In this regard, I suggest using the standard PRA process to extend the package's expiration date. This package should not have any provisions related to CMS-2393-P and CMS-2393-F.

Given the above, will your package be an Extension or a Revision? I will provide you with the appropriate materials and instructions once I see your response.

Thanks

-Mitch

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Thursday, October 15, 2020 2:06 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Mitch,

Thanks for reaching out. The rule has not been published but has **not** been withdrawn it has been placed on hold until further notice. If you have any additional questions please feel free to reach out to me.

Thank you
Stuart

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, October 15, 2020 1:24 PM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: Question > RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Stuart –

Hoping all is well. I am writing to follow up on the rule, the rule package, and the upcoming expiration date.

Typically, OMB would extend the expiration date when they approve the final rule package. Please correct me if I am wrong, but it is my understanding that the final rule has not published and has been withdrawn? If this is the case you need to go through the standard PRA process to extend the expiration date. You can do this by submitting an Extension (a PRA package without change) or a Revision (a PRA package that has changes). Another option is to Discontinue the package if it is no longer needed.

Do you know if you will be submitting an Extension, Revision, or Discontinuation? I ask so I can provide you with the proper materials and instructions for moving forward.

Thanks

-Mitch

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 10:07 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Mitch it looks fine to me I have no additional comments.

Thanks for all your help!

Stuart

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 10:02 AM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thanks, Stuart, this is helpful.

Can you look at the attached and let me know if you have any questions, comments, edits.

Thanks again!

-Mitch

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 8:56 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

It is the burden associated with the State submitting the waiver request this submission takes time to make sure that there is no hold harmless.

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 8:53 AM
To: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thanks, Stuart –

What is the vehicle, if any, for submitting the Hold Harmless quarterly report?

There is 80 hours of burden assigned to the quarterly report, so it seems that there would be a CMS form (voluntary or mandatory) and/or instructions that is associated with the reporting requirement.

Thanks again!

-Mitch

From: Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 8:42 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Mitch,

Just to clarify the 64.11 form is an informational form only and it lets us know how much tax was collected by the state. It is not related to hold harmless and its burden. Therefore I believe the reference to 64.11 should be removed from this package. Please let me know if you have any questions.

Thank you
Stuart

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 8:27 AM
To: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Please see below for my response in red text.

From: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 7:56 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Mitch – the burden in the statement refers to states submitting tax waivers.

Section 12 of your Supporting Statement sets out burden for two activities:

1-Waiver Documentation

The Supporting Statement reads, "State waiver submission does not have a specific waiver form template".

2-Hold Harmless Requirements

I assumed that the Hold Harmless quarterly reporting requirements had a form associated with it. When questioned, your response indicated that there is a form and that the form is CMS-64.11A.

I added the CMS-64.11A per your comments below. **See above. My instruction was based on your reply that identified CMS-64.11A as the form that states use to submit their quarterly reports.**

I am not sure if it is approved under a different package but the form does reference OMB 0938-1265. If all this is duplicative I can remove all references to the CMS-64.11A.

It is up to policy staff to determine whether a requirement [is/is not] duplicative. Since Chris Kessler owns the 0938-1265 package, I suggest consulting with him to determine whether his package includes the CMS-64.11A form and whether his package addresses your Hold Harmless quarterly reporting requirements and burden.

Thanks,
Lia

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 7:50 AM
To: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thanks, Lia –

Just to confirm, your CMS-64.11A attachment is the quarterly reporting form and the burden for completing the form is 80 hours per quarter. Is that correct?

Also, the attached CMS-64.11A is approved by OMB under a different package (OMB 0938-1265)?

In a nutshell, I am not understanding why your package sets out burden and a form for quarterly reporting that seems to be approved under a different package (OMB 0938-1265). Isn't this duplicative?

Everything may be okay as is, but I need to have this sorted out before I can forward to OMB.

Thank you!

-Mitch

From: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Sent: Wednesday, June 17, 2020 7:25 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Mitch,

Attached is the revised supporting statement and form CMS-64.11A. Given that the form references OMB 0938-1265 I added it to the supporting statement.

Thanks,
Lia

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Tuesday, June 16, 2020 4:40 PM
To: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Thanks, Lia –

From your response ("States report electronically on the CMS-64.11 A") the form should be added to your package no matter if it was/was not in your previous package and no matter if it was/was not in your rule.

Given the above:

1-The mention of CMS-64.11 A should not be removed from the list of collection instruments. Please re-address the removal.

2-Adding the form is a change that must be accounted for in section 15. You should explain what you are doing (adding the CMS-64.11A form) and why you are doing it.

3-I need a copy of the form.

Thank you

-Mitch

From: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Sent: Tuesday, June 16, 2020 3:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Mitch,

Please see my responses below.

Thanks,
Lia

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Tuesday, June 16, 2020 3:08 PM
To: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Michael, Lindsay (CMS/CMCS) <Lindsay.Michael@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)
Importance: High

Hi Lia –

See below in red for a quick follow up regarding CMS-64.11A.

Thank you!

-Mitch

From: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Sent: Tuesday, June 16, 2020 9:30 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Michael, Lindsay (CMS/CMCS) <Lindsay.Michael@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Mitch,

I have updated section 12 to address your comments.

In regards to your comment on the collection of information instruments I have removed the CMS-64.11 A form as it has not been a part of the previous packages and it is not addressed in the NPRM CMS-2393-P.

Whether CMS-64.11A [was/was not] part of prev packages and/or part of CMS2393-P is mostly irrelevant. What is relevant is the vehicle for submitting the quarterly report.

1-CMS does not supply states with a voluntary or mandatory quarterly reporting form (electronic, paper, etc.)?
As stated in section 2 of CMS-R-148 Supporting Statement-A, 42 CFR 433.74 requires states to submit to CMS quarterly summary information on the source and use of all provider-related donations and health care-related taxes collected. States report electronically on the CMS-64.11 A form.

2-If not, how do states know what information to include in their quarterly report?

3-How do states know the deadlines for submitting their quarterly reports?

42 CFR 433.74 states each state must provide the summary information on a quarterly basis in accordance with procedures established by CMS. 42 CFR 430.30(c) instructs states on the procedures on when to do so.

> *(c) Expenditure reports.*
> *(1) The State must submit Form CMS-64 (Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program) to the central office (with a copy to the regional office) not later than 30 days after the end of each quarter.*

4-How do states know where to submit their quarterly reports?
42 CFR 430.30(c) instructs states on the procedures on how to do so.

To help sort this out it would be great if you could respond to all four questions.

Please let me know if you have any other concerns or comments.

Thanks,
Lia

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Tuesday, June 16, 2020 8:17 AM
To: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Michael, Lindsay (CMS/CMCS) <Lindsay.Michael@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)
Importance: High

Hi Lia –

I am having trouble submitting your package to OMB as some if the information seems to be incomplete. Please address the comments within the attached and return a clean document by COB today (Tues), but no later than 10 am tomorrow (Wed).

Thank you

-Mitch

From: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Sent: Thursday, June 4, 2020 1:49 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Michael, Lindsay (CMS/CMCS) <Lindsay.Michael@cms.hhs.gov>; Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

Hi Mitch,

Attached is CMS-R-148 Supporting Statement in both word and pdf.

Please let us know if you have any questions.

Thanks,

Lia

From: Dickerson, Shelia (CMS/CMCS) <Shelia.Dickerson@cms.hhs.gov>
Sent: Tuesday, June 2, 2020 9:49 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ray Lee <Rlee@DCCA.com>; Michael, Lindsay (CMS/CMCS) <Lindsay.Michael@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>
Subject: RE: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)

+Jen

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, May 29, 2020 2:35 PM
To: Dickerson, Shelia (CMS/CMCS) <Shelia.Dickerson@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
Cc: Adams, Lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ray Lee <Rlee@DCCA.com>; Michael, Lindsay (CMS/CMCS) <Lindsay.Michael@cms.hhs.gov>
Subject: Package Needed for CMS-2393-P: CMS-R-148 (OMB 0938-0618)
Importance: High

Hi –

I apologize if I have overlooked something, but I am having trouble finding the CMS-2393-P proposed rule's PRA package for CMS-R-148.

If you have not already submitted, please consider the attached and submit by COB Fri, June 5 but no later than COB Mon, June 8.

Within the attached, you can see that I have done the bulk of the work for you. Please return a clean Supporting Statement by the date specified above.

Please let me know if you have any questions.

Thanks

-Mitch

<CMS-R-148 - NOA (issued 05-06-2021).pdf>
<CMS-R-148 - Supporting Statement A (2020 version 4).docx>

Supporting Statement Part A
Limitations on Provider Related Donations and Health Care Related Taxes, Medicaid and Supporting Regulations in 42 CFR 433.68 through 433.74
CMS-R-148 (OMB 0938-0618)

Commented [A1]: Please review all sections and, if needed, revise to ensure that all of the information is:

-Current,
-Correct,
-Complete, and
-Clearly written.

BACKGROUND

The Centers for Medicare and Medicaid Services (CMS) is requesting Office of Management and Budget approval, under the Paperwork Reduction Act of 1995, of the following information collection requirements contained at 42 CFR part 433 as required by Public Law 102-234 (hereinafter, "Pub. L."), the "Medicaid Voluntary Contribution and Provider-Specific Tax Amendments of 1991" under section 4 "Reporting Requirements."

This 2024 iteration is an Extension; it does not propose any program/burden changes. However, we are adjusting our cost estimates (an increase of $9,536) based on current BLS wage data.

Commented [A2]: Please revise if this statement is incorrect.

This paragraph should identify whether you [are/are not] proposing changes to any of your currently approved requirements and burden estimates.

A JUSTIFICATION

1. Need and Legal Basis

Commented [A3]: Please ensure that this speaks directly to the requirements in section 12 of this Supporting Statement.

Pub. L. 102-234 amended section 1903 of the Social Security Act (the Act) to specify limitations on the amount of Federal financial participation (FFP) available for medical assistance expenditures in a fiscal year when States receive funds donated from providers and when revenues are generated by certain health care related taxes.

Section 2(a) of Pub. L. 102-234 added a subsection (w) to section 1903 of the Act. In general, under section 1903(w), a reduction in FFP will occur in most circumstances if States receive donations made by, or on behalf of, health care providers. The law also defines the types of health care related tax revenues States are permitted to receive, without inducing a reduction in FFP. Such taxes are broad based taxes which uniformly apply to all health care items and services in a given class, and which do not hold taxpayers harmless for their tax costs.

The law also provides in section 1903(w)(3)(E)(i) of the Act, that a State may submit to CMS a request for a waiver of either or both the broad based and uniformity requirements as defined in the statute. In order for CMS to approve such a request, a State must demonstrate that the amount of the tax is not directly correlated to medical assistance payments, that its tax program is generally redistributive in nature, and that the program also meets the hold harmless provisions contained in the law.

Section 1903(w)(4) of the Act, as added by Pub. L.102-234, specifies three conditions under which a State or local government is determined to hold taxpayers harmless for their tax costs. A taxpayer will be considered to be held harmless under a tax program if any of the following conditions applies:

(1) The State (or other unit of government) imposing the tax provides directly or indirectly for a non-Medicaid payment to those providers or others paying the tax and the amount of the payment is positively correlated to either the amount of the tax or to the difference between the Medicaid payment and the total tax cost.

(2) All or any portion of the Medicaid payment to the taxpayer varies based only on the amount of the total tax payment.

(3) The State (or other unit of local government) imposing the tax provides, directly or indirectly, for any payment, offset, or waiver that guarantees to hold taxpayers harmless for all or a portion of the tax.

It is the responsibility of each State to ensure that every tax program enacted after November 22, 1991, does not meet any of the three statutory conditions.

The provisions of the law affecting taxes and donations, apply to all 50 States and the District of Columbia.

Section 4 of Pub. L. 102-234 amended section 1903(d) of the Act to require each State to provide information relating to provider related donations made to the State or units of local government and health care related taxes collected by the State or such units.

42 CFR 433.68 through 433.74 implements these provisions.

2. Information Users

Employees at the state Medicaid agency collect tax information from various sources including the Medicare cost reports from each hospital, in addition to other state budgetary and financial reports. This information is collected and compiled in a format that may be readily furnished to CMS, including but not limited to Excel format, in order to provide support that its tax program complies with federal statute and regulations.

Commented [A4]: (b)(5)

(b)(5)

Commented [A5]:

(b)(5)

(b)(5)

3. Improved Information Technology

The information can be submitted electronically, via e-mail. Whether it is or not depends on State capabilities. It is not practical to develop software for so few submissions (approximately 32 submissions per year among all respondents).

4. Duplication of Similar Information

The information collected does not duplicate any other collected information. The subject regulatory requirements are the only place in regulation that addresses waiver and hold harmless requirements.

5. Small Business

There is no significant impact on small businesses.

6. Less Frequent Collection

Evaluation of the hold harmless requirements for a tax program may either be elected by the State or initiated by CMS as a result of a spectrum review which identifies a problem. Therefore, States will submit documentation for both waiver requests and hold harmless on an as-needed basis.

Failure to collect the funding data on a quarterly basis may result in Federal funds not being returned promptly and properly to the Federal Government. States could misspend large sums of Federal funds undetected with no immediate mechanism of recovery. Conversely, there are instances where States are due Federal funds and delays in reimbursing States could cause financial hardships on a State and adversely impact the operation of the Medicaid program.

7. Special Circumstances

There are no special circumstances that would require an information collection to be conducted in a manner that requires respondents to:

- Report information to the agency more often than quarterly;
- Prepare a written response to a collection of information in fewer than 30 days after receipt of it;
- Submit more than an original and two copies of any document;
- Retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;
- Collect data in connection with a statistical survey that is not designed to produce valid and reliable results that can be generalized to the universe of study,
- Use a statistical data classification that has not been reviewed and approved by OMB;
- Include a pledge of confidentiality that is not supported by authority established in statute or regulation that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or
- Submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.

8. Federal Register Notice/Outside Consultation

Commented [A6]: I will complete this section for you.

The 60-day notice published in the Federal Register on October 23, 2020 (85 FR 67546).

9. Payment/Gift to Respondent

There is no provision for payment or gift to States for their responses.

10. Confidentiality

None of the information submitted by a State will be of a proprietary nature. If any information of a truly proprietary nature were submitted, it would be treated confidentially, if it were so identified by the State. Under the Privacy Act of 1974, any personally identifying information obtained will be kept private to the extent of the law.

11. Sensitive Questions

There are no sensitive questions associated with this collection. Specifically, the collection does not solicit questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.

12. Requirements and Associated Burden Estimates

Wage Estimates

To derive average costs, we used data from the U.S. Bureau of Labor Statistics' May 2022 National Occupational Employment and Wage Estimates for all salary estimates (http://www.bls.gov/oes/2022/may/oes_nat.htm). In this regard, the following table presents BLS' mean hourly wage, our estimated cost of fringe benefits and other indirect costs (calculated at 100 percent of salary), and our adjusted hourly wage.

Occupation Title	Occupation Code	Mean Hourly Wage ($/hr)	Fringe Benefits and Other Indirect Costs ($/hr)	Adjusted Hourly Wage ($/hr)
Healthcare Support Worker	31-9099	20.91	20.91	41.82

As indicated, we are adjusting our employee hourly wage estimates by a factor of 100 percent. This is necessarily a rough adjustment, both because fringe benefits and other indirect costs vary significantly from employer to employer, and because methods of estimating these costs vary widely from study to study. Nonetheless, we believe that doubling the hourly wage to estimate total cost is a reasonably accurate estimation method.

Collection of Information Requirements and Associated Burden Estimates

Waiver Documentation (§ 433.68)

Section 433.68 specifies that States may request a waiver of either or both the broad based and uniformity tax program requirements. A State may elect to submit a waiver to CMS for either or both the broad based and uniformity requirements for any health care related tax program which does not conform to the broad based and uniformity requirements. Specific quantitative

standards must be met for the waiver(s) to be approved.

It is also the responsibility of each State to be able to demonstrate that its tax program(s) do not violate the hold harmless provision (see below). For a waiver to be approved and a determination that the hold harmless provision is not violated, States must submit written documentation to CMS which satisfies the regulatory requirements. Without this information, the amount of FFP payable to a State cannot be correctly determined.

Broad Based Requirements Waiver: The State must calculate the proportion of the tax revenue applicable to Medicaid if the tax were broad based and applied to all providers within the class (called P1), then calculate the proportion of the tax revenue applicable to Medicaid under the tax program that is seeking the waiver (called P2). If the State demonstrates that the value of the P1/P2 ratio is at least 1.0, CMS will approve the tax.

Uniformity Requirements Waiver: The State must demonstrate that its plan is generally redistributive by calculating the slope of two linear regressions resulting in a value of at least 1.0.

Although there is no requirement for the intervals related to when states must submit waiver requests to CMS, based on previous responses we continue to estimate that CMS will receive approximately 8 waiver requests per quarter (32 annually). We estimate that this will require approximately 80 hours (per response) as performed by a healthcare support worker. We note that once states have an approved tax structure in place under an approved waiver, states are only required to submit an updated waiver requests when making changes to the approved tax structure.

Our annual burden estimates follow:

Time: 2,560 hours = 80 hours x 8 waivers x 4 quarters
Cost: $107,059 = 2,560 hours x $41.82/hr

Hold Harmless Requirements (§ 433.74(a) through (d))

Section 433.74 requires that State Medicaid agencies report quarterly on health care related taxes collected as well as on the source of provider related donations received by the State or unit of local government. Each State must maintain, in readily reviewable form, supporting documentation that provides a detailed description of each donation and tax program being reported, as well as the source and use of all donations received and collected. Without this information, the amount of FFP payable to a State cannot be determined.

Based on previous responses, we continue to estimate that CMS will receive information from approximately two States per quarter regarding the hold harmless provision. We also estimate that it takes approximately 80 hours for a healthcare support worker to prepare and submit each report.

Our annual burden estimates follow:

Time: 640 hours = 80 hours x 2 responses/quarter x 4 quarters
Cost: $26,765 = 640 hours x $41.82/hr

Burden Summary

We estimate a total time of 3,200 hours (2,560 hr + 640 hr)
We estimate a total cost of $133,824 ($107,059 + $26,765)

Collection of Information Instruments and Instruction/Guidance Documents

- Waiver Documentation: The State waiver submission does not have a waiver form or template. Instruction for preparing and submitting the waiver is provided in section(s) INSERT of the CFR. CMS does not provide any instruction outside of the CFR.

- Hold Harmless Requirements: There is no form or template. The burden is associated with the State submitting their waiver request. Their submission takes time to make sure that there is no hold harmless. Hold harmless instruction is provided in section(s) INSERT of the CFR. CMS does not provide any instruction outside of the CFR.

13. Capital Costs

There are no capital costs associated with this information collection.

14. Cost to Federal Government

The burden associated with the expectations for MA organizations to revise their policy and procedure documents is strictly borne by those organizations.

None of the costs associated with the organization's revisions would be incurred by the Federal Government. Regardless, the following is an assessment of the costs incurred in the normal course of business operations.

CMS Central Office Staff: 1 FTE (GS-13 Step 1) working at 5% of assigned duties.

Annual Time: 104 hours (2,080 hr x 0.05)

Adjusted Hourly Wage: $94.40/hr ($47.20/hr + $47.20/hr)

Annual Cost: = $9,818 ($94.40/hr) x (104 hr)

$47.20/hr is derived from OPM's 2023 Salary Table at https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2023/RUS_h.pdf

$94.40/hr is calculated from 100% of the hourly wage ($47.20/hr x 2) to account for fringe benefits and overhead.

Commented [A7]: Please revise if the edit is incorrect.

Commented [A8]: Please revise if the edit is incorrect.

Commented [A9]: You need to set out a cost.

I inserted text from an unrelated package. Please feel free to use it as a template and edit to accommodate your package or use something that you deem more apt to your situation.

15. Program or Burden Changes

This 2024 iteration is an Extension that does not propose any program/burden changes.

We have, however, adjusted our cost estimates by $9,536 (from $124,288 to $133,824) by using more recent BLS wage data (+$2.98/hr from $38.84/hr to $41.82/hr).

16. Publication and Tabulation Dates

The information submitted by States is not published or tabulated.

17. Expiration Date

We will display the expiration date.

18. Certification Statement

There are no exceptions to the certification statement.

B. COLLECTION OF INFORMATION EMPLOYING STATISTICAL METHODS

There are no statistical methods.

CENTERS FOR MEDICARE & MEDICAID SERVICES
Office of Strategic Operations and Regulatory Affairs (OSORA)
PAPERWORK REDUCTION ACT (PRA)
RECORD OF INFORMATION COLLECTION CLEARANCES

Sections I through IV must be completed by the Center/Office before OSORA/PRA can process your PRA package.

SECTION I –GENERAL PACKAGE INFO

Center/Office: Center/Office POC (inc. phone #):	Type: ☐ New ☐ Non-substantive Change* ☐ Revision ☐ Discontinuation and Justification ☐ Extension ☐ Emergency ☐ Reinstatement with change ☐ Reinstatement without change (no changes needed to package) **Will not extend an expiration date.*
Alternate POC (inc. phone #):	OMB Expiration Date (does not apply to New packages):
Group Director:	Deadline for OMB Approval:
CMS ID #:	OMB Control #:
Collection Title:	

SECTION II – JUSTIFICATION (*FOR DISCONTINUATION ONLY)*

_____

_____

_____

SECTION III - SPECIAL HANDLING

1. Is this PRA package related to any rulemaking (proposed, interim final, or final)? ☐Y ☐N
If so, please identify the regulation file code and title:
2. The normal PRA process can take 5-6 months from start to finish. If you are requesting OMB approval sooner than 6 months, please explain why? What are the consequences of not obtaining approval by your requested deadline?
3. Does the package include any web-based collection instruments? ☐Y ☐N
4. Does the package revise any existing collection instruments or instructions? ☐Y ☐N
5. Is the package associated with a State Medicaid Director (SMD) or State Health Official (SHO) letter? ☐Y ☐N
6. Does the package reduce burden regarding any PRA-related requirements that are currently approved under an existing OMB control number? ☐Y ☐N

SECTION IV – CLEARANCES

Sec. 508 Compliance Officer Signature: _____ ____/____/____
Printed: _____

Director (Deputy Director) Signature: _____ ____/____/____
Printed: _____

***Center/Office Director (or Deputy) Signature** is required for all "New," "Revision," "Reinstatement," "Emergency," and "Discontinuation" collections.*

*A **Group Director (or Deputy)** may sign for collections seeking an "Extension" or "Nonsubstantive Change."*

SECTION V- TO BE COMPLETED BY OSORA

	60-day & Emergency FR notices (Signature/Date)		30-day FR notices (Initials/Date)
RDG PRA Analyst:	_____	____/____/____	_____/_____
RDG PRA Technical Advisor:	_____	____/____/____	_____/_____
RDG Director/Deputy Director:	_____	____/____/____	_____/_____

Louisiana materials

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: "Wolgast, Henry (CMS/CMCS)" <henry.wolgast@cms.hhs.gov>
Date: Tue, 26 Mar 2024 20:53:05 +0000
Attachments: LDH Questions and CMS responses on Hold Harmless for IP and OP Hospital Tax to State.docx (25.04 kB); Questions on Louisiana Hold Harmless Meeting with Providers Revised.docx (23.01 kB); Talking Points Revised.docx (27.69 kB); Louisiana Meeting August 5 2022.docx (65.05 kB); Physician Application Questions_20221007 (002).docx (40.8 kB)

Hi Henry,

Per our convo, definitely ask Jonathan when he is back on LA, but I am attaching some documents I found that might be helpful for some background. See "Physician Application Question" for the state (contemplating) making non participation in redistributions as a condition of enrollment. The other attachments are sort of a hodge podge and some have Jonathan's notes on them but relate to the work LA was doing or considering to try and find and stop these arrangements. There's a mountain that we produced for an administrative record but that's just some.

Please note these are internal documents and are close hold, for your review and not for distribution outside the agency.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

LDH Questions and CMS responses on Hold Harmless for IP and OP Hospital Tax

May 16, 2022

1. *LDH Question: The relevant sections of the Social Security Act speak of a state or governmental unit directly or indirectly holding harmless an entity? Therefore is it more proper for the state to certify that it as the entity proposing the tax is not holding any entity harmless either directly or indirectly? The section of the CFR reference Medicaid payments and other state payments, again not what occurs between entities. The section does not speak to what private entities or entities that are not imposing the tax do with their own payments that they earned. Please provide the reference in CMS regulations that references what entities do as our reading seems to indicate that the State is the entity that needs to provide the certification.*

CMS Response: Section 1903 (w)(1)(A)(ii) of the Social Security Act (the Act) states that a state's amount of medical assistance expenditures shall be reduced by the amount of a health care-related tax if there is in effect a hold harmless arrangement. Section 1903 (w)(4) describes what constitutes a hold harmless arrangement. Specifically, Section 1903 (w)(4)(C) states that, "The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax."

Implementing regulations at 42 CFR 433.68(f)(3) state that a hold harmless arrangement exists where a state imposing a health care-related tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly **or indirectly** guarantees to hold taxpayers harmless for all or any portion of the tax amount. We recognize that the statute clearly permits health care-related taxes and we support states' adoption of these financing strategies. However, the taxes must be imposed in a manner consistent with applicable federal statute and regulations and cannot include a direct or indirect hold harmless arrangement. In the preamble to the 2008 final rule amending this provision, CMS wrote that, "[a] direct guarantee will be found when a State payment is made available to a taxpayer or a party related to the taxpayer in the reasonable expectation that the payment would result in the taxpayer being held harmless for any part of the tax." 73 FR 9685, 9695 (Feb. 22, 2008) (confirming proposed rule preamble statement in 72 FR 13726, 13730 (Mar. 23, 2007)). The addition of the word "or indirectly" in the regulation indicate that the state itself need not be involved in the actual redistribution of Medicaid funds for the purpose of making all taxpayers whole in order for the arrangement to qualify as a hold harmless.

As CMS further explained in the same preamble, we used the term "reasonable expectation" because "state laws were rarely overt in requiring that state payments be used to hold taxpayers harmless." 73 FR at 9694. Therefore, hold harmless arrangements are not always overtly established through state law, but can be based instead only on reasonable expectations of certain actions among participating entities.

As a result, an arrangement in which hospitals receive Medicaid payments from the state, pool and redistribute those payments with an aim of holding all providers harmless for the cost of the tax would constitute a hold harmless under Section 1903 (w)(4) of the Act and 42 CFR § 433.68 (f) and would lead to a reduction of the state's medical assistance expenditures as specified by Section 1903 (w)(1)(A)(ii) and 42 CFR § 433.70 (b).

Can the State please confirm that no Local Provider Participation Fund arrangements are being used to fund any of Louisiana's state directed payments?

2. *LDH Question: Depending on the response to the question above. If as a system, the main campus of a hospital system pays the assessment for all of its campuses, does that constitute an agreement that CMS is referencing that would prohibit them from attesting?*

CMS Response: We are still working on developing a response to this question. Once we have one we will be sure to send it on to the state. We remain committed to providing all necessary technical assistance to enable the state to be compliant with federal health care-related tax requirements.

Questions on Louisiana Hold Harmless Meeting with Providers

1. Does the State anticipate significant push back from providers as a result of the information that will be conveyed during the meeting?
2. If the State does encounter push back from providers how will they handle it?
3. If the providers tell the State that they do not have these types of arrangements and the State tells that to us, is that sufficient?
4. If the providers tell the State that they engage in these types of arrangements all of the time, what next steps can the State take? What next steps do we take?
5. Other than this initial meeting are there any other types of ongoing monitoring activities that the State could engage in to ensure that these types of hold harmless arrangement do not develop?

LDH Meeting with Providers on Hold Harmless Arrangements for In Patient and Out Patient Hospital Tax Assessments Talking Points

In recent discussions with CMS they wanted assurance that Medicaid funds were not being redistributed by providers for the purpose of making taxpayers whole from paying the assessment in a "hold harmless" arrangement. The following is a summary of CMS' interpretations of existing federal statutes and rules that we are sharing with you for the purposes of providing CMS with the assurance they require from the State as part of the approval process for the directed payment programs recently submitted.

CMS reminds the state and providers that Section 1903 (w)(1)(A)(iii) of the Social Security Act (the Act) states that a state's amount of medical assistance expenditures shall be reduced by the amount of a health care-related tax if there is in effect a hold harmless arrangement.

Section 1903 (w)(4) describes what constitutes a hold harmless arrangement. Specifically, Section 1903 (w)(4)(C) states that, "The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax."

Implementing regulations at 42 CFR 433.68(f)(3) state that a hold harmless arrangement exists where a state imposing a health care-related tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly **or indirectly** guarantees to hold taxpayers harmless for all or any portion of the tax amount.

CMS recognizes that the statute clearly permits health care-related taxes and supports states' adoption of these financing strategies. However, the taxes must be imposed in a manner consistent with applicable federal statute and regulations and cannot include a direct or indirect hold harmless arrangements.

In the preamble to the 2008 final rule amending the above referenced provision, CMS wrote that, "[a] direct guarantee will be found when a State payment is made available to a taxpayer or a party related to the taxpayer in the reasonable

expectation that the payment would result in the taxpayer being held harmless for any part of the tax." 73 FR 9685, 9695 (Feb. 22, 2008) (confirming proposed rule preamble statement in 72 FR 13726, 13730 (Mar. 23, 2007)).

CMS stated that the addition of the word "or indirectly" in the regulation indicates that the state itself need not be involved in the actual redistribution of Medicaid funds for the purpose of making all taxpayers whole in order for the arrangement to qualify as a hold harmless.

As CMS further explained in the same preamble, they used the term "reasonable expectation" because "state laws were rarely overt in requiring that state payments be used to hold taxpayers harmless." 73 FR at 9694. Therefore, hold harmless arrangements are not always overtly established through state law, but can be based instead only on reasonable expectations of certain actions among participating entities.

For example, an arrangement in which hospitals receive Medicaid payments from the State, then pool and redistribute those payments with an aim of holding all providers harmless for the cost of the tax would constitute a hold harmless under Section 1903 (w)(4) of the Act and 42 CFR § 433.68 (f) and would lead to a reduction of the state's medical assistance expenditures as specified by Section 1903 (w)(1)(A)(iii) and 42 CFR § 433.70 (b).

If there are any oral or written agreements that could constitute the type of arrangement described above (that is, those that redirect or redistribute payments to hold another tax paying entity harmless for all or a portion of the assessment), you must let us know in writing within the next five business days.

If you are unsure of whether an agreement will result in a hold harmless arrangement, you may contact Andrew Perilloux (225) 219-3596 or myself (225) 999-0944 for assistance.

LDH must certify to CMS that it provided an opportunity for all taxpayers to be made aware of this information and requested disclosure of any such agreement as part of the approval process for the submitted Acute and Post-Acute preprints.

At the lapse of the 5 days LDH will notify CMS of whether any such arrangement were disclosed and certify that this meeting took place.

LOUISIANA DEPARTMENT OF HEALTH

Hold Harmless Meetings

What we have been working on:

- The department held meetings with the hospital within the state
- Attendance by hospitals receiving Medicaid payments was mandatory, all other taxpaying hospitals were strongly urged to attend
- The state held two meetings to allow for any calendar conflicts and to ensure maximum participation
    - July 27. 2021
        - 229 attendees
        - The state provided updates on the status of the pre-print submission and review
        - The state narrated the talking points reviewed and approved by CMS
        - The state provided 5 days from the date of the meeting for the hospitals to notify the state of any agreements that would constitute a hold harmless as explained in the approved talking points
        - There were no questions during this call
        - After the call a question came in on whether the payments included all Medicaid payments or just those that resulted from the directed payment model. The state responded that it was all payments from Medicaid, both base and supplemental payments.
    - July 28. 2021
        - 103 attendees
        - The state provided updates on the status of the pre-print submission and review
        - The state narrated the talking points reviewed and approved by CMS
        - The state provided 5 days from the date of the meeting for the hospitals to notify the state of any agreements that would constitute a hold harmless as explained in the approved talking points
        - The state received 2 questions during this meeting
            - For the state to repeat the last part of the narrative because of a bad connection; the narrative in question provided the contact information which to report these agreements
            - "Would it be possible for the state to distribute the narrative to the group?"
- The state distributed a written copy of the narrative to all invitees of the meetings
- To date, the state has not received any notices of agreements that would meet the criteria laid out in the talking points

Louisiana Meeting August 5 2022

How very helpful it's been for our team

Meetings with hospital association

With the hospitals

27th and 28th

Andrew sent you all the notes

A written summary of the meetings

1st meetings

229 attendees

Update on where we were with pre-print

Read the talking points

Five days for agreements

If they had any questions

Does the hold harmless provision apply only directed payment or all Medicaid payments

All Medicaid payments base and supplemental

July 28th

103 attendees

Read the talking points

Gave five days

Two questions

Individual had bad connection

Did not hear

Went over that again

Whether we could provide the talking points in writing

Sent out in writing

Sent out the next day

Hard copy of the talking points

They needed to get back with us by Aug 2nd

We have not received any notice

There are any agreements

That would meet the criteria

Summary of meeting

Verbally and what you provided in writing

Did you hear about any borderline agreements

The only follow up questions that we received

What was their overall reaction

Oh of course not

Ambivalent

The hospitals themselves were ambivalent

Don't believe

They worry about every cent each other gets

I would have been surprised if there had been something

Consultants had more of an opinion

Is LA going too far

That's really helpful

Thanks for your partnership

Working with us

Good news at this point

This is the first time we used this approach for meeting

I don't have any follow up questions at this point

No news is good news

Past the deadline we had set forth

Next steps on how to close that out

Regardless of where we land

There's always possibility of additional oversight

On back end

HHS OIG

CMS-64 Work

FMR

Not saying we intend to do that

Sounds like the meeting went really well

Thank you again

Could CMS provide anticipated timing on the disposition of the pre-prints

I can start

We need to circle internally

Get back to you

As quickly as we can

The final issue

Run this up the chain

We would certainly appreciate that

Reached out to CMS on the SPA side

Get dates on ambulance and dental

Process for making adjustments for fee schedule

Benchmarking

Put this one to bed if we can

Provider meetings

Legislator meetings

Change in legislation

Ambulance assessment

Get all the pieces moving

Submitted in March

You have our commitment on this

Good news at a staff level

Take it back to leadership

A response to you very soon

Do that as quickly as possible

Request for approval as quickly as possible

Legislation done for the assessment

If there are any changes from what was submitted

Go back to them and present to them what the changes in the assessment are

If it causes a change in the model

Ratification

Meeting early this month

Get them to call a special hearing

If there would need to be any changes as soon as possible

If you have a specific date

Early month meeting

We can try to do our best

When the next JOCB meeting

Have to submit 14 days in advance

If we have an agenda item

Next meeting after Tuesday Sept 16

Have it to them by Sep 2nd

At the latest

Last week of this month

Make sure if we get on that agenda

Any of the concerns or questions we have

Necessitate a change to the structure

What we are looking at

If we go past Sept

When we would normally make quarterly supplemental payments

Replace current DSH payments

Until we get approval

Make payments under old methodology

Reconcile afterward

Everyone who gets DSH recouped against

Make payment under MC for DP model

How we paid under old methodology

How pay under DP methodology

Were some providers payments significantly went down

Possibility owe us money back

Can't implement assessment until DP and waiver approved

Instead of one quarter

Multiple quarters

Wanting to make sure we are all aware

How timing affect us and providers

Helpless without Juliet

OACT look at SFY 23 rate certification

Includes FMP payment

Hospital SDP replace

Is that your understanding as well

You are waiting for approval before replace with SDP

That is correct

Confirm

All of the interrelated pieces

If we were to get the approval by the end of August

Make sure we've got the right timing

As long as we have it by the end of August 5, 2022

Get with MCOs

Signed and over to OSP

Helpful for us to have

If that is looking problematic

From our perspective

Staff did I forget anything on that topic

Other non-hospital models

Meeting on ambulance

Initial modeling

Funding

Brief Governor on July 18th

29th briefed Commissioner

Division of Administration

Funding and Financing

Prepare budget for next fiscal year

Additional models done

Different funding levels

CMS feedback

Class definitions

Sent in amendment

As of date

Any chance on CMS side to review that

Ask question about Non Hosp pre-prints

Request still pending

Grant extension

Extending request to July 1, 2023

Physician, dental, ambulance

Is that still your target for those

July 1, 2023

We still owe you a response for that request

What you expect in a response from CMS

Would not expect to be before July

If you would give us another six months I would take it

Turn it back to you Laura

Thank you

We did receive updated pre-prints

Meeting minutes

In receipt of all of that

Have not received any feedback

On that particular change

We will let you know if that changes

That is it for my list

Does anyone else have anything

Post acute

Similar timeline as acute

Tax waiver applies to both

Would want to implement both at the same time

That pre-print is in a similar place now

Don't anticipate additional work

Thank you again.

It’s a lot of work

A really good outcome

Thanks for the partnership

Give you all back some time on your Friday

I appreciate you all

Section 1: Determine practitioner(s) or groups eligible to participate in the physician state directed payment program

1. Medicaid Managed Care Enrollment. As a foundational matter, all participating providers must be licensed by the State of Louisiana, enrolled as a Louisiana Medicaid provider, and contracted with at least one Louisiana Medicaid Managed Care Organization (MCO). Please check the box to confirm and list each MCO with which provider is currently contracted.

   ☐ I hereby certify that I am licensed by the State of Louisiana, am actively enrolled as a Louisiana Medicaid provider, and am currently contracted with at least one Louisiana Medicaid MCO.

   Provider is currently contracted with the following Louisiana Medicaid Managed Care Organization(s):

   _____

   _____

   _____

2. Provider Type and Taxonomy. This provider directed payment program seeks to target specific provider specializations that support quality metrics aligned with the state's Medicaid quality strategy. Please choose from the drop down list of provider's licensure type and provide the 10-character taxonomy code associated with provider's national provider identifier (NPI) number.

Allowable Participating Provider Type	Provider Specific 10-Digit Taxonomy Code
Choose an item.	

3. Medicaid Services in a Hospital Setting. Does the practitioner provide the majority (more than 50%) of their total Medicaid covered healthcare services in a hospital setting? Please select below.

   ☐ Yes ☐ No

4. Hospital privileges. For practitioners who provide the majority of their services in a hospital setting, please list all of the hospitals in which the provider has privileges and provides Medicaid covered services to Medicaid beneficiaries. Please list all hospitals and select the appropriate hospital class from the drop down box for each.

Hospital	Hospital Class
	Select Hospital Class From Drop Down
	Select Hospital Class From Drop Down
	Select Hospital Class From Drop Down
	Select Hospital Class From Drop Down

Section 2: Provider certification regarding sources of state financing

CMS has requested certain assurances from the Louisiana Department of Health regarding the financing of the non-federal share for the physician directed payment program. Therefore, participation in the physician directed payment program requires assurances from all participants via the certification below to ensure the integrity of the sources of non-federal share used to finance the program.

All participating providers must certify that they do not have any agreement, written or verbal, with a public entity which would provide for a "transfer of value" from the private provider to the public entity for purposes of creating funds used to support intergovernmental transfer (IGT) for the benefit of the physician directed payment program.

Agreements would include, but not be limited to the following: IGT agreements, arrangements involving provider taxes collected by hospital service districts/parishes, management agreements, Memos of Understanding (MOUs), management contracts, loan agreements, donation agreements and any other agreements to transfer value or funds.

Agreements to provide direct, indirect, or in-kind services between hospitals and physicians could be considered as impermissible provider-related donations if they have a direct or indirect relationship to payments made under the physician directed payment program. For example, physician assignments of all or a portion of their payments received under the physician directed payment program are prohibited, unless such assignment is a condition of employment or are made in satisfaction of fair market value contractual obligations not otherwise related to Medicaid financing.

Certification

The applicant, by the authorized signatory on this application below, hereby certifies that they have no agreements (written or otherwise), or agreements under active consideration, with any public entity, including a representative of a public entity, to direct Medicaid reimbursement as a result of the directed payment program that would provide for a transfer of value (whether direct or indirect) between a public and private entity for the purposes of providing the non-federal share financing to support the directed payment program through IGTs.

Signature: _____

By: _____

Title: _____

Date: _____

RE: RE: Assistance with Children's Hospital Association Question - Managed Care Rule

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: "Badaracco, Andrew (CMS/CMCS)" <andrew.badaracco@cms.hhs.gov>
Date: Tue, 23 Jul 2024 17:40:56 +0000

Rory would want to review/edit, I'll send over this thread with a proposed answer and keep you CCed so you see what he Oks before he is out. It didn't look like the responses would need to come in advance, correct? You would just need it in front of you?

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 1:27 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: Re: Assistance with Children's Hospital Association Question - Managed Care Rule

If you'd like me to clarify anything, feel free to send me something written, and I can read it on Monday.

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 1:25 PM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>, Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>, Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>, Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>, Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>, Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: RE: Assistance with Children's Hospital Association Question - Managed Care Rule

Fine deferring, but also with the number of errors they made in the framing of the question, I see value in clearing up their misconceptions as quickly as possible, and without expanding beyond that into the planned communications we're working on otherwise. I am available if we want to pursue that.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 1:18 PM
To: Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Walker, Abigail

(CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: Re: Assistance with Children's Hospital Association Question - Managed Care Rule

Not a problem, and there's no pressure to participate on Monday, but I wanted to let you all know that they are planning to ask about it. I'm fine with letting them know that there are other opportunities to discuss that particular provision of the managed care rule.

Thanks,
Andrew

From: Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 1:03 PM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>, Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>, Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>, Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>, Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>, Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: RE: Assistance with Children's Hospital Association Question - Managed Care Rule

Andrew,

We are planning on having a separate meeting with state Medicaid CFOs to discuss the financing provisions. There is a NAMD Medicaid CFO working group. Rory asked us to give a presentation there. The next meeting is in September, but Rory asked us to organize something earlier if could. We are working on the slides now. We have a separate Non-enforcement CIB working group that consists of Henry, Abby, Stephanie, and myself. We have regular meetings every two weeks with OGD. We have a meeting today with them. We can bring this up. We also have regular internal group meetings. We had not planned to invite outside stakeholder who have an interest in the topic, but that could be something to consider as well. Given the fact that we are already planning on a separate presentation on this topic, I am not sure if it makes sense to also talk with the children's hospital association on this call. But I defer to Stuart and Charlie.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 12:57 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: Assistance with Children's Hospital Association Question - Managed Care Rule

Hey Jonathan and Stuart –

The Access and Managed Care rule teams have been asked to give a presentation to the Children's Hospital Association and they sent the below items that they would like to ask us. We didn't quite realize they would be asking the below question (see highlight) regarding the delay of the implementation of the financial components of the Managed Care rule.

At this point, my plan is to defer and note that we don't have the right attendees on the call. If you all would like to attend to speak to that item, I can certainly send your names along to Andy Snyder but I'm fine with deferring and asking them to follow up in writing.

Please advise.

Thanks,
Andrew

From: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 10:07 AM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>, Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>, Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>, Bowdoin (she/her), Jennifer (CMS/CMCS) <Jennifer.Bowdoin@cms.hhs.gov>
Cc: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Hi, Andrew – since that is CHA's last question, I have the feeling that we're not going to get to it in any event. So I think deferring that question will probably be fine.

And I think you're right that the focus for your section should be on rate-setting, payment transparency, and the rate reduction public-input process. I think it would be fine to gloss over or omit the MAC/BAC provisions. Kate – please weigh in if you feel differently.

Andy

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 10:02 AM
To: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>; Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bowdoin (she/her), Jennifer (CMS/CMCS) <Jennifer.Bowdoin@cms.hhs.gov>
Cc: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: Re: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

I'm going to need to loop in some members of our tax team if you want FMG to speak to the last bullet. My team was not directly involved in the last bullet. We may just have to punt on that if none of those team members are available.

As far as the slides are concerned on Access to Care, given the time constraints, how much time should be devoted to discussing the advisory committee components of the rule (MAC/BAC)? I have a feeling this group may be more interested in the rate setting processes, but I don't want to assume.

Thanks,
Andrew

From: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 9:37 AM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>, Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>, Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>, Bowdoin (she/her), Jennifer (CMS/CMCS) <Jennifer.Bowdoin@cms.hhs.gov>
Cc: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Good morning –

The Children's Hospital Association has followed up with some information related to the upcoming 7/29 webinar on recent Medicaid and CHIP rules.

- The attached spreadsheet has individual Zoom links for each speaker. I will also follow up with a new Outlook appointment that includes links for each person.
- The call moderator, Aimee Ossman, provided her cell number in case there are any last-minute issues or direct communication is needed during the webinar - 571-327-6689.
- The webinar will be set up so that only panelists can see the questions; you will be able to flag any questions that come in during the webinar that you particularly want to address live.
- And below are questions that Aimee is planning to ask during the Q&A. The bold text below is my initial thought about who could kick off the responses.
  - Overall, when you look across all of these rules there is a lot that states will be implementing. Could you share how states are responding to these new rules and anything on their approach to implementation that may help children's hospitals think about their state level engagement on these policies? **(Dan, followed by other panelists)**
  - We support additional focus on access for children and as you know the first step is identifying gaps to then address them. We have heard from some of our hospitals that they are worried that the wait time standards are ambitious given workforce shortages. How do you view these standards within that context? Are there any

provider protections or guardrails related to the appointment wait time standards you are considering or working with states on? **(John, since I believe this question is in the context of managed care contracts where plans might push AWT requirements down to the provider level.)**
- It seems clear that you are balancing policies to ensure that payment supports access under the program. Could you share a little bit more on your thinking and approach on the rule provisions that affect state financing and state directed payments in particular? What would you flag as important as children's hospitals think about state implementation of these provisions? **(Andrew, then John)**
- We have gotten a lot of questions on the change in policy that prohibits the use of separate payment terms and, requires states to incorporate all SDPs into Medicaid managed care capitation rates. We have heard concerns from children's hospitals that they are worried about how that will play out and want to ensure these payments still make it to the hospitals to support the care they provide to children. Could you speak to strategies states could employ to ensure these payments continue to support this care? **(John)**
- We were happy to see the delay in enforcement of the state financing policies you had proposed. You noted during the delay only new provider taxes would need to adhere to the attestation policy. Could you describe what constitutes new? For example, would an extension of a provider tax be considered new or existing? **(Andrew)**

When we met previously, we set a goal of getting slides (for folks who are using them) of **tomorrow, Wednesday, 7/24**. Let me know if that is still doable, or if you need any help.

And lastly, we made one tweak to the run-of-show below. Kate will be doing a short introduction before Stephanie's remarks. See revisions below.

Thanks again for doing this – let me know if you have questions or concerns.
Andy

From: Snyder, Andrew (CMS/CMCS)
Sent: Thursday, July 11, 2024 3:50 PM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Hi, folks –

Thanks for the good conversation today. As promised, here are some note and next steps.

Kate/Andy follow-ups
Kate has sent you a calendar hold for 7/29, 2:00-3:00. Let us know if you didn't receive it.
Kate is going to reach out to Jen Bowdoin's team to see if there is someone who can speak to the HCBS portions of the FFS access rule.
Kate is going to send CHA's comment letters/letters of support on the rules, to give you a sense of their priorities.
Kate/Andy are going to reach out to Aimee Ossman at CHA to outline the discussion topics/run of show we talked about, solicit an Outlook appointment that includes a link to CHA's webinar platform, and see whether CHA has identified any additional topics they want us to address

Speaker follow-ups
Steph is going to work on verbal remarks (likely no slides)
Andrew, and John are going to consider what all-state slides are appropriate to use to frame your remarks
The goal is to have a consolidated slide deck by **Wednesday, 7/24**

Run of show/topics
- CMS speakers: Dan Tsai, Stephanie Bell, Jennifer Bowdoin (or a designee), Andrew Badaracco, John Giles; resource staff: Kate Ginnis, Perrie Briskin, Andrew Snyder)
- Join the webinar 5-10 minutes early for a tech check
- 2:00-2:05 (5 minutes): **Aimee** Ossman will open the webinar and introduce **Dan**.
- 2:05-2:12 (5 minutes): Opening remarks from **Dan**. Dan passes to **Kate** for brief speaker introductions. Kate passes to **Stephanie**.
- 2:12-2:17 (5 minutes): **Stephanie** provides verbal remarks on the eligibility and enrollment rule, with a focus on child-related policies in the rule, and any provisions pertinent to the role hospitals play in enrolling eligible patients in Medicaid. Stephanie passes to **Jen**.
- 2:17-2:25 (8 minutes): **Jen** presents slides related to HCBS provisions of the fee-for-service access rule, focusing on provisions specifically related to children who receive HCBS services. Jen passes to **Andrew**.
- 2:25-2:33 (8 minutes): **Andrew** presents slides focusing on fee-for-service payment transparency, rate reductions, and the process for public engagement related to these. Andrew passes to **John**.
- 2:33-2:45 (12 minutes): **John** presents slides from the managed care access rule, focused on timeliness of care, payment transparency, and state directed payments. John passes to **Aimee**.
- 2:45-2:55 (10 minutes): Q&A facilitated by **Aimee**; all panelists and resource staff available to take questions.
- 2:55-3:00 (5 minutes): closing comments from **Aimee**, end

Thanks again for your help with this – let us know if you have any questions or concerns.

Andy

From: Snyder, Andrew (CMS/CMCS)
Sent: Tuesday, July 2, 2024 7:39 AM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Roberts (she/her), Trina (CMS/CMCS) <Shantrina.Roberts@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Delone, Sarah (CMS/CMCS) <Sarah.Delone2@CMS.hhs.gov>; Weiss, Alice (CMS/CMCS) <Alice.Weiss@cms.hhs.gov>
Cc: Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>; Kahn, Abby (CMS/CMCS) <Abigail.Kahn@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Thank you all for getting back to me so quickly. I will follow up with more details soon.

Andy

From: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>
Sent: Monday, July 1, 2024 4:59 PM
To: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>; Roberts (she/her), Trina (CMS/CMCS) <Shantrina.Roberts@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Delone, Sarah (CMS/CMCS) <Sarah.Delone2@CMS.hhs.gov>; Weiss, Alice (CMS/CMCS) <Alice.Weiss@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>
Cc: Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

I will participate for MCG. Thank you!

John Giles (he/him)
Director, Managed Care Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Phone: 410-786-5545
E-mail: John.Giles1@cms.hhs.gov

From: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>
Sent: Monday, July 1, 2024 9:33 AM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Roberts (she/her), Trina (CMS/CMCS) <Shantrina.Roberts@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Delone, Sarah (CMS/CMCS) <Sarah.Delone2@CMS.hhs.gov>; Weiss, Alice (CMS/CMCS) <Alice.Weiss@cms.hhs.gov>
Cc: Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>
Subject: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Good morning –

OCD agreed to participate in a Children's Hospital Association webinar on recent Medicaid rules (FFS access, managed care access, and eligibility/enrollment) on **Monday, July 29, 2:00-3:00 Eastern Time**. I am helping Kate pull together speakers and a plan for the webinar. Would you or an appropriate member of your team be available to do a short excerpt from the recent all-state call presentations on your respective rules?

It's a 60-minute webinar: Dan is planning to provide 5-8 minutes of opening, high-level remarks, and CHA would like to leave 10-15 minutes for questions. So, we would be looking for about 12-13 minutes of remarks on each of the 3 rules, using previously-cleared slides (e.g., the all-state call slides).

Kate had a prep call with CHA on Friday, and they indicated that topics that are of particular interest to their members are the access standards in the FFS and managed care rules (particularly with an eye toward how we are thinking about instances when states are not able to meet access and timeliness standards), managed care payment transparency, and state directed payments. CHA indicated that the audience will mainly be government relations and finance people from their member children's hospitals.

Let me know who from your team might be available to participate, and if you'd like me to pull together a call to discuss. Kate – please feel free to add any context that I missed.

Thanks,
Andy

Andrew Snyder
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
410-786-1274
andrew.snyder@cms.hhs.gov

From: Aimee Ossman <Aimee.Ossman@childrenshospitals.org>
Sent: Thursday, June 27, 2024 10:39:12 AM
To: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Milena Berhane <Milena.Berhane@childrenshospitals.org>; Jared Lee <Jared.Lee@childrenshospitals.org>
Subject: RE: Medicaid rules webinar

Hi all,
We are scheduling the webinar for July 29, 2-3pm ET and will follow up with panelist zoom links for this group very soon. Below is the description of the webinar we are sending to children's hospital leaders and a proposed run of show for our internal purposes. Let me know any questions and thank you again for doing this!

Description of the webinar sent out to children's hospital leaders:

Register Now for CMS webinar on Medicaid Rules
July 29, 2:00 – 3:00 pm ET
CMS Center for Medicaid and CHIP Services Director, Dan Tsai, will join us for this webinar on the Medicaid access and managed care rules. Director Tsai and his team will provide an overview of the new rule provisions that impact children and children's hospitals and take your questions. If you have questions on the rules, please submit them in advance to Aimee Ossman. Please register now.

Run of Show:

- Join the webinar 5-10 minutes early to confirm your tech is working (once webinar set up you will receive panelist zoom link)
- 2pm ET, Aimee Ossman will open the webinar and introduce Dan. Dan can introduce his team
- 2:05-2:40, CMS presentation on the rules and provisions impacting children and children's hospitals
  - We recommend a focus on access standards, payment transparency and comparison to Medicare, state directed payments, Medicaid financing and additional reporting requirements and other provisions you think important for this audience
  - As part of this, it would be great if Dan could share your perspective on payment and how you are working to ensure payment (including SDP and supplemental payments) support access as he did with the hospital groups when rules were released.
- 2:40 – 2:55 – Q&A facilitated by Aimee Ossman
- 2:55 – closing comments/end

Closer to the date, I can share a registration list and any questions we receive in advance.

Let me know any changes to this plan that you would like. Thank you!
Aimee

AIMEE OSSMAN
Vice President, Policy

CHILDREN'S HOSPITAL ASSOCIATION
600 13th Street, NW • Suite 500 • Washington, D.C. 20005

direct (202) 753-5333
mobile (b)(6)

www.childrenshospitals.org

RE: RE: Action Needed > RE: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>
Cc: "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>, "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>, CMS DOES_PRA <does_pra@cms.hhs.gov>
Date: Fri, 20 Sep 2024 14:28:52 +0000

Confirming receipt, I will review this ASAP. Thank you so much for handling this consolidation process.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, September 19, 2024 9:35 AM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: Action Needed > RE: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

Hi Abby –

The attached sets out a number of edits and comments that are intended to blend Amy's changes with yours.

Please accept/reject all edits and address all comments as you see fit. It would also be great if you could return a CLEAN version and change "version 9" to read "version 10".

Please do not hesitate to contact me if you have any questions.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Tuesday, September 17, 2024 4:09 PM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

Hi Amy –

OMB has approved CMS-10856 through Sept 30, 2027 (see the attached Notice of Action).

Please note the NOA's Terms of Clearance, "OMB approves this package, acknowledging that this is a temporary package that will be incorporated into 0938-0920 and subsequently discontinued." Good news is that they approved this iteration for 3 years and did not give you a deadline, but you should start the process no later than Sept 30, 2026.

Please contact me before you begin rolling this under 0938-0920.

Thanks

-Mitch

Mitch Bryman
Centers for Medicare & Medicaid Services
Office of Strategic Operations and Regulatory Affairs (OSORA)
Phone: 410-786-5258
E-mail: mitch.bryman@cms.hhs.gov

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Monday, September 16, 2024 7:00 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

Good morning Mitch!
We have no hard deadlines on either package.
To add the MLR template to 10108, the sooner we get this to the states, the better. However, given the amount of work it will take me to update all of the labor rates, and I'm on vacation the 18th-25th, it's unlikely we'll be ready to submit the package to OSORA until early October.

For 10856, we have no preference on approval date.

We'll keep you posted on our progress on 10108 as we get closer to submission.

Thank you!

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, September 13, 2024 7:57 AM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

+DOES

Hi Amy –

CMS-10108

Thanks for the heads up about CMS-10108. To answer your question, yes, the template is subject to the PRA and it needs to be approved by OMB before it is sent to the states.

This may be too early to ask, but:

1-Do you have a preferred deadline for OMB approval?

and

2-Do you have a hard deadline for OMB approval?

CMS-10856

With regard to CMS-10856, confirming that there were no comments and that the package is at OMB. I am sorry if I have already asked, but:

1-Do you have a preferred deadline for OMB approval?

and

2-Do you have a hard deadline for OMB approval?

Thanks

-Mitch

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Thursday, September 12, 2024 3:47 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

Hi Mitch!
Afraid it's time for me to start bugging you about PRA stuff again. ☹ I might need to add a new item to CMS-10108. The new item is an MLR reporting template that states can ask their managed care plans to fill out and send back to the state. The template won't come to CMS at any point; it was just something that states asked us to create to help them get consistent information from their plans. Does this require PRA approval?

Also, has the PRA for 10856 been approved yet? I haven't received any documentation so wasn't sure what its status was. In Googling, it appears that the package published in the FR on 5/21/24, with comments due 7/22. We weren't notified that comments were received so I assume none were?

Thank you!

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, June 7, 2024 3:19 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

I have cleaned up Supporting Statement A. Thank you for providing the table examples – those were very helpful in understanding how to mirror the text with the chart. My one caveat, Estimate 12.67 (Section 438.68 Network adequacy standards) has two distinct lines in the chart to match how it is written in the text (page 10-11). The CHIP details were not part of the chart.

I have resolved the comments, accepted your line edits and saved the attached as version 7.

Please let me know if you have any questions.

Thanks,
Pooja

Pooja A. Regmi, Esq.
Managed Care Group (MCG)
CMS/CMCS
410.786.8409
Pooja.Regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, June 6, 2024 12:28 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Pooja –

I suggest deleting the bullets since they do not tie into the requirements/burden under section 12.

Another option is to add a subheading of some sort and/or text which explains that the bullets set out the overarching statutes for Managed Care instead of the authority for the requirements that are identified under section 12 of the Supporting Statement. If you do this, please be sure to add a subheading of some sort and/or text that clearly identifies the statutes that authorize the requirements under section 12.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Thursday, June 6, 2024 12:15 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

Thanks so much for your feedback. I had one clarifying question before I clean-up and return the document to you.

Under "A. Justification," we are listing the legal authority and the overarching statutes for Managed Care. The bullets are not tied to the estimates, but are more general statements of legal authority. Should I delete the bullets and maintain the overarching paragraph that summarizes the legal authority?

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, June 6, 2024 9:43 AM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD
Importance: High

Hi Amy –

The attached sets out a number of edits and comments.

1-My apologies, but I have spent a lot of time reviewing the package but had to stop a month or so ago for other priorities and I don't want to hold this up any longer. I have not completed my review, but I was hoping that in the interim you could address #2 (below) and the comments/edits in the attached.

When ready, please accept/reject all edits and address all comments as you see fit. It would also be great if you could change "version 6" to read "version 7". **If possible**, it would be great if you could turn this around by COB tomorrow (Fri, June 7).

2-Please note in the following section of your table that the corresponding narrative makes no mention of 12,268, 23,850, and 11,814. The same for the number of total hours (500 hr). In this regard the narrative and the table are out of sync.

"To complete a new preprint, we estimate that it will take 2 hours at $122.68/hr for an actuary, 6 hours at $79.50/hr for a business operations specialist, and 2 hours at $118.14/hr for a general and operations manager for development and submission. We estimate an annual State burden of 500 hours (50 proposals x 10 hr) at a cost of $47,932 [50 proposals x ((2 hr x $122.68/hr) + (6 hr x $79.50/hr) + (2 hr x $118.14/hr))]. (ESTIMATE 12.70)"

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.70	438.6(c)(2)(ii) New SDP submissions	38	50	2	100	122.68	12,268	R	Annual
12.70	438.6(c)(2)(ii) Renewal/Amend SDP	38	50	6	300	79.50	23,850	R	Annual
12.70	438.6(c)(2)(ii) Renewal/Amend SDP	38	50	2	100	118.14	11,814	R	Annual

By totaling, as in the following example, the narrative and the table are now in sync. Please review the narratives and tables to ensure that they are in sync as demonstrated in the following example.

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.70	438.6(c)(2)(ii)	38	150	varies	500	varies	47,932	R	Annual

Please let me know if you have any questions.

Thanks

-Mitch

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Monday, April 15, 2024 6:16 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks Mitch. Pooja and I will send through the updated 10856 package for the final rule as planned.

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:15 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Yes, that's correct! Sorry, no excuse but I'm packing up my stuff to head home and wasn't paying as close attention as needed.

Pooja/Amy's version will go to OMB on or soon after the final rule publishes. The package should not have Abby's provisions/burden.

Abby's provisions/burden need to use the standard 60-/30-day PRA process for public review/comment and OMB approval.

Eventually, both iterations need to marry. At this time, the logical place would be in Abby's 30-day package.

Sorry, but I am heading home. I will try check e-mail over the weekend if you need anything or if you have any other questions.

Take care!

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Pooja hold off because what I submitted is at a different stage than your stuff. That's why I am keeping it separate. We didn't have it in the NPRM so the attestation PRA stuff needs to do a 60 day first.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

The one I submitted would be separate from what Pooja and Amy submitted, as mine is only a temporary file catch up for a single provision that was omitted from the NPRM while they are handling a larger part of the rule. Sorry for the code confusion, I used theirs as a model without thinking of the confusion TBD would create.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Attached is the 10856 Supporting Statement that Abby (copied) just submitted for the final rule. If you need to make any revisions, such changes should be coordinated internally within CMCS.

I am not sure what you are referring to when you indicated that the Supporting Statement table requirements differ from that of the COI section of the rule, but the summary table in Section 12 of the attached is fine.

Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

RE: RE: DSG data on total number of MC providers? (DST-309)

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: CMS DataConnectSupport <dataconnectsupport@cms.hhs.gov>
Cc: "Kenlaw, Emily (CMS/CMCS)" <emily.kenlaw3@cms.hhs.gov>, "Holden, Zachary (CMS/CMCS)" <zachary.holden@cms.hhs.gov>, "Ostrow, Stan (CMS/CMCS)" <stan.ostrow@cms.hhs.gov>, "JONES, TODD (CMS/CMCS)" <todd.jones1@cms.hhs.gov>, "Guarisco, Victoria (CMS/CMCS)" <victoria.guarisco@cms.hhs.gov>
Date: Wed, 21 Feb 2024 20:07:00 +0000

Thank you so much for these reports and consideration of my request. The first option, by State, should work quite well, as the requirement is on states so even if a provider is duplicated across states, the duplication is appropriate for number of attestations that would be completed (1 in each state). Please let me know if that assessment doesn't actually align with what you meant.

My only question is for fully FFS states that still show up on here (which I see not all of them do). What would cause a state without managed care to have providers show up in that column? I'm asking with the goal to assess whether to remove some states from the total, although they aren't moving the needle too much so it's probably fine for an estimate either way.

Thank you!!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
Sent: Wednesday, February 21, 2024 2:37 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Kenlaw, Emily (CMS/CMCS) <Emily.Kenlaw3@cms.hhs.gov>; Holden, Zachary (CMS/CMCS) <Zachary.Holden@cms.hhs.gov>; Ostrow, Stan (CMS/CMCS) <Stan.Ostrow@cms.hhs.gov>; JONES, TODD (CMS/CMCS) <Todd.Jones1@cms.hhs.gov>; Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Subject: Re: DSG data on total number of MC providers? (DST-309)

Hello Abby,

Noting your request to estimate the burden of the new rule and the critical dependency on the number of providers who deliver services to the managed care population, like OEDA, we have no prepared distinct count of providers readily available. In order to create an accurate count, we would look across the encounter claims found on Inpatient (IP), Long Term Care (LT) and Other services (OT) TAF files for a specified year, limit to the provider types who may be subject to the new rule for attestation and de-duplicate the provider numbers for all file types and states. Even with that approach, we might be under-counting providers because there are some states who under-report encounter claims to T-MSIS/TAF.

In the absence of a more exact estimate, we generated two approximation reports in Microstrategy.

- First is a report that shows a count of all billing providers found on 2021 encounter claims in the OT file by state. Counts are unduplicated within state but not across states. Any provider type found (even no specified provider type) is included in the rows. (attachment 1-Count Billing Providers_state)
- Second is another approximation using 2021 OT encounter claims that shows a count of billing providers by **provider type**. The reported sums may include duplicated providers if they provided services to beneficiaries in more than one state. Additionally, since it was not clear to us which

provider types are subject to the new rule, we show all reported provider types (and those with no specified type). (attachment 2-Count Billing Providers_type)

Please let us know if you are able to create a satisfactory approximation with the information supplied here or if you would like to discuss requirements for a better estimate to suit your needs. That effort would involve working with you to specify requirements and our creating a Level of Effort estimate and obtaining the appropriate CMS approvals. We would then schedule the work with our internal team. We would also be happy to discuss the request or the supplied information if that would be helpful.

Please respond to this email, including the ticket number in the subject line, if you have any further questions. Otherwise, we will consider this inquiry resolved.

Thank you,

Angela Schmitt
DataConnect Support Team
DataConnectSupport@cms.hhs.gov

From: CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
Sent: Tuesday, February 20, 2024 12:41 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Kenlaw, Emily (CMS/CMCS) <Emily.Kenlaw3@cms.hhs.gov>; Holden, Zachary (CMS/CMCS) <Zachary.Holden@cms.hhs.gov>; Ostrow, Stan (CMS/CMCS) <Stan.Ostrow@cms.hhs.gov>; JONES, TODD (CMS/CMCS) <Todd.Jones1@cms.hhs.gov>; Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Subject: Re: DSG data on total number of MC providers? (DST-309)

Good afternoon Abby,

Ticket number DST-309 has been opened for this request. Support Staff will review and provide a response as soon as one is available.

Thank you,

Basil Coutifaris

DataConnect Support Team
DataConnectSupport@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Tuesday, February 20, 2024 12:17 PM
To: Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>; CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
Cc: Kenlaw, Emily (CMS/CMCS) <Emily.Kenlaw3@cms.hhs.gov>; Holden, Zachary (CMS/CMCS) <Zachary.Holden@cms.hhs.gov>; Ostrow, Stan (CMS/CMCS) <Stan.Ostrow@cms.hhs.gov>; JONES, TODD (CMS/CMCS) <Todd.Jones1@cms.hhs.gov>
Subject: RE: DSG data on total number of MC providers?

Thanks so much Vikki!

Hello all, please let me know if I can expand on anything in my question below, and thanks in advance for taking a look!

~Abby

Abigail Walker, J.D. (she/her)

Policy Advisor

Financial Management Group, Office of the Group Director

Center for Medicaid and CHIP Services

410-786-1725

abigail.walker@cms.hhs.gov

From: Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Sent: Tuesday, February 20, 2024 12:16 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
Cc: Kenlaw, Emily (CMS/CMCS) <Emily.Kenlaw3@cms.hhs.gov>; Holden, Zachary (CMS/CMCS) <Zachary.Holden@cms.hhs.gov>; Ostrow, Stan (CMS/CMCS) <Stan.Ostrow@cms.hhs.gov>; JONES, TODD (CMS/CMCS) <Todd.Jones1@cms.hhs.gov>
Subject: RE: DSG data on total number of MC providers?

Abby,

I have added DataConnect staff and managers to this email as this seems like a good question for this group of data experts for review and consideration.

Vikki

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Tuesday, February 20, 2024 8:23 AM
To: Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Subject: DSG data on total number of MC providers?

Good morning Vikki!

Long time no talk, hope you're doing well! I'm trying to find a POC in DSG who can either point me to data or confirm it does not exist:

I am working on a rule provision that involves a new requirement for providers in managed care to sign an attestation. I have to estimate the burden of this, which is basically like 6 minutes per provider * X Providers. I need *any* sort of reasonable number for how many providers deliver services through managed care. OACT said they don't have it immediately ready and they'd have to work on some stuff to arrive at a number, and suggested I first see if this is some kind of data point that DSG would have. Can you point me in the right direction to find out either way?

Thank you! And maybe see you in the office soon? I hope to be over my 'face blindness when seeing people in 3-D again' issues, haha.

~Abby

Abigail Walker, J.D. (she/her)

Policy Advisor

Financial Management Group, Office of the Group Director

Center for Medicaid and CHIP Services

410-786-1725

abigail.walker@cms.hhs.gov

FW: FW: Health Care-Related Taxes - Follow-up on April 22, 2024 CIB (info on new vs. existing arrangements)

From: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Date: Thu, 12 Sep 2024 13:02:05 +0000
Attachments: External Non-Enforcement CIB Slides_09092024final.pdf (418.8 kB)

Abby,

How did the presentation go? Do you have a few minutes to talk and fill me in? Thanks.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Monday, September 9, 2024 4:34 PM
To: Stephanie.Azar@medicaid.alabama.gov; Stephanie.Lindsay@medicaid.alabama.gov; Kalani.gamble@medicaid.alabama.gov; emily.ricci@alaska.gov; Emily.beaulieu@alaska.gov; carmen.heredia@azahcccs.gov; Janet.Mann@dhs.arkansas.gov; Elizabeth.Pitman@dhs.arkansas.gov; Tyler.Sadwith@dhcs.ca.gov; Lindy.Harrington@dhcs.ca.gov; Michele.Taylor@dhcs.ca.gov; Jessica.Nguyen@dhcs.ca.gov; adela.flores-brennan@state.co.us; Chris.underwood@state.co.us; Jerrilyn.Chavez@state.co.us; William.woolston@ct.gov; elizabeth.brinley@ct.gov; Melisa.Byrd@dc.gov; ekaterina.christopherson1@dc.gov; Andrew.wilson@delaware.gov; cynthia.powell@delaware.gov; Jason.Weida@ahca.myflorida.com; Catherine.hunter@ahca.myflorida.com; Thomas.Wallace@ahca.myflorida.com; Pamela.Waldron@ahca.myflorida.com; Austin.Noll@ahca.myflorida.com; Porsche.Scott@ahca.myflorida.com; Stuart.portman@dch.ga.gov; NHarris1@dch.ga.gov; jmohrpeterson@dhs.hawaii.gov; jkido@dhs.hawaii.gov; Juliet.Charron@dhw.idaho.gov; Teresa.martin@dhw.idaho.gov; Kelly.Cunningham@illinois.gov; Jennifer.D.Davidson@illinois.gov; Cora.Steinmetz@fssa.in.gov; EMatney@dhs.state.ia.us; JSTEENB@dhs.state.ia.us; KDHE.KSMedicaidDirector@ks.gov; Kim.Tjelmeland@ks.gov; Lisa.lee@ky.gov; DawnaL.Clark@ky.gov; Kimberly.Sullivan@LA.GOV; Mikayla.Miller@la.gov; Michelle.Probert@maine.gov; kimberly.keezer@maine.gov; Ryan.Moran@maryland.gov; warren.waters@maryland.gov; Mike.levine@mass.gov; jesse.d.morrow@mass.gov; GroenM2@michigan.gov; RichardsD@michigan.gov; julie.a.marquardt@state.mn.us; christine.m.wasieleski@state.mn.us; Drew.Snyder@medicaid.ms.gov; shelby.berryman@medicaid.ms.gov; Todd.Richardson@dss.mo.gov; Marissa.Crump@dss.mo.gov; Michael.randol@mt.gov; MKulawik@mt.gov; Mathew.Ahern@nebraska.gov; Kendra.wiebe@Nebraska.gov; sweeks@dhcfp.nv.gov; Jcole@dhcfp.nv.gov; henry.lipman@dhhs.nh.gov; Krysten.Finefrock@dhhs.nh.gov; Kim.Hatch@dhs.nj.gov; Dana.Flannery@hsd.nm.gov; Valerie.Tapia@hsd.nm.gov; Amir.Bassiri@health.ny.gov; kathryn.quigley@health.ny.gov; jay.ludlam@dhhs.nc.gov; Angela.Howard@dhhs.nc.gov; saker@nd.gov; eelkins@nd.gov; skoehly@nd.gov; maureen.corcoran@medicaid.ohio.gov; Sherri.trott@medicaid.ohio.gov; Traylor.rains@okhca.org; Natasha.middleton@okhca.org; Vivian.Levy@oha.oregon.gov; Janine.l.stephens@oha.oregon.gov; sakozak@pa.gov; lideangelo@pa.gov; Kristin.Sousa@ohhs.ri.gov; Valerie.Farnesi@ohhs.ri.gov; rkerr@scdhhs.gov; polattyj@scdhhs.gov; Heather.Petermann@state.sd.us; Matthew.Ballard@state.sd.us; Stephen.M.Smith@tn.gov; Lacey.buttitta@tn.gov; Emily.Zalkovsky@hhs.texas.gov; Philip.Schultz@hhs.texas.gov; jstrohecker@utah.gov; dmreese@utah.gov; Monica.Ogelby@vermont.gov; Kristin.Kellett@vermont.gov; Cheryl.Roberts@dmas.virginia.gov; Tina.weatherford@dmas.virginia.gov; Charissa.fotinos@hca.wa.gov; Dorothyanne.bergman@hca.wa.gov; Cynthia.e.beane@wv.gov; William.hanna@dhs.wisconsin.gov; Gina.Anderson@dhs.wisconsin.gov; Lee.Grossman1@wyo.gov; jennifer.conrick1@wyo.gov; sandrakingyoung@medicaid.as.gov; faiilagi.faiai@medicaid.as.gov; annie.reyes@cnmimedicaid.org; Kioni.santos@cnmimedicaid.org; Janet.cruz@dphss.guam.gov; carlos.pangelinan@dphss.guam.gov; Dinorah.collazo@salud.pr.gov; maria.mercado2@salud.pr.gov; Gary.Smith@dhs.vi.gov; blacke@michigan.gov; enouchi@dhs.hawaii.gov; heather.cox@okhca.org; jcurless@utah.gov; Betty.J.Staton@dhhs.nc.gov; victoria.grady@hhs.texas.gov; kcrowley@dhcfp.nv.gov; Tyler.Sadwith@dhcs.ca.gov; yndia.rutland@ahca.myflorida.com; jacqueline.smithley@dhw.idaho.gov; jbrandn@dhs.state.ia.us; Rebecca.Jackson@medicaid.ohio.gov
Cc: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS)

<Jonathan.Endelman@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Health Care-Related Taxes - Follow-up on April 22, 2024 CIB (info on new vs. existing arrangements)

Apologies, with the attachment and link this time:

https://www.medicaid.gov/medicaid/downloads/overview-cms-enforcement-discretion.pdf

---

From: Howe, Rory (CMS/CMCS)
Sent: Monday, September 9, 2024 4:32 PM
To: Stephanie.Azar@medicaid.alabama.gov; Stephanie.Lindsay@medicaid.alabama.gov; Kalani.gamble@medicaid.alabama.gov; emily.ricci@alaska.gov; Emily.beaulieu@alaska.gov; carmen.heredia@azahcccs.gov; Janet.Mann@dhs.arkansas.gov; Elizabeth.Pitman@dhs.arkansas.gov; Tyler.Sadwith@dhcs.ca.gov; Lindy.Harrington@dhcs.ca.gov; Michele.Taylor@dhcs.ca.gov; Jessica.Nguyen@dhcs.ca.gov; adela.flores-brennan@state.co.us; Chris.underwood@state.co.us; Jerrilyn.Chavez@state.co.us; William.woolston@ct.gov; elizabeth.brinley@ct.gov; Melisa.Byrd@dc.gov; ekaterina.christopherson1@dc.gov; Andrew.wilson@delaware.gov; cynthia.powell@delaware.gov; Jason.Weida@ahca.myflorida.com; Catherine.hunter@ahca.myflorida.com; Thomas.Wallace@ahca.myflorida.com; Pamela.Waldron@ahca.myflorida.com; Austin.Noll@ahca.myflorida.com; Porsche.Scott@ahca.myflorida.com; Stuart.portman@dch.ga.gov; NHarris1@dch.ga.gov; jmohrpeterson@dhs.hawaii.gov; jkido@dhs.hawaii.gov; Juliet.Charron@dhw.idaho.gov; Teresa.martin@dhw.idaho.gov; Kelly.Cunningham@illinois.gov; Jennifer.D.Davidson@illinois.gov; Cora.Steinmetz@fssa.in.gov; EMatney@dhs.state.ia.us; JSTEENB@dhs.state.ia.us; KDHE.KSMedicaidDirector@ks.gov; Kim.Tjelmeland@ks.gov; Lisa.lee@ky.gov; DawnaL.Clark@ky.gov; Kimberly.Sullivan@LA.GOV; Mikayla.Miller@la.gov; Michelle.Probert@maine.gov; kimberly.keezer@maine.gov; Ryan.Moran@maryland.gov; warren.waters@maryland.gov; Mike.levine@mass.gov; jesse.d.morrow@mass.gov; GroenM2@michigan.gov; RichardsD@michigan.gov; julie.a.marquardt@state.mn.us; christine.m.wasieleski@state.mn.us; Drew.Snyder@medicaid.ms.gov; shelby.berryman@medicaid.ms.gov; Todd.Richardson@dss.mo.gov; Marissa.Crump@dss.mo.gov; Michael.randol@mt.gov; MKulawik@mt.gov; Mathew.Ahern@nebraska.gov; Kendra.wiebe@Nebraska.gov; sweeks@dhcfp.nv.gov; Jcole@dhcfp.nv.gov; henry.lipman@dhhs.nh.gov; Krysten.Finefrock@dhhs.nh.gov; Kim.Hatch@dhs.nj.gov; Dana.Flannery@hsd.nm.gov; Valerie.Tapia@hsd.nm.gov; Amir.Bassiri@health.ny.gov; kathryn.quigley@health.ny.gov; jay.ludlam@dhhs.nc.gov; Angela.Howard@dhhs.nc.gov; saker@nd.gov; eelkins@nd.gov; skoehly@nd.gov; maureen.corcoran@medicaid.ohio.gov; Sherri.trott@medicaid.ohio.gov; Traylor.rains@okhca.org; Natasha.middleton@okhca.org; Vivian.Levy@oha.oregon.gov; Janine.I.stephens@oha.oregon.gov; sakozak@pa.gov; lideangelo@pa.gov; Kristin.Sousa@ohhs.ri.gov; Valerie.Farnesi@ohhs.ri.gov; rkerr@scdhhs.gov; polattyj@scdhhs.gov; Heather.Petermann@state.sd.us; Matthew.Ballard@state.sd.us; Stephen.M.Smith@tn.gov; Lacey.buttitta@tn.gov; Emily.Zalkovsky@hhs.texas.gov; Philip.Schultz@hhs.texas.gov; jstrohecker@utah.gov; dmreese@utah.gov; Monica.Ogelby@vermont.gov; Kristin.Kellett@vermont.gov; Cheryl.Roberts@dmas.virginia.gov; Tina.weatherford@dmas.virginia.gov; Charissa.fotinos@hca.wa.gov; Dorothyanne.bergman@hca.wa.gov; Cynthia.e.beane@wv.gov; William.hanna@dhs.wisconsin.gov; Gina.Anderson@dhs.wisconsin.gov; Lee.Grossman1@wyo.gov; jennifer.conrick1@wyo.gov; sandrakingyoung@medicaid.as.gov; faiilagi.falai@medicaid.as.gov; annie.reyes@cnmimedicaid.org; Kioni.santos@cnmimedicaid.org; Janet.cruz@dphss.guam.gov; carlos.pangelinan@dphss.guam.gov; Dinorah.collazo@salud.pr.gov; maria.mercado2@salud.pr.gov; Gary.Smith@dhs.vi.gov; blacke@michigan.gov; enouchi@dhs.hawaii.gov; heather.cox@okhca.org; jcurless@utah.gov; Betty.J.Staton@dhhs.nc.gov; victoria.grady@hhs.texas.gov; kcrowley@dhcfp.nv.gov; Tyler.Sadwith@dhcs.ca.gov; yndia.rutland@ahca.myflorida.com; jacqueline.smithley@dhw.idaho.gov; jbrandn@dhs.state.ia.us; Rebecca.Jackson@medicaid.ohio.gov
Cc: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: Health Care-Related Taxes - Follow-up on April 22, 2024 CIB (info on new vs. existing arrangements)

The CMCS Financial Management Group is sharing the attached presentation titled "Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions," to help states understand how CMS will be distinguishing new and existing arrangements in line with the April 22, 2024, CMCS Informational Bulletin (CIB). This CIB established a period of enforcement discretion until January 1, 2028, for **existing** health care-related tax programs with hold harmless arrangements involving the redistribution of Medicaid payments. The attached slides discuss this enforcement approach, actions CMS intends to undertake during this time period, and factors CMS will consider in assessing whether an arrangement is new or existing, including illustrative examples. The Appendix of the slides includes example questions CMS may ask a state when reviewing state submissions during this time.

We hope that this information will be useful for states, and we encourage states to contact CMS before submitting any relevant tax waiver, state plan amendment (SPA), state directed payment (SDP) proposal, etc. to obtain technical assistance as to how the new vs. existing distinction applies to their arrangement. For questions on this approach and health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov.

Regards,
Rory

Rory Howe
Director

Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

April 22, 2024 CMCS Informational Bulletin

Financial Management Group- 09/09/2024

Agenda

1. Background
2. Key Provisions of Managed Care Final Rule
   - Managed Care Access, Finance, and Quality (**CMS-2439-F**)*
3. Summary of April 22, 2024 CMCS Informational Bulletin (CIB)**
4. CMS implementation approach for the CIB
5. Wrap-up and Questions
6. Appendix: Sample Redistribution Questions

*Managed Care Final Rule: https://www.federalregister.gov/public-inspection/2024-08085/medicaid-program-medicaid-and-childrens-health-insurance-program-managed-care-access-finance-and

**April 22 CIB: https://www.medicaid.gov/federal-policy-guidance/downloads/cib042224.pdf

1. Background

- Tax programs to fund nonfederal share. One way states fund the Medicaid non-Federal share is through health care-related tax programs.
  - Permissible class, broad based and uniform. Permissible tax programs must be imposed on a permissible class, must be broad based and uniform (unless a waiver is granted), and must not hold taxpayers harmless.
- Hold harmless arrangements. Some tax programs include impermissible hold harmless arrangements.

1. Background, continued

- Redistribution arrangements. In some impermissible arrangements, providers have pre-arranged agreements to redistribute Medicaid payments to repay all or a portion of the health care-related tax.
  - The redistribution of Medicaid payments typically involves funds shifting from providers with higher percentages of Medicaid-covered services toward providers with lower percentages of, or even no, Medicaid-covered services.
  - Hold harmless: Taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax.

2. Key Provisions in Managed Care Final Rule

- SDP non-federal share compliance: Requires that state directed payments (SDPs) comply with all Federal requirements for the financing of the non-federal share. (42 CFR 438.6(c)(2)(ii)(G))

- Attestation Requirement: Requires states to ensure that providers receiving the SDP attest that they do not participate in an impermissible hold harmless arrangement.
  - Effective Date. Beginning on or after January 1, 2028, the attestation provision is applicable the first rating period for contracts with Managed Care Organizations (MCOs), Prepaid Inpatient Health Plans (PIHPs), and Prepaid Ambulatory Health Plans (PAHPs) (See 42 CFR 438.6(c)(8)(vii)).

3. CMCS Informational Bulletin (CIB)

- EXISTING ARRANGEMENTS: On April 22, 2024, CMS issued a CIB indicating that it will exercise enforcement discretion until January 1, 2028, with respect to health care-related tax programs with hold harmless arrangements that exist as of the date of the CIB .
  - *"CMS will not enforce section 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider redistributions* ***that exist as of the date of this guidance."***

3. CIB, continued

- NEW ARRANGEMENTS: Health care-related taxes that do not meet federal requirements or new provider payment redistribution arrangements **may result in CMS disapproval** of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).
  - *This applies to all arrangements- regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments)*

4. CMS Implementation Approach for CIB: → Period of Enforcement Discretion

- Before January 1, 2028:
  - We will identify and track all **existing** provider redistribution arrangements **as of the date of the CIB (April 22, 2024)**, when possible, through reviews of SDPs, state plan amendments, and other means.
  - We will assist states, where necessary, to identify and **transition to allowable sources** of non-Federal share while mitigating any program disruption to the greatest extent possible.

4. CMS Implementation Approach for CIB:
→ Period of Enforcement Discretion

- <u>CIB alignment with Managed Care Rule attestation requirement:</u>
  - The CIB nonenforcement period generally aligns with the January 1, 2028 applicability date of 42 CFR 438.6(c)(2)(ii)(H), the attestation provision in the Managed Care Final Rule, requiring states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax.

4. CMS Implementation Approach: → New v. Existing Determinations

- *How will CMS determine whether there is a redistribution arrangement?*
  - CMS intends to rely primarily on existing SDP, SPA, 1115, and tax waiver review processes and analyses.
  - This will also include routinely asking states questions** about redistribution arrangements in our review of the non-federal share financing of SDPs, SPAs, 1115s, and tax waivers.

- *How will CMS determine whether the arrangement is new or existing as categorized under the CIB?*
  - CMS will assess all relevant factors of states' tax related or funded actions to determine whether such actions are new or existing arrangements under the CIB.
  - The following slides set forth those factors and provides illustrative examples.
  - Multiple factors may be applicable and therefore assessed for any one proposal.
  - CMS will take into account historical practices

**See Appendix for examples of questions CMS might send

4. CMS Implementation Approach: New vs. Existing

New SPAs, SDPs, 1115s, Tax Waivers:

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
The redistribution is itself new (implemented after the date of the CIB) **or** is tied to a new action.	The redistribution is both existing and not tied to a new action such as a new payment or tax.
Example: The SPA, SDP, or tax waiver includes a new payment or new tax. This includes items that were pending with CMS but not yet approved as of April 22, 2024. It is considered "new" because it did not exist before.	*Example:* A state submits its annual SDP funded by a tax that includes a redistribution arrangement. The SDP, tax, and redistribution are in line with historical activity or nominal inflationary (or similar) adjustments. It is considered existing because it is similar to or an extension of something that existed before.

4. CMS Implementation Approach: New vs. Existing

Magnitude of Tax or Payment Change

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
SDP, payment, or tax assessment is increased in amount or proportion in a manner not aligned with historic practices, etc. when compared to other or prior SDPs, prior payments, or taxes.	Payment or tax change is a nominal increase and aligned with historical practice.
Examples: • An SDP or SPA results in a significant increase, e.g. from $200 million dollars to $700 million dollars, with a new impact on budgets. • A tax is doubled from 3 to 6 percent.	*Examples:* • A state submits quarterly tax waivers with slight increases (e.g., the tax amount is $110m, then $112m) • Payment or tax change is to make an inflationary adjustment or to address changes in provider enrollment, causing a nominal increase.

4. CMS Implementation Approach: New vs. Existing

Tax Structures, Generally

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
If a structure of the tax changes, such as classes of providers taxed, tax rates, or new provider inclusions/exclusions changes in a fundamental, unanticipated or non-routine manner.	If the tax changes, such as classes of providers or tax rates, shifts marginally with the goal of maintaining the status quo and consistent with historical practice.
Example: A state establishes three new groups of providers to exempt from an existing tax.	*Example:* Because of changes in case mix, the state makes very small changes to thresholds across different tax tiers for groups of taxpayers.

4. CMS Implementation Approach: New vs. Existing

Part / Whole

We would likely regard as new and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
Statewide initiatives, such as a change in an authority or delivery system, where the redistribution, tax, or payments, are altered from the predecessor system.	Statewide initiatives such as a change in authority or delivery system, where the status quo is maintained and the redistribution, structure, or tax and payment amounts, etc. are essentially the same as the predecessor system.
Example: • State shifts from FFS delivery system to managed care, but there is a new redistribution arrangement among providers associated with this shift.	*Example:* • A new SDP is part of a larger shift by the state between delivery systems where a prior supplemental payment becomes an SDP. The payment amounts, tax, and redistribution arrangement remain stable.

4. CMS Implementation Approach: New v. Existing

Legislative or Regulatory Tax Change:

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
State legislative action or state regulatory and/or administrative action that is a significant departure from historical practice.	State legislative action or state regulatory and/or administrative action that is: • Creating a standard, ongoing update; and redistribution is incidental to larger statewide initiative; or • Renewing a tax due to expiration of prior legislation
Example: A state legislature passed a targeted payment or tax increase that is tied to a redistribution arrangement which takes effect prior to 1/1/28.	*Example*: A state legislature passed a broad, multi-provider payment increase which takes effect prior to 1/1/28 and does not target provider classes with redistribution arrangements.

5. Wrap-up and Questions: State Oversight- Optional Best Practices

- *What are some methods states can use with their providers to detect these arrangements?*
  - States have a wide variety of methods available for them to detect redistribution arrangements.
  - This could include producing attestations to distribute for signature by providers. Note: Provider attestations are NOT required before the first rating period beginning on or after January 1, 2028.
  - This could also include holding a meeting with providers to go over the hold harmless requirements, ask about the presence of such arrangements, and attempt to confirm that no such arrangements are in place.
- *What are some resources CMS can provide to states?*
  - CMS can review or share draft attestation language for providers to sign.
  - CMS can also make available talking points states can use in meetings with providers.

5. Wrap-up and Questions: CMS Technical Assistance Available

- CMS encourages states, where feasible, to end arrangements that do not appear to comport with statute and regulations as soon as possible before January 1, 2028.

- We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

5. Wrap-up and Questions:
CMS Technical Assistance Available, cont'd

- CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible.
- **We encourage states to contact CMS before submitting their tax waiver, SPA, SDP, etc. to obtain technical assistance as to how the new vs. existing distinction applies to their arrangement.** However, we note that final determination will be made upon review of the actual submission.
- CMS will continue to approve permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements.

5. Wrap-up and Questions

For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov

6. Appendix: Sample Redistribution Questions, 1 of 5

- Is the state aware of any arrangements among providers or other entities that involve the redistribution of Medicaid payments (or other provider funds that are replenished by Medicaid payments) financed by the tax or taxes that are related to or that fund this proposal, as applicable? These redistribution payments may be made directly from one taxpaying provider to another, or the funds may be contributed first to an intermediary redistribution pool.
  - a. If so, please provide a detailed description of such agreements and/or arrangements, including how the state became aware of them, how long the arrangement(s) has been in place, the parties to the arrangement, and how the arrangement works.

6. Appendix: Sample Redistribution Questions, 2 of 5

- Has the state asked providers or provider associations whether there are Medicaid payment redistributions among providers?
  - a. If so, what did the state learn from communications with providers or provider associations that is not described in the answer to question 1?
- If such arrangements exist, please provide any available information and documentation on the subject, in particular the text of any written materials or spreadsheets detailing the transfers. Examples of written materials/documentation include signed agreements, spreadsheets, PowerPoints, PDFs, legislative hearing records, contracts, hospital association resolutions or guidance documents, instructional videos, etc.

6. Appendix: Sample Redistribution Questions, 3 of 5

- Please describe what monitoring, oversight, and enforcement programs are in place to ensure permissibility of the state's/locality's/localities' health care-related tax program. What oversight systems does the state have to identify any impermissible hold harmless arrangements and prevent them? Please describe any reporting requirements from providers to the state that relate to the state's hold harmless oversight efforts.
- Please confirm that the state is reporting its health care-related tax collections accurately on a quarterly basis, in accordance with 42 CFR 433.74. Under that regulation, CMS has the authority to request any additional information related to any donations made by, or any taxes imposed on, health care providers. As such, please also confirm the state is maintaining supporting documentation that is readily available upon request by CMS.
    - a. As a reminder, on the quarterly CMS-64, along with the reporting described, the state is certifying that its sources of non-federal share comply with federal requirements. If the state needs technical assistance to support the accurate reporting of health care related taxes on the CMS-64, please let us know.

6. Appendix: Sample Redistribution Questions, 4 of 5

- Is this a new arrangement? In this context, the word "arrangement" could refer to the tax, the redistribution arrangements, the payment vehicle (i.e. SDP or SPA), the payment amount, or any combination of the aforementioned.
  - a. When was this arrangement first created?
  - b. Which component of the arrangement is the piece(s) that is new?
- Even if certain aspects of a redistribution arrangement already exist, there may be changes to certain aspects of the health care-related tax program that make it a new arrangement. Please provide additional information on the following aspects of this proposal:
  - a. What prompted this change? For example, is this a regular update? In response to a legislative mandate? An inflationary update or an update to base year data? Etc.
  - b. What components of the arrangement were in place prior to the current proposal?

6. Appendix: Sample Redistribution Questions, 5 of 5

- When did you first become aware of this arrangement?
- How many providers are involved?
- What are the amounts of the transfers?
- Which providers are transferring, and which are receiving transfers?
- Please provide the tax amounts for each provider.
- Please provide the amount paid to each provider financed by the provider tax.

Action Needed > RE: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

From: "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Cc: "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>, "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>, CMS DOES_PRA <does_pra@cms.hhs.gov>
Date: Thu, 19 Sep 2024 13:34:47 +0000
Attachments: CMS-10856_Supporting Statement A_(2024_version_9) REDLINE.docx (133.24 kB)

Hi Abby –

The attached sets out a number of edits and comments that are intended to blend Amy's changes with yours.

Please accept/reject all edits and address all comments as you see fit. It would also be great if you could return a CLEAN version and change "version 9" to read "version 10".

Please do not hesitate to contact me if you have any questions.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Tuesday, September 17, 2024 4:09 PM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

Hi Amy –

OMB has approved CMS-10856 through Sept 30, 2027 (see the attached Notice of Action).

Please note the NOA's Terms of Clearance, "OMB approves this package, acknowledging that this is a temporary package that will be incorporated into 0938-0920 and subsequently discontinued." Good news is that they approved this iteration for 3 years and did not give you a deadline, but you should start the process no later than Sept 30, 2026.

Please contact me before you begin rolling this under 0938-0920.

Thanks

-Mitch

Mitch Bryman
Centers for Medicare & Medicaid Services
Office of Strategic Operations and Regulatory Affairs (OSORA)
Phone: 410-786-5258
E-mail: mitch.bryman@cms.hhs.gov

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Monday, September 16, 2024 7:00 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

Good morning Mitch!
We have no hard deadlines on either package.
To add the MLR template to 10108, the sooner we get this to the states, the better. However, given the amount of work it will take me to update all of the labor rates, and I'm on vacation the 18th-25th, it's unlikely we'll be ready to submit the package to OSORA until early October.

For 10856, we have no preference on approval date.

We'll keep you posted on our progress on 10108 as we get closer to submission.

Thank you!

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, September 13, 2024 7:57 AM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

+DOES

Hi Amy –

CMS-10108

Thanks for the heads up about CMS-10108. To answer your question, yes, the template is subject to the PRA and it needs to be approved by OMB before it is sent to the states.

This may be too early to ask, but:

1-Do you have a preferred deadline for OMB approval?

and

2-Do you have a hard deadline for OMB approval?

CMS-10856

With regard to CMS-10856, confirming that there were no comments and that the package is at OMB. I am sorry if I have already asked, but:

1-Do you have a preferred deadline for OMB approval?

and

2-Do you have a hard deadline for OMB approval?

Thanks

-Mitch

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Thursday, September 12, 2024 3:47 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

Hi Mitch!
Afraid it's time for me to start bugging you about PRA stuff again. ☹ I might need to add a new item to CMS-10108. The new item is an MLR reporting template that states can ask their managed care plans to fill out and send back to the state. The template won't come to CMS at any point; it was just something that states asked us to create to help them get consistent information from their plans. Does this require PRA approval?

Also, has the PRA for 10856 been approved yet? I haven't received any documentation so wasn't sure what its status was. In Googling, it appears that the package published in the FR on 5/21/24, with comments due 7/22. We weren't notified that comments were received so I assume none were?

Thank you!

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, June 7, 2024 3:19 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

I have cleaned up Supporting Statement A. Thank you for providing the table examples – those were very helpful in understanding how to mirror the text with the chart. My one caveat, Estimate 12.67 (Section 438.68 Network adequacy standards) has two distinct lines in the chart to match how it is written in the text (page 10-11). The CHIP details were not part of the chart.

I have resolved the comments, accepted your line edits and saved the attached as version 7.

Please let me know if you have any questions.

Thanks,
Pooja

Pooja A. Regmi, Esq.
Managed Care Group (MCG)
CMS/CMCS
410.786.8409
Pooja.Regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, June 6, 2024 12:28 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Pooja –

I suggest deleting the bullets since they do not tie into the requirements/burden under section 12.

Another option is to add a subheading of some sort and/or text which explains that the bullets set out the overarching statutes for Managed Care instead of the authority for the requirements that are identified under section 12 of the Supporting Statement. If you do this, please be sure to add a subheading of some sort and/or text that clearly identifies the statutes that authorize the requirements under section 12.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Thursday, June 6, 2024 12:15 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

Thanks so much for your feedback. I had one clarifying question before I clean-up and return the document to you.

Under "A. Justification," we are listing the legal authority and the overarching statutes for Managed Care. The bullets are not tied to the estimates, but are more general statements of legal authority. Should I delete the bullets and maintain the overarching paragraph that summarizes the legal authority?

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, June 6, 2024 9:43 AM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD
Importance: High

Hi Amy –

The attached sets out a number of edits and comments.

1-My apologies, but I have spent a lot of time reviewing the package but had to stop a month or so ago for other priorities and I don't want to hold this up any longer. I have not completed my review, but I was hoping that in the interim you could address #2 (below) and the comments/edits in the attached.

When ready, please accept/reject all edits and address all comments as you see fit. It would also be great if you could change "version 6" to read "version 7". **If possible**, it would be great if you could turn this around by COB tomorrow (Fri, June 7).

2-Please note in the following section of your table that the corresponding narrative makes no mention of 12,268, 23,850, and 11,814. The same for the number of total hours (500 hr). In this regard the narrative and the table are out of sync.

"To complete a new preprint, we estimate that it will take 2 hours at $122.68/hr for an actuary, 6 hours at $79.50/hr for a business operations specialist, and 2 hours at $118.14/hr for a general and operations manager for development and submission. We estimate an annual State burden of 500 hours (50 proposals x 10 hr) at a cost of $47,932 [50 proposals x ((2 hr x $122.68/hr) + (6 hr x $79.50/hr) + (2 hr x $118.14/hr))]. (ESTIMATE 12.70)"

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.70	438.6(c)(2)(ii) New SDP submissions	38	50	2	100	122.68	12,268	R	Annual
12.70	438.6(c)(2)(ii) Renewal/Amend SDP	38	50	6	300	79.50	23,850	R	Annual
12.70	438.6(c)(2)(ii) Renewal/Amend SDP	38	50	2	100	118.14	11,814	R	Annual

By totaling, as in the following example, the narrative and the table are now in sync. Please review the narratives and tables to ensure that they are in sync as demonstrated in the following example.

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.70	438.6(c)(2)(ii)	38	150	varies	500	varies	47,932	R	Annual

Please let me know if you have any questions.

Thanks

-Mitch

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Monday, April 15, 2024 6:16 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks Mitch. Pooja and I will send through the updated 10856 package for the final rule as planned.

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:15 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Yes, that's correct! Sorry, no excuse but I'm packing up my stuff to head home and wasn't paying as close attention as needed.

Pooja/Amy's version will go to OMB on or soon after the final rule publishes. The package should not have Abby's provisions/burden.

Abby's provisions/burden need to use the standard 60-/30-day PRA process for public review/comment and OMB approval.

Eventually, both iterations need to marry. At this time, the logical place would be in Abby's 30-day package.

Sorry, but I am heading home. I will try check e-mail over the weekend if you need anything or if you have any other questions.

Take care!

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Pooja hold off because what I submitted is at a different stage than your stuff. That's why I am keeping it separate. We didn't have it in the NPRM so the attestation PRA stuff needs to do a 60 day first.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

The one I submitted would be separate from what Pooja and Amy submitted, as mine is only a temporary file catch up for a single provision that was omitted from the NPRM while they are handling a larger part of the rule. Sorry for the code confusion, I used theirs as a model without thinking of the confusion TBD would create.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services

410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Attached is the 10856 Supporting Statement that Abby (copied) just submitted for the final rule. If you need to make any revisions, such changes should be coordinated internally within CMCS.

I am not sure what you are referring to when you indicated that the Supporting Statement table requirements differ from that of the COI section of the rule, but the summary table in Section 12 of the attached is fine.

Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>

Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

Supporting Statement – Part A
Medicaid Managed Care and Supporting Regulations
CMS-10856, OMB 0938-1453

Commented [MB1]:
(b)(5) (b)(5)

Note: For logistical reasons, this is a temporary package that will be folded under its proper place (CMS-10108, OMB 0938-0920) when ready.

The regulatory sections that support this collection of information request are set out in 42 CFR part 438 (Medicaid Managed Care).

BACKGROUND

Our May 10, 2024 (89 FR 41002) final rule's (CMS-2439-F; RIN 0938–AU99), amendments to § 438.6(c)(2)(ii)(H) require the following:

> "(H)(*1*) Ensure that providers receiving payment under a State directed payment attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in § 433.68(f)(3) of this subchapter in which the State or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount, and\
>
> (*2*) Ensure either that, upon CMS request, such attestations are available, or that the State provides an explanation that is satisfactory to CMS about why specific providers are unable or unwilling to make such attestations."

As noted below in section 8, we solicited comment using the standard 60- and 30-day PRA process for the attestation requirements and burden. Section 15 of this Supporting Statement sets out the changes. The remaining requirements and burden were approved by OMB on September 17, 2024, and are unchanged.

When combining State and private sector burden, this iteration adds of 1,088,138 responses and 147,921 hours at a cost of $INSERT.

Commented [MB2]: Please see section 15 and insert.

There are no reporting instruments or instructions beyond what is set out in the rule and codified in the CFR.

A. JUSTIFICATION

1. Need and Legal Basis:

Commented [MB3]: Each of the bulleted items are associated with the Section 12 requirements?

If not, please remove what does not apply and, if needed, edit so the association is clear.

- Section 1902(a)(4) of the Social Security Act requires such methods of administration as are found by the Secretary to be necessary for the proper and efficient operation of the plan.
- Under section 1915(a) of the Act, States can implement a voluntary managed care program by executing a contract with organizations that the State has procured using a

competitive procurement process. To require beneficiaries to enroll in a managed care program to receive services, a State must obtain approval from CMS under two primary authorities:

- Through a State plan amendment (SPA) that meets standards set forth in section 1932(a) of the Act, States can implement a mandatory managed care delivery system.
- We may grant a waiver under section 1915(b) of the Act, permitting a State to require all Medicaid beneficiaries to enroll in a managed care delivery system, including dually eligible beneficiaries, American Indians/Alaska Natives, or children with special health care needs.
- Section 1902(a)(2) of the Act and its implementing regulation in 42 CFR part 433, subpart B require States to share in the cost of medical assistance expenditures and permit other units of State or local government to contribute to the financing of the non-Federal share of medical assistance expenditures. These provisions are intended to safeguard the Federal-State partnership, irrespective of the Medicaid delivery system or authority.
- There are several types of permissible means for financing the non-Federal share of Medicaid expenditures, including, but not limited to: (1) State general funds, typically derived from tax revenue appropriated directly to the Medicaid agency; (2) revenue derived from health care-related taxes when consistent with Federal statutory requirements at section 1903(w) of the Act and implementing regulations at 42 CFR part 433, subpart B; (3) provider-related donations to the State which must be "bona fide" in accordance with section 1903(w) of the Act and implementing regulations at 42 CFR part 433, subpart B; and (4) IGTs from units of State or local government that contribute funding for the non-Federal share of Medicaid expenditures by transferring their own funds to and for the unrestricted use of the Medicaid agency. Regardless of the source or sources of financing used, the State must meet the requirements at section 1902(a)(2) of the Act and § 433.53 that obligate the State to fund at least 40 percent of the non-Federal share of total Medicaid expenditures (both medical assistance and administrative expenditures) with State funds.
- Under section 1903(w)(4) of the Act, all health care-related taxes must be imposed in a manner consistent with applicable Federal statutes and regulations, which prohibit direct or indirect "hold harmless" arrangements.
- Section 1903(w)(1)(A) of the Act specifies that, for purposes of determining the Federal matching funds to be paid to a State, the total amount of the State's Medicaid expenditures must be reduced by the amount of revenue received by the State (or by a unit of local government in the State) from impermissible health care-related taxes, including, as specified in section 1903(w)(1)(A)(iii) of the Act, from a broad-based health care-related tax for which there is in effect a hold harmless provision described in section 1903(w)(4) of the Act.
- Section 4701 of the Bipartisan Budget Act (BBA) of 1997 created section 1932(a) of the Social Security Act (the Act), changed terminology in Title XIX of the Act and amended section 1903(m) to require that contracts and managed care organizations (MCOs) comply with applicable requirements in the new section. Section 1932(a) permits States to mandatorily enroll most groups of Medicaid beneficiaries into managed care arrangements without section 1915(b) or section 1115 waiver authority.

2. Information Users:

Reporting: Information required to be reported as specified in 42 CFR part 438 regulations and as indicated the burden estimates in Section 12 below, is used by states for program administration as well as reported to CMS for program compliance monitoring and policy development. The three templates included in this Supporting Statement are used by states for reporting: Managed Care Program Annual Report (MCPAR), Medical Loss Ratio (MLR) Reporting Template, and Network Adequacy and Access Assurances Report (NAAAR) are used for state reporting to CMS. Some of the information reported by States is collected from their contracted managed care plans, as indicated in the Private Sector burden estimates in Section 12.

Third Party Disclosures: States are required as specified in 42 CFR part 438 regulations and as indicated the burden estimates in Section 12 below, to include certain requirements in their contracts with their managed care plans. Managed care plans' contracts specify their obligations to the State Medicaid agency. Managed care plans and states must distribute certain information to their enrollees (ex. handbooks and notices) and providers (ex. practice guidelines and notices). Enrollees use this information to understand their rights under the program and how to access care. Providers use the information to understand their rights and obligations as a Medicaid and managed care plan provider.

3. Improved Information Technology:

Section 438.10 sets out standards for state operated websites.

Sections 438.3(a), 438.6(c), 438.66(e), 438.74, 438.207(d) and (f) sets out requirements concerning specific reporting to CMS and will all be done electronically. CMS has published templates (CMS-10108, OMB 0938-0920) for states to use to comply with the reporting requirements in §§ 438.66(e) – Managed Care Program Annual Report (MACPAR), 438.207(d) – Network Adequacy and Access Assurance Report (NAAR), and 438.74 – Medical Loss Ratio (MLR) to ensure the receipt of consistent information that can be more easily aggregated and analyzed. With the exception of §§ 438.3(a), 438.6, 438.66(e), 438.74, and 438.207(d) the other sections do not involve submitting information to any entity other than between states and plans. Because this concerns disclosure to a third party, we do not dictate how the information may be disclosed.

4. Duplication of Similar Information:

The information collection requirements that are set out below under section 12 do not duplicate any other information collections.

5. Small Businesses:

As of 2022, there were 467 MCOs, 162 PIHPs or PAHPs, 21 non-emergency transportation PAHPs, and 26 PCCM entities participating in the Medicaid managed care program. Research on publicly available records for the entities allowed us to determine that only a few of these entities qualify as small entities. Specifically, we believe that approximately 14 – 25 of these plans may be small entities. We have determined that there is no significant economic impact on a

Commented [MB4]: Please review the following and remove if needed. You may also need to edit the Reporting information.

"The three templates included in this Supporting Statement are used by states for reporting: Managed Care Program Annual Report (MCPAR), Medical Loss Ratio (MLR) Reporting Template, and Network Adequacy and Access Assurances Report (NAAAR) are used for state reporting to CMS."

Commented [MB5]: Please review the discussion of templates and remove or edit as needed. I added 10108 in case that helps.

substantial number of small entities for the requirements in section 12 of this Supporting Statement.

6. Less Frequent Collection:

Many of the information collection requirements that are set out below under section 12 are mandated by the BBA. If CMS were to collect them less frequently, we would be in violation of the law. While others are not required by statute, we believe them necessary for program administration and have set them at frequencies as low as possible. With the exception of the attestations, none of the respondents are required to report information more often than quarterly.

The timing of the attestation requirement will be affected by a state's individual circumstances, and will be at the discretion of states to determine how often they wish to collect attestations, and then how often the state wishes to establish or modify a state directed payment that would require submission of attestations to CMS, As such, CMS cannot establish a less frequent collection.

7. Special Circumstances:

With the exception of the attestations, none of the respondents are required to report information more often than quarterly. Otherwise, this information collection does not do any of the following:

-Require respondents to report information to the agency more often than quarterly;
-Require respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;
-Require respondents to submit more than an original and two copies of any document;
-Require respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;
-Is connected with a statistical survey that is not designed to produce valid and reliable results that can be generalized to the universe of study,
-Require the use of a statistical data classification that has not been reviewed and approved by OMB;
-Includes a pledge of confidentiality that is not supported by authority established in statue or regulation that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or
-Require respondents to submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.

8. Federal Register Notice/Outside Consultation:

The 60-day notice published in the Federal Register on May 21, 2024 (89 FR 44685). Comments were received. A summary of the comments and our response are attached to this collection of information request.

The 30-day notice published on TBD, 2024 (89 FR TBD). Comments must be received by TBD, 2024.

Commented [MB6]: I will insert for you.

9. Payment/Gift to Respondent:

There is no payment/gift to respondents.

10. Confidentiality:

The information received by CMS is not confidential and its release would fall under the Freedom of Information Act.

11. Sensitive Questions:

There are no sensitive questions associated with this collection. Specifically, the collection does not solicit questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.

12. Collection of Information Requirements and Associated Burden Estimates:

The regulatory sections that support this collection of information's requirements are set out in 42 CFR part 438 (Managed Care). The requirements and burden follow.

12.1 Wage Estimates

Commented [MB7]: I updated the wage figures for you, but you need to update the cost estimates.

To derive average costs, we used data from the U.S. Bureau of Labor Statistics' May 2023 National Occupational Employment and Wage Estimates (http://www.bls.gov/oes/2023/may/oes_nat.htm). In this regard, the following table presents BLS' mean hourly wage, our estimated cost of fringe benefits and other indirect costs, and our adjusted hourly wage.

National Occupation Titles and Wage Rates

Occupation Title	Occupation Code	Mean Hourly Wage ($/hr)	Fringe Benefits and Other Indirect Costs ($/hr)	Adjusted Hourly Wage ($/hr)
Accountant	13-2011	43.65	43.65	87.30
Actuary	15-2011	63.70	63.70	127.40
Business Operations Specialist, All Other	13-1199	42.85	42.85	85.70
General and Operations Manager	11-1021	62.18	62.18	124.36
Healthcare Practitioners and Technical Occupations	29-0000	49.07	48.07	96.14
Office Clerk, General	43-9061	20.94	20.94	41.88
Software and web developers, programmers, and testers	15-1250	62.74	62.74	125.48

As indicated, we are adjusting our employee hourly wage estimates by a factor of 100 percent. This is necessarily a rough adjustment, both because fringe benefits and other indirect costs vary

significantly from employer to employer, and because methods of estimating these costs vary widely from study to study. Nonetheless, we believe that doubling the hourly wage to estimate total cost is a reasonably accurate estimation method.

12.2 Collection of Information Requirements and Associated Burden Estimates

Subpart A-General Provisions

Subpart A specifies requirements for states and managed care plans including contract requirements and payment.

Section 438.3 Standard contract requirements

The amendments to §§ 438.3(i) will require that MCOs, PIHPs, and PAHPs report provider incentive payments based on standard metrics for provider performance. The amendments to § 438.8(e)(2) will define the provider incentive payments that could be included in the MLR calculation; however, the administrative burden for these changes is attributable to the managed care contracting process, so we are attributing these costs to the contracting requirements in § 438.3(i). Approximately 315 MCO, PIHP, and PAHP contracts will require modification to reflect these changes. For the contract modifications, we estimate it will take 2 hours at $85.70/hr for a business operations specialist and 1 hour at $124.36/hr for a general operations manager. In aggregate for Medicaid for § 438.3(i), we estimate a one-time State burden of 945 hours (315 contracts x 3 hr) at a cost of $87,299 [315 contracts x ((2 hr x $85.70/hr) + (1 hr x $124.36/hr))]. As this will be a one-time requirement, we annualize our time and cost estimates to 315 hours (945 hr/3 yr) and $29,100 ($87,299/3 yr). The annualization divides our estimates by 3 years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.1g)**

To report provider incentive payment based on standard metrics, MCOs, PIHP, and PAHPs will need to select standard metrics, develop appropriate payment arrangements, and then modify the affected providers' contracts. We estimate it will take 120 hours consisting of 80 hours x $85.70/hr for a business operations specialist and 40 hours x $124.36/hr for a general and operations manager. In aggregate for Medicaid for § 438.3(i), we estimate a one-time private sector burden of 37,800 hours (315 contracts x 120 hr) at a cost of $3,491,964 [315 contracts x ((80 hr x $85.70/hr) + (40 hr x $124.36/hr))]. As this will be a one-time requirement, we annualize our time and cost estimates to 12,600 hours and $1,163,988. The annualization divides our estimates by 3 years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.1h)**

Section 438.6 Special Contract Provisions Related to Payment

Section 438.6(c)(2)(ii)(H) will require all States with managed care delivery systems to collect attestations from providers who would receive an SDP attesting that they do not participate in any hold harmless arrangements. The paperwork burdens associated with this requirement include the following for States: developing instructions and communication for providers/plans;

recordkeeping; and reporting to CMS when requested. For providers, the burden associated with this requirement relates to reviewing and signing the attestations. Although States will have the flexibility to delegate work of collecting attestations to managed care plans, we cannot predict how many States will elect this option. As such, we are not accounting for that burden separately in these estimates.

States: We estimate that 44 States with MCOs, PIHPs and PAHPs will need to develop an attestation process and prepare attestations and communicate with providers. For each State, we estimate on a one-time basis it will take 200 hours at $85.70/hr for a business operations specialist to plan the data collection process and develop the attestations and communications providers, and 200 hours at $125.48/hr for a software and web developers, programmers, and testers to program an ingest and recordkeeping process for the attestations. In total, we estimate a one-time burden of 17,600 hours (44 States x 200 hr) at a cost of $1,756,832 (44 States x [(200 x $85.70/hr) + (200 x $125.48/hr)]). Taking into account the 50 percent Federal administrative match, we estimate one time cost of $878,416 ($1,756,832 x 0.5). **(ESTIMATE 12.66)**

Commented [MB8]: Is 12.66 correct? If not, please revise.

On an ongoing basis, we estimate that annually, it will take 200 hours at $85.70/hr for a business operations specialist to manage the data collection process and 232 hours at $41.88/hr for an office clerk to input the attestations. On an annual, national basis, we estimate States will submit 55 SDPs across 44 States with MCOs, PIHPs, and PAHPs for which they would need to provide attestations at CMS's request. We estimate at each instance it will take a general and operations manager 2 hours at $124.36/hr for to prepare the submission and any necessary explanations, or 110 hours annually across all States. In total, we estimate an annual burden of 21,516 hours (44 States x 489 hr) at a cost of $1,116,424 [(44 States x [(200 x $85.70) + (232 x $41.88)]) + (55 SDPs x (2 x $124.36)]. Taking into account the 50 percent Federal administrative match, we estimate ongoing costs of $558,212 ($1,116,424 x 0.5). **(ESTIMATE 12.67)**

Commented [MB9]: Is 12.67 correct? If not, please revise.

Providers: For the purposes of these estimates, we are using a provider estimate of 1,088,050 providers enrolled with MCOs, PIHPs, and PAHPs, based on T-MSIS Analytic Files (also known as TAF) data, that will need to submit an attestation to the State. We are further assuming for the purposes of these estimates that these collections will occur on an annual basis, one per provider, but want to note States may elect different timing or number of attestations per provider that would increase or decrease these estimates. We estimate it will take a healthcare administrator at a provider 6 minutes (0.1 hr) to review and sign the attestation at $96.14/hr. In total, we estimate an annual burden of 108,805 hours (1,088,050 providers x 0.1 hr) at a cost of $10,123,217 (108,805 hr x $96.14/hr). **(ESTIMATE 12.68)**

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The amendments to § 438.6(c)(2) will require all SDP expenditures under paragraphs (c)(1)(i) and (ii) and (c)(1)(iii)(C) through (E) (that is, the SDPs that require prior written approval under this final rule) to be submitted and have written approval by CMS prior to implementation. We estimate that 38 States will submit 50 new SDP proposals for minimum/maximum fee schedules, value-based payment, or uniform fee increases. To complete a new preprint, we estimate that it will take 2 hours at $127.40/hr for an actuary, 6 hours at $85.70/hr for a business operations specialist, and 2 hours at $124.36/hr for a general and operations manager for development and submission. We estimate an annual State burden of 500 hours (50 proposals x 10 hr) at a cost of $47,932 [50 proposals x ((2 hr x $127.40/hr) + (6 hr x $85.70/hr) + (2 hr x $124.36/hr))]. **(ESTIMATE 12.70)**

Thereafter, we estimate that 38 States will submit 150 renewal or amendment proposals per year. To make revisions to an existing preprint, we estimate it will take 1 hour at $85.70/hr for a business operations specialist, 1 hour at $127.40/hr for an actuary, and 1 hour at $124.36/hr for a general and operations manager for any proposal updates or renewals. In aggregate, we estimate an annual State burden of 450 hours (150 proposals x 3 hr) and $48,048 [150 renewal/amendment proposals x ((1 hr x $85.70/hr) + (1 hr x $124.36/hr) + (1 hr x 127.40/hr))]. **(ESTIMATE 12.70a)**

The amendments to § 438.6(c)(2)(iii) will require that all SDPs subject to prior approval under paragraphs (c)(1)(i) through (iii) for inpatient hospital services, outpatient hospital services, nursing facility services, and qualified practitioner services at an academic medical center, include a written analysis, showing that the total payment for such services does not exceed the average commercial rate. We estimate that 38 States will develop and submit 60 of these SDPs that include a written analysis to CMS. We also estimate it will take 6 hours at $127.40/hr for an actuary, 3 hours at $124.36/hr for a general and operations manager, and 6 hours at $125.48/hr for a software and web developers, programmers and testers for each analysis. In aggregate we estimate a one-time State burden of 900 hours (60 SDPs x 15 hr) and at a cost of $108,680 [60 certifications x ((6 hr x $127.40/hr) + (3 hr x $124.36/hr) + (6 hr x $125.48/hr))]. As this will be a requirement to update once every 3 years, we annualize our time and cost estimates to 300 hours and $36,227. The annualization divides our estimates by 3 years to reflect OMB's likely approval period. **(ESTIMATE 12.70b)**

Section 438.6(c)(2)(iv) will require that SDPs under paragraphs (c)(1)(i) and (ii) and (c)(1)(iii)(C) through (E) must prepare and submit a written evaluation plan to CMS. The evaluation plan must include specific components under this proposal and is intended to measure the effectiveness of those State directed payments in advancing at least one of the goals and objectives in the quality strategy on an annual basis and whether specific performance targets are met. We estimate that 38 States will submit 50 written evaluation plans for new proposals. We also estimate it will take 5 hours at $125.48/hour for a software and web developers, programmers and testers, 2.5 hours at $124.36/hr for a general and operations manager, and 2.5 hours at $85.70/hr for a business operations specialist for each new evaluation plan. In aggregate, we estimate an annual State burden of 500 hours (50 evaluation plans x 10 hr) and at a cost of $54,741 [50 evaluation plans x ((5 hr x 125.48/hr) + (2.5 hr x $124.36) + (2.5 hr x $85.70/hr))]. **(ESTIMATE 12.70c)**

Thereafter, we estimate that 38 States will prepare and submit 150 written evaluation plans for amendment and renewal proposals. We also estimate it will take 2 hours at $125.48/hr for a software and web developers, programmers and testers, 2 hours at $124.36/hr for a general and operations manager and 2 hours at $85.70/hr for a business operations specialist for each evaluation plan amendment and renewal. In aggregate we estimate an annual State burden of 900 hours (150 evaluation plans x 6 hr) at a cost of $95,334 [150 evaluation plans x ((2 hr x 125.48/hr) + (2 hr x $124.36) + (2 hr x $85.70/hr))]. **(ESTIMATE 12.70d)**

Section 438.6(c)(2)(v) will require for all SDPs under paragraphs (c)(1)(i) and (ii) and (c)(1)(iii)(C) through (E) that have an actual Medicaid managed care spending percentage greater than 1.5 must complete and submit an evaluation report using the approved evaluation plan to

demonstrate whether the SDP results in achievement of the State goals and objectives in alignment with the State's evaluation plan. Section 438.6(c)(2)(ii)(F) also requires that States provide evaluation reports to CMS, upon request, that demonstrate whether the SDP results in achievement of the State goals and objectives in alignment with the State's evaluation plan. We estimate 38 States will submit 57 evaluation reports. We also estimate it will take 3 hours at $125.48/hr for a software and web developers, programmers, and testers, 1 hour at $124.36/hour for a general and operations manager, and 2 hours at $85.70/hr for a business operations specialist for each report. In aggregate we estimate an annual State burden of 342 hours (57 reports x 6 hr) at a cost of $36,341 [57reports x ((3 hr x $125.48/hr) + (1 hr x $124.36/hr) + (2 hr x $85.70hr)]. **(ESTIMATE 12.70e)**

Section 438.6(c)(7) will require States to submit a final SDP cost percentage as a separate actuarial report concurrently with the rate certification only if a State wishes to demonstrate that the final SDP cost percentage is below 1.5 percent. We anticipate that 10 States will need: 5 hours at $127.40/hr for an actuary, 5 hours at $125.48/hr for a software and web developers, programmers and testers, and 7 hours at $85.70/hr for a business operations specialist. In aggregate, we estimate an annual State burden of 170 hours (17 hr x 10 States) at a cost of $17,706 (10 States x [(5 hr x $127.40/hr) + (5 hr x $125.48/hr) + (7 hr x $85.70/hr)]). **(ESTIMATE 12.70f)**

Section 438.7 Rate certification submission

Amendments to § 438.7 set out revisions to the submission and documentation requirements for all managed care actuarial rate certifications. The certification will be reviewed and approved by CMS concurrently with the corresponding contract(s). We estimate that 44 States will develop 253 certifications at 250 hours for each certification. Of the 250 hours, we estimate that it will take 110 hours at $127.40/hr for an actuary, 15 hours at $124.36/hr for a general and operations manager, 53 hours at $125.48/hr for a software and web developers, programmers and testers, 52 hours at $85.70/hr for a business operations specialist, and 20 hours at $41.88/hr for an office and administrative support worker. In aggregate we estimate an annual State burden of 63,250 hours (250 hr x 253 certifications) at a cost of $6,719,559 [253 certifications x ((110 hr x $127.40/hr) + (15 hr x $124.36/hr) + (53 hr x $125.48/hr) + (52 hr x $85.70/hr) + (20 hr x $41.88/hr))]. **(ESTIMATE 12.3c)**

Section 438.8 Medical loss ratio standards

Amendments to § 438.8 will require that MCOs, PIHPs, and PAHPs report to the State annually their total expenditures on all claims and non-claims related activities, premium revenue, the calculated MLR, and, if applicable, any remittance owed. We estimate that MCOs, PIHPs, and PAHPs were required to submit 629 MLR reports to States based on 629 Medicaid contracts. All MCOs, PIHPs, and PAHPs need to report the information. The amendments to § 438.8(k)(1)(vii) will require that MCOs, PIHPs, and PAHPs develop their annual MLR reports compliant with the proposed expense allocation methodology.[1] To meet this requirement we anticipate it will take: 1 hr at $87.30/hr for an accountant, 1 hr at $85.70/hr for a business operations specialist, and 1 hr at $124.36/hr for a general operations manager. In aggregate for Medicaid for § 438.8(k)(1)(vii), we estimate an annual private sector burden of 1,887 hours (629 contracts x 3

[1] Methodology(ies) for allocation of expenditures as described at 45 CFR 158.170(b).

hr) at a cost of $176,775 [629 contracts x ((1 hr x $87.30/hr) + (1 hr x $85.70/hr) + (1 hr x $124.36/hr))]. **(ESTIMATE 12.5c)**

To do the annual reconciliations needed to make the incentive payments (438.3(i)) and include the expenditures in their annual report required by 438.8(k), we estimate MCOs, PIHPs, and PAHPs will take 1 hour at $85.70/hr for a business operations specialist. In aggregate for Medicaid we estimate an annual private sector burden of 315 hours (315 contracts x 1 hr) at a cost of $25,043 (315 contracts x 1 hr x $85.70/hr). **(ESTIMATE 12.5a)**

Section 438.10 Information Requirements

Amendments to § 438.10(c)(3) will require States to operate a website that provides the information required in § 438.10(f). We are estimating 45 States will need to revise their current websites. We are finalizing that States must include required information on one page, use clear labeling, and verify correct functioning and accurate content at least quarterly. We anticipate it will take 20 hours at $125.48/hr once for a software and web developers, programmers, and testers to place all required information on one page and ensure the use of clear and easy to understand labels on documents and links. In aggregate for Medicaid, we estimate a one-time State burden of 900 hours (45 States x 20 hr) at a cost of $108,126 (900 hr x $125.48/hr). As this will be a one-time requirement, we annualize our time and cost estimates to 300 hours and $36,042. **(ESTIMATE 12.6c)**

We also anticipate that it will take 40 hours at $125.48/hr for a software and web developers, programmers, and testers to periodically add content and verify the function of the site at least quarterly (10 hours/quarter). In aggregate for Medicaid, we estimate an annual State burden of 1,800 hours (45 States x 40 hr) at a cost of $216,252 (1,800 hr x $125.48/hr). **(ESTIMATE 12.6d)**

Section 438.16 In Lieu of Services and Settings

The provisions at § 438.16 will require States that provide ILOSs, with the exception of short term IMD stays, to comply with additional information collection requirements. Currently, 44 States utilize MCOs, PIHPs and PAHPs in Medicaid managed care programs. We do not have current data readily available on the number of States that utilize ILOSs and the types of ILOSs in Medicaid managed care, but we believe it is reasonable to estimate that half of the States with MCOs, PIHPs and PAHPs (22 States) may choose to provide non-IMD ILOSs.

The provision at § 438.16(c)(4)(i) will require States to submit a projected ILOS cost percentage to CMS as part of the rate certification. The burden for this proposal is accounted for in ICR #2 (above) for § 438.7 Rate Certifications.

The provision at § 438.16(c)(5)(ii) will require States to submit a final ILOS cost percentage and summary of actual MCO, PIHP and PAHP ILOS costs as a separate actuarial report concurrently with the rate certification. We anticipate that 22 States will need 5 hours at $127.40/hr for an actuary, 5 hours at $125.48/hr for a software and web developers, programmers and testers, and 7 hours at $85.70/hr for a business operations specialist. In aggregate for Medicaid, we estimate an annual State burden of 374 hours (17 hr x 22 States) at a cost of $38,953 (22 States x [(5 hr x $127.40/hr) + (5 hr x $125.48/hr) + (7 hr x $85.70/hr)]). **(ESTIMATE 12.66a)**

The provision at § 438.16(d)(1) will require States that elect to use ILOS to include additional documentation requirements in their managed care plan contracts. We anticipate that 22 States will need 1 hour at $85.70/hr for a business operations specialist to amend 327 Medicaid MCO, PIHP, and PAHP contracts annually. In aggregate for § 438.16(d)(1), we estimated an annual State burden of 327 hours (327 contracts x 1 hr) at a cost of $25,997 (327 hr x $85.70/hr). **(ESTIMATE 12.66b)**

The provision at § 438.16(d)(2) will require some States to provide to CMS additional documentation to describe the process and supporting data the State used to determine each ILOS to be a medically appropriate and cost-effective substitute. This additional documentation will be required for States with a projected ILOS cost percentage greater than 1.5 percent. We anticipate that approximately 5 States may be required to submit this additional documentation. We estimate it will take 2 hours at $85.70/hr for a business operations specialist to provide this documentation. In aggregate for Medicaid for § 438.16(d)(2), we estimated an annual State burden of 10 hours (5 States x 2 hr) at a cost of $795 (10 hr x $85.70/hr). In aggregate for CHIP for § 457.1201(e) we estimate the same annual State burden of 10 hours (5 States x 2 hr) at a cost of $795 (10 hr x $85.70/hr). **(ESTIMATE 12.66c)**

The provision at § 438.16(e)(1) will require States with a final ILOS cost percentage greater than 1.5 percent to submit an evaluation for ILOSs to CMS. We anticipate that approximately 5 States may be required to develop and submit an evaluation. We estimate it will take 25 hours at $85.70/hr for a business operations specialist. In aggregate for Medicaid for § 438.16(e)(1), we estimated an annual State burden of 125 hours (5 States x 25 hr) at a cost of $9,938 (125 hr x $85.70/hr). **(ESTIMATE 12.66d)**

The provision at § 438.16(e)(2)(iii) will require States to develop an ILOS transition of care policy if an ILOS is terminated by either a State, a managed care plan, or by CMS. We believe all States with non-IMD ILOSs should proactively prepare a transition of care policy in case an ILOS is terminated. We estimate both a one-time burden and an annual burden for these provisions. We believe there is a higher one-time burden as all States that currently provide non-IMD ILOSs will need to comply with this proposed requirement by the applicability date, and an annual burden is estimated for States on an on-going basis. We estimate for a one-time burden, it will take: 2 hours at $125.48/hr for a software and web developers, programmers and testers and 2 hours at $85.70/hr for a business and operations specialist for initial development of a transition of care policy. In aggregate for Medicaid for § 438.16(e)(2)(iii), we estimate a one-time State burden 88 hours (22 States x 4 hr) at a cost of $8,784 (22 States x [(2 hr x $125.48/hr) + (2 hr x $85.70/hr)]). As this will be a one-time requirement, we annualized our time and cost estimates to 30 hours and $2,928. The annualization divides our estimates by three (3) years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.66e)**

For updates to reflect specific ILOSs, we also estimate that this proposed ILOS transition of care policy will have an annual burden of 1 hour at $85.70/hr for a business operations specialist per State. In aggregate for Medicaid for § 438.16(e)(2)(iii), we estimate an annual State burden of 22 hours (22 States x 1 hr) at a cost of $1,749 (22 hr x $85.70/hr). **(ESTIMATE 12.66f)**

For MCOs, PIHPs, or PAHPs that will need to implement a transition policy when an ILOS is terminated, we estimate that on an annual basis, 20 percent of managed care plans (65 plans) may need to implement this policy. We estimate an annual managed care plan burden of 2 hours at $85.70/hr for a business operations specialist to implement the policy. In aggregate for Medicaid for § 438.16(e)(2)(iii)(B) we estimate an annual burden of 130 hours (65 plans x 2 hr) at a cost of $10,335 (130 hr x $85.70/hr). **(ESTIMATE 12.66g)**

Subpart B-State Responsibilities

Subpart B specifies requirements for states in the design and operation of their managed care programs.

Section 438.66 State monitoring requirements

Amendments to § 438.66(c) will require States to conduct, or contract for, an enrollee experience survey annually. We believe most, if not all, States will use a contractor for this task and base our burden estimates on that assumption. In the first year, for procurement, contract implementation and management, and analysis of results, we estimate 85 hours at $85.70/hr for a business operations specialist and 25 hours at $124.36/hr for general operations manager. In aggregate for § 438.66(c), we estimate a one-time State burden of 5,390 hours (49 States x 110 hr) at a cost of $475,840 (49 States x [(85 hr x $85.70/hr) + (25 hr x $124.36)]). As this will be a one-time requirement, we annualize our time and cost estimates to 1,796 hours and $158,614. The annualization divides our estimates by three (3) years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.26a)**

In subsequent years, for contract management and analysis of experience survey results, we estimate 50 hours at $85.70/hr for a business operations specialist and 15 hours at $124.36/hr for general operations manager. In aggregate, we estimated an annual State burden of 3,185 hr (49 States x 65 hr) at a cost of $281,608 (49 States x [(50 hr x $85.70/hr) + (15 hr x $124.36/hr)]). **(ESTIMATE 12.26b)**

Amendments to § 438.66(e)(1) and (2) will require that States submit an annual program assessment report to CMS covering the topics listed in § 438.66(e)(2). The data collected for § 438.66(b) and the utilization of the data in § 438.66(c), including reporting as proposed in § 438.16, will be used to complete the report. We anticipate it will take 80 hours at $85.70/hr for a business operations specialist to compile and submit this report to CMS. In aggregate, we estimate an annual State burden of 3,920 hours (49 States x 80 hr) at a cost of $311,640 (3,920 hr x $85.70/hr). **(ESTIMATE 12.26c)**

Section 438.68 Network adequacy standards

Section 438.68(e) will require States with MCO, PIHP, and PAHPs to develop appointment wait time standards for four provider types. We anticipate it will take 20 hours at $85.70/hr for a business operations specialist for development of the appointment wait time standards. In aggregate for Medicaid for § 438.68(e), we estimate a one-time State burden of 880 hours (44 States x 20 hr) at a cost of $69,960 (880 hr x $85.70/hr). As this will be a one-time requirement,

we annualize our one-time burden estimates to 293 hours and $23,320. The annualization divides our one-time by 3 years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.67)**

Additionally, we anticipate it will take 10 hours at $85.70/hr a business operations specialist for ongoing enforcement of all network adequacy standards. We anticipate it will take: 10 hours at $85.70/hr for a business operations specialist for ongoing enforcement. In aggregate for Medicaid for § 438.68(e), we anticipate an annual State burden of 440 hours (44 States x 10 hr) at a cost of $34,980 (440 hr x $85.70/hr). **(ESTIMATE 12.67)**

Amendment to § 438.68(f) will require States with MCO, PIHPs, or PAHPs to contract with an independent vendor to perform secret shopper surveys of plan compliance with appointment wait times and accuracy of provider directories and send directory inaccuracies to the State within three days of discovery. In the first year, for procurement, contract implementation, and management, we anticipate it will take: 85 hours at $85.70/hr for a business operations specialist and 25 hours at $124.36/hr for general operations manager. In aggregate for Medicaid for § 438.68(f), we estimate a one-time State burden of 4,840 hours (44 States x 110 hr) at a cost of $427,284 (44 States x [(85 hr x $85.70/hr) + (25 hr x $124.36/hr)]). As this will be a one-time requirement, we annualize our time and cost estimates to 1,614 hours and $142,428. In aggregate for CHIP for § 457.1218, we estimate a one-time State burden of 3,520 hours (32 States x 110 hr) at a cost of $310,752 (32 States x [(85 hr x $85.70/hr) + (25 hr x $124.36/hr)]). As this will be a one-time requirement, we annualize our time and cost estimates to 1,173 hours and $103,584. The annualization divides our estimates by three (3) years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.67a)**

In subsequent years, for contract management and analysis of results, we anticipate it will take 50 hours at $85.70/hr for a business operations specialist and 15 hours at $124.36/hr for general operations manager. In aggregate for Medicaid for § 438.68(f), we estimate an annual State burden of 2,860 hours (44 States x 65 hr) at a cost of $252,872 (44 States x [(50 hr x $85.70/hr) + (15 hr x $124.36)]. **(ESTIMATE 12.67b)**

Section 438.74 State Oversight of the MLR requirement

The amendment to § 438.74 will require States to comply with data aggregation requirements for their annual reports to CMS. We estimate that only 5 States will need to resubmit MLR reports to comply with the proposed data aggregation changes. We anticipate that it will take 5 hours x $85.70/hr for a business operations specialist. In aggregate, for Medicaid for § 438.74, we estimate a one-time State burden of 25 hours (5 States x 5 hr) at a cost of $1,988 (5 States x 5 hr x $85.70/hr). As this will be a one-time requirement, we annualize our time and cost estimates to 8 hours (25 hr/3 yr) and $663 ($1,988/3 yr). The annualization divides our estimates by three (3) years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.65b)**

Subpart D-MCO, PIHP and PAHP Standards

Subpart D specifies requirements for managed care plans in a managed care program including for access to services and data collection and reporting.

Section 438.207 Assurance of adequate capacity and services

The amendments to § 438.207(b) will require MCOs, PIHPs, and PAHPs to submit documentation to the State of their compliance with § 438.207(a). As we add a reimbursement analysis at § 438.207(b)(3), we estimate a one-time plan burden of: 50 hours at $85.70/hr for a business operations specialist, 20 hours at $124.36/hr for a general operations manager, and 80 hours at $125.48/hr for software and web developers, programmers and testers. In aggregate for Medicaid for § 438.207(b), we estimate a one-time private sector burden of 94,350 hours (629 MCO, PIHPs, and PAHPs x 150 hr) at a cost of $10,031,921 (629 MCOs, PIHPs, and PAHPs x [(50 hr x $85.70/hr) + (20 hr x $124.36/hr) + (80 hr x $125.48/hr)]). As this will be a one-time requirement, we annualize our time and cost estimates to 31,449 hours and $3,343,974. The annualization divides our estimates by three (3) years to reflect OMB's likely approval period. We are annualizing the one-time burden estimates since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.34d)**

For ongoing analyses and submission of information that will be required by amendments to § 438.207(b), we estimate it will take: 20 hours at $85.70/hr for a business operations specialist, 5 hours at $124.36/hr for a general operations manager, and 20 hours at $125.48/hr for software and web developers, programmers and testers. In aggregate for Medicaid, we estimate a one-time private sector burden of 28,305 hours (629 MCO, PIHPs, and PAHPs x 45 hr) at a cost of $2,883,021 (629 MCO, PIHPs, and PAHPs x [(20 hr x $85.70/hr) + (5 hr x $124.36/hr) + (20 hr x $125.48/hr)]. **(ESTIMATE 12.34e)**

Amendments to §§ 438.207(d) will require States to submit an assurance of compliance to CMS that their MCOs, PIHPs, and PAHPs meet the State's requirements for availability of services. The submission to CMS must include documentation of an analysis by the State that supports the assurance of the adequacy of the network for each contracted MCO, PIHP or PAHP and the accessibility of covered services. By including the requirements in this rule at §§ 438.68(f) and 438.208(b)(3), we anticipate it will take 40 hours at $85.70/hr for a business operations specialist. Although States may need to submit a revision to this report at other times during a year (specified at § 438.207(c)), we believed these submissions will be infrequent and require minimal updating to the template (CMS-10108, OMB 0938-0920); therefore, the burden estimated here in inclusive of occasional revisions. In aggregate for Medicaid, we estimate an annual State burden of 1,760 hours (44 States x 40 hr) at a cost of $139,920 (1,760 hr x $85.70/hr). **(ESTIMATE 12.34e)**

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Subpart H- Additional Program Integrity Standards

Section 438.608 Program integrity requirements under the contract

The amendment to § 438.608 will require States to update all MCO, PIHP, and PAHP contracts to require managed care plans to report overpayments to the State within 10 business days of identifying or recovering an overpayment. State within 30 calendar days of identifying or recovering an overpayment. We estimate that the changes to the timing of overpayment reporting (from timeframes that varied by State to 30 calendar days for all States) will apply to all MCO, PIHP, and PAHP contracts, excluding contracts for NEMT, that is, a total of 629 contracts for

MCO, PIHP, and PAHP contracts. We estimate it will take: 2 hours at $85.70/hr for a business operations specialist and 1 hour at $124.36/hr for a general and operations manager to modify State contracts with plans. In aggregate for Medicaid for § 438.608, we estimate a one-time State burden of 1,887 hours (629 contracts x 3 hr) at a cost of $174,321 [629 contracts x ((2 hr x $85.70/hr) + (1 hr x $124.36/hr))]. . **(ESTIMATE 12.57a)**

We also estimate that it will take MCOs, PIHPs, and PAHPs 1 hour at $125.48/hr for software and web developers, programmers, and testers to update systems and processes already used to meet the previous requirement for "prompt" reporting. In aggregate for Medicaid for § 438.608, we estimate a one-time private sector burden of 629 hours (629 contracts x 1 hr) at a cost of $75,568 (629 hr x $125.48/hr). As this will be a one-time requirement, we annualize our cost estimates to $25,189. The annualization divides our estimates by three (3) years to reflect OMB's likely approval period. We are annualizing the one-time burden estimate since we do not anticipate any additional burden after the 3-year approval period expires. **(ESTIMATE 12.57b)**

12.3 Burden Summary

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Summary of Annual Burden Estimates: State Government

(Response Type: R=reporting; RK=recordkeeping; TPD=third-party disclosure)

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.70	438.6(c)(2)(ii) New SDP submissions	38	150	Varies	500	Varies	47,932	R	Annual
12.70a	438.6(c)(2)(ii) Renewal/Amend SDP	38	150	Varies	450	Varies	48,048	R	Annual
12.70b	438.6(c)(2)(iii) Specific SDPs and ACR rate	38	60	Varies	900	Varies	108,680	R	Once
12.70c	438.6(c)(2)(iv) SDP written eval plan	38	50	Varies	500	Varies	54,741	R	Annual
12.70d	438.6(c)(2)(iv) Eval plan for amendment and renewal	38	150	Varies	900	Varies	95,334	R	Annual
12.70e	438.6(c)(2)(v) Eval report spending greater than 1.5 percent	38	57	Varies	342	Varies	36,341	R	Annual
12.70f	438.6(c)(7) Final SDP cost percentage actuarial report with rate certification	10	10	Varies	170	Varies	17,706	R	Annual
12.3c	438.7(b) Rate certifications	44	253	Varies	63,250	Varies	6,719,559	R	Annual
12.66a	438.16(c)(5)(ii) ILOS reporting	22	22	Varies	374	Varies	38,953	R	Annual
12.66b	438.16(d)(1) Documentation requirements	22	327	1	327	85.70	25,997	R	Annual
12.66c	438.16(d)(2) Documentation requirements	5	5	2	10	85.70	795	R	Annual
12.66d	438.16(e)(1) Monitoring, Evaluation, and Oversight	5	5	25	125	85.70	9,938	R	Annual
12.66e	438.16(e)(2)(iii) Monitoring, Evaluation, and Oversight	22	22	Varies	88	Varies	8,784	R	Once
12.66f	438.16(e)(2)(iii) Monitoring, Evaluation, and Oversight	22	22	1	22	85.70	1,749	R	Annual

12.66g	438.16(e)(2)(iii) Monitoring, Evaluation, and Oversight	22	65	2	130	85.70	10,335	R	Annual
12.26a	438.66(c) Monitoring requirements	49	49	Varies	5,390	Varies	475,840	R	Once
12.26b	438.66(c) Monitoring requirements	49	49	Varies	3,185	Varies	281,608	R	Annual
12.26c	438.66(e) Monitoring requirements	49	49	80	3,920	85.70	311,640	R	Annual
12.67	438.68(e) Appointment wait time standards	44	44	30	880	85.70	69,960	R	Once
12.67	438.68(e) ongoing enforcement for network adequacy standards	44	44	10	440	85.70	34,980	R	Annual
12.67a	438.68(f) Secret shopper surveys	44	44	Varies	4,840	Varies	427,284	R	Once
12.67b	438.68(f) Secret shopper surveys	44	44	Varies	2,860	Varies	252,872	R	Annual
12.65b	438.74 State oversight of MLR	5	5	5	25	85.70	1,988	R	Once
12.34e	438.207(d) State assurance	44	44	40	1,760	85.70	139,920	R	Annual
12.57a	438.608(a)(2) Administrative and management arrangements or procedures to detect and prevent fraud, waste, and abuse	43	629	Varies	1,887	Varies	174,321	R	Once
12.57b	438.608(a)(2) Administrative and management arrangements or procedures to detect and prevent fraud, waste, and abuse	43	629	1	629	125.48	75,568	R	Once
	Subtotal: Reporting	*49*	*2,978*	*Varies*	*93,904*	*Varies*	*9,470,873*	*R*	*Varies*
12.1g	438.3(i) Physician incentive plans	43	315	Varies	945	Varies	87,299	TPD	Once
12.6c	438.10(c)(3) Website	45	45	20	900	125.48	108,126	TPD	Once
12.6d	438.10(c)(3) Periodic updates to website	45	45	40	1800	125.48	216,252	TPD	Annual
	Subtotal: Third Party Disclosure	*45*	*405*	*Varies*	*3,645*	*Varies*	*411,677*	*TPD*	*Varies*
12.66	438.6(c)(2)(ii)(H) Attestations	44	44	400	17,600	Varies	878,416	RK	One-time
12.67	438.6(c)(2)(ii)(H) Attestations	44	44	435	21,516	Varies	558,212	RK	Annual
	Subtotal: Recordkeeping	*44*	*88*	*Varies*	*39,116*	*Varies*	*1,436,628*	*RK*	*varies*
	TOTAL	**49**	**3,471**	**varies**	**136,665**	**varies**	**11,319,178**	**varies**	**varies**

Summary of Annual Burden Estimates: Private Sector
(Response Type: R=reporting; RK=recordkeeping; TPD=third-party disclosure)

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.1h	438.3(i) Physician incentive plans	315	315	Varies	37,800	Varies	3,491,964	TPD	Once
	Subtotal: Third Party Disclosure	*315*	*315*	*Varies*	*37,800*	*Varies*	*3,491,964*	*TPD*	*Varies*
12.68	§438.6(c)(2)(ii)(H) Attestations	1,088,050	1,088,050	0.1	108,805	Varies	10,123,217	R	Annual
12.5a	438.8(k) Reporting Requirements	315	315	1	315	85.70	25,043	R	Annual
12.5c	438.8(k) MLR reporting requirements	315	629	Varies	1,887	Varies	176,775	R	Annual
12.34d	438.207(b)(3) Amendments Supporting documentation	629	629	Varies	94,350	Varies	10,031,921	R	Once
12.34e	438.207(b)(3) Ongoing supporting documentation	629	629	Varies	28,305	Varies	2,883,021	R	Annual
	Subtotal: Reporting	*629*	*1,090,252*	*Varies*	*233,662*	*Varies*	*23,239,977*	*R*	*Varies*
	TOTAL	**629**	**1,090,567**	**Varies**	**271,462**	**Varies**	**26,731,941**	**Varies**	**Varies**

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Summary of Annual Burden Estimates: Total

Respondent Type	Respondents	Total Responses	Burden per Response (hr)	Total Annual Time (hr)	Labor Rate ($/hr)	Total Annual Cost ($)
State	49	3,471	Varies	136,665	Varies	11,319,178
Private Sector	629	1,090,252	Varies	271,462	Varies	26,731,941

TOTAL	**678**	**1,093,723**	**Varies**	**408,127**	**Varies**	**38,051,119**

12.4 Collection of Information Instruments and Instruction/Guidance Documents

None.

13. Capital Costs (Maintenance of Capital Costs):

There are no capital costs.

14. Cost to Federal Government:

For the revisions in part 438, we applied a weighted FMAP of 58.44 percent (weighted for enrollment) to estimate the state share of private sector costs. This was done to account for state and private sector costs that are passed to the federal government through the managed care capitation rates. For the provisions contained in section 12 of this supporting statement, the annualized cost to the federal government is $15,481,501 (26,491,274 x 0.5844).

15. Program and Burden Changes:

In this iteration, amendments to §438.6(c)(2)(ii)(H) will require all States with managed care delivery systems to collect attestations from providers who would receive an SDP attesting that they do not participate in any hold harmless arrangements. The paperwork burdens associated with this requirement include the following for States: developing instructions and communication for providers/plans; recordkeeping; and reporting to CMS when requested. For providers, the burden associated with this requirement relates to reviewing and signing the attestations. Although States will have the flexibility to delegate work of collecting attestations to managed care plans, we cannot predict how many States will elect this option. As such, we are not accounting for that burden separately in these estimates.

States: We estimate that 44 States with MCOs, PIHPs and PAHPs will need to develop an attestation process and prepare attestations and communicate with providers. For each State, we estimate on a one-time basis it will take 200 hours at $85.70/hr for a business operations specialist to plan the data collection process and develop the attestations and communications providers, and 200 hours at $125.48/hr for a software and web developers, programmers, and testers to program an ingest and recordkeeping process for the attestations. In total, we estimate a one-time burden of 17,600 hours (44 States x 200 hr) at a cost of $1,756,832 (44 States x [(200 x $85.70/hr) + (200 x $125.48/hr)]). Taking into account the 50 percent Federal administrative match, we estimate one time cost of $878,416 ($1,756,832 x 0.5). (**ESTIMATE 12.66**)

On an ongoing basis, we estimate that annually, it will take 200 hours at $85.70/hr for a business operations specialist to manage the data collection process and 232 hours at $41.88/hr for an office clerk to input the attestations. On an annual, national basis, we estimate States will submit 55 SDPs across 44 States with MCOs, PIHPs, and PAHPs for which they would need to provide attestations at CMS's request. We estimate at each instance it will take a general and operations manager 2 hours at $124.36/hr for to prepare the submission and any necessary explanations, or 110 hours annually across all States. In total, we estimate an annual burden of 21,516 hours (44 States x 489 hr) at a cost of $1,116,424 [(44 States x [(200 x $85.70) + (232 x $41.88)]) + (55 SDPs x (2 x $124.36)]. Taking into account the 50 percent Federal administrative match, we

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estimate ongoing costs of $558,212 ($1,116,424 x 0.5). (**ESTIMATE 12.67**)

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Providers: For the purposes of these estimates, we are using a provider estimate of 1,088,050 providers enrolled with MCOs, PIHPs, and PAHPs, based on T-MSIS Analytic Files (also known as TAF) data, that will need to submit an attestation to the State. We are further assuming for the purposes of these estimates that these collections will occur on an annual basis, one per provider, but want to note States may elect different timing or number of attestations per provider that would increase or decrease these estimates. We estimate it will take a healthcare administrator at a provider 6 minutes (0.1 hr) to review and sign the attestation at $96.14/hr. In total, we estimate an annual burden of 108,805 hours (1,088,050 providers x 0.1 hr) at a cost of $10,123,217 (108,805 hr x $96.14/hr). (**ESTIMATE 12.68**)

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Burden Summary

Summary of One time and Ongoing Costs for States and Providers Related to Attestations
(Response Type: R=reporting; RK=recordkeeping; TPD=third-party disclosure)

Requirement	No. Respondents	Total Responses	Response Type	Frequency	Time per Response (hr)	Total Time (hr)	Wage ($/hr)	Total Cost ($)	State Share ($)
§438.6(c)(2)(ii)(H) Attestations - States	44	44	RK	One-time	400	17,600	Varies	1,756,832	878,416
§438.6(c)(2)(ii)(H) Attestations - States	44	44	RK	Annual	435	21,516	Varies	1,116,424	558,212
§438.6(c)(2)(ii)(H) Attestations – Providers	1,088,050	1,088,050	R	Annual	0.1	108,805	Varies	10,123,217	N/A
TOTAL	1,088,094	1,088,138	Varies	Varies	Varies	147,921	Varies	12,996,473	1,436,628

16. Publication and Tabulation Dates:

The majority of information submitted to CMS will not be published by CMS. Rather, that information is reviewed as part of the agency's normal oversight activity of State Medicaid managed care programs. The majority of the information collection is undertaken by States. Accordingly, States are responsible for ensuring that information collected is not manipulated and erroneously published. Much of the information (e.g., the information requirements under § 438.10) is provided directly to beneficiaries by the States, MCOs, PIHPs, PAHPs, PCCMs, or PCCM entities. Some information must be published on a state or managed care plan website, while the rest of the information is used by States as part of their normal contracting with, and monitoring of, their MCOs PIHPs, PAHPs, PCCMs, and PCCM entities and is not be published.

17. Expiration Date:

The expiration date and PRA Disclosure Statement are displayed.

18. Certification Statement:

There are no exceptions to the certification statement.

B. Collection of Information Employing Statistical Methods

There are no statistical methods.

C. Terms of Clearance

OMB Terms of Clearance: "OMB approves this package, acknowledging that this is a temporary package that will be incorporated into 0938-0920 and subsequently discontinued."

CMS Response: Noted. For logistical reasons, this is a temporary package that will be folded under its proper place (CMS-10108, OMB 0938-0920) when ready.

Re: Re: DSG data on total number of MC providers? (DST-309)

From: CMS DataConnectSupport <dataconnectsupport@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Cc: "Kenlaw, Emily (CMS/CMCS)" <emily.kenlaw3@cms.hhs.gov>, "Holden, Zachary (CMS/CMCS)" <zachary.holden@cms.hhs.gov>, "Ostrow, Stan (CMS/CMCS)" <stan.ostrow@cms.hhs.gov>, "JONES, TODD (CMS/CMCS)" <todd.jones1@cms.hhs.gov>, "Guarisco, Victoria (CMS/CMCS)" <victoria.guarisco@cms.hhs.gov>
Date: Tue, 20 Feb 2024 17:41:01 +0000

Good afternoon Abby,

Ticket number DST-309 has been opened for this request. Support Staff will review and provide a response as soon as one is available.

Thank you,

Basil Coutifaris

DataConnect Support Team
DataConnectSupport@cms.hhs.gov

DataConnect
MEDICAID AND CHIP DATA IN ACTION

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Tuesday, February 20, 2024 12:17 PM
To: Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>; CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
Cc: Kenlaw, Emily (CMS/CMCS) <Emily.Kenlaw3@cms.hhs.gov>; Holden, Zachary (CMS/CMCS) <Zachary.Holden@cms.hhs.gov>; Ostrow, Stan (CMS/CMCS) <Stan.Ostrow@cms.hhs.gov>; JONES, TODD (CMS/CMCS) <Todd.Jones1@cms.hhs.gov>
Subject: RE: DSG data on total number of MC providers?

Thanks so much Vikki!

Hello all, please let me know if I can expand on anything in my question below, and thanks in advance for taking a look!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Sent: Tuesday, February 20, 2024 12:16 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
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Subject: RE: DSG data on total number of MC providers?

Abby,

I have added DataConnect staff and managers to this email as this seems like a good question for this group of data experts for review and consideration.

Vikki

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Tuesday, February 20, 2024 8:23 AM
To: Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Subject: DSG data on total number of MC providers?

Good morning Vikki!

Long time no talk, hope you're doing well! I'm trying to find a POC in DSG who can either point me to data or confirm it does not exist:
I am working on a rule provision that involves a new requirement for providers in managed care to sign an attestation. I have to estimate the burden of this, which is basically like 6 minutes per provider * X Providers. I need *any* sort of reasonable number for how many providers deliver services through managed care. OACT said they don't have it immediately ready and they'd have to work on some stuff to arrive at a number, and suggested I first see if this is some kind of data point that DSG would have. Can you point me in the right direction to find out either way?

Thank you! And maybe see you in the office soon? I hope to be over my 'face blindness when seeing people in 3-D again' issues, haha.

~Abby

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abigail.walker@cms.hhs.gov

Meeting to Discuss FMG All Staff CIB Presentation

Where:	https://cms.zoomgov.com/j/ (b)(6)
When:	Thu May 09 14:00:00 2024 +00:00
Until:	Thu May 09 14:45:00 2024 +00:00
Organisers	"Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
Required Attendees:	"Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Attachments:	FW: FMG in person: plenary session segment on "Rulemaking/guidance" (1.77 MB)

This is a meeting to discuss the MC rule and CIB presentation at the FMG in person all staff.

Best,

Jonathan

Join ZoomGov Meeting

https://cms.zoomgov.com/j (b)(6)

Meeting ID: (b)(6)

Password: (b)(6)

One tap mobile

+16692545252,, # US (San Jose)

+16468287666,, (b)(6) # US (New York)

Dial by your location

+1 669 254 5252 US (San Jose)

+1 646 828 7666 US (New York)

833 435 1820 US Toll-free

833 568 8864 US Toll-free

Meeting ID: (b)(6)

Find your local number: https://cms.zoomgov.com/u/adCCD083jF

Join by SIP

Password: (b)(6)

sip: (b)(6) @sip.zoomgov.com

This meeting may be recorded. The host is responsible for maintaining any official recordings/transcripts of this meeting. If recorded, this meeting becomes an official record and shall be retained by the host in their files for 3 years or if longer needed for agency business. If a recording intends be fully transcribed or is being captured for the purpose of creating meeting minutes, the host shall retain the record in their files for 3 years or if no longer needed for agency business, whichever is later.

FW: FW: FMG in person: plenary session segment on "Rulemaking/guidance"

From: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Date: Wed, 08 May 2024 12:33:58 +0000
Attachments: Managed Care Rule Financing Provisions 5 2 2024.pptx (1.66 MB)

Abby,

Please take a look at this and let me know what you think. I will schedule a time to discuss.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
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410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman [he/him], Jonathan (CMS/CMCS)
Sent: Thursday, May 2, 2024 9:05 AM
To: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>
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Subject: RE: FMG in person: plenary session segment on "Rulemaking/guidance"

Here's a draft of what I have so far.

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Rich and Jonathan,

Please see Abby's email below. We were informed by FMG leadership that DFP will be working with Abby (she offered to take the lead) and DRP on a presentation for the "FMG Plenary Session #3 – **Rulemaking/Guidance (OGD, DRP, and DFP)**"

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Jonathan, can you please work with Abby on the Tax Hold Harmless CIB piece?

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I will loop you both into the conversation with Abby.

Please let us know if you have any questions or concerns.

Thank you in advance!
Jen

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Subject: RE: FMG in person: plenary session segment on "Rulemaking/guidance"

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Timing and structure:
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DRP: Access, Change, Implementation – 7 min (speakers TBD)
DFP: DSH, MC, HH CIB, Implementation – 7 min (speakers TBD)

I can get slides teed up and circulated for you to edit/add to.

Ok look all that over and let me know what sounds good or what you might want changed. And of course should we get additional direction from R/A/J or the planning committee, we can pivot.

Thanks all!

~Abby

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Subject: FMG in person: plenary session segment on "Rulemaking/guidance"

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For now (apart from responding to the planning committee with any thoughts/questions), please let me know who else to loop into discussions on that particular piece of the plenary. Looking forward to collaborating on this!

Thanks!

~Abby

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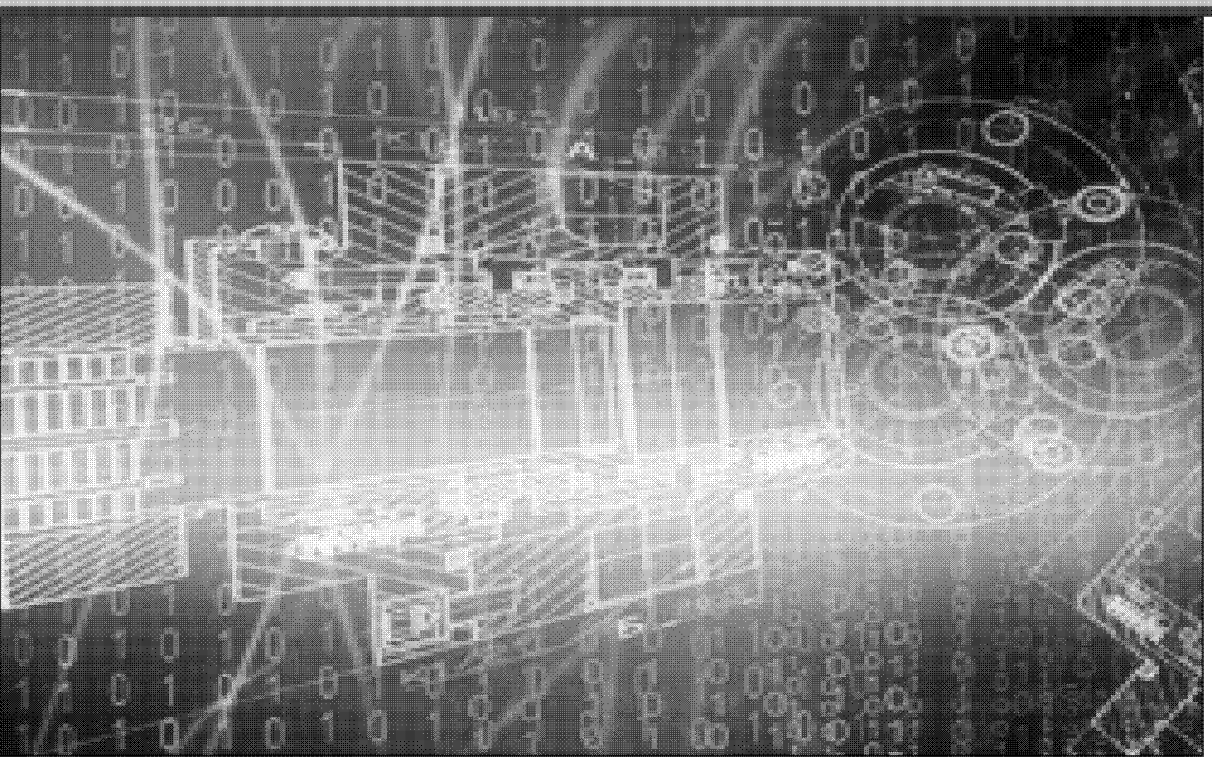
CENTERS FOR MEDICARE & MEDICAID SERVICES

Managed Care Rule Financing Provisions



The Tax Team,
Development and
Oversight Branch

Steps

In this presentation, we will discuss the following:

- ❑ What are the financing provisions of the managed care CIB?
- ❑ What is the non-enforcement CIB?
- ❑ Why did we feel the need to do the non-enforcement CIB?

Financing Provisions in Managed Care Rule

- On April 22, 2024, CMS posted for public viewing the final Managed Care Rule in the Federal Register.
- The Managed Care Rule had to primary sections that dealt with non-federal share financing.
- First, 42 CFR 438.6(c)(2)(ii)(G) stated that CMS could disapprove state directed payments (SDP) for reasons of non-compliance with federal financing requirements.
- Second, 42 CFR 438.6(c)(2)(ii)(H) requires states proposing a state directed payment to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax

Effective Dates

- The effective date for 42 CFR 438.6(c)(2)(ii)(G), the provision authorizing CMS to disapprove SDPs with bad financing is July 9, 2024.
- The effective date for 42 CFR 438.6(c)(2)(ii)(H) is January 1, 2028.
- The longer effective date for 42 CFR 438.6(c)(2)(ii)(H) is meant to recognize the fact that states may need time to transition away from impermissible arrangements.

Non-Enforcement CIB

- Concurrent with the release of the Managed Care Final Rule on April 22, 2024, CMS also released a CMCS Informational Bulletin (CIB).
- This CIB applies to health care-related tax arrangements and their associated payment mechanisms, both state plan amendments (SPAs) and state directed payments (SDPs).
- While it ties in with the financing provisions in the Managed Care Final rule, its impact and scope is also broader than just managed care. It also encompasses fee-for-service.

February 17, 2023, CIB

- On February 17, 2023, CMS issued a CIB clarifying our interpretation of the term “hold harmless” as it appears at section 1903 (4) of the Social Security Act and 42 CFR 433.68 (f).
- Specifically, CMS clarified that arrangements involving the redistribution of Medicaid payments among providers to ensure no financial harm to taxpayers would constitute hold harmless arrangements.
- In the CIB, CMS stated that it would inquire about such arrangements.
- It also made clear that states should make clear to providers that such arrangements are not permissible.

Why is a CIB Necessary

- In the absence of a CIB, CMS may have been forced to disapprove state directed payments with large dollar amounts that contain health care-related taxes that involve hold harmless arrangements as described in the February 17, 2023, CIB.
- Because the new managed care regulations made it clear that SDPs must follow federal financing rules to be approved, those that do not are at risk.
- In addition, CMS may have been forced to reduce states' medical assistance expenditures for impermissible health care-related taxes in the absence of enforcement discretion.

What does the Non-Enforcement CIB Do?

- The non-enforcement CIB states that CMS will exercise enforcement discretion and take no action on taxes that have existing hold harmless arrangement as of April 22, 2024, until January 1, 2028.
- The CIB makes clear that CMS will take action on new hold harmless arrangements that were not in existence as of April 22, 2024.
- In addition, the CIB makes clear that CMS will collect information on the impact and prevalence of these hold harmless arrangements.
- Finally, the CIB says that CMS will work with states to help them transition away from problematic arrangements.

Implementation

- We are currently working on a decision tree to guide implementation of the CIB and financing provisions of the managed care final rule.
- While issuing the final rule and the CIB was a challenge, applying them in practice will be even more difficult.
- Our main goal will be to provide a runway for states to transition away from problematic arrangements and towards permissible arrangements.
- In addition, we will want to discourage states from attempting to adopt new problematic arrangements.

Conclusion

- The fiscal integrity of the Medicaid program is of critical importance to ensuring that Medicaid remains solvent for future generations.
- While we are sympathetic to state budgetary concerns, Medicaid is a joint federal-state partnership that only works if each partner contributes its fair share.
- Schemes that artificially inflate the federal share of Medicaid expenditures will lead to an explosion in Medicaid spending.
- Our primary goal is to help states transition away from impermissible arrangements and towards permissible ones.

FW: FW: FMG in person: plenary session segment on "Rulemaking/guidance"

From: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
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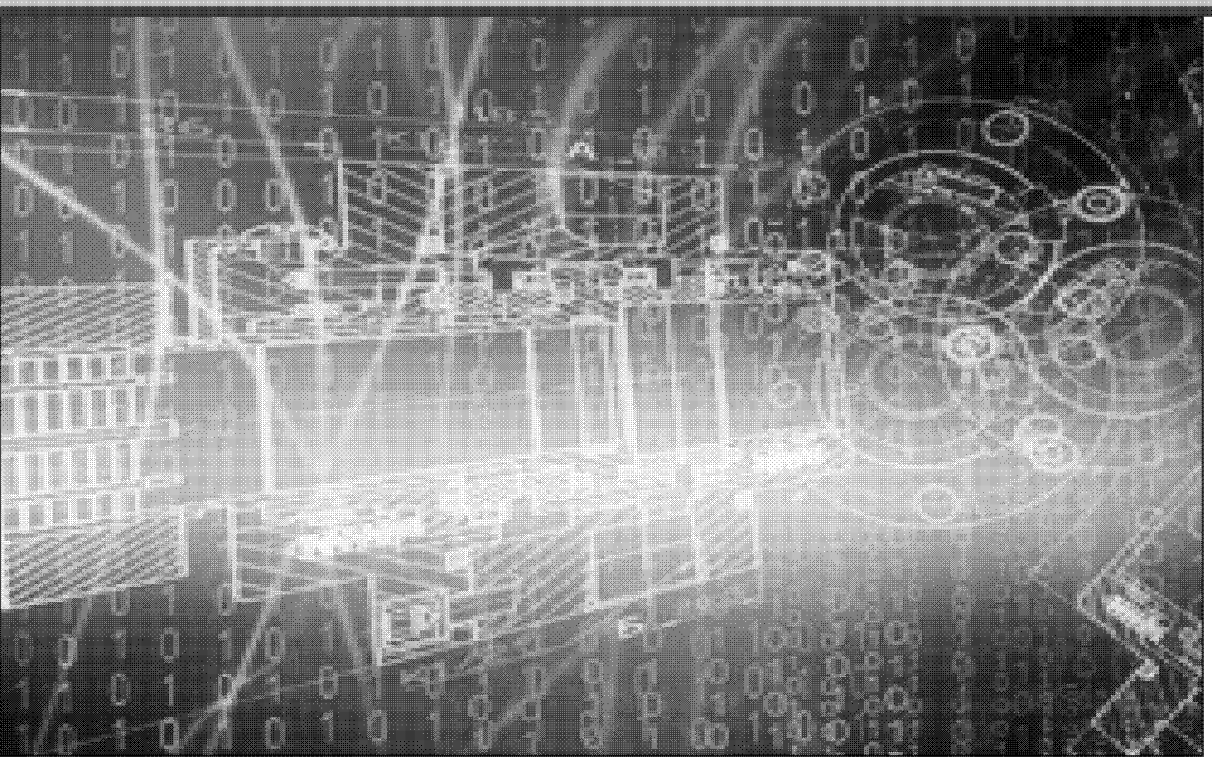
CENTERS FOR MEDICARE & MEDICAID SERVICES

Managed Care Rule Financing Provisions



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- Concurrent with the release of the Managed Care Final Rule on April 22, 2024, CMS also released a CMCS Informational Bulletin (CIB).
- This CIB applies to health care-related tax arrangements and their associated payment mechanisms, both state plan amendments (SPAs) and state directed payments (SDPs).
- While it ties in with the financing provisions in the Managed Care Final rule, its impact and scope is also broader than just managed care. It also encompasses fee-for-service.

February 17, 2023, CIB

- On February 17, 2023, CMS issued a CIB clarifying our interpretation of the term “hold harmless” as it appears at section 1903 (4) of the Social Security Act and 42 CFR 433.68 (f).
- Specifically, CMS clarified that arrangements involving the redistribution of Medicaid payments among providers to ensure no financial harm to taxpayers would constitute hold harmless arrangements.
- In the CIB, CMS stated that it would inquire about such arrangements.
- It also made clear that states should make clear to providers that such arrangements are not permissible.

Why is a CIB Necessary

- In the absence of a CIB, CMS may have been forced to disapprove state directed payments with large dollar amounts that contain health care-related taxes that involve hold harmless arrangements as described in the February 17, 2023, CIB.
- Because the new managed care regulations made it clear that SDPs must follow federal financing rules to be approved, those that do not are at risk.
- In addition, CMS may have been forced to reduce states' medical assistance expenditures for impermissible health care-related taxes in the absence of enforcement discretion.

What does the Non-Enforcement CIB Do?

- The non-enforcement CIB states that CMS will exercise enforcement discretion and take no action on taxes that have existing hold harmless arrangement as of April 22, 2024, until January 1, 2028.
- The CIB makes clear that CMS will take action on new hold harmless arrangements that were not in existence as of April 22, 2024.
- In addition, the CIB makes clear that CMS will collect information on the impact and prevalence of these hold harmless arrangements.
- Finally, the CIB says that CMS will work with states to help them transition away from problematic arrangements.

Implementation

- We are currently working on a decision tree to guide implementation of the CIB and financing provisions of the managed care final rule.
- While issuing the final rule and the CIB was a challenge, applying them in practice will be even more difficult.
- Our main goal will be to provide a runway for states to transition away from problematic arrangements and towards permissible arrangements.
- In addition, we will want to discourage states from attempting to adopt new problematic arrangements.

Conclusion

- The fiscal integrity of the Medicaid program is of critical importance to ensuring that Medicaid remains solvent for future generations.
- While we are sympathetic to state budgetary concerns, Medicaid is a joint federal-state partnership that only works if each partner contributes its fair share.
- Schemes that artificially inflate the federal share of Medicaid expenditures will lead to an explosion in Medicaid spending.
- Our primary goal is to help states transition away from impermissible arrangements and towards permissible ones.

Updated hold harmless CIB

To: "Hebert, Krista (CMS/CMCS)" <krista.hebert@cms.hhs.gov>, "Dorsey, Jennifer (CMS/CMCS)" <jennifer.dorsey@cms.hhs.gov>, "Janu, Shanna (CMS/CMCS)" <shanna.janu@cms.hhs.gov>, "Briskin, Perrie (CMS/CMCS)" <perrie.briskin@cms.hhs.gov>

Cc: "Howe, Rory (CMS/CMCS)" <rory.howe@cms.hhs.gov>, "Maccarroll, Amber (CMS/CMCS)" <amber.maccarroll@cms.hhs.gov>, "Silanskis, Jeremy (CMS/CMCS)" <jeremy.silanskis@cms.hhs.gov>, "Boston, Beverly (CMS/CMCS)" <beverly.boston@cms.hhs.gov>

Date: Mon, 15 Apr 2024 20:01:24 +0000

Attachments: HHCIB_Reactive_04082024_clean.docx (30.02 kB); HH_nonenforcementCIB_QAs_04082024_clean.docx (34.7 kB); HH NonenforcementCIB_04152024_OMBandDPC_clean.docx (105.57 kB); HH NonenforcementCIB_04152024_OMBandDPC_redline.docx (111.39 kB)

Good afternoon,

As discussed, attached please find a redline and clean copy of the hold harmless CIB. Updates are based on comments and edits from OMB and DPC. Please let me know if you have questions.

We had no edits to the reactive or QAs so I am reattaching the ones that circulating previously so you have them all in one place.

Thanks!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

Draft Reactive

On April XX, 2024, CMS released a CMCS Informational Bulletin (CIB) to coincide with the Medicaid and Children's Health Insurance Program Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule). This CIB addresses CMS's exercise of enforcement discretion until January 1, 2028, for existing health-care related tax programs with hold-harmless arrangements involving the redistribution of Medicaid payments in order to give states (and providers) a clear timeline to transition away from potentially impermissible arrangements and come into compliance with federal law. This step will ensure compliance while preserving stability for health care providers, particularly safety net providers, as well as for Medicaid eligible individuals.

The Managed Care Final Rule clarifies that CMS will disapprove state-directed payments (SDPs) that do not comply with federal financing requirements. Recognizing that states may need time to both identify and end impermissible arrangements, CMS released this CIB to allow states flexibility to address these existing arrangements. The Managed Care Final Rule will be effective 60 days after publication, for broader SDP and non-federal share financing requirements (with certain provisions becoming applicable on later dates as indicated in the final rule). This nonenforcement policy applies only to existing health-care related tax programs with hold-harmless arrangements (as opposed to new) involving the redistribution of Medicaid payments, regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). As such, this non-enforcement will not create a new vulnerability; instead, we are allowing states time to identify and resolve any that already exist. As always, we are available to provide technical assistance to our state partners in the operation of the cooperative federal-state Medicaid program.

Exercise of Enforcement Discretion for Existing Hold Harmless Redistribution Arrangements– CMCS Informational Bulletin (CIB)
Internal Q/As

1. **What is CMS releasing today?**
   A. CMS is releasing a CMCS Informational Bulletin (CIB) regarding CMS's exercise of enforcement discretion until January 1, 2028, for existing health care-related tax programs with hold harmless arrangements involving the redistribution of Medicaid payments.

2. **What is the purpose of the release?**
   A. The CIB communicates to state Medicaid agencies a period of CMS enforcement discretion related to certain arrangements addressed in the recent Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule). Specifically, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider redistributions that exist as of the date of this guidance, which arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments.*[1] The nonenforcement policy applies only to existing health-care related tax programs with hold-harmless arrangements involving the redistribution of Medicaid payments, regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service base payments). This flexibility is needed to afford States additional time to identify and address those specific arrangements while still allowing the Managed Care Final Rule to have immediate efficacy for other impermissible non-federal share financing arrangements.

3. **What regulatory changes led to this release?**
   A. On April XX, 2024, CMS released the Managed Care Final Rule. This final rule makes explicit that certain sources of non-federal share for SDPs do not comply with federal financing requirements and makes clear CMS will disapprove SDPs that are not supported by compliant sources of non-federal share. While we believe it is important to finalize this rule in this manner at this time, we understand States may need time to find and end impermissible arrangements that may currently exist, and this CIB provides flexibility for addressing these arrangements while the rule can still have immediate efficacy for broader SDP and Medicaid financing requirements.

4. **What is the anticipated response from interested parties?**
   A. We expect States will have a mixed reaction depending on their current view of the arrangements that are subject to this exercise of enforcement discretion. We expect Congressional reaction will mirror this. Special interest groups and States will likely respond favorably regarding the exercise of enforcement discretion in light of concerns expressed about the impact on safety net hospitals if the redistribution

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

arrangements in question were to cease. However, these groups may prefer that CMS alter its interpretation of the law and may respond unfavorably to the potential for enforcement beginning in 2028.

5. **What guardrails are in place to maintain program integrity?**
   A. The nonenforcement policy applies only to existing arrangements. As such we are not creating a new vulnerability, but instead giving States more time to identify and address ones that may already exist.

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: Month XX, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that, for a period of time, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of this guidance. These arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states will not develop or implement health care-related taxes that involve provider payment redistributions or develop, implement, endorse, or encourage new provider payment redistribution arrangements tied to existing health care-related taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. This period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible. CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This transition period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule),[2] which was published in the April XX, 2024, issue of the *Federal Register*. Specifically, in 42 CFR 438.6(c)(2)(ii)(H), this final rule requires states proposing a state-directed payment (SDP) to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. This provision applies as of the first rating period beginning on or after January 1, 2028, for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs).

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax. We acknowledge that states have varying degrees of awareness and involvement in these arrangements.

Given the growing number of SDPs generally and the growing number of SDPs that raise potential financing concerns, including those described in the February 2023 CIB, we stated explicitly in the Managed Care Final Rule (and reflected in our updates to the regulations governing SDPs) that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective on June XX, 2024. We

[2] [citation]

also finalized new paragraph 42 CFR 438.6(c)(2)(ii)(H), to require states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. The attestation provision is applicable beginning with the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 2023 CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist and their implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to provider payment redistribution arrangements that were in effect as of the date of this CIB, we will continue to identify and track arrangements through SDPs, state plan amendments, and other means. Specifically, CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, at least in part, by health care-related taxes. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to assist states through technical assistance to ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing provider payment redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new health care-related taxes and any new provider payment redistribution arrangements about which we may learn about during the period of non-enforcement outlined in this CIB. New health care-related taxes that do not meet federal

requirements or new provider payment redistribution arrangements may result in CMS disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states to act to end prohibited arrangements as quickly as feasible, before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve payment proposals that are supported by permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: Month XX, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

Commented [SJLE1]: (b)(5)

(b)(5)

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(b)(5)

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that, for a period of time, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of this guidance. These arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states will not develop or implement health care-related taxes that involve provider payment redistributions or develop, implement, endorse, or encourage new provider payment redistribution arrangements tied to existing health care-related taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. This period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible. CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This transition period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule),[2] which was published in the April XX, 2024, issue of the *Federal Register*. Specifically, in 42 CFR 438.6(c)(2)(ii)(H), this final rule requires states proposing a state-directed payment (SDP) to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. This provision applies as of the first rating period beginning on or after January 1, 2028, for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs).

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax. We acknowledge that states have varying degrees of awareness and involvement in these arrangements.

Given the growing number of SDPs generally and the growing number of SDPs that raise potential financing concerns, including those described in the February 2023 CIB, we stated explicitly in the Managed Care Final Rule (and reflected in our updates to the regulations governing SDPs) that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective on June XX, 2024. We

Commented [SJLE3]: When exactly?

Commented [AW4R4]: We will populate this date once the final rule publication date is finalized. It will be 60 days after the publication date, as is standard for final rule effective dates.

[2] [citation]

also finalized new paragraph 42 CFR 438.6(c)(2)(ii)(H), to require states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. The attestation provision is applicable beginning with the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 2023 CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist and their implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to provider payment redistribution arrangements that were in effect as of the date of this CIB, we will continue to identify and track arrangements through SDPs, state plan amendments, and other means. Specifically, CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, at least in part, by health care-related taxes. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to assist states through technical assistance to ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing provider payment redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new health care-related taxes and any new provider payment redistribution arrangements about which we may learn about during the period of non-enforcement outlined in this CIB. New health care-related taxes that do not meet federal

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requirements or new provider payment redistribution arrangements may result in CMS disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

Commented [A6]: (b)(5) (b)(5)

Commented [A7R7]: (b)(5) (b)(5)

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states to act to end prohibited arrangements as quickly as feasible, before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve payment proposals that are supported by permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

Re: Re: DSG data on total number of MC providers? (DST-309)

From: CMS DataConnectSupport <dataconnectsupport@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Cc: "Kenlaw, Emily (CMS/CMCS)" <emily.kenlaw3@cms.hhs.gov>, "Holden, Zachary (CMS/CMCS)" <zachary.holden@cms.hhs.gov>, "Ostrow, Stan (CMS/CMCS)" <stan.ostrow@cms.hhs.gov>, "JONES, TODD (CMS/CMCS)" <todd.jones1@cms.hhs.gov>, "Guarisco, Victoria (CMS/CMCS)" <victoria.guarisco@cms.hhs.gov>
Date: Wed, 21 Feb 2024 21:36:08 +0000

Hello Abby,

Great news that the supplied information is useful for your needs!

- Your interpretation of the duplication is correct. The distinct counts are created within state. A provider present in more than one state would be counted in each state where a claim was found.
- Certain documentation shows CT, ID, OK, SD and VT as not managed care in 2021. However this source (KFF chart) indicates that all except CT actually have PCCM or OTHER managed care operating. I think the single CT claim can be considered an error of the coded claim type. And it may be that the type of claim code 'W' that was included in my selection allows inclusion for a few MFP claims.

I hope this helps a bit as you decide what to do with the unexpected few.

Please respond to this email, including the ticket number in the subject line, if you have any further questions. Otherwise, we will consider this inquiry resolved.

Thank you,

Angela Schmitt
DataConnect Support Team
DataConnectSupport@cms.hhs.gov

DataConnect
MEDICAID AND CHIP DATA IN ACTION

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Wednesday, February 21, 2024 3:07 PM
To: CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
Cc: Kenlaw, Emily (CMS/CMCS) <Emily.Kenlaw3@cms.hhs.gov>; Holden, Zachary (CMS/CMCS) <Zachary.Holden@cms.hhs.gov>; Ostrow, Stan (CMS/CMCS) <Stan.Ostrow@cms.hhs.gov>; JONES, TODD (CMS/CMCS) <Todd.Jones1@cms.hhs.gov>; Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Subject: RE: DSG data on total number of MC providers? (DST-309)

Thank you so much for these reports and consideration of my request. The first option, by State, should work quite well, as the requirement is on states so even if a provider is duplicated across states, the duplication is appropriate for number of attestations that would be completed (1 in each state). Please let me know if that assessment doesn't actually align with what you meant.

My only question is for fully FFS states that still show up on here (which I see not all of them do). What would cause a state without managed care to have providers show up in that column? I'm asking with the goal to assess whether to remove some states from the total, although they aren't moving the needle too much so it's probably fine for an estimate either way.

Thank you!!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725

abigail.walker@cms.hhs.gov

From: CMS DataConnectSupport <DataConnectSupport@cms.hhs.gov>
Sent: Wednesday, February 21, 2024 2:37 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Kenlaw, Emily (CMS/CMCS) <Emily.Kenlaw3@cms.hhs.gov>; Holden, Zachary (CMS/CMCS) <Zachary.Holden@cms.hhs.gov>; Ostrow, Stan (CMS/CMCS) <Stan.Ostrow@cms.hhs.gov>; JONES, TODD (CMS/CMCS) <Todd.Jones1@cms.hhs.gov>; Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Subject: Re: DSG data on total number of MC providers? (DST-309)

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In the absence of a more exact estimate, we generated two approximation reports in Microstrategy.

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Please let us know if you are able to create a satisfactory approximation with the information supplied here or if you would like to discuss requirements for a better estimate to suit your needs. That effort would involve working with you to specify requirements and our creating a Level of Effort estimate and obtaining the appropriate CMS approvals. We would then schedule the work with our internal team. We would also be happy to discuss the request or the supplied information if that would be helpful.

Please respond to this email, including the ticket number in the subject line, if you have any further questions. Otherwise, we will consider this inquiry resolved.

Thank you,

Angela Schmitt
DataConnect Support Team
DataConnectSupport@cms.hhs.gov

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Good afternoon Abby,

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Thank you,

Basil Coutifaris

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Thanks so much Vikki!

Hello all, please let me know if I can expand on anything in my question below, and thanks in advance for taking a look!

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I have added DataConnect staff and managers to this email as this seems like a good question for this group of data experts for review and consideration.

Vikki

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Sent: Tuesday, February 20, 2024 8:23 AM
To: Guarisco, Victoria (CMS/CMCS) <Victoria.Guarisco@cms.hhs.gov>
Subject: DSG data on total number of MC providers?

Good morning Vikki!

Long time no talk, hope you're doing well! I'm trying to find a POC in DSG who can either point me to data or confirm it does not exist:
I am working on a rule provision that involves a new requirement for providers in managed care to sign an attestation. I have to estimate the burden of this, which is basically like 6 minutes per provider * X Providers. I need *any* sort of reasonable number for how many providers deliver services through managed care. OACT said they don't have it immediately ready and they'd

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Thank you! And maybe see you in the office soon? I hope to be over my 'face blindness when seeing people in 3-D again' issues, haha.

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DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: April 22, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that, for a period of time, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of this guidance. These arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states will not develop or implement health care-related taxes that involve provider payment redistributions or develop, implement, endorse, or encourage new provider payment redistribution arrangements tied to existing health care-related taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. This period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible. CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This transition period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule), which CMS issued on April 22, 2024. Specifically, in 42 CFR 438.6(c)(2)(ii)(H), this final rule requires states proposing a state-directed payment (SDP) to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. This provision applies as of the first rating period beginning on or after January 1, 2028, for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs).

Commented [A1]: Phrasing updated to align with comms

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax. We acknowledge that states have varying degrees of awareness and involvement in these arrangements.

Given the growing number of SDPs generally and the growing number of SDPs that raise potential financing concerns, including those described in the February 2023 CIB, we stated explicitly in the Managed Care Final Rule (and reflected in our updates to the regulations governing SDPs) that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective 60 days after the date of publication in the *Federal Register*. We also finalized new paragraph 42 CFR 438.6(c)(2)(ii)(H), to require states to ensure that providers receiving an SDP attest that they do

Commented [A2]: Phrasing updated to align with places where we don't populate this field

not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. The attestation provision is applicable beginning with the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 2023 CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist and their implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to provider payment redistribution arrangements that were in effect as of the date of this CIB, we will continue to identify and track arrangements through SDPs, state plan amendments, and other means. Specifically, CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, at least in part, by health care-related taxes. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to assist states through technical assistance to ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing provider payment redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new health care-related taxes and any new provider payment redistribution arrangements about which we may learn about during the period of non-enforcement outlined in this CIB. New health care-related taxes that do not meet federal requirements or new provider payment redistribution arrangements may result in CMS

disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states to act to end prohibited arrangements as quickly as feasible, before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve payment proposals that are supported by permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

Re: Re: DSG data on total number of MC providers? (DST-309)

From: CMS DataConnectSupport <dataconnectsupport@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Cc: "Kenlaw, Emily (CMS/CMCS)" <emily.kenlaw3@cms.hhs.gov>, "Holden, Zachary (CMS/CMCS)" <zachary.holden@cms.hhs.gov>, "Ostrow, Stan (CMS/CMCS)" <stan.ostrow@cms.hhs.gov>, "JONES, TODD (CMS/CMCS)" <todd.jones1@cms.hhs.gov>, "Guarisco, Victoria (CMS/CMCS)" <victoria.guarisco@cms.hhs.gov>
Date: Wed, 21 Feb 2024 19:37:09 +0000
Attachments: DST-309 TAF OT MC 1-Count Billing Providers_state(CMS).xlsx (13.66 kB); DST-309 TAF OT MC 2-Count Billing Providers_type(CMS).xlsx (13.85 kB)

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DST-309 TAF OT MC Count Billing Provid

Claim State	TAF OT Submitting	Count (all) TAF OT Header Records	Count (dist) TAF OT Billing Providers
04	ARIZONA	52,964,688	15,379
05	ARKANSAS	6,100,447	6,860
06	CALIFORNIA	130,018,224	98,745
08	COLORADO	4,336,315	6,320
09	CONNECTICUT	481,124	1
10	DELAWARE	4,547,051	13,113
11	WASHINGTON D.C.	2,351,152	2,825
12	FLORIDA	70,277,126	38,746
13	GEORGIA	18,312,977	19,802
15	HAWAII	4,750,668	3,893
16	IDAHO	2,280,504	7,821
17	ILLINOIS	52,906,924	67,976
18	INDIANA	20,720,849	13,361
19	IOWA	14,584,276	12,724
20	KANSAS	11,596,160	15,448
21	KENTUCKY	29,143,990	13,911
22	LOUISIANA	57,947,066	54,989
24	MARYLAND	26,125,342	13,747
25	MASSACHUSETTS	64,490,992	48,053
26	MICHIGAN	42,889,985	28,897
27	MINNESOTA	24,250,621	20,986
28	MISSISSIPPI	7,400,223	12,537
29	MISSOURI	8,883,557	34,732
31	NEBRASKA	6,068,989	8,478
32	NEVADA	7,606,942	5,333
33	NEW HAMPSHIRE	4,601,213	4,180
34	NEW JERSEY	96,147,821	16,543
35	NEW MEXICO	13,581,765	14,798
36	NEW YORK	157,092,116	75,873
37	NORTH CAROLINA	32,051,084	13,262
38	NORTH DAKOTA	591,847	1,527
39	OHIO	63,492,357	29,051
40	OKLAHOMA	319,768	6
41	OREGON	19,248,623	10,081
42	PENNSYLVANIA	85,614,690	74,795
44	RHODE ISLAND	9,010,203	25,129
45	SOUTH CAROLINA	13,398,199	18,058
46	SOUTH DAKOTA	42,104	393
47	TENNESSEE	24,140,198	10,657
48	TEXAS	87,648,537	82,588
49	UTAH	4,946,010	11,644
50	VERMONT	1,651,686	170
51	VIRGINIA	38,973,753	32,876
53	WASHINGTON	23,179,184	9,629
54	WEST VIRGINIA	7,780,717	3,625
55	WISCONSIN	24,558,451	40,787
72	PUERTO RICO	13,669,918	14,391
97	PENNSYLVANIA CHIP	1,155,433	33,314
Sum			1,088,054

DST-309 TAF OT MC Count Billing Providers by Provider Type

Claim TAF OTH Billing Provider Type Code	Count (all) TAF OT Header Records	Count (dist) TAF OT Billing Providers
Physician	298,724,050	400,535
Speech Language Pathologist	2,572,743	4,079
Oral Surgery (Dentist only)	9,189,687	24,442
Cardiac Rehabilitation and Intensive Cardiac Rehabilitation	379,653	868
Anesthesiology Assistant	57,294	720
Chiropractic	3,206,599	11,192
Optometry	9,404,718	24,442
Certified Nurse Midwife	5,825,742	2,948
Certified Registered Nurse Anesthetist (CRNA)	452,597	7,108
Mammography Center	1,309,993	681
Independent Diagnostic Testing Facility (IDTF)	18,617,280	3,155
Podiatry	2,875,642	9,633
Ambulatory Surgical Center	5,560,683	7,603
Nurse Practitioner	10,304,686	47,304
Medical Supply Company with Orthotist	366,048	94
Medical Supply Company with Prosthetist	5,875	78
Medical Supply Company with Orthotist-Prosthetist	14,642,042	1,608
Other Medical Supply Company	26,264,285	21,504
Individual Certified Orthotist	321,671	721
Individual Certified Prosthetist	22,579,609	7,461
Individual Certified Prosthetist-Orthotist	1,283,126	1,711
Medical Supply Company with Pharmacist	296,904	916
Ambulance Service Provider	12,896,848	11,258
Public Health or Welfare Agency	11,339,883	7,027
Voluntary Health or Charitable Agency	4,595,017	51
Psychologist, Clinical	14,505,657	27,842
Portable X-Ray Supplier	652,373	2,395
Audiologist	463,038	2,331
Physical Therapist in Private Practice	5,073,198	10,595
Occupational Therapist in Private Practice	1,259,364	6,196
Clinical Laboratory	73,514,654	12,714
Clinic or Group Practice	235,852,566	120,749
Registered Dietitian or Nutrition Professional	233,341	1,604
Radiation Therapy Center	81,491	308
Licensed Clinical Social Worker	1,919,979	11,320
Certified Clinical Nurse Specialist	60,992	570
Advance Diagnostic Imaging	590,526	298
Optician	3,155,842	2,592
Physician Assistant	1,580,664	14,442
Hospital-General	127,607,373	50,854
Skilled Nursing Facility	1,178,438	5,044
Intermediate Care Nursing Facility	260,968	767
Other Nursing Facility	1,316,433	2,478
Home Health Agency	45,670,037	12,379

Pharmacy	4,565,882	12,669
Medical Supply Company with Respiratory Therapist	346,256	485
Grocery Store	332	8
Indian Health Service facility	291,622	161
Oxygen supplier	87,242	190
Medical supply company with pedorthic personnel	19,298	131
Rehabilitation Agency	9,900,358	4,730
Ocularist	60	6
All Other	307,951,108	202,370
	92,700,102	87,728
sum		1,191,095

Re: Re: Assistance with Children's Hospital Association Question - Managed Care Rule

From: "Badaracco, Andrew (CMS/CMCS)" <andrew.badaracco@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Date: Tue, 23 Jul 2024 17:42:56 +0000

Yes, that's correct. We're only providing pre-cleared slides from prior all-state calls. The questions were provided by CHA as "things they plan to ask us about" so those would all be verbal responses, if at all.

If there's something particular you'd like me to clarify with regard to their question, I'd be happy to offer the clarification but otherwise defer to the SMEs on a future-incoming request.

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 1:40 PM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Subject: RE: Assistance with Children's Hospital Association Question - Managed Care Rule

Rory would want to review/edit, I'll send over this thread with a proposed answer and keep you CCed so you see what he Oks before he is out. It didn't look like the responses would need to come in advance, correct? You would just need it in front of you?

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 1:27 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: Re: Assistance with Children's Hospital Association Question - Managed Care Rule

If you'd like me to clarify anything, feel free to send me something written, and I can read it on Monday.

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 1:25 PM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>, Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>, Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>, Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>, Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>, Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: RE: Assistance with Children's Hospital Association Question - Managed Care Rule

Fine deferring, but also with the number of errors they made in the framing of the question, I see value in clearing up their misconceptions as quickly as possible, and without expanding beyond that into the planned communications we're working on otherwise. I am available if we want to pursue that.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services

410-786-1725
abigail.walker@cms.hhs.gov

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 1:18 PM
To: Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: Re: Assistance with Children's Hospital Association Question - Managed Care Rule

Not a problem, and there's no pressure to participate on Monday, but I wanted to let you all know that they are planning to ask about it. I'm fine with letting them know that there are other opportunities to discuss that particular provision of the managed care rule.

Thanks,
Andrew

From: Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 1:03 PM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>, Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>, Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>, Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>, Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>, Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: RE: Assistance with Children's Hospital Association Question - Managed Care Rule

Andrew,

We are planning on having a separate meeting with state Medicaid CFOs to discuss the financing provisions. There is a NAMD Medicaid CFO working group. Rory asked us to give a presentation there. The next meeting is in September, but Rory asked us to organize something earlier if could. We are working on the slides now. We have a separate Non-enforcement CIB working group that consists of Henry, Abby, Stephanie, and myself. We have regular meetings every two weeks with OGD. We have a meeting today with them. We can bring this up. We also have regular internal group meetings. We had not planned to invite outside stakeholder who have an interest in the topic, but that could be something to consider as well. Given the fact that we are already planning on a separate presentation on this topic, I am not sure if it makes sense to also talk with the children's hospital association on this call. But I defer to Stuart and Charlie.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 12:57 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>
Subject: Assistance with Children's Hospital Association Question - Managed Care Rule

Hey Jonathan and Stuart –

The Access and Managed Care rule teams have been asked to give a presentation to the Children's Hospital Association and they sent the below items that they would like to ask us. We didn't quite realize they would be asking the below question (see highlight) regarding the delay of the implementation of the financial components of the Managed Care rule.

At this point, my plan is to defer and note that we don't have the right attendees on the call. If you all would like to attend to speak to that item, I can certainly send your names along to Andy Snyder but I'm fine with deferring and asking them to follow up in writing.

Please advise.

Thanks,
Andrew

From: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 10:07 AM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>, Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>, Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>, Bowdoin (she/her), Jennifer (CMS/CMCS) <Jennifer.Bowdoin@cms.hhs.gov>
Cc: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Hi, Andrew – since that is CHA's last question, I have the feeling that we're not going to get to it in any event. So I think deferring that question will probably be fine.

And I think you're right that the focus for your section should be on rate-setting, payment transparency, and the rate reduction public-input process. I think it would be fine to gloss over or omit the MAC/BAC provisions. Kate – please weigh in if you feel differently.

Andy

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, July 23, 2024 10:02 AM
To: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>; Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bowdoin (she/her), Jennifer (CMS/CMCS) <Jennifer.Bowdoin@cms.hhs.gov>
Cc: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: Re: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

I'm going to need to loop in some members of our tax team if you want FMG to speak to the last bullet. My team was not directly involved in the last bullet. We may just have to punt on that if none of those team members are available.

As far as the slides are concerned on Access to Care, given the time constraints, how much time should be devoted to discussing the advisory committee components of the rule (MAC/BAC)? I have a feeling this group may be more interested in the rate setting processes, but I don't want to assume.

Thanks,
Andrew

From: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>
Date: Tuesday, July 23, 2024 at 9:37 AM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>, Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>, Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>, Bowdoin (she/her), Jennifer (CMS/CMCS) <Jennifer.Bowdoin@cms.hhs.gov>
Cc: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Good morning –

The Children's Hospital Association has followed up with some information related to the upcoming 7/29 webinar on recent Medicaid and CHIP rules.

- The attached spreadsheet has individual Zoom links for each speaker. I will also follow up with a new Outlook appointment that includes links for each person.
- The call moderator, Aimee Ossman, provided her cell number in case there are any last-minute issues or direct communication is needed during the webinar - 571-327-6689.

- The webinar will be set up so that only panelists can see the questions; you will be able to flag any questions that come in during the webinar that you particularly want to address live.
- And below are questions that Aimee is planning to ask during the Q&A. The bold text below is my initial thought about who could kick off the responses.
  - Overall, when you look across all of these rules there is a lot that states will be implementing. Could you share how states are responding to these new rules and anything on their approach to implementation that may help children's hospitals think about their state level engagement on these policies? **(Dan, followed by other panelists)**
  - We support additional focus on access for children and as you know the first step is identifying gaps to then address them. We have heard from some of our hospitals that they are worried that the wait time standards are ambitious given workforce shortages. How do you view these standards within that context? Are there any provider protections or guardrails related to the appointment wait time standards you are considering or working with states on? **(John, since I believe this question is in the context of managed care contracts where plans might push AWT requirements down to the provider level.)**
  - It seems clear that you are balancing policies to ensure that payment supports access under the program. Could you share a little bit more on your thinking and approach on the rule provisions that affect state financing and state directed payments in particular? What would you flag as important as children's hospitals think about state implementation of these provisions? **(Andrew, then John)**
  - We have gotten a lot of questions on the change in policy that prohibits the use of separate payment terms and, requires states to incorporate all SDPs into Medicaid managed care capitation rates. We have heard concerns from children's hospitals that they are worried about how that will play out and want to ensure these payments still make it to the hospitals to support the care they provide to children. Could you speak to strategies states could employ to ensure these payments continue to support this care? **(John)**
  - We were happy to see the delay in enforcement of the state financing policies you had proposed. You noted during the delay only new provider taxes would need to adhere to the attestation policy. Could you describe what constitutes new? For example, would an extension of a provider tax be considered new or existing? **(Andrew)**

When we met previously, we set a goal of getting slides (for folks who are using them) of **tomorrow, Wednesday, 7/24**. Let me know if that is still doable, or if you need any help.

And lastly, we made one tweak to the run-of-show below. Kate will be doing a short introduction before Stephanie's remarks. See revisions below.

Thanks again for doing this – let me know if you have questions or concerns.
Andy

From: Snyder, Andrew (CMS/CMCS)
Sent: Thursday, July 11, 2024 3:50 PM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Hi, folks –

Thanks for the good conversation today. As promised, here are some note and next steps.

Kate/Andy follow-ups
Kate has sent you a calendar hold for 7/29, 2:00-3:00. Let us know if you didn't receive it.
Kate is going to reach out to Jen Bowdoin's team to see if there is someone who can speak to the HCBS portions of the FFS access rule.
Kate is going to send CHA's comment letters/letters of support on the rules, to give you a sense of their priorities.
Kate/Andy are going to reach out to Aimee Ossman at CHA to outline the discussion topics/run of show we talked about, solicit an Outlook appointment that includes a link to CHA's webinar platform, and see whether CHA has identified any additional topics they want us to address

Speaker follow-ups
Steph is going to work on verbal remarks (likely no slides)
Andrew, and John are going to consider what all-state slides are appropriate to use to frame your remarks
The goal is to have a consolidated slide deck by **Wednesday, 7/24**

Run of show/topics
- CMS speakers: Dan Tsai, Stephanie Bell, Jennifer Bowdoin (or a designee), Andrew Badaracco, John Giles; resource staff: Kate Ginnis, Perrie Briskin, Andrew Snyder)
- Join the webinar 5-10 minutes early for a tech check
- 2:00-2:05 (5 minutes): **Aimee** Ossman will open the webinar and introduce **Dan**.
- 2:05-2:12 (5 minutes): Opening remarks from **Dan**. Dan passes to **Kate** for brief speaker introductions. Kate passes to **Stephanie**.

- 2:12-2:17 (5 minutes): **Stephanie** provides verbal remarks on the eligibility and enrollment rule, with a focus on child-related policies in the rule, and any provisions pertinent to the role hospitals play in enrolling eligible patients in Medicaid. Stephanie passes to **Jen**.
- 2:17-2:25 (8 minutes): **Jen** presents slides related to HCBS provisions of the fee-for-service access rule, focusing on provisions specifically related to children who receive HCBS services. Jen passes to **Andrew**.
- 2:25-2:33 (8 minutes): **Andrew** presents slides focusing on fee-for-service payment transparency, rate reductions, and the process for public engagement related to these. Andrew passes to **John**.
- 2:33-2:45 (12 minutes): **John** presents slides from the managed care access rule, focused on timeliness of care, payment transparency, and state directed payments. John passes to **Aimee**.
- 2:45-2:55 (10 minutes): Q&A facilitated by **Aimee**; all panelists and resource staff available to take questions.
- 2:55-3:00 (5 minutes): closing comments from **Aimee**, end

Thanks again for your help with this – let us know if you have any questions or concerns.

Andy

From: Snyder, Andrew (CMS/CMCS)
Sent: Tuesday, July 2, 2024 7:39 AM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Roberts (she/her), Trina (CMS/CMCS) <Shantrina.Roberts@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Delone, Sarah (CMS/CMCS) <Sarah.Delone2@CMS.hhs.gov>; Weiss, Alice (CMS/CMCS) <Alice.Weiss@cms.hhs.gov>
Cc: Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>; Kahn, Abby (CMS/CMCS) <Abigail.Kahn@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Thank you all for getting back to me so quickly. I will follow up with more details soon.

Andy

From: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>
Sent: Monday, July 1, 2024 4:59 PM
To: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>; Roberts (she/her), Trina (CMS/CMCS) <Shantrina.Roberts@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Delone, Sarah (CMS/CMCS) <Sarah.Delone2@CMS.hhs.gov>; Weiss, Alice (CMS/CMCS) <Alice.Weiss@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>
Cc: Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>
Subject: RE: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

I will participate for MCG. Thank you!

John Giles (he/him)
Director, Managed Care Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Phone: 410-786-5545
E-mail: John.Giles1@cms.hhs.gov

From: Snyder, Andrew (CMS/CMCS) <Andrew.Snyder@cms.hhs.gov>
Sent: Monday, July 1, 2024 9:33 AM
To: Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Roberts (she/her), Trina (CMS/CMCS) <Shantrina.Roberts@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Delone, Sarah (CMS/CMCS) <Sarah.Delone2@CMS.hhs.gov>; Weiss, Alice (CMS/CMCS) <Alice.Weiss@cms.hhs.gov>
Cc: Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Bell [she/her], Stephanie (CMS/CMCS) <Stephanie.Bell@cms.hhs.gov>
Subject: OCD request - Assistance with Children's Hospital Association webinar on recent rules (7/29, 2:00-3:00 ET)

Good morning –

OCD agreed to participate in a Children's Hospital Association webinar on recent Medicaid rules (FFS access, managed care access, and eligibility/enrollment) on **Monday, July 29, 2:00-3:00 Eastern Time.** I am helping Kate pull together speakers and a plan for the webinar. Would you or an appropriate member of your team be available to do a short excerpt from the recent all-state call presentations on your respective rules?

It's a 60-minute webinar: Dan is planning to provide 5-8 minutes of opening, high-level remarks, and CHA would like to leave 10-15 minutes for questions. So, we would be looking for about 12-13 minutes of remarks on each of the 3 rules, using previously-cleared slides (e.g., the all-state call slides).

Kate had a prep call with CHA on Friday, and they indicated that topics that are of particular interest to their members are the access standards in the FFS and managed care rules (particularly with an eye toward how we are thinking about instances when states are not able to meet access and timeliness standards), managed care payment transparency, and state directed payments. CHA indicated that the audience will mainly be government relations and finance people from their member children's hospitals.

Let me know who from your team might be available to participate, and if you'd like me to pull together a call to discuss. Kate – please feel free to add any context that I missed.

Thanks,
Andy

Andrew Snyder
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
410-786-1274
andrew.snyder@cms.hhs.gov

From: Aimee Ossman <Aimee.Ossman@childrenshospitals.org>
Sent: Thursday, June 27, 2024 10:39:12 AM
To: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Ginnis (she/her), Kate (CMS/CMCS) <katherine.ginnis@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>
Cc: Milena Berhane <Milena.Berhane@childrenshospitals.org>; Jared Lee <Jared.Lee@childrenshospitals.org>
Subject: RE: Medicaid rules webinar

Hi all,
We are scheduling the webinar for July 29, 2-3pm ET and will follow up with panelist zoom links for this group very soon. Below is the description of the webinar we are sending to children's hospital leaders and a proposed run of show for our internal purposes. Let me know any questions and thank you again for doing this!

Description of the webinar sent out to children's hospital leaders:

Register Now for CMS webinar on Medicaid Rules
July 29, 2:00 – 3:00 pm ET
CMS Center for Medicaid and CHIP Services Director, Dan Tsai, will join us for this webinar on the Medicaid access and managed care rules. Director Tsai and his team will provide an overview of the new rule provisions that impact children and children's hospitals and take your questions. If you have questions on the rules, please submit them in advance to Aimee Ossman. Please register now.

Run of Show:

- Join the webinar 5-10 minutes early to confirm your tech is working (once webinar set up you will receive panelist zoom link)
- 2pm ET, Aimee Ossman will open the webinar and introduce Dan. Dan can introduce his team
- 2:05-2:40, CMS presentation on the rules and provisions impacting children and children's hospitals
  - We recommend a focus on access standards, payment transparency and comparison to Medicare, state directed payments, Medicaid financing and additional reporting requirements and other provisions you think important for this audience
  - As part of this, it would be great if Dan could share your perspective on payment and how you are working to ensure payment (including SDP and supplemental payments) support access as he did with the hospital groups when rules were released.
- 2:40 – 2:55 – Q&A facilitated by Aimee Ossman
- 2:55 – closing comments/end

Closer to the date, I can share a registration list and any questions we receive in advance.

Let me know any changes to this plan that you would like. Thank you!
Aimee

AIMEE OSSMAN
Vice President, Policy

CHILDREN'S HOSPITAL ASSOCIATION
600 13th Street, NW • Suite 500 • Washington, D.C. 20005

direct (202) 753-5333
mobile (b)(6)

www.childrenshospitals.org

FW: FW: FOR CMCS's Review from Limited Clearance: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

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From: "Dorsey, Jennifer (CMS/CMCS)" <jennifer.dorsey@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Cc: "Janu, Shanna (CMS/CMCS)" <shanna.janu@cms.hhs.gov>
Date: Mon, 09 Sep 2024 14:53:39 +0000
Attachments: v_2 for OCD Draft External Non-Enforcement CIB Slides_clean (OGC-CMSD Mark-up).pptx (147.78 kB); RE: CMS approach to review of proposals associated with redistribution non enforcement CIB.eml (334.98 kB); RE: FOR LIMITED CLEARANCE: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions .eml (225.12 kB)

Hi Abby,

Please see attached. I hope this is doable before the presentation! Let me know if you have any concerns and we can work through them.

Thank you!
Jennifer

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Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

April 22, 2024 CMCS Informational Bulletin
Financial Management Group- 09/09/2024

Agenda

1. Background
2. Key Provisions of Managed Care Final Rule
Managed Care Access, Finance, and Quality (CMS-2439-F)*
3. Summary of April 22, 2024 CMCS Informational Bulletin (CIB)**
4. CMS implementation approach for the CIB
5. Wrap-up and Questions
6. Appendix: Sample Redistribution Questions
2
*Managed Care Final Rule: https://www.federalregister.gov/public-inspection/2024-08085/medicaid-program-medicaid-and-childrens-health-insurance-program-managed-care-access-finance-and
**April 22 CIB: https://www.medicaid.gov/federal-policy-guidance/downloads/cib042224.pdf

1. Background

Tax programs to fund nonfederal share. One way states fund the Medicaid non-Federal share is through health care-related tax programs.
Permissible class, broad based and uniform. Permissible tax programs must be imposed on a permissible class, must be broad based and uniform (unless a waivier is granted), and must not hold taxpayers harmless.
Hold harmless arrangements. However, these taxes have sometimes included impermissible hold harmless arrangements.

3

1. Background

Redistribution arrangements. In some impermissible arrangements, providers have pre-arranged agreements to redistribute Medicaid payments to repay all or a portion of the health care-related tax.
The redistribution of Medicaid payments typically involves funds shifting from providers with higher percentages of Medicaid-covered services toward providers with lower percentages of, or even no, Medicaid-covered services providers

Hold Harmless: Taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax.
4

2. Key Provisions in Managed Care Final Rule

SDP non-federal share compliance: Requires that state directed payments (SDPs) comply with all Federal requirements for the financing of the non-federal share. (42 CFR 438.6(c)(2)(ii)(G))

Attestation Requirement: Requires states to ensure that providers receiving the SDP attest that they do not participate in an impermissible hold harmless arrangement.
Effective Date. Beginning on or after January 1, 2028, the attestation provision is applicable the first rating period for contracts with Managed Care Organizations (MCOs), Prepaid Inpatient Health Plans (PIHPs), and Prepaid Ambulatory Health Plans (PAHPs) (See 42 CFR 438.6(c)(8)(vii)).
5

3. CMCS Informational Bulletin (CIB)

EXISTING ARRANGEMENTS: On April 22, 2024, CMS issued a CIB indicating that it will exercise enforcement discretion until January 1, 2028, with respect to health care-related tax programs with hold harmless arrangements that exist as of the date of the CIB .
"CMS will not enforce section 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider redistributions that exist as of the date of this guidance."

6

3. CMCS Informational Bulletin (CIB)

NEW ARRANGEMENTS: Health care-related taxes that do not meet federal requirements or new provider payment redistribution arrangements may result in CMS disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

This applies to all arrangements- regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments)"

7

4. CMS Implementation Approach for CIB: Period of Enforcement Discretion

Before January 1, 2028:

We will identify and track all existing provider redistribution arrangements as of the date of the CIB, when possible, through reviews of SDPs, state plan amendments, and other means.

We will assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible.

8

4. CMS Implementation Approach for CIB: Period of Enforcement Discretion

CIB alignment with Managed Care Rule attestation requirement:

The CIB nonenforcement period generally aligns with the January 1, 2028 applicability date of 42 CFR 438.6(c)(2)(ii)(H), the attestation provision in the Managed Care Final Rule, requiring states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax.

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4. CMS Implementation Approach: New v. Existing Determinations

How will CMS determine whether there is a redistribution arrangement?

CMS intends to rely primarily on existing SDP, SPA, 1115, and tax waiver review processes and analyses.

This will also include routinely asking states questions** about redistribution arrangements in our review of the non-federal share financing of SDPs, SPAs, 1115s, and tax waivers.

How will CMS determine whether the arrangement is new or existing as categorized under the CIB?

CMS will assess all relevant factors of states' tax related or funded actions to determine whether such actions are new or existing arrangements under the CIB.

The following slides set forth those factors and provides illustrative examples.

Multiple factors may be applicable and therefore assessed for any one proposal.

CMS will take into account historical practices

**See Appendix for examples of questions CMS might send

10

4. CMS Implementation Approach: New vs. Existing

New SPAs, SDPs, 1115s, Tax Waivers:

11

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:

We would likely regard as existing, which therefore benefit from nonenforcement:

The redistribution is itself new (implemented after the date of the CIB) or is tied to a new action.

The redistribution is both existing and not tied to a new action such as a new payment or tax.

Example: The SPA, SDP, or tax waiver includes a new payment or new tax. This includes items that were pending with CMS but not yet approved as of April 22, 2024. It is considered "new" because it did not exist before.

Example: A state submits its annual SDP funded by a tax that includes a redistribution arrangement. The SDP, tax, and redistribution are in line with historical activity or nominal inflationary (or similar) adjustments. It is considered existing because it is similar to or an extension of something that existed before.

4. CMS Implementation Approach: New vs. Existing Magnitude of Tax or Payment Change

12

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:

We would likely regard as existing, which therefore benefit from nonenforcement:

SDP, payment, or tax assessment is increased in amount or proportion in a manner not aligned with historic practices, etc. when compared to other or prior SDPs, prior payments, or taxes.

Payment or tax change is a nominal increase and aligned with historical practice.

Examples:

An SDP or SPA results in a significant increase, e.g. from $200 million dollars to $700 million dollars, with a new impact on budgets.

A tax is doubled from 3 to 6 percent.

Examples:

A state submits quarterly tax waivers with slight increases (e.g., the tax amount is $110m, then $112m)

Payment or tax change is to make an inflationary adjustment or to address changes in provider enrollment, causing a nominal increase.

4. CMS Implementation Approach: New vs. Existing

Tax Structures, Generally

13

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:

We would likely regard as existing, which therefore benefit from nonenforcement:

If a structure of the tax changes, such as classes of providers taxed, tax rates, or new provider inclusions/exclusions changes in a fundamental, unanticipated or non-routine manner.

If the tax changes, such as classes of providers or tax rates, shifts marginally with the goal of maintaining the status quo and consistent with historical practice.

Example: A state establishes three new groups of providers to exempt from an existing tax.

Example: Because of changes in case mix, the state makes very small changes to thresholds across different tax tiers for groups of taxpayers.

4. CMS Implementation Approach : New vs. Existing

Part / Whole

14

We would likely regard as new and therefore may be subject to disapproval, deferral, or disallowance:

We would likely regard as existing, which therefore benefit from nonenforcement:

Statewide initiatives, such as a change in an authority or delivery system, where the redistribution, tax, or payments, are altered from the predecessor system.

Statewide initiatives such as a change in authority or delivery system, where the status quo is maintained and the redistribution, structure, or tax and payment amounts, etc. are essentially the same as the predecessor system.

Examples:

State shifts from FFS delivery system to managed care, but there is a new redistribution arrangement among providers associated with this shift.

Examples:

A new SDP is part of a larger shift by the state between delivery systems where a prior supplemental payment becomes an SDP. The payment amounts, tax, and redistribution arrangement remain stable.

4. CMS Implementation Approach: New v. Existing

Legislative or Regulatory Tax Change:

15

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:

We would likely regard as existing, which therefore benefit from nonenforcement:
State legislature action or state regulatory and/or administrative action that is a significant departure from historical practice.
State legislature action or state regulatory and/or administrative action that is:
Creating a standard, ongoing update; and redistribution is incidental to larger statewide initiative; or
Renewing a tax due to expiration of prior legislation
Example: A state legislature passed a targeted payment or tax increase that is tied to a redistribution arrangement which takes effect prior to 1/1/28.
Example: A state legislature passed a broad, multi-provider payment increase which takes effect prior to 1/1/28 and does not target provider classes with redistribution arrangements.

5. Wrap-up and Questions: State Oversight- Optional Best Practices

What are some methods states can use with their providers to detect these arrangements?
States have a wide variety of methods available for them to detect redistribution arrangements.
This could include attestations to distribute and have signed by providers. Provider attestations are NOT required before the first rating period beginning on or after January 1, 2028.
This could also include holding a meeting with providers to go over the hold harmless requirements, ask about the presence of such arrangements, and attempt to confirm that no such arrangements are in place.
What are some resources CMS can provide to states?
CMS can review or share draft attestation language for providers to sign.
CMS can also make available talking points states can use in meetings with providers.

5. Wrap-up and Questions: CMS Technical Assistance Available

CMS encourages states, where feasible, to end arrangements that do not appear to comport with statute and regulations as soon as possible before January 1, 2028.

We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

5. Wrap-up and Questions: CMS Technical Assistance Available

CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible.

We encourage states to contact CMS before submitting their tax waiver, SPA, SDP, etc. to obtain technical assistance as to how the new vs. existing distinction applies to their arrangement. However, we note that final determination will be made upon review of the actual submission.

CMS will continue to approve permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements.

5. Wrap-up and Questions

For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov

6. Appendix: Sample Redistribution Questions

1. Is the state aware of any arrangements among providers or other entities that involve the redistribution of Medicaid payments (or other provider funds that are replenished by Medicaid payments) financed by the tax or taxes that are related to or that fund this proposal, as applicable? These redistribution payments may be made directly from one taxpaying provider to another, or the funds may be contributed first to an intermediary redistribution pool.

a. If so, please provide a detailed description of such agreements and/or arrangements, including how the state became aware of them, how long the arrangement(s) has been in place, the parties to the arrangement, and how the arrangement works.

6. Appendix: Sample Redistribution Questions

2. Has the state asked providers or provider associations whether there are Medicaid payment redistributions among providers?
a. If so, what did the state learn from communications with providers or provider associations that is not described in the answer to question 1?

3. If such arrangements exist, please provide any available information and documentation on the subject, in particular the text of any written materials or spreadsheets detailing the transfers. Examples of written materials/documentation include signed agreements, spreadsheets, PowerPoints, PDFs, legislative hearing records, contracts, hospital association resolutions or guidance documents, instructional videos, etc.

4. Please describe what monitoring, oversight, and enforcement programs are in place to ensure permissibility of the state's/locality's/localities' health care-related tax program. What oversight systems does the state have to identify any impermissible hold harmless arrangements and prevent them? Please describe any reporting requirements from providers to the state that relate to the state's hold harmless oversight efforts.
5. Please confirm that the state is reporting its health care-related tax collections accurately on a quarterly basis, in accordance with 42 CFR 433.74. Under that regulation, CMS has the authority to request any additional information related to any donations made by, or any taxes imposed on, health care providers. As such, please also confirm the state is maintaining supporting documentation that is readily available upon request by CMS.
a. As a reminder, on the quarterly CMS-64, along with the reporting described, the state is certifying that its sources of non-federal share comply with federal requirements. If the state needs technical assistance to support the accurate reporting of health care related taxes on the CMS-64, please let us know.

1. Is this a new arrangement? In this context, the word "arrangement" could refer to the tax, the redistribution arrangements, the payment vehicle (i.e. SDP or SPA), the payment amount, or any combination of the aforementioned.
a. When was this arrangement first created?
b. Which component of the arrangement is the piece(s) that is new?

2. Even if certain aspects of a redistribution arrangement already exist, there may be changes to certain aspects of the health care-related tax program that make it a new arrangement. Please provide additional information on the following aspects of this proposal:
a. What prompted this change? For example, is this a regular update? In response to a legislative mandate? An inflationary update or an update to base year data? Etc.
b. What components of the arrangement were in place prior to the current proposal?

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6. Appendix: Sample Redistribution Questions

3. When did you first become aware of this arrangement?
4. How many providers are involved?
5. What are the amounts of the transfers?
6. Which providers are transferring, and which are receiving transfers?
7. Please provide the tax amounts for each provider.
8. Please provide the amount paid to each provider financed by the provider tax.

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Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

April 22, 2024 CMCS Informational Bulletin
Financial Management Group- 09/09/2024

Agenda

1. Background
2. Key Provisions of Managed Care Final Rule
Managed Care Access, Finance, and Quality (CMS-2439-F)*
3. Summary of April 22, 2024 CMCS Informational Bulletin (CIB)**
4. CMS implementation approach for the CIB
5. Wrap-up and Questions
6. Appendix: Sample Redistribution Questions
2
*Managed Care Final Rule: https://www.federalregister.gov/public-inspection/2024-08085/medicaid-program-medicaid-and-childrens-health-insurance-program-managed-care-access-finance-and
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1. Background

Tax programs to fund nonfederal share. One way states fund the Medicaid non-Federal share is through health care-related tax programs.
Permissible class, broad based and uniform. Permissible tax programs must be imposed on a permissible class, must be broad based and uniform (unless a waivier is granted), and must not hold taxpayers harmless.
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5. Please confirm that the state is reporting its health care-related tax collections accurately on a quarterly basis, in accordance with 42 CFR 433.74. Under that regulation, CMS has the authority to request any additional information related to any donations made by, or any taxes imposed on, health care providers. As such, please also confirm the state is maintaining supporting documentation that is readily available upon request by CMS.
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RE: FOR LIMITED CLEARANCE: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

From: "Wallace, Nick (CMS/OL)" <nick.wallace@cms.hhs.gov>
To: CMS CLEARANCES <clearances@cms.hhs.gov>, "Chambers, Gwendolyn (CMS/OC)" <gwendolyn.chambers@cms.hhs.gov>
Cc: "Kirchgraber, Kate (CMS/OL)" <kate.kirchgraber@cms.hhs.gov>
Date: Fri, 06 Sep 2024 12:13:56 +0000
Attachments: v_2 for OCD Draft External Non-Enforcement CIB Slides_clean.pptx (OL Comments).pptx (148.43 kB)

OL Comments attached. Thanks for the chance to review.

-Nick

From: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>
Sent: Tuesday, September 3, 2024 10:06 AM
To: CMSDASPAAssignments@hhs.gov; Lee, Doris (HHS/OGC) <Doris.Lee@HHS.GOV>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OA) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Kunau, Rebecca (CMS/OL) <rebecca.kunau@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Miner@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Dervan, Elizabeth (CMS/OL) <elizabeth.dervan@cms.hhs.gov>; Yen, Lisa (CMS/OL) <Lisa.Yen@cms.hhs.gov>; White, Dani (CMS/OL) <danielle.white@cms.hhs.gov>; Bhat, Nisha (CMS/OL) <Nisha.Bhat@cms.hhs.gov>; Wallace, Nick (CMS/OL) <nick.wallace@cms.hhs.gov>; Gomez, Olivia (CMS/OL) <olivia.gomez@cms.hhs.gov>
Cc: CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>
Subject: FOR LIMITED CLEARANCE: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

Please copy **Gwendolyn Chambers** on **ALL** responses pertaining to this item when replying to CMS Clearances.

Please see attached documents for review.

Deadline for COMMS Clearance comments: FRIDAY, SEPTEMBER 6 at 11AM

All: For your review and input.

Agency/Office: CMS/CMCS

Title: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions
Subject/Background: CMS will present Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions at the NAMD CFO Affinity Group meeting. These slides will be posted on Medicaid.gov following the meeting. The slides explain the new vs existing distinction of the April 22 redistribution enforcement discretion informational bulletin.

Materials

- Slide Deck

Deadline for comments: FRIDAY, SEPTEMBER 6 at 11AM

Target date for rollout is SEPTEMBER 9, 2024

Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

April 22, 2024 CMCS Informational Bulletin

Financial Management Group- 09/09/2024

Agenda

1. Background
2. Key Provisions of Managed Care Final Rule
   - Managed Care Access, Finance, and Quality (**CMS-2439-F**)*
3. Summary of April 22, 2024 CMCS Informational Bulletin (CIB)**
4. CMS implementation approach for the CIB
5. Wrap-up and Questions
6. Appendix: Sample Redistribution Questions

*Managed Care Final Rule: https://www.federalregister.gov/public-inspection/2024-08085/medicaid-program-medicaid-and-childrens-health-insurance-program-managed-care-access-finance-and

**April 22 CIB: https://www.medicaid.gov/federal-policy-guidance/downloads/cib042224.pdf

1. Background

- Tax programs to fund nonfederal share. One way states fund the Medicaid non-Federal share is through health care-related tax programs.
  - Permissible class, broad based and uniform. Permissible tax programs must be imposed on a permissible class, must be broad based and uniform (unless a wavier is granted), and must not hold taxpayers harmless.
- Hold harmless arrangements. ~~However, these~~Some tax~~es~~ programs have ~~sometimes~~ included impermissible hold harmless arrangements.

1. Background

- Redistribution arrangements. In some impermissible arrangements, providers have pre-arranged agreements to redistribute Medicaid payments to repay all or a portion of the health care-related tax.
  - The redistribution of Medicaid payments typically involves funds shifting from providers with higher percentages of Medicaid-covered services toward providers with lower percentages of, or even no, Medicaid-covered services ~~providers~~

- Hold Harmless: Taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax.

2. Key Provisions in Managed Care Final Rule

- SDP non-federal share compliance: Requires that state directed payments (SDPs) comply with all Federal requirements for the financing of the non-federal share. (42 CFR 438.6(c)(2)(ii)(G))

- Attestation Requirement: Requires states to ensure that providers receiving the SDP attest that they do not participate in an impermissible hold harmless arrangement.
  - Effective Date. Beginning on or after January 1, 2028, the attestation provision is applicable for the first rating period for contracts with Managed Care Organizations (MCOs), Prepaid Inpatient Health Plans (PIHPs), and Prepaid Ambulatory Health Plans (PAHPs) (See 42 CFR 438.6(c)(8)(vii)).

3. CMCS Informational Bulletin (CIB)

- EXISTING ARRANGEMENTS: On April 22, 2024, CMS issued a CIB indicating that it will exercise enforcement discretion until January 1, 2028, with respect to health care-related tax programs with hold harmless arrangements that exist as of the date of the CIB .
  - *"CMS will not enforce section 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider redistributions* ***that exist as of the date of this guidance."***

3. CMCS Informational Bulletin (CIB)

- NEW ARRANGEMENTS: Health care-related taxes that do not meet federal requirements or new provider payment redistribution arrangements **may result in CMS disapproval** of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

  - *This applies to all arrangements- regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments)"*

4. CMS Implementation Approach for CIB:
→ Period of Enforcement Discretion

- Before January 1, 2028:
  - We will identify and track all **existing** provider redistribution arrangements **as of the date of the CIB**, when possible, through reviews of SDPs, state plan amendments, and other means.
  - We will assist states, where necessary, to identify and **transition to allowable sources** of non-Federal share while mitigating any program disruption to the greatest extent possible.

4. CMS Implementation Approach for CIB:
→ Period of Enforcement Discretion

- <u>CIB alignment with Managed Care Rule attestation requirement:</u>
  - The CIB nonenforcement period generally aligns with the January 1, 2028 applicability date of 42 CFR 438.6 (c)(2)(ii)(H), the attestation provision in the Managed Care Final Rule, requiring states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax.

4. CMS Implementation Approach: → New v. Existing Determinations

- *How will CMS determine whether there is a redistribution arrangement?*
  - CMS intends to rely primarily on existing SDP, SPA, 1115, and tax waiver review processes and analyses.
  - This will also include routinely asking states questions** about redistribution arrangements in our review of the non-federal share financing of SDPs, SPAs, 1115s, and tax waivers.

- *How will CMS determine whether the arrangement is new or existing as categorized under the CIB?*
  - CMS will assess all relevant factors of states' tax related or funded actions to determine whether actions are new or existing arrangements under the CIB.
  - The following slides set forth those factors and provides illustrative examples.
  - Multiple factors may be applicable and therefore assessed for any one proposal.
  - CMS will take into account historical practices.

**See Appendix for examples of questions CMS might send

4. CMS Implementation Approach: New vs. Existing

New SPAs, SDPs, 1115s, Tax Waivers:

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
The redistribution is itself new (implemented after the date of the CIB) **or** is tied to a new action.	The redistribution is both existing and not tied to a new action such as a new payment or tax.
Example: The SPA, SDP, or tax waiver includes a new payment or new tax. This includes items that were pending with CMS but not yet approved as of April 22, 2024. It is considered "new" because it did not exist before.	*Example:* A state submits its annual SDP funded by a tax that includes a redistribution arrangement. The SDP, tax, and redistribution are in line with historical activity or nominal inflationary (or similar) adjustments. It is considered existing because it is similar to or an extension of something that existed before.

4. CMS Implementation Approach: New vs. Existing

Magnitude of Tax or Payment Change

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
SDP, payment, or tax assessment is increased in amount or proportion in a manner not aligned with historic practices, etc., when compared to other or prior SDPs, prior payments, or taxes.	Payment or tax change is a nominal increase and aligned with historical practice.
Examples: • An SDP or SPA results in a significant increase, e.g., from $200 million ~~dollars~~ to $700 million ~~dollars~~, with a new impact on budgets. • A tax is doubled from 3 to 6 percent.	*Examples:* • A state submits quarterly tax waivers with slight increases (e.g., the tax amount is $110m, then $112m) • Payment or tax change is to make an inflationary adjustment or to address changes in provider enrollment, causing a nominal increase.

4. CMS Implementation Approach: New vs. Existing

Tax Structures, Generally

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
If a structure of the tax changes, such as classes of providers taxed, tax rates, or new provider inclusions/exclusions, changes in a fundamental, unanticipated or non-routine manner.	If the tax changes, such as classes of providers or tax rates, shifts marginally with the goal of maintaining the status quo and consistent with historical practice.
Example: A state establishes three new groups of providers to exempt from an existing tax.	*Example:* Because of changes in case mix, the state makes very small changes to thresholds across different tax tiers for groups of taxpayers.

4. CMS Implementation Approach: New vs. Existing

Part / Whole

We would likely regard as new and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
Statewide initiatives, such as a change in an authority or delivery system, where the redistribution, tax, or payments, are altered from the predecessor system.	Statewide initiatives such as a change in authority or delivery system, where the status quo is maintained and the redistribution, structure, or tax and payment amounts, etc., are essentially the same as the predecessor system.
Examples: • State shifts from FFS delivery system to managed care, but there is a new redistribution arrangement among providers associated with this shift.	*Examples:* • A new SDP is part of a larger shift by the state between delivery systems where a prior supplemental payment becomes an SDP. The payment amounts, tax, and redistribution arrangement remain stable.

4. CMS Implementation Approach: New v. Existing

Legislative or Regulatory Tax Change:

We would likely regard as new, and therefore may be subject to disapproval, deferral, or disallowance:	We would likely regard as existing, which therefore benefit from nonenforcement:
State legislative~~ure~~ action or state regulatory and/or administrative action that is a significant departure from historical practice.	State legislative~~ure~~ action or state regulatory and/or administrative action that is: • Creating a standard ongoing update; and redistribution is incidental to larger statewide initiative; or • Renewing a tax due to expiration of prior legislation
Example: A state legislature passed a targeted payment or tax increase that is tied to a redistribution arrangement which takes effect prior to 1/1/28.	*Example*: A state legislature passed a broad, multi-provider payment increase which takes effect prior to 1/1/28 and does not target provider classes with redistribution arrangements.

5. Wrap-up and Questions: State Oversight- Optional Best Practices

- *What are some methods states can use with their providers to detect these arrangements?*
  - States have a wide variety of methods available for them to detect redistribution arrangements.
  - This could include distributing attestations ~~to distribute~~ and ~~have signed by~~ requiring provider signatures. Provider attestations are NOT required before the first rating period beginning on or after January 1, 2028.
  - This could also include holding a meeting with providers to go over the hold harmless requirements, ask about the presence of such arrangements, and attempt to confirm that no such arrangements are in place.
- *What are some resources CMS can provide to states?*
  - CMS can review or share draft attestation language for providers to sign.
  - CMS can also make available talking points states can use in meetings with providers.

5. Wrap-up and Questions: CMS Technical Assistance Available

- CMS encourages states, where feasible, to end arrangements that do not appear to comport with statute and regulations as soon as possible before January 1, 2028.

- We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

5. Wrap-up and Questions: CMS Technical Assistance Available

- CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible.
- We encourage states to contact CMS before submitting their tax waiver, SPA, SDP, etc., to obtain technical assistance as to how the new vs. existing distinction applies to their arrangement. However, we note that final determination will be made upon review of the actual submission.
- CMS will continue to approve permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements.

5. Wrap-up and Questions

For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov

6. Appendix: Sample Redistribution Questions

1. Is the state aware of any arrangements among providers or other entities that involve the redistribution of Medicaid payments (or other provider funds that are replenished by Medicaid payments) financed by the tax or taxes that are related to or that fund this proposal, as applicable? These redistribution payments may be made directly from one taxpaying provider to another, or the funds may be contributed first to an intermediary redistribution pool.

   - a. If so, please provide a detailed description of such agreements and/or arrangements, including how the state became aware of them, how long the arrangement(s) has been in place, the parties to the arrangement, and how the arrangement works.

6. Appendix: Sample Redistribution Questions

2. Has the state asked providers or provider associations whether there are Medicaid payment redistributions among providers?

- a. If so, what did the state learn from communications with providers or provider associations that is not described in the answer to question 1?

3. If such arrangements exist, please provide any available information and documentation on the subject, in particular the text of any written materials or spreadsheets detailing the transfers. Examples of written materials/documentation include signed agreements, spreadsheets, PowerPoints, PDFs, legislative hearing records, contracts, hospital association resolutions or guidance documents, instructional videos, etc.

6. Appendix: Sample Redistribution Questions

4. Please describe what monitoring, oversight, and enforcement programs are in place to ensure permissibility of the state's/locality's/localities' health care-related tax program. What oversight systems does the state have in place to identify any impermissible hold harmless arrangements and prevent them? Please describe any reporting requirements from providers to the state that relate to the state's hold harmless oversight efforts.

5. Please confirm that the state is reporting its health care-related tax collections accurately on a quarterly basis, in accordance with 42 CFR 433.74. Under that regulation, CMS has the authority to request any additional information related to any donations made by, or any taxes imposed on, health care providers. As such, please also confirm the state is maintaining supporting documentation that is readily available upon request by CMS.

- a. As a reminder, on the quarterly CMS-64, along with the reporting described above, the state is certifying that its sources of non-federal share comply with federal requirements. If the state needs technical assistance to support the accurate reporting of health care related taxes on the CMS-64, please let us know.

6. Appendix: Sample Redistribution Questions

1. Is this a new arrangement? In this context, the word "arrangement" could refer to the tax, the redistribution arrangements, the payment vehicle (i.e., SDP or SPA), the payment amount, or any combination of the aforementioned.

- a. When was this arrangement first created?
- b. Which component of the arrangement ~~is the piece(s) that~~ is new?

2. Even if certain aspects of a redistribution arrangement already exist, there may be changes to certain aspects of the health care-related tax program that make it a new arrangement. Please provide additional information on the following aspects of this proposal:

- a. What prompted this change? For example, is this a regular update? In response to a legislative mandate? An inflationary update or an update to base year data? Etc.
- b. What components of the arrangement were in place prior to the current proposal?

6. Appendix: Sample Redistribution Questions

3. When did you first become aware of this arrangement?
4. How many providers are involved?
5. What are the amounts of the transfers?
6. Which providers are transferring, and which are receiving transfers?
7. Please provide the tax amounts for each provider.
8. Please provide the amount paid to each provider financed by the provider tax.

Hold Harmless CIB - 508ed for posting

To: "Dorsey, Jennifer (CMS/CMCS)" <jennifer.dorsey@cms.hhs.gov>, "Janu, Shanna (CMS/CMCS)" <shanna.janu@cms.hhs.gov>, "Hebert, Krista (CMS/CMCS)" <krista.hebert@cms.hhs.gov>, "Briskin, Perrie (CMS/CMCS)" <perrie.briskin@cms.hhs.gov>
Cc: "Howe, Rory (CMS/CMCS)" <rory.howe@cms.hhs.gov>, "Maccarroll, Amber (CMS/CMCS)" <amber.maccarroll@cms.hhs.gov>, "Silanskis, Jeremy (CMS/CMCS)" <jeremy.silanskis@cms.hhs.gov>, "Boston, Beverly (CMS/CMCS)" <beverly.boston@cms.hhs.gov>
Date: Fri, 19 Apr 2024 13:11:15 +0000
Attachments: HH_Redistribution_NonenforcementCIB_04182024_508.pdf (309.47 kB); HH_Redistribution_NonenforcementCIB_04182024_508.docx (105.73 kB)

Good morning Jennifer,

Sorry to get this to you a little late. I realized very late we had to make a minor tweak to remove a placeholder for the citation to the MC final rule and an associated date (I instead used language that mirrors what we put in comms documents). Otherwise this is the same as the last version that went into the Care week package clearance and had no additional comments. Please let me know if you have any questions and thank you!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: April 22, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that, for a period of time, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of this guidance. These arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*.[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states will not develop or implement health care-related taxes that involve provider payment redistributions or develop, implement, endorse, or encourage new provider payment redistribution arrangements tied to existing health care-related taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. This period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible. CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This transition period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule), which CMS issued on April 22, 2024. Specifically, in 42 CFR 438.6(c)(2)(ii)(H), this final rule requires states proposing a state-directed payment (SDP) to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. This provision applies as of the first rating period beginning on or after January 1, 2028, for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs).

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax. We acknowledge that states have varying degrees of awareness and involvement in these arrangements.

Given the growing number of SDPs generally and the growing number of SDPs that raise potential financing concerns, including those described in the February 2023 CIB, we stated explicitly in the Managed Care Final Rule (and reflected in our updates to the regulations governing SDPs) that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective 60 days after the date of publication in the *Federal Register*. We also finalized new paragraph 42 CFR 438.6(c)(2)(ii)(H), to require states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in

42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. The attestation provision is applicable beginning with the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 2023 CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist and their implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to provider payment redistribution arrangements that were in effect as of the date of this CIB, we will continue to identify and track arrangements through SDPs, state plan amendments, and other means. Specifically, CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, at least in part, by health care-related taxes. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to assist states through technical assistance to ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing provider payment redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new health care-related taxes and any new provider payment redistribution arrangements about which we may learn about during the period of non-enforcement outlined in this CIB. New health care-related taxes that do not meet federal requirements or new provider payment redistribution arrangements may result in CMS disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states to act to end prohibited arrangements as quickly as feasible, before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve payment proposals that are supported by permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: April 22, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that, for a period of time, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of this guidance. These arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states will not develop or implement health care-related taxes that involve provider payment redistributions or develop, implement, endorse, or encourage new provider payment redistribution arrangements tied to existing health care-related taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. This period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible. CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This transition period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule), which CMS issued on April 22, 2024. Specifically, in 42 CFR 438.6(c)(2)(ii)(H), this final rule requires states proposing a state-directed payment (SDP) to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. This provision applies as of the first rating period beginning on or after January 1, 2028, for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs).

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax. We acknowledge that states have varying degrees of awareness and involvement in these arrangements.

Given the growing number of SDPs generally and the growing number of SDPs that raise potential financing concerns, including those described in the February 2023 CIB, we stated explicitly in the Managed Care Final Rule (and reflected in our updates to the regulations governing SDPs) that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective 60 days after the date of publication in the *Federal Register*. We also finalized new paragraph 42 CFR 438.6(c)(2)(ii)(H), to require states to ensure that providers receiving an SDP attest that they do

not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. The attestation provision is applicable beginning with the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 2023 CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist and their implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to provider payment redistribution arrangements that were in effect as of the date of this CIB, we will continue to identify and track arrangements through SDPs, state plan amendments, and other means. Specifically, CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, at least in part, by health care-related taxes. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to assist states through technical assistance to ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing provider payment redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new health care-related taxes and any new provider payment redistribution arrangements about which we may learn about during the period of non-enforcement outlined in this CIB. New health care-related taxes that do not meet federal requirements or new provider payment redistribution arrangements may result in CMS

disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states to act to end prohibited arrangements as quickly as feasible, before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve payment proposals that are supported by permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

ATTESTATION OF HOSPITAL EXECUTIVE
IN CONNECTION WITH THE
HOSPITAL SAFETY NET ASSESSMENT PROGRAM

Legal Framework

The Legislature has designated the Health Care Authority (HCA) as the single state agency responsible for administering the Medicaid program in Washington. *See* RCW 74.09.530(1)(a).

As such, HCA must ensure the Medicaid program operates in compliance with all state and federal statutes, regulations, and guidance. Washington State hospitals provide critical services as part of the Medicaid program and are a significant portion of all program costs. Estimated calendar year 2024 gross Medicaid inpatient and outpatient payments will exceed $4.5 billion.

The Legislature first established a safety net assessment on certain Washington hospitals in 2010. *See* Laws of 2010, Chapter 30 (codified at RCW 74.60). The Legislature most recently amended the program in 2023. *See* Laws of 2023, Chapter 430 (codified at RCW 74.60). The assessment provides the mechanism for a healthcare provider tax in accordance with Section 1903(w) of the Social Security Act (Act) and 42 CFR 433.68. The Safety Net Program (SNP) and related provider assessment provide the mechanism and revenue, including federal matching funds, for approximately 50 percent of the gross hospital inpatient and outpatient payments.

Permissible health care-related taxes must be broad based, uniformly imposed, and cannot include direct or indirect hold harmless arrangements. *See* Section 1903(w)(1), (3) of the Act; 42 CFR 433.68(b).

A hold harmless arrangement exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for a payment . . . to taxpayers and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the tax and the amount of payment under the [Medicaid] State plan." *See* Section 1903(w)(4)(A) of the Act. A hold harmless arrangement also exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax." *See* Section 1903(w)(4)(C) of the Act; *see also* 42 CFR 433.68(f)(3).

If a hold harmless arrangement exists, then for purposes of obtaining federal matching funds, the federal government will reduce the State's amount of medical assistance expenditures by the amount of a health care-related tax. *See* Section 1903(w)(1)(A)(ii) of the Act; 42 CFR 433.70(b).

On April 22, 2024 CMS issued a final rule confirming its interpretation that Section 1903(w)(4) of the Act and 42 CFR § 433.68(f) prohibit arrangements in which hospitals receive Medicaid payments from the State, then pool and redistribute those payments with an aim of holding all providers harmless for the cost of the tax and that any such hold harmless arrangements would lead to a reduction of the State's medical assistance expenditures. *See generally* unpublished CMS Final Rule 2024-08085, April 22,2024 and related commentary, scheduled to be published on May 10, 2024 and amending 42 CFR Parts 430, 438, and 457.

Attestation

Under penalty of perjury under the laws of the State of Washington, the undersigned authorized hospital executive hereby attests that with respect to implementation and administration of the Safety Net Assessment Program codified under the Laws of 2023, Chapter 430 and at RCW 74.60 the executive:

- Has full authority to sign this Attestation on behalf of the named hospital(s).
- Acknowledges and understands the legal framework outlined above.
- Confirms there are not any oral or written agreements by the named hospital(s) to redirect or redistribute Medicaid payments related to the SNP in a manner that constitutes an impermissible hold harmless arrangement as described under Section 1903(w)(4)(C) of the Act and 42 CFR 433.68(f)(3) and has directed such hospital(s) not to engage in any such agreements. This does not include transfers among related organizations as defined at 42 C.F.R. § 413.17 or entities appearing in the consolidated financial statements of a single parent organization.
- Will notify the Health Care Authority in writing if, the named hospital(s) has decided to become engaged in any oral or written agreements or has been solicited to engage in any oral or written agreements to redirect or redistribute Medicaid payments related to the safety net assessment program (codified at RCW 74.60) in a manner that constitutes an impermissible hold harmless arrangement as described under Section 1903(w)(4)(C) of the Act; and 42 CFR 433.68(f)(3). The notification will be made within five business days of the hospital's decision to participate in any such arrangement. The notification will be sent to the Health Care Authority Hospital Safety Net Program administrator at HospSafetyNet@hca.wa.gov.

Hospital executive signature: _____

Hospital executive name: _____

Hospital executive title: _____ Date: _____

Name(s) of hospitals for which this attestation is being submitted:

_____

Technical Assistance

If you are unsure of whether an agreement will result in a hold harmless arrangement, you may contact Abigail Cole at abby.cole@hca.wa.gov for assistance.

Washington Hospital Tax Attestation

From: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
To: "Vogel, Jeremy (HHS/OGC)" <jeremy.vogel@hhs.gov>, "Lin, Jeffrey (HHS/OGC)" <jeffrey.lin@hhs.gov>, "Kosin, Donald (HHS/OGC)" <donald.kosin@hhs.gov>, "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Arnold, Charlie (CMS/CMCS)" <charlie.arnold@cms.hhs.gov>, "Clark, Jennifer (CMS/CMCS)" <jennifer.clark@cms.hhs.gov>, "Cuno, Richard (CMS/CMCS)" <richard.cuno@cms.hhs.gov>, "Fan, Kristin (CMS/CMCS)" <kristin.fan@cms.hhs.gov>, "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "McClure, Deb (CMS/CMCS)" <deborah.mcclure@cms.hhs.gov>, "Mosley, Elle (CMS/CMCS)" <larrica.mosley@cms.hhs.gov>, "Schoonover, Matthew (CMS/CMCS)" <matthew.schoonover@cms.hhs.gov>, "Wolgast, Henry (CMS/CMCS)" <henry.wolgast@cms.hhs.gov>
Date: Wed, 29 May 2024 20:32:43 +0000
Attachments: RE_ Washington tax attestation language.msg (115.71 kB); Re_ CMS Technical Assistance Request-WA-Hospital Safety Net Tax.msg (119.3 kB); Draft Hospital Attestation 4.2.24.docx (21.9 kB); Washington Hospitals within the Same System and Hold Harmless.docx (16.38 kB)

Dear Jeremy, Jeffrey, and Don,

We have an issue with the state of Washington. We were working with them on an attestation regarding hold harmless arrangements. The state and their hospital association had agreed to have their providers sign said document. Later on, after communicating with their hospital association, the state essentially asked for a “carve out” for hospitals within the same hospital system under a common owner. While we do not wish to interfere with routine business transactions, we also do not feel comfortable blessing language that seems to suggest that redistribution arrangements are okay provided they happen with the same hospital system. Could you look at the paper “Washington Hospitals within the Same System and Hold Harmless” and let us know what you think? Right now, this issue is holding up two tax waiver approvals and an SDP approval and the state has been pressuring us on it so it is of some urgency in terms of priority. Thank you.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

RE: RE: Washington tax attestation language

From: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
To: "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Arnold, Charlie (CMS/CMCS)" <charlie.arnold@cms.hhs.gov>
Date: Wed, 08 May 2024 14:17:32 +0000
Attachments: Draft Hospital Attestation 4.2.24 (1).docx (31.02 kB)

Here's the earlier attestation Washington sent to us on April 2, 2024. The part about "This does not include transfers among related organizations as described in 42 C.F.R. § 413.17 or entities appearing in the consolidated financial statements of a single parent organization" appears to have been added later. As I said, I understand where the state is coming from. They don't want to interfere with regular business operations among hospitals. But this language needs to be rephrased. Or preferably removed entirely. What makes no sense is that it is the hospital association, not the state, who approached us with concerns about the language possibly violating the hold harmless requirements.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman [he/him], Jonathan (CMS/CMCS)
Sent: Wednesday, May 8, 2024 10:02 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: Washington tax attestation language

Abby,

This entire thread never made any sense to me. I recommend asking Washington what is going on.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Wednesday, May 8, 2024 9:54 AM
To: Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Subject: FW: Washington tax attestation language

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Wednesday, May 8, 2024 9:47 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Cc: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: Washington tax attestation language

Hi Charlie,

Per the DFP/DFO call discussion this morning, is the attached email chain related to the attestation language we were discussing? Flagging in case you want to re-up on either of those chains, because I know internally we did not like the language of the attestation, and then with Edwin's follow up saying they no longer require technical assistance, we might need to make sure they aren't moving forward with attestation language we don't necessarily like.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

Draft Hospital Attestation

ATTESTATION OF HOSPITAL EXECUTIVE
IN CONNECTION WITH THE
HOSPITAL SAFETY NET ASSESSMENT PROGRAM

Legal Framework

The Legislature has designated the Health Care Authority (HCA) as the single state agency responsible for administering the Medicaid program in Washington. *See* RCW 74.09.530(1)(a).

As such, HCA must ensure the Medicaid program operates in compliance with all state and federal statutes, regulations, and guidance. Washington State hospitals provide critical services as part of the Medicaid program and are a significant portion of all program costs. Estimated calendar year 2024 gross Medicaid inpatient and outpatient payments will exceed $4.5 billion.

The Legislature first established a safety net assessment on certain Washington hospitals in 2010. *See* Laws of 2010, Chapter 30 (codified at RCW 74.60). The Legislature most recently amended the program in 2023. *See* Laws of 2023, Chapter 430 (codified at RCW 74.60). The assessment provides the mechanism for a healthcare provider tax in accordance with Section 1903(w) of the Social Security Act (Act) and 42 CFR 433.68. The Safety Net Program (SNP) and related provider assessment provide the mechanism and revenue, including federal matching funds, for approximately 50 percent of the gross hospital inpatient and outpatient payments.

Permissible health care-related taxes must be broad based, uniformly imposed, and cannot include direct or indirect hold harmless arrangements. *See* Section 1903(w)(1), (3) of the Act; 42 CFR 433.68(b).

A hold harmless arrangement exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for a payment . . . to taxpayers and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the tax and the amount of payment under the [Medicaid] State plan." *See* Section 1903(w)(4)(A) of the Act. A hold harmless arrangement also exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax." *See* Section 1903(w)(4)(C) of the Act; *see also* 42 CFR 433.68(f)(3).

If a hold harmless arrangement exists, then for purposes of obtaining federal matching funds, the federal government will reduce the State's amount of medical assistance expenditures by the amount of a health care-related tax. *See* Section 1903(w)(1)(A)(ii) of the Act; 42 CFR 433.70(b).

An arrangement in which hospitals receive Medicaid payments from the State, then pool and redistribute those payments with an aim of holding all providers harmless for the cost of the tax, would constitute a hold harmless arrangement under Section 1903(w)(4) of the Act and 42 CFR § 433.68(f) and would lead to a reduction of the State's medical assistance expenditures. *See*

generally Informational Bulletin issued by the Centers for Medicare and Medicaid Services dated February 17, 2023.

Attestation

Under penalty of perjury under the laws of the State of Washington, the undersigned hospital executive hereby attests that he or she:

- Has full authority to sign this Attestation on behalf of the named hospital.
- Acknowledges and understands the legal framework outlined above.
- The named hospital is not currently engaged in, and will not become engaged in, any oral or written agreements to redirect or redistribute Medicaid payments related to the SNP in any way, including to hold another tax-paying entity harmless from all or a portion of the assessment.
- Will notify the Health Care Authority in writing if he or she becomes aware of any oral or written agreements by any hospital or group to redirect or redistribute Medicaid payments related to the safety net assessment program (codified at RCW 74.60). The notification will be made within five business days of the undersigned becoming aware of any such agreement. The notification will be sent to the Health Care Authority Hospital Safety Net Program administrator at HospSafetyNet@hca.wa.gov.

Technical Assistance

If you are unsure of whether an agreement will result in a hold harmless arrangement, you may contact Abigail Cole at abby.cole@hca.wa.gov for assistance.

Re: Re: CMS Technical Assistance Request-WA-Hospital Safety Net Tax

From: "Thompson, Christopher (CMS/CMCS)" <christopher.thompson@cms.hhs.gov>
To: "Walaszek, Edwin (CMS/CMCS)" <edwin.walaszek1@cms.hhs.gov>, "Badaracco, Andrew (CMS/CMCS)" <andrew.badaracco@cms.hhs.gov>, "Moreth, James (CMS/CMCS)" <james.moreth@cms.hhs.gov>, "Caughey, Tom (CMS/CMCS)" <tom.caughey@cms.hhs.gov>, "Kivisaari, John (CMS/CMCS)" <john.kivisaari@cms.hhs.gov>, "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>, "Cuno, Richard (CMS/CMCS)" <richard.cuno@cms.hhs.gov>
Cc: "Mcmillion, Todd (CMS/CMCS)" <todd.mcmillion@cms.hhs.gov>, "Sampson, Tamara (CMS/CMCS)" <tamara.sampson@cms.hhs.gov>
Date: Tue, 30 Apr 2024 23:18:36 +0000

Adding the FMG Tax Team (Jonathan Edelman, Richard Cuno, and Stuart Goldstein).

Thank you,

From: Walaszek, Edwin (CMS/CMCS) <Edwin.Walaszek1@cms.hhs.gov>
Sent: Tuesday, April 30, 2024 5:58:52 PM
To: Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Moreth, James (CMS/CMCS) <James.Moreth@cms.hhs.gov>; Caughey, Tom (CMS/CMCS) <Tom.Caughey@cms.hhs.gov>; Kivisaari, John (CMS/CMCS) <John.Kivisaari@cms.hhs.gov>
Cc: Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>; Sampson, Tamara (CMS/CMCS) <Tamara.Sampson@cms.hhs.gov>
Subject: CMS Technical Assistance Request-WA-Hospital Safety Net Tax

Good afternoon all:

Washington state is requesting some new technical assistance related to hospital safety net tax. The state is working with hospitals for them to sign a hold harmless attestation.

The paragraph in their attestation is as follows.

- * Confirms there are not any oral or written agreements by the named hospital(s) to redirect or redistribute Medicaid payments related to the SNP in a manner that constitutes an impermissible hold harmless arrangement as described under Section 1903(w)(4)(C) of the Act and 42 CFR 433.68(f)(3) and has directed such hospital(s) not to engage in any such agreements. **This does not include transfers among related organizations as described in 42 C.F.R. § 413.17 or entities appearing in the consolidated financial statements of a single parent organization.**

*****The Washington State Hospital Association has requested the highlighted addition.*****

STATE QUESTIONS:

- * Does this language go against the hold harmless prohibition in the new managed care rule?
- * Does the rule prohibit transfers among hospitals even when they are part of the same system?
- * Do hospitals within a system qualify as 'related' under 42 CFR 413.17(b)?
  Ex: Franciscan Health Systems is the system and contains many hospitals as part of their system.

Thank you in advance, added John Kivisaari, the MC analyst for Washington, for any guidance he may have on the state's first question.

Edwin Walaszek
Washington State Lead
Division of Program Operations (DPO)
Medicaid and CHIP Operations Group (MCOG)
Center for Medicaid & CHIP Services (CMCS)
Centers for Medicare and Medicaid Services (CMS)

Draft Hospital Attestation

ATTESTATION OF HOSPITAL EXECUTIVE
IN CONNECTION WITH THE
HOSPITAL SAFETY NET ASSESSMENT PROGRAM

Legal Framework

The Legislature has designated the Health Care Authority (HCA) as the single state agency responsible for administering the Medicaid program in Washington. *See* RCW 74.09.530(1)(a).

As such, HCA must ensure the Medicaid program operates in compliance with all state and federal statutes, regulations, and guidance. Washington State hospitals provide critical services as part of the Medicaid program and are a significant portion of all program costs. Estimated calendar year 2024 gross Medicaid inpatient and outpatient payments will exceed $4.5 billion.

The Legislature first established a safety net assessment on certain Washington hospitals in 2010. *See* Laws of 2010, Chapter 30 (codified at RCW 74.60). The Legislature most recently amended the program in 2023. *See* Laws of 2023, Chapter 430 (codified at RCW 74.60). The assessment provides the mechanism for a healthcare provider tax in accordance with Section 1903(w) of the Social Security Act (Act) and 42 CFR 433.68. The Safety Net Program (SNP) and related provider assessment provide the mechanism and revenue, including federal matching funds, for approximately 50 percent of the gross hospital inpatient and outpatient payments.

Permissible health care-related taxes must be broad based, uniformly imposed, and cannot include direct or indirect hold harmless arrangements. *See* Section 1903(w)(1), (3) of the Act; 42 CFR 433.68(b).

A hold harmless arrangement exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for a payment . . . to taxpayers and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the tax and the amount of payment under the [Medicaid] State plan." *See* Section 1903(w)(4)(A) of the Act. A hold harmless arrangement also exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax." *See* Section 1903(w)(4)(C) of the Act; *see also* 42 CFR 433.68(f)(3).

If a hold harmless arrangement exists, then for purposes of obtaining federal matching funds, the federal government will reduce the State's amount of medical assistance expenditures by the amount of a health care-related tax. *See* Section 1903(w)(1)(A)(ii) of the Act; 42 CFR 433.70(b).

An arrangement in which hospitals receive Medicaid payments from the State, then pool and redistribute those payments with an aim of holding all providers harmless for the cost of the tax, would constitute a hold harmless arrangement under Section 1903(w)(4) of the Act and 42 CFR § 433.68(f) and would lead to a reduction of the State's medical assistance expenditures. *See*

generally Informational Bulletin issued by the Centers for Medicare and Medicaid Services dated February 17, 2023.

Attestation

Under penalty of perjury under the laws of the State of Washington, the undersigned hospital executive hereby attests that he or she:

- Has full authority to sign this Attestation on behalf of the named hospital.
- Acknowledges and understands the legal framework outlined above.
- The named hospital is not currently engaged in, and will not become engaged in, any oral or written agreements to redirect or redistribute Medicaid payments related to the SNP in any way, including to hold another tax-paying entity harmless from all or a portion of the assessment.
- Will notify the Health Care Authority in writing if he or she becomes aware of any oral or written agreements by any hospital or group to redirect or redistribute Medicaid payments related to the safety net assessment program (codified at RCW 74.60). The notification will be made within five business days of the undersigned becoming aware of any such agreement. The notification will be sent to the Health Care Authority Hospital Safety Net Program administrator at HospSafetyNet@hca.wa.gov.

Technical Assistance

If you are unsure of whether an agreement will result in a hold harmless arrangement, you may contact Abigail Cole at abby.cole@hca.wa.gov for assistance.

Washington Hospitals within the Same System and Hold Harmless

May 10, 2024

On April 2, 2024, the state of Washington submitted their original attestation. That attestation does not include any language on transfers between hospitals in the same system.

On April 12, 2024, FMG met with the State of Washington. At the meeting, Washington noted that it planned to require its hospitals to sign attestations similar to the attestations that the state had already provided to CMS on April 2, 2024. There was no mention of transfers between hospitals in the same system.

On April 30, 2024, the state of Washington contacted Edwin Walaszeck, the MCOG State lead for Washington with questions. That same day, Edwin contacted FMG and forwarded the state's questions. The Washington State Hospital Association had some concerns about the attestation and asked the state to include the following language, highlighted in yellow,

- Confirms there are not any oral or written agreements by the named hospital(s) to redirect or redistribute Medicaid payments related to the SNP in a manner that constitutes an impermissible hold harmless arrangement as described under Section 1903(w)(4)(C) of the Act and 42 CFR 433.68(f)(3) and has directed such hospital(s) not to engage in any such agreements. **This does not include transfers among related organizations as described in 42 C.F.R. § 413.17 or entities appearing in the consolidated financial statements of a single parent organization.**

The state of Washington had the following questions about the highlighted addition:

STATE QUESTIONS:

- Does this language go against the hold harmless prohibition in the new managed care rule?
- Does the rule prohibit transfers among hospitals even when they are part of the same system?
- Do hospitals within a system qualify as 'related' under 42 CFR 413.17(b)?
  Ex: Franciscan Health Systems is the system and contains many hospitals as part of their system.

On May 8, 2024, the state of Washington submitted its attestation to CMS through Edwin and asked for CMS feedback. FMG informed Edwin that we were currently working on the issue and would get back to him after we had arrived at a response.

The tax team has encountered this specific issue in the past of transfers among hospitals that are part of the same ownership group. There are several considerations to keep in mind.

First, I think it's important to note that we are not concerned with all transfers of money for any purpose between hospitals. We are only concerned with the transfers of money between hospitals designed to hold providers harmless for the costs of the tax.

Second, we have said in the past that we are not looking at any transfers of funds among hospitals within the same ownership group that are part of normal business operations. Our concern is only to prevent transfers of value between hospitals for the express purpose of holding hospitals harmless for the cost of the tax.

However, the way the text is written in the attestation that Washington sent to us on May 8, 2024 appears problematic. Creating such a wide exception for hospitals within the same ownership group to the general impermissibility of hold harmless arrangements between hospitals would appear to give hospitals within the same ownership group *carte blanche* to make such transfers. This is not something that the tax team feels we should be allowing.

Instead, we recommend working with the state of Washington to craft narrower language that would satisfy the Washington Hospital Association's concerns while at the same time providing fiscal safeguards that we feel are appropriate.

For example,

- Confirms there are not any oral or written agreements by the named hospital(s) to redirect or redistribute Medicaid payments related to the SNP in a manner that constitutes an impermissible hold harmless arrangement as described under Section 1903(w)(4)(C) of the Act and 42 CFR 433.68(f)(3) and has directed such hospital(s) not to engage in any such agreements. **Normal business transactions that are made through transfers among related organizations as described in 42 C.F.R. § 413.17 or entities appearing in the consolidated financial statements of a single parent organization for purposes other than holding hospitals harmless will not be affected by this confirmation.**

We recommend sharing a draft of something like this to the Washington Medicaid agency and asking for their feedback. Once we resolve this issue, we feel that the rest of the attestation is sufficient to allay our concerns for the time being. This does not mean that we won't discover an impermissible arrangement at some time in the future and take action on it at a later date. However, if we can come to an agreement with Washington to fix this section, we feel that this would be a sufficient guarantee to approve Washington's 2024 tax waiver request and associated SDP.

RE: RE: Washington tax attestation language

From: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
To: "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Arnold, Charlie (CMS/CMCS)" <charlie.arnold@cms.hhs.gov>
Date: Wed, 08 May 2024 14:17:32 +0000
Attachments: Draft Hospital Attestation 4.2.24 (1).docx (31.02 kB)

Here's the earlier attestation Washington sent to us on April 2, 2024. The part about "This does not include transfers among related organizations as described in 42 C.F.R. § 413.17 or entities appearing in the consolidated financial statements of a single parent organization" appears to have been added later. As I said, I understand where the state is coming from. They don't want to interfere with regular business operations among hospitals. But this language needs to be rephrased. Or preferably removed entirely. What makes no sense is that it is the hospital association, not the state, who approached us with concerns about the language possibly violating the hold harmless requirements.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman [he/him], Jonathan (CMS/CMCS)
Sent: Wednesday, May 8, 2024 10:02 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: Washington tax attestation language

Abby,

This entire thread never made any sense to me. I recommend asking Washington what is going on.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Wednesday, May 8, 2024 9:54 AM
To: Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Subject: FW: Washington tax attestation language

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Wednesday, May 8, 2024 9:47 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Cc: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: Washington tax attestation language

Hi Charlie,

Per the DFP/DFO call discussion this morning, is the attached email chain related to the attestation language we were discussing? Flagging in case you want to re-up on either of those chains, because I know internally we did not like the language of the attestation, and then with Edwin's follow up saying they no longer require technical assistance, we might need to make sure they aren't moving forward with attestation language we don't necessarily like.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

Draft Hospital Attestation

ATTESTATION OF HOSPITAL EXECUTIVE
IN CONNECTION WITH THE
HOSPITAL SAFETY NET ASSESSMENT PROGRAM

Legal Framework

The Legislature has designated the Health Care Authority (HCA) as the single state agency responsible for administering the Medicaid program in Washington. *See* RCW 74.09.530(1)(a).

As such, HCA must ensure the Medicaid program operates in compliance with all state and federal statutes, regulations, and guidance. Washington State hospitals provide critical services as part of the Medicaid program and are a significant portion of all program costs. Estimated calendar year 2024 gross Medicaid inpatient and outpatient payments will exceed $4.5 billion.

The Legislature first established a safety net assessment on certain Washington hospitals in 2010. *See* Laws of 2010, Chapter 30 (codified at RCW 74.60). The Legislature most recently amended the program in 2023. *See* Laws of 2023, Chapter 430 (codified at RCW 74.60). The assessment provides the mechanism for a healthcare provider tax in accordance with Section 1903(w) of the Social Security Act (Act) and 42 CFR 433.68. The Safety Net Program (SNP) and related provider assessment provide the mechanism and revenue, including federal matching funds, for approximately 50 percent of the gross hospital inpatient and outpatient payments.

Permissible health care-related taxes must be broad based, uniformly imposed, and cannot include direct or indirect hold harmless arrangements. *See* Section 1903(w)(1), (3) of the Act; 42 CFR 433.68(b).

A hold harmless arrangement exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for a payment . . . to taxpayers and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the tax and the amount of payment under the [Medicaid] State plan." *See* Section 1903(w)(4)(A) of the Act. A hold harmless arrangement also exists where "The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax." *See* Section 1903(w)(4)(C) of the Act; *see also* 42 CFR 433.68(f)(3).

If a hold harmless arrangement exists, then for purposes of obtaining federal matching funds, the federal government will reduce the State's amount of medical assistance expenditures by the amount of a health care-related tax. *See* Section 1903(w)(1)(A)(ii) of the Act; 42 CFR 433.70(b).

An arrangement in which hospitals receive Medicaid payments from the State, then pool and redistribute those payments with an aim of holding all providers harmless for the cost of the tax, would constitute a hold harmless arrangement under Section 1903(w)(4) of the Act and 42 CFR § 433.68(f) and would lead to a reduction of the State's medical assistance expenditures. *See*

generally Informational Bulletin issued by the Centers for Medicare and Medicaid Services dated February 17, 2023.

Attestation

Under penalty of perjury under the laws of the State of Washington, the undersigned hospital executive hereby attests that he or she:

- Has full authority to sign this Attestation on behalf of the named hospital.
- Acknowledges and understands the legal framework outlined above.
- The named hospital is not currently engaged in, and will not become engaged in, any oral or written agreements to redirect or redistribute Medicaid payments related to the SNP in any way, including to hold another tax-paying entity harmless from all or a portion of the assessment.
- Will notify the Health Care Authority in writing if he or she becomes aware of any oral or written agreements by any hospital or group to redirect or redistribute Medicaid payments related to the safety net assessment program (codified at RCW 74.60). The notification will be made within five business days of the undersigned becoming aware of any such agreement. The notification will be sent to the Health Care Authority Hospital Safety Net Program administrator at HospSafetyNet@hca.wa.gov.

Technical Assistance

If you are unsure of whether an agreement will result in a hold harmless arrangement, you may contact Abigail Cole at abby.cole@hca.wa.gov for assistance.

Re: Re: CMS Technical Assistance Request-WA-Hospital Safety Net Tax

From: "Thompson, Christopher (CMS/CMCS)" <christopher.thompson@cms.hhs.gov>
To: "Walaszek, Edwin (CMS/CMCS)" <edwin.walaszek1@cms.hhs.gov>, "Badaracco, Andrew (CMS/CMCS)" <andrew.badaracco@cms.hhs.gov>, "Moreth, James (CMS/CMCS)" <james.moreth@cms.hhs.gov>, "Caughey, Tom (CMS/CMCS)" <tom.caughey@cms.hhs.gov>, "Kivisaari, John (CMS/CMCS)" <john.kivisaari@cms.hhs.gov>, "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>, "Cuno, Richard (CMS/CMCS)" <richard.cuno@cms.hhs.gov>
Cc: "Mcmillion, Todd (CMS/CMCS)" <todd.mcmillion@cms.hhs.gov>, "Sampson, Tamara (CMS/CMCS)" <tamara.sampson@cms.hhs.gov>
Date: Tue, 30 Apr 2024 23:18:36 +0000

Adding the FMG Tax Team (Jonathan Edelman, Richard Cuno, and Stuart Goldstein).

Thank you,

From: Walaszek, Edwin (CMS/CMCS) <Edwin.Walaszek1@cms.hhs.gov>
Sent: Tuesday, April 30, 2024 5:58:52 PM
To: Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Moreth, James (CMS/CMCS) <James.Moreth@cms.hhs.gov>; Caughey, Tom (CMS/CMCS) <Tom.Caughey@cms.hhs.gov>; Kivisaari, John (CMS/CMCS) <John.Kivisaari@cms.hhs.gov>
Cc: Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>; Sampson, Tamara (CMS/CMCS) <Tamara.Sampson@cms.hhs.gov>
Subject: CMS Technical Assistance Request-WA-Hospital Safety Net Tax

Good afternoon all:

Washington state is requesting some new technical assistance related to hospital safety net tax. The state is working with hospitals for them to sign a hold harmless attestation.

The paragraph in their attestation is as follows.

- * Confirms there are not any oral or written agreements by the named hospital(s) to redirect or redistribute Medicaid payments related to the SNP in a manner that constitutes an impermissible hold harmless arrangement as described under Section 1903(w)(4)(C) of the Act and 42 CFR 433.68(f)(3) and has directed such hospital(s) not to engage in any such agreements. **This does not include transfers among related organizations as described in 42 C.F.R. § 413.17 or entities appearing in the consolidated financial statements of a single parent organization.**

*****The Washington State Hospital Association has requested the highlighted addition.*****

STATE QUESTIONS:

- * Does this language go against the hold harmless prohibition in the new managed care rule?
- * Does the rule prohibit transfers among hospitals even when they are part of the same system?
- * Do hospitals within a system qualify as 'related' under 42 CFR 413.17(b)?
  Ex: Franciscan Health Systems is the system and contains many hospitals as part of their system.

Thank you in advance, added John Kivisaari, the MC analyst for Washington, for any guidance he may have on the state's first question.

Edwin Walaszek
Washington State Lead
Division of Program Operations (DPO)
Medicaid and CHIP Operations Group (MCOG)
Center for Medicaid & CHIP Services (CMCS)
Centers for Medicare and Medicaid Services (CMS)

RE: RE: Tuesday CIB meeting while i am OOO

To: "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>, "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>, "Fan, Kristin (CMS/CMCS)" <kristin.fan@cms.hhs.gov>
Date: Fri, 13 Sep 2024 19:28:19 +0000
Attachments: RE: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver (181.25 kB)

Attaching it here!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Friday, September 13, 2024 3:20 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Subject: RE: Tuesday CIB meeting while i am OOO

Did you save the email some place? Would be great to see how you finalized! Have a good trip!

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, September 13, 2024 3:19 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Subject: RE: Tuesday CIB meeting while i am OOO

Also if he asks for status updates you can tell Rory I sent the TN questions.
Aaa first one done!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS)
Sent: Friday, September 13, 2024 11:42 AM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Endelman [he/him], Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Subject: Tuesday CIB meeting while i am OOO

Good morning!

With my rush off our team call yesterday I neglected to check in about coverage during my absence at next week's CIB meeting. I defer to how you folks want to coordinate and handle it but I think you could prob knock out some more state summaries and discussions. Whatever you want, just want to make sure it's on your radar.

Thanks!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

RE: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

From: CMS CMCS Tax Waiver <taxwaiver@cms.hhs.gov>
To: Samantha Rummage <samantha.rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Date: Fri, 13 Sep 2024 19:18:16 +0000

Good afternoon,

Thank you for your patience. My name is Abby (CCed) and I am part of the team working alongside the tax team to implement the Center for Medicaid and CHIP Services (CMCS) Informational Bulletin (CIB) released April 22, 2024, regarding CMS enforcement discretion of existing redistribution arrangements.

As announced in the CIB, and as discussed in an overview presentation regarding the implantation of this CIB, CMS is asking questions about possible hold harmless arrangements described in statute at section 1903(w)(4) of the Social Security Act and federal regulation at 42 CFR § 433.68(f). Therefore, we have drafted the following questions related to the state's IP/OP tax proposal submitted on April 26, 2024.

1. 1. Is the state aware of any arrangements among providers or other entities that involve the redistribution of Medicaid payments (or other provider funds that are replenished by Medicaid payments) financed by the tax or taxes that are related to or that fund this proposal, as applicable? These redistribution payments may be made directly from one taxpaying provider to another, or the funds may be contributed first to an intermediary redistribution pool.

a. a. If so, please provide a detailed description of such agreements and/or arrangements, including how the state became aware of them, how long the arrangement(s) has been in place, the parties to the arrangement, and how the arrangement works. Please also provide any written materials and documentation on the arrangement.

- 2. Has the state asked providers or provider associations whether there are Medicaid payment redistributions among providers, and what were the responses to those interactions?
- 3. Please describe what monitoring, oversight, and enforcement programs are in place to ensure permissibility of the state's/locality's/localities' health care-related tax program. What oversight systems does the state have to identify any impermissible hold harmless arrangements and prevent them? Please describe any reporting requirements from providers to the state that relate to the state's hold harmless oversight efforts.
- 4. Please confirm that the state is reporting its health care-related tax collections accurately on a quarterly basis, in accordance with 42 CFR 433.74. Under that regulation, CMS has the authority to request any additional information related to any donations made by, or any taxes imposed on, health care providers. As such, please also confirm the state is maintaining supporting documentation that is readily available upon request by CMS.

a. a. As a reminder, on the quarterly CMS-64, along with the reporting described, the state is certifying that its sources of non-federal share comply with federal requirements. If the state needs technical assistance to support the accurate reporting of health care related taxes on the CMS-64, please let us know.

Let me know if you have any questions, and please continue to include the taxwaiver@cms.hhs.gov mailbox on this and other emails related to your tax proposal. Thank you for your assistance!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Thursday, September 12, 2024 2:14 PM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Hi Elle –

Just wanted to touch base on the status of this assessment waiver. Is there any additional information CMS needs as part the federal review process?

Thanks so much,

Samantha F. Rummage | Fiscal Chief of Staff | Fiscal Division | TennCare | 615-687-5814

From: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Sent: Friday, June 21, 2024 7:51 AM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: [EXTERNAL] RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Thank you. Have a good weekend!

Elle

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Friday, June 21, 2024 8:49 AM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

That's correct. East Tennessee Children's Hospital does not fit that definition.

Thanks!

Samantha F. Rummage | Fiscal Chief of Staff | Fiscal Division | TennCare | 615-687-5814

From: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Sent: Friday, June 21, 2024 5:57 AM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: [EXTERNAL] RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Good morning, Samantha. Your letter says, "A children's research hospital that does not charge patients for services beyond that reimbursed by third-party payers ". Is East Tennessee Children's not one of those facilities? Thanks!

Elle

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Thursday, June 20, 2024 4:55 PM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Hi Elle –

Tier 1: Hospitals under $30 million total expenses
Tier 2: Hospitals at $30 million total expenses up to $100 million operating expenses
Tier 3: Hospitals at or above $100 million total expenses

East Tennessee Children's Hospital is included in the assessment model. It does not fit the definition of any of the excluded hospital classes.

Thank you,

Samantha F. Rummage | Fiscal Chief of Staff | Fiscal Division | TennCare | 615-687-5814

From: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Sent: Thursday, June 20, 2024 5:59 AM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: [EXTERNAL] RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Good morning, Samantha. Can you also verify that East Tennessee Children's Hospital is in fact excluded? It has a tax rate listed in the spreadsheet.

Thanks,
Elle

From: CMS CMCS Tax Waiver
Sent: Tuesday, June 18, 2024 10:54 AM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Good morning, Samantha. I hope your day is going well. Can you please provide a brief description of what the different tiers mean? Thank you and have a great day!

- * Tier 1
- * Tier 2
- * Tier 3

Elle

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Thursday, June 13, 2024 9:18 AM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Good morning Elle –

Please see the attached updated letter. Let us know if you need anything else.

Thank you,

Samantha F. Rummage | Fiscal Chief of Staff | Fiscal Division | TennCare | 615-687-5814

From: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Sent: Thursday, June 6, 2024 4:02 PM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: [EXTERNAL] RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Thank you, Samantha. Don't worry about adding the 6.25% and 6.21% to the letter. We just need to have the letter say the public/NSGO hospitals are exclude because your spreadsheet data suggests so. Once the letter is updated, we can get the request completed shortly thereafter. Have a good night.

Elle

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Thursday, June 6, 2024 4:59 PM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Hi Elle –

Acknowledging receipt of this and the prior request to update the letter. We are reviewing and should have something back to you in the next few days.

Thanks so much!

Samantha F. Rummage | Fiscal Chief of Staff | Fiscal Division | TennCare | 615-687-5814

From: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Sent: Thursday, June 6, 2024 3:19 PM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>; CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Subject: [EXTERNAL] RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Good afternoon, Samantha. I hope your day is going well. We noticed that some facilities are labeled as "NSGO" or "public hospital". We need the state's letter and spreadsheet to correlate. The waiver request letter does not clearly state that NSGO and public hospitals are excluded. We are working diligently to conclude the analysis of your request. Therefore, we need the state to provide an updated letter that explicitly states the exclusion of public hospitals. Please let me know how I can be of further assistance. Thanks, and have a great day!

Elle

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Thursday, May 23, 2024 3:52 PM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Hi Elle –

Below are responses to your questions. Please let us know if you need any additional information.

1. 1. Some of the DSH categories have a rate of 0%, while the data provided suggests that the percentage should be higher. For instance, University of Tennessee Medical Center's DSH category is listed as "Safety Net" and shows a rate of 0%. However, for IP facilities, safety net facilities should be at a rate of 7.627% according to your data. Please provide an explanation. University of Tennessee Medical Center is a "public hospital" hence it's exclusion from the model. The statute governing the assessment stipulates that the following hospitals are excluded from being assessed:
   (1) A hospital that has been designated by CMS as a critical access hospital as of July 1, 2024;
   (2) A mental health hospital owned by this state;
   (3) A hospital providing primarily rehabilitative or long-term acute care services;
   (4) A children's research hospital that does not charge patients for services beyond that reimbursed by third-party payers;
   (5) A hospital that is determined by the division as eligible to certify public expenditures for the purpose of securing federal medical assistance percentage payments; and
   (6) A hospital that has been designated by CMS as a rural emergency hospital as of July 1, 2024;
2. 2. Can you please provide a column that indicates why a particular provider is excluded? Please see column AD in the attached model.
3. 3. Is the tax being used to fund state directed payments to hospitals under the state's TennCare program? Please confirm or provide a brief synopsis of what the tax funds. Yes. The preprints for that program are currently under review by CMS's State Directed Payments team:
   TN_Fee.VBP_IPH.OPH_New_20240101-20241231
   TN_Fee.VBP_IPH.OPH_Renewal_20250101-20251231

Hope you have a nice weekend,

Samantha F. Rummage | Fiscal Chief of Staff | Fiscal Division | TennCare | 615-687-5814

From: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Sent: Wednesday, May 22, 2024 3:43 PM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Subject: [EXTERNAL] RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Hi Samantha. I hope your day is going well.

In the process of reviewing your tax waiver request, we noticed some things that we would like clarification on and would like additional information.

1. 1. Some of the DSH categories have a rate of 0%, while the data provided suggests that the percentage should be higher. For instance, University of Tennessee Medical Center's DSH category is listed as "Safety Net" and shows a rate of 0%. However, for IP facilities, safety net facilities should be at a rate of 7.627% according to your data. Please provide an explanation.
2. 2. Can you please provide a column that indicates why a particular provider is excluded?
3. 3. Is the tax being used to fund state directed payments to hospitals under the state's TennCare program? Please confirm or provide a brief synopsis of what the tax funds.

Thanks!
Elle

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Wednesday, May 8, 2024 4:57 PM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>; Portz, Joshua (CMS/CMCS) <Joshua.Portz@cms.hhs.gov>
Subject: RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Hi Elle –

Appreciate your patience. To answer your question:

Tab: Hospital Assessment Model
Inpatient NPR – Column M (2021 Inpatient TennCare Payments)
Outpatient NPR – Column V (2021 Outpatient TennCare Payments)

Thank you,
Samantha F. Rummage | Fiscal Chief of Staff | Fiscal Division | TennCare | 615-687-5814

From: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Sent: Monday, May 6, 2024 8:12 AM
To: Samantha Rummage <Samantha.Rummage@tn.gov>
Cc: Zane Seals <zane.seals@tn.gov>; Portz, Joshua (CMS/CMCS) <Joshua.Portz@cms.hhs.gov>
Subject: [EXTERNAL] RE: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Good morning, Samantha. We are in the process of reviewing the data you submitted. Can you please clearly identify which column is the Medicaid Net Patient Revenue? Thanks.

Elle

From: Samantha Rummage <Samantha.Rummage@tn.gov>
Sent: Friday, April 26, 2024 1:11 PM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Zane Seals <zane.seals@tn.gov>; Portz, Joshua (CMS/CMCS) <Joshua.Portz@cms.hhs.gov>
Subject: Tennessee - Hospital (IP & OP) Provider Assessment Waiver

Good afternoon –

The Division of TennCare, on behalf of the state of Tennessee, pursuant to the recently passed Senate Bill 1740, is seeking waiver approval from CMS of the broad-based and uniformity requirements for the state's hospital (inpatient & outpatient) provider assessment, effective July 1, 2024. Attached is a letter, model, and bill language for your review. We appreciate CMS's attention to this request.

Best,

Samantha F. Rummage| Fiscal Chief of Staff
TennCare Fiscal Division
310 Great Circle Road
Nashville, TN 37243
p. 615-687-5814
samantha.rummage@tn.gov
www.tn.gov/tenncare

FW: FW: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

From: "bennett, jerica (CMS/CMCS)" <jerica.bennett@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Date: Wed, 11 Sep 2024 19:53:29 +0000
Attachments: CIB-DRRprocess_cleanfinal_forDRRmeeting.docx (37.39 kB); CIB_DRRanalystTPs_forDRRmeeting.docx (28.54 kB)

Hi Abby,

Are these finalized documents? I want to make sure these aren't still working documents and I can post them on our sharepoint.

From: Sampson, Tamara (CMS/CMCS) <Tamara.Sampson@cms.hhs.gov>
Sent: Wednesday, September 11, 2024 3:28 PM
To: bennett, jerica (CMS/CMCS) <Jerica.Bennett@cms.hhs.gov>
Cc: Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: FW: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

Hey Jerica,

Is this information saved on sharepoint or the DRR folder?

It would be helpful for staff to have this information in case they need to go back to it for a future SPA.

Thanks,
Tammy

From: Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Sent: Tuesday, September 10, 2024 4:01 PM
To: CMS - FMG DRR <FMGDRR@cms.hhs.gov>
Subject: RE: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

For those that can't access the two links below, these resources are attached.

From: Mcmillion, Todd (CMS/CMCS)
Sent: Tuesday, September 10, 2024 3:55 PM
To: CMS - FMG DRR <FMGDRR@cms.hhs.gov>
Subject: RE: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

Good Afternoon DRR,
As a follow-up to the email below, below are links to the two resource documents mentioned on the All SPA call earlier today:

- **DRR process document:** https://share.cms.gov/center/CMCS/FMG/MultiDivision/_layouts/15/DocIdRedir.aspx?ID=CMCS-2041358342-2434
- **DRR analyst TPs:** https://share.cms.gov/center/CMCS/FMG/MultiDivision/_layouts/15/DocIdRedir.aspx?ID=CMCS-2041358342-2398

Also, there will be a training session for our staff on Thursday, September 12, at 11:30 AM EST

Let me know if you have any questions. Thank you,

Todd

From: Mcmillion, Todd (CMS/CMCS)
Sent: Tuesday, September 10, 2024 8:51 AM
To: CMS - FMG DRR <FMGDRR@cms.hhs.gov>
Subject: Overview of CMS Enforcement Discretion Regarding Existing Health Care-Related Tax Programs with Impermissible Redistributions

Good Morning DRR,
This email is intended as an FYI that states are now aware of CMS/CMCS/FMG efforts regarding CMS Enforcement discretion regarding existing health care-related tax programs with impermissible redistributions. The first attachment is an overview of those efforts, please review and familiarize yourself with the information in it. Also, I've attached the CIB that was issued back in April of 2024 titled "Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments".

OGD informed us this morning that yesterday there was a presentation at a NAMD meeting of State Medicaid Directors about this topic, so keep this in mind when interacting with your state contacts for SPA reviews.

We expect to have Talking Points to provide you soon and will forward those when we get them.

Let myself or Tammy know if you have any questions. Thank you,

Todd

Todd McMillion Director | Division of Reimbursement Review | Financial Management Group |Center for Medicaid and CHIP Services | CMS
230 South Dearborn, Chicago, IL 60604 (: 312-353-9860 | 7: 443-380-6707 | : todd.mcmillion@cms.hhs.gov

SPA Process Planning – Nonenforcement CIB work

Background:

For the last several years, FMG payment SPA reviews have included non-federal share standard funding questions (SFQs) to states, the responses to which SPA analysts review. For funding derived from provider taxes (or healthcare related taxes), depending on experience and comfort levels, analysts have historically attempted to determine if the provider tax or healthcare related tax meets the requirements to be broad-based and uniform, and if it is below the 6% effective cap. If not, SPA analysts have referred the non-federal share analysis to DFP for further analysis and guidance on approvability.

On April 22, 2024, FMG released a CIB announcing that, at least until January 1, 2028, CMS will exercise enforcement discretion with respect to sections 1903(w)(1)(A)(iii) and (w)(4) of the Act and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of the CIB. We also indicated in this CIB that CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, in whole or in part, by health care-related taxes. FMG's intent is to build these CIB-related obligations and procedures into existing processes as much as possible. In general, analysts should continue to exercise their usual judgment about when to refer SPAs to the DFP tax team. Below, we outline the process and note where the process for DRR analysts will differ during the time period of this CIB.

Process overview:

1. DRR analysts screen an incoming SPA where the state identifies that the non-federal share of funding is derived from a health care-related tax. Two SFQs address financing (see Appendices below).

2. During the period that the nonenforcement CIB is in effect, DRR SPA analysts will send SPAs to the tax team,[1] and flag for the DRR Point Person, Jerica Bennett, either:
   a. Any time DRR SPA analysts normally would base on state responses to SFQs and review of the SPA (see "Standard Funding Questions – Financing" appendix below). In general the analyst would refer in the following instances:
      - Any negative answer to standard funding question #1 affirming that any provider retains less than 100% of the Medicaid expenditure claimed for FFP.
      - Any concerns about whether the tax is broad-based and uniform, unless the state has an existing, recently approved tax waiver, based on standard funding question #2, [2]

[1] Tax team will track SPAs that have been referred to them, including the reason for the referral. The DRR analyst should ensure the tax team has the reasons for the referral.

[2] If the DRR analyst can confirm that a mandatory payment of a tax/assessment is broad-based and uniform in that the same rate of tax is assessed on all providers in a class for a permissible class of items or services, then the analyst would generally not refer the tax to DFP. For states with recently approved tax waivers, a change in the

- Regardless to the responses to these questions, analysts retain discretion with respect to whether to forward for further analysis to the tax team based on the analyst's knowledge from other sources.

b. Any time the analyst would have planned to send the secondary set of tax-specific questions (see "Secondary Tax-specific Questions" appendix below) back to the state. The analyst should refer to DFP in this step in order to coordinate their additional investigation with the redistribution-related questions the tax team may send (see 3b).

3. Upon receipt of a SPA from DRR, and in conjunction with the regular work of the tax team, the nonenforcement CIB workgroup will perform the following steps. (Note: there is a more detailed process SOP for the tax team related to this work):
   a. Make an initial determination if there is a redistribution arrangement implicated based on information received thus far, or historical/external knowledge.
   b. Work with the tax team and DRR analyst to send the redistribution questions, as well as any applicable secondary tax-specific questions. The DRR analyst will still select which secondary tax-specific questions they would like to send as they normally would.
   c. Upon receipt of responses,
      - If needed, make a second determination of whether there is a redistribution arrangement implicated,
      - If there is a redistribution arrangement implicated, make a determination of whether the overall arrangement is new or existing, utilizing both the responses and additional information in the SPA, from the analysts, or from the tax team (note: this step requires a standalone approval process from OGD, and may require input from OGC, and potentially OCD)
   d. Provide a recommendation of approvability of the SPA on the basis of new/existing and consistent with prior decisions, if applicable.
      - In the documentation, include language for inclusion in approval letter.
   e. Share tracking information with DRR point person to monitor for post-CIB.

Appendices

Standard Funding Questions – Financing

Medicaid Funding Question #1 asks if providers receive and retain the total Medicaid expenditures claimed by the State or if any portion is returned to the state, local governmental entity, or any other intermediary organization.

Any negative answer to this question affirming that any provider retains less than 100% of the Medicaid expenditure claimed for FFP would alert the DRR analyst to a potential

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assessed rate of tax absent any other changes to the approved waiver is not itself a reason that DRR would refer a provider tax to DFP.

redistribution arrangement requiring the DFP tax team's review. States might not be able to affirm post-payment redistribution arrangements where the state is not a party to the arrangement/agreement, though a February 17, 2023 CIB discusses the "indirect" nature of some of these payment redistribution arrangements and puts the onus on states to "make clear to their providers that these arrangements are not permissible under federal requirements, learn the details of how health care-related taxes are collected, and take steps to curtail these practices if they exist." These seem to be the redistribution arrangements that the CIB for Enforcement Discretion…for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments considers.

Medicaid Funding Question #2 asks for a description of how the state share of each type of Medicaid payment is funded. For funding derived from provider taxes (or healthcare related taxes), even if that tax derived revenue becomes part of the Medicaid agency's general revenue appropriation, analysts should attempt to determine if the provider tax or healthcare related tax meets the requirements to be broad-based and uniform, and if it is below the 6% effective cap.

If the DRR analyst can confirm that a mandatory payment of a tax/assessment is broad-based and uniform in that the same rate of tax is assessed on all providers in a class for a permissible class of items or services, then the analyst would not refer the tax to DFP. Any concerns about whether the tax is broad-based and uniform are referred to the tax team, unless the state has a recent existing approved tax waiver. For states with recently approved tax waivers, a change in the assessed rate of tax absent any other changes to the approved waiver is not itself a reason that DRR would refer a provider tax to DFP.

Secondary Tax-specific Questions

Note: these are not formalized questions and may vary by analyst in terms of inclusion and phrasing.

1. Please provide the class(es) of health care items or services from those at 42 CFR § 433.56(a) to which the provider tax is applied.
2. Please provide a copy of the state's legislation that authorizes the provider tax.
3. Please clarify if the provider tax is a broad-based tax as specified by Section 1903(w)(3)(B) of the Social Security Act and implementing regulations at 42 CFR § 433.68(c).
4. Please clarify if the provider tax is a uniform tax as specified by Section 1903(w)(3)(C) of the Social Security Act and implementing regulations at 42 CFR § 433.68(d).
5. If the answer is no to either question iii. or question iv., please indicate if the state has applied for and received a waiver of the broad-based or uniformity requirements as appropriate as described at Section 1903(w)(3)(E)(i) of the Social Security Act and implementing regulations at 42 CFR § 433.72(a)(1).
6. If the state answered yes to question v., please provide CMS with a copy of the waiver.
7. Please specify the basis upon which the provider tax is assessed (i.e. net patient revenue, etc.).
8. Please indicate the year when the provider tax was first assessed or the year when the state will start assessing the provider tax.

9. For the purposes of the 6% indirect hold harmless test as described at 42 CFR § 433.68(f)(3)(i)(A), please specify the percentage of net patient revenue raised by the provider tax for the permissible class that is being taxed.

Redistribution Questions

See separate document

CIB Talking Points for DRR Analysts

Background

On April 22, 2024, FMG released a CMCS Informational Bulletin (CIB) announcing that, at least until January 1, 2028, CMS will exercise enforcement discretion with respect to sections 1903(w)(1)(A)(iii) and (w)(4) of the Act and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of the CIB. We also indicated in this CIB that CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and **state payment proposals funded, in whole or in part, by health care-related taxes.** We are working into the SPA process procedures for reviewing proposals in line with this CIB, and asking additional questions related to redistributions.

The CIB and CIB-related work and materials may come up on a SPA-related call, or in emails you receive regarding the SPA. Because this has been a sensitive topic, and to ensure we can provide states with the best possible support, below we share some steps and talking points for these interactions. In general, business should continue as routinely as possible - these points and procedures are just to guide when a state directly raises this topic. But when in doubt, forward to the Tax team / CIB workgroup!

Note about Texas: We are enjoined from enforcing policies related to this work in Texas. **Do not engage with Texas on this topic** (hold harmless arrangements, redistributions, etc. See trigger word list below). If you have an inquiry from Texas in this subject area, immediately flag for your supervisor, and obtain direction from OGD (and OGC if necessary).

Note about Florida: Although we are not enjoined in Florida, there is active litigation on this subject matter. Similarly do not engage, and loop in your supervisor and OGD.

Trigger words

These are terms you may hear that may indicate the state is raising this topic.

- Health care-related tax*
- Non-enforcement CIB
- Enforcement discretion
- Redistribution arrangements
- Hold harmless arrangements*
- New or existing arrangements
- Litigation (financing, redistributions, Texas, Florida, Local Provider Participation Fund (LPPF))

*Note that this list is intended to put subjects on your radar, but may need to be used in conjunction in order to be related to the CIB. You do not need to engage with the CIB team simply when a state has mentioned a health care-related tax.

SPA Calls Talking Points

- To confirm, are you asking about [topic related to] the April 22 CIB regarding enforcement discretion for redistribution arrangements?
- We do not have the relevant subject matter experts on this call to discuss that topic; however, if you want to email me your question, I can ensure they receive it. If a separate call is needed, we can schedule one once the subject matter experts have reviewed your question.
- Or, now or at any other time, for questions on this issue and health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov.

Email Communications

> Sample reply: *Thank you for your inquiry regarding the CIB that establishes CMS enforcement discretion for existing redistribution arrangements. I have shared your email with the applicable subject matter experts, and I will provide their response shortly.*
>
> *For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov.*

Again, when in doubt, forward to the Tax team / CIB workgroup!

Points of Contact

Points of contact, internal: Jonathan Endelman, Kristin Fan, Abigail Walker, Stephanie Kaminsky

DRR POC: Jerica Bennett

Points of contact, external: taxwaiver@cms.hhs.gov

RE: RE: Questions: new PRA package for CMS-2439-F

From: "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Cc: "Bonelli, Anna (CMS/CMCS)" <anna.bonelli@cms.hhs.gov>
Date: Mon, 22 Jan 2024 16:19:37 +0000
Attachments: Record of Information Clearances Sheet.docx (22.68 kB)

Hi Abby –

Please let me know if you [are/are not] onboard with the following option. It consists of submitting a New 60-day package ASAP and with revising the COI section of CMS-2439-F.

60-day PRA Package

Prepare/submit 60-day package that addresses the attestation ASAP. To avoid confusion and unwanted comments, I suggest submitting a New package in the interim. This can be folder under the correct package after the 60-day comment period has closed.

The requirements/burden should address:

-State requirement/burden changes to develop instructions for providers/plans.
-State requirement/burden changes to contact providers/plans.
-State requirement/burden changes for recordkeeping.
-State requirement/burden changes for reporting (audits, payment methodology, other). In this case, identify the applicable audit/methodology/other package(s).

-Revised enrollment form/instruction, if applicable.

-Provider/plan requirement/burden changes.

You can use any Supporting Statement as a strawman. A Clearance Sheet is attached. Please submit a complete package ASAP (ideally, today but no later than tomorrow)

CMS-2439-F

I suggest adding language to the COI section that explains what you are doing but I also suggest holding off on that language until the 60-day comment period has closed and you know whether any comments have been received. In the meantime, you can insert "Under Development," "Under Development (Attestation requirement/burden is being addressed with a stand-alone 60-day FR notice. Comments are due INSERT DATE)," Other.

Please be sure to identify the correct package that you want OMB to review/approve. This is different from the New package identified above, under 60-day PRA Package.

Alternatively, as a placeholder you can include the attestation requirement/burden that is estimated in your stand-alone 60-day notice and note the significance and status.

Please let me know if you have any questions.

Thanks

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Monday, January 22, 2024 9:23 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Subject: RE: Questions: new PRA package for CMS-2439-F

Sorry for the delay, Mitch, I got caught up in some other stuff that was moving. I do agree with you, so please let us know how we proceed in these circumstances. Answers below, and **Anna** please double check me.

Thank you!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director

Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, January 18, 2024 1:43 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Subject: RE: Questions: new PRA package for CMS-2439-F

Hi Abby –

It looks like there is another attestation requirement that was accounted for regarding annual MAC QRS reports.

Regardless, I do believe that the burden for the hold harmless attestation should be accounted for. This would encompass the requirement/burden for the provider to prepare/submit the attestation. It would also be for the state to keep records and to furnish the attestations to CMS upon request.

A few questions: how would providers know what they need to attest to, where to submit their attestations to, and how frequently they need to attest? For providers, will CMCS provide instruction/guidance outside of what is in the rule? **States will be responsible for giving providers instructions, or, in the case of managed care, instructing plans on how to instruct the plan's providers. The frequency will be one time ([illegible] this is where I need you to confirm I did not miss something in the rule saying it's annual or whathaveyou), but for every provider, so as new providers enroll they will need to supply attestations. In the rule we suggest it would be akin to other enrollment forms a new Medicaid provider would need to submit. Once the form is collected, the State needs merely to keep it available if CMS should request it.**

The same for states: how would states know about what providers need to submit and what to do with the attestations after they receive them? For states, will CMCS provide instruction/guidance outside of what is in the rule? **Once the form is collected, the State needs merely to keep it available if CMS should request it. Requests may come related to audits, or as CMS reviews a payment methodology the State is proposing. The State, from this rule, will know they need an attestation from every provider and that they need to keep them available. We aren't planning formal guidance, as states have some flexibility in how they want to achieve these requirements, but will provide assistance upon request.**

If you disagree, I can ask OMB for their opinion. I can also ask Bill to weigh in. In either case, before reaching out I would need your response to the questions that I highlighted above in yellow.

If you agree, please let me know so I can provide you with guidance for moving forward.

Thanks

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Thursday, January 18, 2024 11:23 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Subject: RE: Questions: new PRA package for CMS-2439-F

We are not specifying a form or template for this requirement. States are merely required to ensure they have received an attestation on each/all of the points in the reg from each provider, but in the manner of their choosing, then make them available to CMS when needed.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, January 18, 2024 11:14 AM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Subject: RE: Questions: new PRA package for CMS-2439-F

This sounds familiar, but I could be confusing this with another rule. If it's the same, during the clearance process I asked whether there is an attestation form and if I can get a copy. Do you know?

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Thursday, January 18, 2024 10:55 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Subject: RE: Questions: new PRA package for CMS-2439-F

That would certainly help, wouldn't it.

It is the new provider attestation requirement discussed on page 28131-28132 and proposed under new paragraph 42 CFR 438.6(c)(2)(ii)(H):
(H) Ensure that each provider receiving payment under a State directed payment attests that it does not participate in any hold harmless arrangement with respect to any health care-related tax as specified in § 433.68(f)(3) of this subchapter in which the State or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the provider harmless for all or any portion of the tax amount, and ensure that such attestations are available upon CMS request;

https://www.govinfo.gov/content/pkg/FR-2023-05-03/pdf/2023-08961.pdf

I believe this doesn't fall under the affidavit etc exception based on my reading of the reg (see highlight) but I am very happy to be wrong!

Affidavits, oaths, affirmations, certifications, receipts, changes of address, consents, or acknowledgments; provided that they entail no burden other than that necessary to identify the respondent, the date, the respondent's address, and the nature of the instrument (by contrast, a certification would likely involve the collection of "information" if an agency conducted or sponsored it as a substitute for a collection of information to collect evidence of, or to monitor, compliance with regulatory standards, because such a certification would generally entail burden in addition to that necessary to identify the respondent, the date, the respondent's address, and the nature of the instrument);

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, January 18, 2024 10:42 AM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Subject: RE: Questions: new PRA package for CMS-2439-F

Hi Abby –

Can you identify the provision in question?

Where was it discussed in the NPRM?

Thanks

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Thursday, January 18, 2024 9:33 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Subject: Questions: new PRA package for CMS-2439-F

Good morning Mitch,

I am helping with some items in the managed care final rule, CMS-2439-F, and there is a policy being finalized that did not have an ICR or PRA package (new collection) prepared in the NPRM. The final rule is still forthcoming and the policy in

question has a very long time before its effective date. In light of this need to catch up, what would be the best approach?

The final rule has some packages this could potentially be added to, but those will have already gone out for comment and be in a different stage than this, which makes me think it needs to be a standalone collection that is later folded into another one? For example, I see at the top of the supporting statement for 0938-1453 (CMS-10856), a PRA package in the MC NPRM/Final rule, the language *"Note: For logistical reasons, this is a temporary package that will be folded under its proper place (CMS-10108, 0938-0920) when ready."* Would that be the right way to do this as well?

Let me know if a call would be helpful to discuss the next steps. Thank you in advance!

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

CENTERS FOR MEDICARE & MEDICAID SERVICES
Office of Strategic Operations and Regulatory Affairs (OSORA)
PAPERWORK REDUCTION ACT (PRA)
RECORD OF INFORMATION COLLECTION CLEARANCES

Sections I through IV must be completed by the Center/Office before OSORA/PRA can process your PRA package.

SECTION I –GENERAL PACKAGE INFO

Center/Office: Center/Office POC (inc. phone #):	Type: ☐ New ☐ Non-substantive Change* ☐ Revision ☐ Discontinuation and Justification ☐ Extension ☐ Emergency ☐ Reinstatement with change ☐ Reinstatement without change (no changes needed to package) **Will not extend an expiration date.*
Alternate POC (inc. phone #):	OMB Expiration Date (does not apply to New packages):
Group Director:	Deadline for OMB Approval:
CMS ID #:	OMB Control #:
Collection Title:	

SECTION II – JUSTIFICATION (*FOR DISCONTINUATION ONLY)*

_____

_____

_____

SECTION III - SPECIAL HANDLING

1. Is this PRA package related to any rulemaking (proposed, interim final, or final)? ☐Y ☐N
If so, please identify the regulation file code and title:
2. The normal PRA process can take 5-6 months from start to finish. If you are requesting OMB approval sooner than 6 months, please explain why? What are the consequences of not obtaining approval by your requested deadline?
3. Does the package include any web-based collection instruments? ☐Y ☐N
4. Does the package revise any existing collection instruments or instructions? ☐Y ☐N
5. Is the package associated with a State Medicaid Director (SMD) or State Health Official (SHO) letter? ☐Y ☐N
6. Does the package reduce burden regarding any PRA-related requirements that are currently approved under an existing OMB control number? ☐Y ☐N

SECTION IV – CLEARANCES

Sec. 508 Compliance Officer Signature: _____ ____/____/____
Printed: _____

Director (Deputy Director) Signature: _____ ____/____/____
Printed: _____

***Center/Office Director (or Deputy) Signature** is required for all "New," "Revision," "Reinstatement," "Emergency," and "Discontinuation" collections.*

*A **Group Director (or Deputy)** may sign for collections seeking an "Extension" or "Nonsubstantive Change."*

SECTION V- TO BE COMPLETED BY OSORA

	60-day & Emergency FR notices (Signature/Date)		30-day FR notices (Initials/Date)
RDG PRA Analyst:	_____	____/____/____	_____/_____
RDG PRA Technical Advisor:	_____	____/____/____	_____/_____
RDG Director/Deputy Director:	_____	____/____/____	_____/_____

RE: RE: PRA package question - CMS-10856, OMB 0938-TBD

From: "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>
Date: Mon, 15 Apr 2024 10:13:43 +0000

Thanks Abby! We'll continue to work together as the packages move forward.

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:25 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: FW: PRA package question - CMS-10856, OMB 0938-TBD

Really sorry for the confusion by the way. I should have been more communicative about the solutions I was working out with Mitch but in my head I was like "oh this is standalone, I'll just knock the 60 day out myself."

When the time comes to marry up what I am getting into the system here, I'll gladly take the lead on that so this catch up process isn't more work for you folks. It'll be after you folks have an approved package so I think I'd be doing something like a revision.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:15 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Yes, that's correct! Sorry, no excuse but I'm packing up my stuff to head home and wasn't paying as close attention as needed.

Pooja/Amy's version will go to OMB on or soon after the final rule publishes. The package should not have Abby's provisions/burden.

Abby's provisions/burden need to use the standard 60-/30-day PRA process for public review/comment and OMB approval.

Eventually, both iterations need to marry. At this time, the logical place would be in Abby's 30-day package.

Sorry, but I am heading home. I will try check e-mail over the weekend if you need anything or if you have any other questions.

Take care!

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Pooja hold off because what I submitted is at a different stage than your stuff. That's why I am keeping it separate. We didn't have it in the NPRM so the attestation PRA stuff needs to do a 60 day first.

~Abby

Abigail Walker, J.D. (she/her)

Policy Advisor
Financial Management Group, Office of the Group Director
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410-786-1725
abigail.walker@cms.hhs.gov

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To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

The one I submitted would be separate from what Pooja and Amy submitted, as mine is only a temporary file catch up for a single provision that was omitted from the NPRM while they are handling a larger part of the rule. Sorry for the code confusion, I used theirs as a model without thinking of the confusion TBD would create.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Attached is the 10856 Supporting Statement that Abby (copied) just submitted for the final rule. If you need to make any revisions, such changes should be coordinated internally within CMCS.

I am not sure what you are referring to when you indicated that the Supporting Statement table requirements differ from that of the COI section of the rule, but the summary table in Section 12 of the attached is fine.

Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

RE: RE: Action Needed > RE: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

From: "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Cc: "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>, "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>, CMS DOES_PRA <does_pra@cms.hhs.gov>, "Parham, William (CMS/OSORA)" <william.parham@cms.hhs.gov>
Date: Fri, 20 Sep 2024 14:45:13 +0000

+Bill

You're welcome.

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, September 20, 2024 10:29 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: RE: Action Needed > RE: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

Confirming receipt, I will review this ASAP. Thank you so much for handling this consolidation process.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, September 19, 2024 9:35 AM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: Action Needed > RE: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

Hi Abby –

The attached sets out a number of edits and comments that are intended to blend Amy's changes with yours.

Please accept/reject all edits and address all comments as you see fit. It would also be great if you could return a CLEAN version and change "version 9" to read "version 10".

Please do not hesitate to contact me if you have any questions.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Tuesday, September 17, 2024 4:09 PM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: OMB APPROVAL (10856) > RE: PRA package question - CMS-10856 and 10108

Hi Amy –

OMB has approved CMS-10856 through Sept 30, 2027 (see the attached Notice of Action).

Please note the NOA's Terms of Clearance, "OMB approves this package, acknowledging that this is a temporary package that will be incorporated into 0938-0920 and subsequently discontinued." Good news is that they approved this iteration for 3 years

and did not give you a deadline, but you should start the process no later than Sept 30, 2026.

Please contact me before you begin rolling this under 0938-0920.

Thanks

-Mitch

Mitch Bryman
Centers for Medicare & Medicaid Services
Office of Strategic Operations and Regulatory Affairs (OSORA)
Phone: 410-786-5258
E-mail: mitch.bryman@cms.hhs.gov

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Monday, September 16, 2024 7:00 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

Good morning Mitch!
We have no hard deadlines on either package.
To add the MLR template to 10108, the sooner we get this to the states, the better. However, given the amount of work it will take me to update all of the labor rates, and I'm on vacation the 18th-25th, it's unlikely we'll be ready to submit the package to OSORA until early October.

For 10856, we have no preference on approval date.

We'll keep you posted on our progress on 10108 as we get closer to submission.

Thank you!

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, September 13, 2024 7:57 AM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; CMS DOES_PRA <DOES_PRA@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

+DOES

Hi Amy –

CMS-10108

Thanks for the heads up about CMS-10108. To answer your question, yes, the template is subject to the PRA and it needs to be approved by OMB before it is sent to the states.

This may be too early to ask, but:

1-Do you have a preferred deadline for OMB approval?

and

2-Do you have a hard deadline for OMB approval?

CMS-10856

With regard to CMS-10856, confirming that there were no comments and that the package is at OMB. I am sorry if I have already asked, but:

1-Do you have a preferred deadline for OMB approval?

and

2-Do you have a hard deadline for OMB approval?

Thanks

-Mitch

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Thursday, September 12, 2024 3:47 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>

Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856 and 10108

Hi Mitch!
Afraid it's time for me to start bugging you about PRA stuff again. ☹ I might need to add a new item to CMS-10108. The new item is an MLR reporting template that states can ask their managed care plans to fill out and send back to the state. The template won't come to CMS at any point; it was just something that states asked us to create to help them get consistent information from their plans. Does this require PRA approval?

Also, has the PRA for 10856 been approved yet? I haven't received any documentation so wasn't sure what its status was. In Googling, it appears that the package published in the FR on 5/21/24, with comments due 7/22. We weren't notified that comments were received so I assume none were?

Thank you!

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, June 7, 2024 3:19 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

I have cleaned up Supporting Statement A. Thank you for providing the table examples – those were very helpful in understanding how to mirror the text with the chart. My one caveat, Estimate 12.67 (Section 438.68 Network adequacy standards) has two distinct lines in the chart to match how it is written in the text (page 10-11). The CHIP details were not part of the chart.

I have resolved the comments, accepted your line edits and saved the attached as version 7.

Please let me know if you have any questions.

Thanks,
Pooja

Pooja A. Regmi, Esq.
Managed Care Group (MCG)
CMS/CMCS
410.786.8409
Pooja.Regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, June 6, 2024 12:28 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Pooja –

I suggest deleting the bullets since they do not tie into the requirements/burden under section 12.

Another option is to add a subheading of some sort and/or text which explains that the bullets set out the overarching statutes for Managed Care instead of the authority for the requirements that are identified under section 12 of the Supporting Statement. If you do this, please be sure to add a subheading of some sort and/or text that clearly identifies the statutes that authorize the requirements under section 12.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Thursday, June 6, 2024 12:15 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

Thanks so much for your feedback. I had one clarifying question before I clean-up and return the document to you.

Under "A. Justification," we are listing the legal authority and the overarching statutes for Managed Care. The bullets are not tied to the estimates, but are more general statements of legal authority. Should I delete the bullets and maintain the overarching paragraph that summarizes the legal authority?

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Thursday, June 6, 2024 9:43 AM
To: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Cc: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD
Importance: High

Hi Amy –

The attached sets out a number of edits and comments.

1-My apologies, but I have spent a lot of time reviewing the package but had to stop a month or so ago for other priorities and I don't want to hold this up any longer. I have not completed my review, but I was hoping that in the interim you could address #2 (below) and the comments/edits in the attached.

When ready, please accept/reject all edits and address all comments as you see fit. It would also be great if you could change "version 6" to read "version 7". **If possible**, it would be great if you could turn this around by COB tomorrow (Fri, June 7).

2-Please note in the following section of your table that the corresponding narrative makes no mention of 12,268, 23,850, and 11,814. The same for the number of total hours (500 hr). In this regard the narrative and the table are out of sync.

"To complete a new preprint, we estimate that it will take 2 hours at $122.68/hr for an actuary, 6 hours at $79.50/hr for a business operations specialist, and 2 hours at $118.14/hr for a general and operations manager for development and submission. We estimate an annual State burden of 500 hours (50 proposals x 10 hr) at a cost of $47,932 [50 proposals x ((2 hr x $122.68/hr) + (6 hr x $79.50/hr) + (2 hr x $118.14/hr))]. (ESTIMATE 12.70)"

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.70	438.6(c)(2)(ii) New SDP submissions	38	50	2	100	122.68	12,268	R	Annual
12.70	438.6(c)(2)(ii) Renewal/Amend SDP	38	50	6	300	79.50	23,850	R	Annual
12.70	438.6(c)(2)(ii) Renewal/Amend SDP	38	50	2	100	118.14	11,814	R	Annual

By totaling, as in the following example, the narrative and the table are now in sync. Please review the narratives and tables to ensure that they are in sync as demonstrated in the following example.

Estimate #	CFR section	# of Respondents	Total # of Responses	Time per Response (hours)	Total Time (hours)	Labor Rate ($/hr)	Total Annual Cost ($)	Response Type	Frequency
12.70	438.6(c)(2)(ii)	38	150	varies	500	varies	47,932	R	Annual

Please let me know if you have any questions.

Thanks

-Mitch

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Monday, April 15, 2024 6:16 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks Mitch. Pooja and I will send through the updated 10856 package for the final rule as planned.

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:15 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

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Abby's provisions/burden need to use the standard 60-/30-day PRA process for public review/comment and OMB approval.

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Sorry, but I am heading home. I will try check e-mail over the weekend if you need anything or if you have any other questions.

Take care!

-Mitch

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Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
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~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
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From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

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~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

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Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

RE: RE: DUE COB THURS 5/23: Audit #A-06-18-07001 R1 Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program

To: "Howe, Rory (CMS/CMCS)" <rory.howe@cms.hhs.gov>, "Boston, Beverly (CMS/CMCS)" <beverly.boston@cms.hhs.gov>, "Badaracco, Andrew (CMS/CMCS)" <andrew.badaracco@cms.hhs.gov>, "Arnold, Charlie (CMS/CMCS)" <charlie.arnold@cms.hhs.gov>, "Clark, Jennifer (CMS/CMCS)" <jennifer.clark@cms.hhs.gov>, "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "Wolgast, Henry (CMS/CMCS)" <henry.wolgast@cms.hhs.gov>
Cc: "Silanskis, Jeremy (CMS/CMCS)" <jeremy.silanskis@cms.hhs.gov>, "Maccarroll, Amber (CMS/CMCS)" <amber.maccarroll@cms.hhs.gov>, "Fan, Kristin (CMS/CMCS)" <kristin.fan@cms.hhs.gov>, "Gavens, Jay (CMS/CMCS)" <jay.gavens@cms.hhs.gov>
Date: Wed, 22 May 2024 11:54:11 +0000
Attachments: RE: RE: Texas litigation impacts: please fill out this doc by 2:00 (189.95 kB)

I think that's correct. Based on the timing of the information in the attached email, it looks like the litigation impact was an open question

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Sent: Wednesday, May 22, 2024 7:44 AM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Subject: RE: DUE COB THURS 5/23: Audit #A-06-18-07001 R1 Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program

There is active litigation in federal court regarding two separate TX non-federal share financing arrangements: 1) LPPFs (tax hold harmless arrangements) and 2) indigent care/affiliation agreements (donation hold harmless arrangements). I'm not clear how either case would affect the issue below. Maybe we referenced the litigation because we were initially uncertain how broadly the LPPF temporary injunction would apply? Any other thoughts?

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Sent: Tuesday, May 21, 2024 4:52 PM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Subject: RE: DUE COB THURS 5/23: Audit #A-06-18-07001 R1 Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program

I am including the report link below. It appears the IGT was funded by bank promissory notes. Can someone confirm whether the litigation would still impact our ability to address this finding and recommendation? If so, it is fine to provide the same response as we did in the past that "**CMS is confirming actions pending** litigation in TX."

https://oig.hhs.gov/reports-and-publications/all-reports-and-publications/aspects-of-texas-quality-incentive-payment-program-raise-questions-about-its-ability-to-promote-economy-and-efficiency-in-the-medicaid-program/

We identified two NSGEs with IGTs that were used to fund the non-Federal share of QIPP payments totaling $1,600,284, of which $1,300,000 ($737,944 Federal share) came from debt. These IGTs were funded in part from the proceeds of a bank promissory note ($800,000) and part of a bank line of credit ($500,000). The portion of these IGTs derived from loans may not meet the definition of public funds. According to an official at one of the NSGEs, the NSGE took out the promissory note to fund its IGT so that the NSGE's safety reserve of funding would not be depleted. In our review of bank records at the other NSGE, the NSGE did not have sufficient cash available to fully fund its IGT without drawing on a line of credit.

Beverly A. Boston
Senior Advisor & Assistant to the Group Director
Financial Management Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
Beverly.Boston@CMS.HHS.Gov
410-786-4186

From: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>
Sent: Tuesday, May 21, 2024 4:37 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Subject: Re: DUE COB THURS 5/23: Audit #A-06-18-07001 R1 Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program

Under recommendation #1 it cites the litigation in federal court as part of our Sept. 2023 response. Is that litigation still pending?

If it is, it seems like that would limit our response. I'll have to look at the managed care rule a little more closely, but I'm not sure if we went to the level of discussing debt instruments and IGTs in that regulation.

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Date: Tuesday, May 21, 2024 at 4:05 PM
To: Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>, Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>, Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>, Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>, Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>, Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>, Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>, Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>, Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>, Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>, Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Subject: DUE COB THURS 5/23: Audit #A-06-18-07001 R1 Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program

Hello,

Please see attached OIG Corrective Actions Plan (CAPs) form related to OIG Report Title: ***Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program.*** FMG is the lead on the first recommendation (rec 1) as outlined below regarding the TX QIPP and sources of the IGT. Is there language that can be provided from the newly published Managed Care Reg that would address this recommendation?

OIG 21-A-06-04 1.01 Nonmonetary: We recommend that the Centers for Medicare & Medicaid Services work with Texas to determine whether the source of IGTs and the practice of using debt instruments to fund the non-Federal share of QIPP payments meets program objectives and promotes economy and efficiency in Medicaid.

Please respond by the due date.

Beverly

From: CMS CMCS_CAPS <CMCS_CAPS@cms.hhs.gov>
Sent: Wednesday, January 31, 2024 12:03 PM
To: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Erwin, Tanesha (CMS/CMCS) <Tanesha.Erwin@cms.hhs.gov>; Delozier, Adrienne (CMS/CMCS) <Adrienne.Delozier@cms.hhs.gov>; Hall, Candice (CMS/CMCS) <candice.hall1@cms.hhs.gov>
Cc: Taylor, Kenneth (CMS/CMCS) <Kenneth.Taylor@cms.hhs.gov>; Mannix, Norma (CMS/CMCS) <norma.mannix@cms.hhs.gov>; Kassel, Adeena (CMS/CMCS) <Adeena.Kassel@CMS.hhs.gov>; Pearson, Annette (CMS/CMCS) <Annette.Pearson@cms.hhs.gov>; CMS CMCS_CAPS <CMCS_CAPS@cms.hhs.gov>
Subject: ISU Form due 2/28/24, Audit #A-06-18-07001 R1 (FMG) R2 (MBHPG), Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program

Good Morning FMG/MBHPG,

Attached is the ISU form for Audit #A-06-18-07001 R1 (FMG) and R2 (MBHPG) Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program. Please update your actions taken, along with any actions that are ongoing or upcoming and return the signed form to DOES NLT, COB Wednesday, February 28th.

If you have any questions or need assistance please contact our DOES CAPs Team.

Thank you,
Annette Pearson
CMCS/OSG/DOES
410-786-6858

RE: RE: Texas litigation impacts: please fill out this doc by 2:00

From: "Boston, Beverly (CMS/CMCS)" <beverly.boston@cms.hhs.gov>
To: "Bonelli, Anna (CMS/CMCS)" <anna.bonelli@cms.hhs.gov>
Cc: "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>, "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>, "Gavens, Jay (CMS/CMCS)" <jay.gavens@cms.hhs.gov>, "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "adams, lia (CMS/CMCS)" <lia.adams@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, CMS - FMG-Division Directors <fmg-divisiondirectors@cms.hhs.gov>, "Fan, Kristin (CMS/CMCS)" <kristin.fan@cms.hhs.gov>
Date: Wed, 05 Jul 2023 18:36:54 +0000
Attachments: OCD A-06-18-07001 CMCS.docx (18.26 kB)

Hi Anna,

I uploaded the attached OIG clearance document along with the link to the OIG report https://oig.hhs.gov/oas/reports/region6/61807001.asp
Titled: ***ASPECTS OF TEXAS' QUALITY INCENTIVE PAYMENT PROGRAM RAISE QUESTIONS ABOUT ITS ABILITY TO PROMOTE ECONOMY AND EFFICIENCY IN THE MEDICAID PROGRAM.*** The attached OIG clearance document includes a FMG finding where we are being requested to provide our 2023 update on the status of "ensuring that TX QIPP non-federal share financing of IGT's meets program requirements and 1902(a)(30(A) efficiency and economy of payments". We may need to clear our 2023 response back to the OIG with OGC/DOJ on the status of addressing this finding?, but please confirm with FMG OGD.

Thanks
Beverly

From: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Sent: Wednesday, July 5, 2023 12:20 PM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; CMS - FMG-Division Directors <FMG-DivisionDirectors@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Subject: RE: Texas litigation impacts: please fill out this doc by 2:00

Awesome. Thanks, Jonathan!

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Wednesday, July 5, 2023 12:14 PM
To: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; CMS - FMG-Division Directors <FMG-DivisionDirectors@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Cc: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Subject: RE: Texas litigation impacts: please fill out this doc by 2:00

Anna,

I updated the chart with the Missouri, Florida, Washington, Nevada, and Texas SDP reviews and the Missouri possible disallowance letter, and the North Carolina IP-OP tax waiver. I added the CA FMR that tangentially touches on health care-related taxes. I also added more detail on the MC rule. Everything that I am currently aware of that could be affected by the CIB in any way is now on the chart. I included things that I was pretty sure were resolved just to be safe and cover everything. I am not aware of anything else. Thank you.

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Sent: Wednesday, July 5, 2023 11:30 AM
To: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; CMS - FMG-Division Directors <FMG-DivisionDirectors@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Subject: RE: Texas litigation impacts: please fill out this doc by 2:00

Perfect. Thanks, Jay!

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>
Sent: Wednesday, July 5, 2023 11:11 AM
To: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; CMS - FMG-Division Directors <FMG-DivisionDirectors@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Subject: RE: Texas litigation impacts: please fill out this doc by 2:00

I updated the FMR section and added CA SDP review as it includes a section on the source of the NFS

From: Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>
Sent: Wednesday, July 5, 2023 10:36 AM
To: CMS - FMG-Division Directors <FMG-DivisionDirectors@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Cc: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>
Subject: Texas litigation impacts: please fill out this doc by 2:00
Importance: High

Hi Everyone,
Rory asked me to reach out and collect a list of all the actions FMG is currently working on that could be affected by the Texas decision that came out on Monday. Rory is meeting with OGC/OCD at 3:30 so we'd like to have this list together by then. Would you please add in information to the table in this document? (Note it's in this folder, if the doc downloads automatically).

Sorry for the rush. I hope that this list isn't too burdensome. We don't need a lot of detail. Thanks!
anna

Anna Bonelli | Senior Policy Advisor | CMS/CMCS | (443) 615-1268 | anna.bonelli@cms.hhs.gov

OIG CLEARANCE DOCUMENT - PART I

Date 07/26/2022

Monetary [ ] and/or Nonmonetary [X]
Original [X] or Amended [ ]

Follow-up **Yes [ ] No [X]**

Audit Title Review of Nursing Home Supplemental Payments Made by the State of Texas under the Quality Incentive Payment Program

Report ID Number A-06-18-07001 **Issue Date** 12/18/2020

Cognizant OPDIV CMS **Program** Medicaid

Other OPDIVs

Auditee Name

City, State, ZIP , , null,

Grant/Contract Nos.

Common Accounting No. **Appropriation No.**

Cognizant Finance Office Director, Accounting Management Group, Office of Financial Management
Centers for Medicare and Medicaid Services, N3-11-17, 7500 Security Blvd., Baltimore, MD. 21244-1850

Amounts Recommended for Financial Adjustment

Recommendation Code	Recommended Amount	Sustained Amount	Adjusted Amount	Acct. Receivable Amount
Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Distribution
OIG
Cognizant OPDIV
Finance Officer
Other

Originating Official's Signature Date
Name (Typed)
Title, Branch/Division Initials

OGC Official's Signature Date
Name (Typed)
Title

Approving Official's Signature Date
Name (Typed)
Title, Division Initials

OIG CLEARANCE DOCUMENT - PART I

Date 07/26/2022

Monetary [ ] and/or Nonmonetary [X]
Original [X] or Amended [ ]

(Continuation Sheet)

Report ID Number A-06-18-07001

Recommendation Codes and Description

Code	Recommendation
082-930-11-1	We recommend that the Centers for Medicare & Medicaid Services work with Texas to determine whether the source of IGTs and the practice of using debt instruments to fund the non-Federal share of QIPP payments meets program objectives and promotes economy and efficiency in Medicaid.
212-915-11-1	Reevaluate QIPP to ensure that it operates in a manner that meets program objectives while promoting economy and efficiency in Medicaid.

OIG CLEARANCE DOCUMENT - PART I

Date 07/26/2022

Monetary [ ] and/or Nonmonetary [X]
Original [X] or Amended [ ]

(Continuation Sheet)

Report ID Number A-06-18-07001

Actions Taken on Recommendations

Code	C/N	Action Taken
21-A-06-041.01 FMG	Concur	**April 2023 Response:** As of 7/19/22: Ensure TX QIPP non federal share financing of IGTs meet program requirements and 1902(a)(30(A) efficiency and economy of payments.
21-A-06-041.02 MBHPG	No-Decision	**May 2023 Response:** CMS reviewed and approved the Year 6 (SFY 2023) state directed payment (SDP) proposal submission for QIPP and approved the proposal on August 1, 2022. As noted in the September 2022 update, Texas maintained the changes made in the Year 5 preprint, including: eliminating the reconciliation threshold in Component 1 to ensure that payments would be conditioned based on utilization in the rating period, and not historical utilization, as well as changing the payment methodology for Components 3 and 4 so that only facilities that maintain or improve performance on the identified measures would receive payment. Texas submitted a draft preprint for SFY 2024 on March 15, 2023, but it was not determined complete and therefore formal review has not begun. The state estimated that a complete submission would be sent in May 2023. We are satisfied that the QIPP is operating in a manner that meets program objectives while promoting economy and efficiency in Medicaid. We will continue to monitor Texas and provide ongoing technical assistance as needed to ensure compliance with program requirements and any future changes in regulation. We request this recommendation be closed. September 2022 Update: CMS reviewed the Year 5 (SFY 2022) state directed payment proposal submission for QIPP and approved the proposal on

Actions Taken on Recommendations

Code	C/N	Action Taken
		November 15, 2021. Texas made several changes to the payment arrangement for SFY 2022 to ensure that the payment was consistent with federal regulatory requirements for state directed payments and also to address recommendations and requirements CMS outlined in our approval of the SFY 2021 payment arrangement. Such changes included eliminating the reconciliation threshold in Component 1 so to ensure that payments would be conditioned based on utilization in the rating period, and not historical utilization, as well as changing the payment methodology for Components 3 and 4 so that only facilities that maintain or improve performance on the identified measures would received payment. The state submitted the Year 6 (SFY 2023) proposal in March 2022 and it included the same changes that were implemented for SFY 2022. CMS approved the SFY 2023 submission on August 1, 2022.

RE: RE: OMB language in MC rule

From: "Burch Mack, Rebecca (CMS/CMCS)" <rebecca.burchmack@cms.hhs.gov>
To: "Howe, Rory (CMS/CMCS)" <rory.howe@cms.hhs.gov>, "Wolgast, Henry K. EOP/OMB" <henry.k.wolgast@omb.eop.gov>
Cc: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>
Date: Fri, 05 Apr 2024 15:42:47 +0000
Attachments: OMB_MCrule_edit.docx (12.84 kB)

Below is MCG's thoughts. I also put links into the respective documents I am referring to on SharePoint as I know you are getting up to speed, Henry. And I'm looping in **Rory** for his confirmation.

MCG is fine with OMB's edits (re-attached for Rory) as they are consistent with our understanding of leadership's position as John portrayed it previously to us before he left on vacation - States could choose to use "signing the attestation" as eligibility criteria for the provider to qualify for the SDP. Therefore, all providers that provide the attestation can receive the SDP… and those providers who refuse, would not qualify for the SDP. This is also consistent with a response FMG provided to a related question OMB had in HHS 4/OMB 3. As outlined in the comment log, In response to a comment on page 283, you indicated "States could decide to make signing an attestation a condition of receiving the SDP and would outline this in the plan contracts. We have updated the language."

However, I am looping in Rory to ensure he agrees with OMB edits as I know FMG has had discussions with OGC, and I want to ensure there was not a shift in leadership decision given OGC verbal feedback (I don't see any concerns in written feedback from OGC in previous rounds or comment log though).

Thanks,

Rebecca

From: Burch Mack, Rebecca (CMS/CMCS)
Sent: Friday, April 5, 2024 7:56 AM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Cc: Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Subject: RE: OMB language in MC rule

I'm happy to help! Henry, I'll take a look this morning and get back to you shortly (I just need to do school drop off first as it's my AWS day, and then I'll be back online and will take a look).

Rebecca

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Thursday, April 4, 2024 3:41 PM
To: Burch Mack, Rebecca (CMS/CMCS) <Rebecca.BurchMack@cms.hhs.gov>
Cc: Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Subject: OMB language in MC rule

Hi Rebecca!

In the last round of the MC rule, OMB had provided an edit on language you had provided (that OGC had made minor updates to as well), and they have indicated they will be sending it again in their showstopper passback. I did not accept it last round as I felt it changed the nature of the language in a way that no longer aligned with your and OGC's input. But maybe I am wrong? Can you take a look at the language attached and let me know if we should accept if we see this again? Their beef is with "choose to decline to allocate" piece. My assumption was that the phrasing reflected that states did indeed have that ***choice*** available, but maybe it should be their more direct phrasing? Sorry for not checking before when I chose to not include, and thank you! We will adopt whatever you recommend when we get the showstopper passback.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

Similarly, when a provider signs an attestation, they affirm the information to be true. States should treat these attestations in the same manner as they treat other attestations supplied by providers that affirm that the provider complies with various requirements to receive payment. As with all Federal requirements, States must oversee their programs to ensure that the State can identify noncompliant providers. As described earlier in the preamble to this section, if a provider submits an inaccurate attestation or refuses to submit a signed attestation, FFP could be at risk, because the State may be claiming Medicaid expenditures with an impermissible source of non-Federal share (due to the existence of a hold harmless arrangement). In such a situation, States could make signing an attestation a condition of SDP eligibility to avoid making a payment that guarantees to hold the taxpayer harmless. Some States have already undertaken the approach. If the State chooses this risk mitigation strategy, CMS recommends that the State include the requirement that a provider sign an attestation to qualify for the SDP in its contracts with the managed care plans making the payments to providers.

RE: RE: PRA package question - CMS-10856, OMB 0938-TBD

From: "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>
To: "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>
Date: Mon, 15 Apr 2024 11:16:17 +0000

Sounds good, Amy! Thanks!

From: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Sent: Monday, April 15, 2024 6:16 AM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks Mitch. Pooja and I will send through the updated 10856 package for the final rule as planned.

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:15 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Yes, that's correct! Sorry, no excuse but I'm packing up my stuff to head home and wasn't paying as close attention as needed.

Pooja/Amy's version will go to OMB on or soon after the final rule publishes. The package should not have Abby's provisions/burden.

Abby's provisions/burden need to use the standard 60-/30-day PRA process for public review/comment and OMB approval.

Eventually, both iterations need to marry. At this time, the logical place would be in Abby's 30-day package.

Sorry, but I am heading home. I will try check e-mail over the weekend if you need anything or if you have any other questions.

Take care!

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Pooja hold off because what I submitted is at a different stage than your stuff. That's why I am keeping it separate. We didn't have it in the NPRM so the attestation PRA stuff needs to do a 60 day first.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

The one I submitted would be separate from what Pooja and Amy submitted, as mine is only a temporary file catch up for a single provision that was omitted from the NPRM while they are handling a larger part of the rule. Sorry for the code confusion, I used theirs as a model without thinking of the confusion TBD would create.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Attached is the 10856 Supporting Statement that Abby (copied) just submitted for the final rule. If you need to make any revisions, such changes should be coordinated internally within CMCS.

I am not sure what you are referring to when you indicated that the Supporting Statement table requirements differ from that of the COI section of the rule, but the summary table in Section 12 of the attached is fine.

Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

CMS-2439-F: CMS-10856, OMB 0938-TBD attestation provision temporary package

From: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
To: "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>
Date: Thu, 11 Apr 2024 14:28:30 +0000
Attachments: CMCS2439F_financing_Record of Information Clearances Sheet_signed.pdf (329.4 kB); CMS-10856_Supporting Statement A_CMS-2439-F_attestations.docx (74.52 kB)

Good morning Mitch,

Attached please find a supporting statement and signed clearance sheet for a temporary package to get "caught up" on this requirement in the managed care final rule. Per your direction to use another supporting statement as a model, I used a similar one from elsewhere in the MC rule (which was also a temporary package, so I modeled the phrasing off that). I populated sections with info from that, modified as needed, and then copied over authorities specific to my provision. The Burdens in 12 are directly from the COI in the final rule.

Please let me know what else you need on this, and thank you again for helping me work on a solution for this oversight from the NPRM.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

CENTERS FOR MEDICARE & MEDICAID SERVICES
Office of Strategic Operations and Regulatory Affairs (OSORA)
PAPERWORK REDUCTION ACT (PRA)
RECORD OF INFORMATION COLLECTION CLEARANCES

Sections I through IV must be completed by the Center/Office before OSORA/PRA can process your PRA package.

SECTION I –GENERAL PACKAGE INFO

Center/Office: CMS/CMCS/FMG	Type: ☒ New ☐ Non-substantive Change* ☐ Revision ☐ Discontinuation and Justification ☐ Extension ☐ Emergency ☐ Reinstatement with change ☐ Reinstatement without change (no changes needed to package) **Will not extend an expiration date.*
Center/Office POC (inc. phone #): **Rory Howe 410-786-4878**	
Alternate POC (inc. phone #): **Abigail Walker 410-786-1725**	OMB Expiration Date (does not apply to New packages): **N/A**
Group Director: John Giles	Deadline for OMB Approval: N/A
CMS ID #:10856	OMB Control #: 0938-TBD
Collection Title: Medicaid Managed Care and Supporting Regulations	

SECTION II – JUSTIFICATION (*FOR DISCONTINUATION ONLY)*

_____

_____

_____

SECTION III - SPECIAL HANDLING

1. Is this PRA package related to any rulemaking (proposed, interim final, or final)? ☒Y ☐N
If so, please identify the regulation file code and title: CMS-2439-F Medicaid and CHIP Managed Care Access, Finance, and Quality Final Rule
2. The normal PRA process can take 5-6 months from start to finish. If you are requesting OMB approval sooner than 6 months, please explain why? What are the consequences of not obtaining approval by your requested deadline? N/A
3. Does the package include any web-based collection instruments? ☐Y ☒N
4. Does the package revise any existing collection instruments or instructions? ☐Y ☒N
5. Is the package associated with a State Medicaid Director (SMD) or State Health Official (SHO) letter? ☐Y ☒N
6. Does the package reduce burden regarding any PRA-related requirements that are currently approved under an existing OMB control number? ☐Y ☒N

SECTION IV – CLEARANCES

Sec. 508 Compliance Officer Signature: Annette Pearson 04 / 11 /2024
Printed: Annette Pearson

Director (Deputy Director) Signature: Sara M. Vitolo -S Digitally signed by Sara M. Vitolo -S Date: 2024.04.11 09:55:09 -04'00'
Printed:

***Center/Office Director (or Deputy) Signature** is required for all "New," "Revision," "Reinstatement," "Emergency," and "Discontinuation" collections.*

*A **Group Director (or Deputy)** may sign for collections seeking an "Extension" or "Nonsubstantive Change."*

SECTION V- TO BE COMPLETED BY OSORA

	60-day & Emergency FR notices (Signature/Date)	30-day FR notices (Initials/Date)
RDG PRA Analyst:	_____ ___/___/___	_____/_____
RDG PRA Technical Advisor:	_____ ___/___/___	_____/_____
RDG Director/Deputy Director:	_____ ___/___/___	_____/_____

Supporting Statement – Part A
Medicaid Managed Care and Supporting Regulations
CMS-10856, OMB 0938-TBD

Note: For logistical reasons, this is a temporary package that will be folded under its proper place (CMS-10108, 0938-0920) when ready.

BACKGROUND

This collection is associated with our April 18, 2024 (XX FR XXXXX) final rule (CMS-2439-F; RIN 0938–AU99) entitled *Medicaid and Children's Health Insurance Program (CHIP)*[1] *Managed Care Access, Finance, and Quality*. The rule, among other things, enhances CMS's fiscal and program integrity standards for state directed payments (SDPs).This supporting statement pertains specifically to the attestation collection requirement at 42 CFR 438.6(c)(2)(ii)(H), which requires the following:

> "(H)(*1*) Ensure that providers receiving payment under a State directed payment attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in § 433.68(f)(3) of this subchapter in which the State or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount, and\
>
> (*2*) Ensure either that, upon CMS request, such attestations are available, or that the State provides an explanation that is satisfactory to CMS about why specific providers are unable or unwilling to make such attestations."

This collection of information does not include any active instruments.

A. JUSTIFICATION

1. Need and Legal Basis:

- Section 1902(a)(4) of the Social Security Act requires such methods of administration as are found by the Secretary to be necessary for the proper and efficient operation of the plan.
- Under section 1915(a) of the Act, States can implement a voluntary managed care program by executing a contract with organizations that the State has procured using a competitive procurement process. To require beneficiaries to enroll in a managed care program to receive services, a State must obtain approval from CMS under two primary authorities:
- Through a State plan amendment (SPA) that meets standards set forth in section 1932(a) of the Act, States can implement a mandatory managed care delivery system.

[1] Proposed changes to 42 CFR part 457 for CHIP will be submitted to OMB for review under control number 0938-1282 (CMS-10554)

- We may grant a waiver under section 1915(b) of the Act, permitting a State to require all Medicaid beneficiaries to enroll in a managed care delivery system, including dually eligible beneficiaries, American Indians/Alaska Natives, or children with special health care needs.
- Section 1902(a)(2) of the Act and its implementing regulation in 42 CFR part 433, subpart B require States to share in the cost of medical assistance expenditures and permit other units of State or local government to contribute to the financing of the non-Federal share of medical assistance expenditures. These provisions are intended to safeguard the Federal-State partnership, irrespective of the Medicaid delivery system or authority.
- There are several types of permissible means for financing the non-Federal share of Medicaid expenditures, including, but not limited to: (1) State general funds, typically derived from tax revenue appropriated directly to the Medicaid agency; (2) revenue derived from health care-related taxes when consistent with Federal statutory requirements at section 1903(w) of the Act and implementing regulations at 42 CFR part 433, subpart B; (3) provider-related donations to the State which must be "bona fide" in accordance with section 1903(w) of the Act and implementing regulations at 42 CFR part 433, subpart B; and (4) IGTs from units of State or local government that contribute funding for the non-Federal share of Medicaid expenditures by transferring their own funds to and for the unrestricted use of the Medicaid agency. Regardless of the source or sources of financing used, the State must meet the requirements at section 1902(a)(2) of the Act and § 433.53 that obligate the State to fund at least 40 percent of the non-Federal share of total Medicaid expenditures (both medical assistance and administrative expenditures) with State funds.
- Under section 1903(w)(4) of the Act, all health care-related taxes must be imposed in a manner consistent with applicable Federal statutes and regulations, which prohibit direct or indirect "hold harmless" arrangements.
- Section 1903(w)(1)(A) of the Act specifies that, for purposes of determining the Federal matching funds to be paid to a State, the total amount of the State's Medicaid expenditures must be reduced by the amount of revenue received by the State (or by a unit of local government in the State) from impermissible health care-related taxes, including, as specified in section 1903(w)(1)(A)(iii) of the Act, from a broad-based health care-related tax for which there is in effect a hold harmless provision described in section 1903(w)(4) of the Act.

2. Information Users:

Reporting: Information required to be reported (see Section 12, below) is used by states for program administration as well as reported to CMS for program compliance monitoring and review. There are no templates used for the state reporting to CMS. Some of the information reported by States may be collected from their contracted managed care plans, but this will be at a state's discretion.

3. Use of Information Technology:

These changes do not establish any information technology requirements. CMS anticipates that states will likely use information technology to gather and organize the attestations collected pursuant to this requirement.

4. Duplication of Similar Information:

The information collection requirements that are set out below under section 12 do not duplicate any other information collections.

5. Small Businesses:

This requirement imposes an attestation requirement on medical providers. To the extent the medical provider is regarded as a small business, we have determined that there is no significant economic impact on a substantial number of small entities for the requirements in section 12 of this Supporting Statement.

6. Less Frequent Collection:

The timing of this requirement will be affected by a state's individual circumstances, and will be at the discretion of states to determine how often they wish to collect attestations, and then how often the state wishes to establish or modify a state directed payment that would require submission of attestations to CMS, As such, CMS cannot establish a less frequent collection.

7. Special Circumstances:

There are no special circumstances that require an information collection to be conducted in a manner that requires respondents to:

- Report information to the agency more often than quarterly;
- Prepare a written response to a collection of information in fewer than 30 days after receipt of it;
- Submit more than an original and two copies of any document;
- Retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;
- Collect data in connection with a statistical survey that is not designed to produce valid and reliable results that can be generalized to the universe of study;
- Use a statistical data classification that has not been reviewed and approved by OMB;
- Include a pledge of confidentiality that is not supported by authority established in statute or regulation that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or
- Submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.

8. Federal Register Notice/Outside Consultation:

This iteration is associated with our May 3, 2023 (88 FR 28092) proposed rule (CMS-2439-P; RIN 0938–AU99) entitled Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality.

As the collection of information request was not posted for public review or submitted to OMB with the proposed rule, we are making up for that oversight by publishing this 60-day notice in the Federal Register on April XX, 2024 (89 FR XXXXX). Comments must be received by Month, XX, 2024.

9. Payment/Gift to Respondent:

There is no payment/gift to respondents.

10. Confidentiality:

The information received by CMS is not confidential and its release would fall under the Freedom of Information Act.

11. Sensitive Questions:

There are no sensitive questions associated with this collection. Specifically, the collection does not solicit questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.

12. Collection of Information Requirements and Associated Burden Estimates:

The regulatory sections that support our collection of information's requirements are set out in 42 CFR part 438 (Managed Care). The requirements and burden follow.

12.1 Wage Estimates

To derive average costs, we used data from the U.S. Bureau of Labor Statistics' May 2022 National Occupational Employment and Wage Estimates http://www.bls.gov/2022/may/current/oes_nat.htm). In this regard, the following table presents BLS' mean hourly wage, our estimated cost of fringe benefits and other indirect costs, and our adjusted hourly wage.

National Occupation Titles and Wage Rates

Occupation Title	Occupation Code	Mean Hourly Wage ($/hr)	Fringe Benefits and Other Indirect Costs ($/hr)	Adjusted Hourly Wage ($/hr)
Business Operations Specialist, All Other	13-1199	38.64	38.64	77.28
General and Operations Manager	11-1021	55.41	55.41	110.82
Office Clerk, General	43-9061	18.98	18.98	37.96
Software and web developers, programmers, and testers	15-1250	60.07	60.07	120.14
Healthcare Practitioners and Technical Occupations	29-0000	46.52	46.52	93.04

As indicated, we are adjusting our employee hourly wage estimates by a factor of 100 percent. This is necessarily a rough adjustment, both because fringe benefits and other indirect costs vary significantly from employer to employer, and because methods of estimating these costs vary widely from study to study. Nonetheless, we believe that doubling the hourly wage to estimate total cost is a reasonably accurate estimation method.

12.2 *Collection of Information Requirements and Associated Burden Estimates*:

Subpart A-General Provisions

Subpart A specifies requirements for states and managed care plans including contract requirements and payment.

Section 438.6 Special Contract Provisions Related to Payment

Amendments to § 438.6(c)(2)(ii)(H) will require all States with managed care delivery systems to collect attestations from providers who would receive an SDP attesting that they do not participate in any hold harmless arrangements. The paperwork burdens associated with this requirement include the following for States: developing instructions and communication for providers/plans; recordkeeping; and reporting to CMS when requested. For providers, the burden associated with this requirement relates to reviewing and signing the attestations. Although States will have the flexibility to delegate work of collecting attestations to managed care plans, we cannot predict how many States will elect this option. As such, we are not accounting for that burden separately in these estimates.

States: We estimate that 44 States with MCOs, PIHPs and PAHPs will need to develop an attestation process and prepare attestations and communicate with providers. For each State, we estimate on a one-time basis it will take 200 hours at $79.50/hr for a business operations specialist to plan the data collection process and develop the attestations and communications providers, and 200 hours at $120.14/hr for a software and web developers, programmers, and testers to program an ingest and recordkeeping process for the attestations. In total, we estimate

a one-time burden of $1,756,832 and 17,600 hours (44 States x [(200 x $79.50/hr) + (200 x $120.14/hr)]), or $39,928 per State. Taking into account the 50 percent Federal administrative match, we estimate one time cost per State of $19,964 ([$15,900 + $24,028] x 0.5).

On an ongoing basis, we estimate that annually, it will take 200 hours at $79.50/hr for a business operations specialist to manage the data collection process and 232 hours at $39.56/hr for an office clerk to input the attestations. On an annual, national basis, we estimate States will submit 55 SDPs across 44 States with MCOs, PIHPs, and PAHPs for which they would need to provide attestations at CMS's request. We estimate at each instance it will take a general and operations manager 2 hours at $118.14/hr for to prepare the submission and any necessary explanations, or 110 hours annually across all States. In total, we estimate an annual burden of $1,116,424 and 19,118 hours [(44 States x [(200 x $79.50) + (232 x $39.56)]) + (55 SDPs x (2 x $118.14)], or $25,373 per State. Taking into account the 50 percent Federal administrative match, we estimate ongoing costs per State of $12,687 ($25,373 x 0.5).

Providers: For the purposes of these estimates, we are using a provider estimate of 1,088,050 providers enrolled with MCOs, PIHPs, and PAHPs, based on T-MSIS Analytic Files (also known as TAF) data, that will need to submit an attestation to the State. We are further assuming for the purposes of these estimates that these collections will occur on an annual basis, one per provider, but want to note States may elect different timing or number of attestations per provider that would increase or decrease these estimates. We estimate it will take a healthcare administrator at a provider 6 minutes to review and sign the attestation at $93.04/hr. In total, we estimate an annual burden of $10,123,217 and 108,805 hours (1,088,050 providers x ($93.04/hr x 0.1)).

We have summarized the total burdens in Table 1.

12.3 Burden Summary

Table 1: Summary of One time and Ongoing Costs for States and Providers Related to Attestations (§ 438.6(c)(2)(ii)(H)(*1*) and (*2*))

Requirement	No. Respondents	Total Responses	Response Type	Frequency	Time per Response (hr)	Total Time (hr)	Wage ($/hr)	Total Cost ($)	State Share ($)
§438.6(c)(2)(ii)(H) Attestations - States	44	44	RK	One-time	400	17,600	Varies	1,756,832	878,416
§438.6(c)(2)(ii)(H) Attestations - States	44	44	RK	Annual	435	19,118	Varies	1,116,424	558,212
§438.6(c)(2)(ii)(H) Attestations – Providers	1,088,050	1,088,050	R	Annual	0.1	108,805	Varies	10,123,217	N/A
TOTAL	1,088,094	1,088,138	Varies	Varies	Varies	145,523	Varies	12,996,473	1,436,628

(Response Type: R=reporting; RK=recordkeeping; TPD=third-party disclosure)

13. Capital Costs (Maintenance of Capital Costs):

There are no capital costs.

14. Cost to Federal Government:

When states submit attestations (and explanations, as applicable) with an SDP proposal, staff will need to review the submission. We expect this will require minimal additional time beyond the regular review process. The approximate amount of staff time utilized will be 30 minutes (0.5 hr) per state submission, for which we estimated previously would be 55 per annum. This will total 28 hours per annum staff time (55 submissions x 0.5 hr). Wage levels would approximate $94.40/hr (CMS Central Office Staff: 1 FTE (GS-13 Step 1)), costing the government $5,192 per annum to review this data.

15. Program and Burden Changes:

Not applicable to this temporary collection.

16. Publication and Tabulation Dates:

The information submitted to CMS will not be published by CMS. Rather, that information is reviewed as part of the agency's normal oversight activity of State Medicaid managed care programs. The information collection is undertaken by States. Accordingly, States are responsible for ensuring that information collected is not manipulated and erroneously published.

17. Expiration Date:

The expiration date and PRA Disclosure Statement are displayed.

18. Certification Statement:

There are no exceptions to the certification statement.

B. Collection of Information Employing Statistical Methods

There are no statistical methods.

RE: RE: PRA package question - CMS-10856, OMB 0938-TBD

From: "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>
To: "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>
Date: Mon, 15 Apr 2024 10:16:12 +0000

Thanks Mitch. Pooja and I will send through the updated 10856 package for the final rule as planned.

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 3:15 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Yes, that's correct! Sorry, no excuse but I'm packing up my stuff to head home and wasn't paying as close attention as needed.

Pooja/Amy's version will go to OMB on or soon after the final rule publishes. The package should not have Abby's provisions/burden.

Abby's provisions/burden need to use the standard 60-/30-day PRA process for public review/comment and OMB approval.

Eventually, both iterations need to marry. At this time, the logical place would be in Abby's 30-day package.

Sorry, but I am heading home. I will try check e-mail over the weekend if you need anything or if you have any other questions.

Take care!

-Mitch

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Pooja hold off because what I submitted is at a different stage than your stuff. That's why I am keeping it separate. We didn't have it in the NPRM so the attestation PRA stuff needs to do a 60 day first.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

The one I submitted would be separate from what Pooja and Amy submitted, as mine is only a temporary file catch up for a single provision that was omitted from the NPRM while they are handling a larger part of the rule. Sorry for the code confusion, I used theirs as a model without thinking of the confusion TBD would create.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Attached is the 10856 Supporting Statement that Abby (copied) just submitted for the final rule. If you need to make any revisions, such changes should be coordinated internally within CMCS.

I am not sure what you are referring to when you indicated that the Supporting Statement table requirements differ from that of the COI section of the rule, but the summary table in Section 12 of the attached is fine.

Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

FW: FW: Questions RE: Nevada NF Tax Waiver Request- proposed for July 1, 2024 – September 30, 2024

From: CMS CMCS Tax Waiver <taxwaiver@cms.hhs.gov>
To: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>, "Fan, Kristin (CMS/CMCS)" <kristin.fan@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>
Date: Wed, 18 Sep 2024 16:26:32 +0000
Attachments: Questions for Nevada SFY 25 Q1 tax and Redistribution Questions.docx (19.92 kB)

Second set of q's- out the door.

From: CMS CMCS Tax Waiver
Sent: Wednesday, September 18, 2024 12:26 PM
To: Katharine Crowley <KCrowley@dhcfp.nv.gov>
Cc: Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Wong, Mark (CMS/CMCS) <Mark.Wong@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: Questions RE: Nevada NF Tax Waiver Request- proposed for July 1, 2024 – September 30, 2024

Good morning-

Attached please find questions we have regarding the Nevada NF Tax Waiver request.

In addition, as noted in the Center for Medicaid and CHIP Services (CMCS) Informational Bulletin (CIB) released April 22, 2024, regarding CMS enforcement discretion of existing redistributions, CMS is asking questions about possible hold harmless arrangements described in statute at section 1903(w)(4) of the Social Security Act and federal regulation at 42 CFR § 433.68(f). The attached document contains a list of questions, along with additional background information, for your state's response, per the CIB.

Please do not hesitate to contact me if you have any questions.

Stephanie Kaminsky

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

From: CMS CMCS Tax Waiver
Sent: Thursday, August 29, 2024 12:32 PM
To: Katharine Crowley <KCrowley@dhcfp.nv.gov>
Cc: Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Wong, Mark (CMS/CMCS) <Mark.Wong@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Nevada NF Tax Waiver Approval Letter - Effective July 1, 2024 – September 30, 2024

Good morning,

I am acknowledging receipt of Nevada's Nursing Facility Provider Fee waiver. We will look over the documents and reach out if we have any questions.

Respectfully,

Matthew Schoonover

Accountant

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

Division of Financial Policy (DFP)

(667) 290-8843

matthew.schoonover@cms.hhs.gov

From: Katharine Crowley <KCrowley@dhcfp.nv.gov>
Sent: Thursday, August 29, 2024 12:20 PM
To: CMS CMCS Tax Waiver <TaxWaiver@cms.hhs.gov>
Cc: Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Wong, Mark (CMS/CMCS) <Mark.Wong@cms.hhs.gov>
Subject: Nevada NF Tax Waiver Approval Letter - Effective July 1, 2024 – September 30, 2024

Good morning,

Attached is a waiver request for the broad based and uniformity requirements for the Nevada Nursing Facility Provider Fee effective (effective July 1, 2024 – September 30, 2024). Also attached is the demonstration of the calculation supporting the waiver request.

Please contact us if you have any questions or need any additional information.

Thank you,

Nevada Department of Health and Human Services
DIVISION OF HEALTH CARE FINANCING AND POLICY

Katie Crowley

Management Analyst III

Nevada Department of Health and Human Services

Division of Health Care Financing and Policy | Provider Tax Unit

4070 Silver Sage Drive | Carson City, NV 89701

W: (775) 684-3607
E: kcrowley@dhcfp.nv.gov

Monday – Thursday: 7am – 4:30pm

Friday: 7am – 11am

www.dhhs.nv.gov | www.dhcfp.nv.gov

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Questions for Nevada:

- RE: SFY 2025 Q1:

1. Based on Nevada's submission, the actual provider tax is more than 6% of total net patient revenues for the permissible class. Nevada has calculated this on the "FFS Tax calculation" where the state has calculated the 6% Maximum as $12,291,276.19 and the actual provider tax as $12,291,276.20. For the tax to pass the 6% test the actual provider tax must be lower than the calculated 6% maximum. Please correct this and resubmit.

2. When compared to Nevada's submission for the previous quarter (April 1- June 30, 2024), the most recent submission has significantly different tabs on the spreadsheet. Based on the submitted request letter there are no significant changes to the structure of the tax so can Nevada please explain the new and different tabs in the most recent spreadsheet?

3. The spreadsheet that Nevada submitted for the SFY 2025 Q1 (Jul-Sep 2024) seems to be password protected. Can Nevada please resubmit an unprotected workbook without hidden tabs?

Redistribution Questions:

- RE: SFY 2024 Q4 **and** SFY 2025 Q1

On April 22, 2024, we released a CIB[1] announcing that, at least until January 1, 2028, CMS will exercise enforcement discretion with respect to sections 1903(w)(1)(A)(iii) and (w)(4) of the Act and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of the CIB. We also indicated in this CIB that CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, in whole or in part, by health care-related taxes. Therefore, we have drafted the following questions related to the state's proposal's from SFY 2024 QY as well as SFY 2025 Q1:

1. Is the state aware of any arrangements among providers or other entities that involve the redistribution of Medicaid payments (or other provider funds that are replenished by Medicaid payments) financed by the tax or taxes that are related to or that fund this proposal, as applicable? These redistribution payments may be made directly from one taxpaying provider to another, or the funds may be contributed first to an intermediary redistribution pool.
    a. If so, please provide a detailed description of such agreements and/or arrangements, including how the state became aware of them, how long the arrangement(s) has been in place, the parties to the arrangement, and how the arrangement works.

2. Has the state asked providers or provider associations whether there are Medicaid payment redistributions among providers?

[1] https://www.medicaid.gov/federal-policy-guidance/downloads/cib042224.pdf

    a. If so, what did the state learn from communications with providers or provider associations that is not described in the answer to question 1?

3. If such arrangements described in questions 1 and/or 2 exist, please provide any available information and documentation on the subject, in particular the text of any written materials or spreadsheets detailing the transfers. Examples of written materials/documentation include signed agreements, spreadsheets, PowerPoints, PDFs, legislative hearing records, contracts, hospital association resolutions or guidance documents, instructional videos, etc.

4. We know that Nevada has indicated that it intended to put attestations in place for hospitals- does the state do something similar for its nursing facilities? Please describe any reporting requirements from providers to the state that relate to the state's hold harmless oversight efforts.

5. Please confirm that the state is reporting its health care-related tax collections accurately on a quarterly basis, in accordance with 42 CFR 433.74. Under that regulation, CMS has the authority to request any additional information related to any donations made by, or any taxes imposed on, health care providers. As such, please also confirm the state is maintaining supporting documentation that is readily available upon request by CMS.
    a. As a reminder, on the quarterly CMS-64, along with the reporting described, the state is certifying that its sources of non-federal share comply with federal requirements. If the state needs technical assistance to support the accurate reporting of health care related taxes on the CMS-64, please let us know.

FOR REVIEW - Hold Harmless CIB

From: "Hebert, Krista (CMS/CMCS)" <krista.hebert@cms.hhs.gov>
To: "Sills, Sara R. EOP/OMB" <sara_r._sills@omb.eop.gov>
Cc: "Briskin, Perrie (CMS/CMCS)" <perrie.briskin@cms.hhs.gov>, "Tsai, Daniel (CMS/CMCS)" <daniel.tsai@cms.hhs.gov>, "Vitolo, Sara (CMS/CMCS)" <sara.vitolo@cms.hhs.gov>, "Costello, Anne Marie (CMS/CMCS)" <annemarie.costello@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Katch (she/her), Hannah (CMS/OA)" <hannah.katch@cms.hhs.gov>, "Janu, Shanna (CMS/CMCS)" <shanna.janu@cms.hhs.gov>, "Dorsey, Jennifer (CMS/CMCS)" <jennifer.dorsey@cms.hhs.gov>
Date: Wed, 10 Apr 2024 20:09:11 +0000
Attachments: HH_nonenforcementCIB_QAs_04082024_clean.docx (34.7 kB); HH NonenforcementCIB_04102024.docx (105.43 kB); HHCIB_Reactive_04082024_clean.docx (30.02 kB)

Hi Sara -

Please find attached a Hold Harmless CIB along with Internal QAs and a Reactive Statement. OGC has cleared, and I am now sharing with HHS, OMB, and DPC for concurrent review. **Please let us know if you have any edits NLT 5PM on Friday, 4/12.** As a reminder, we are targeting this be released the same day as the Access and Managed Care Rules.

Best,
Krista

Krista (Vrabel) Hebert
Special Policy Assistant, Office of the Center Director
Center for Medicaid & CHIP Services (CMCS)
Cell: (b)(6)

Exercise of Enforcement Discretion for Existing Hold Harmless Redistribution Arrangements– CMCS Informational Bulletin (CIB)
Internal Q/As

1. **What is CMS releasing today?**
   A. CMS is releasing a CMCS Informational Bulletin (CIB) regarding CMS's exercise of enforcement discretion until January 1, 2028, for existing health care-related tax programs with hold harmless arrangements involving the redistribution of Medicaid payments.

2. **What is the purpose of the release?**
   A. The CIB communicates to state Medicaid agencies a period of CMS enforcement discretion related to certain arrangements addressed in the recent Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule). Specifically, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider redistributions that exist as of the date of this guidance, which arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments.*[1] The nonenforcement policy applies only to existing health-care related tax programs with hold-harmless arrangements involving the redistribution of Medicaid payments, regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service base payments). This flexibility is needed to afford States additional time to identify and address those specific arrangements while still allowing the Managed Care Final Rule to have immediate efficacy for other impermissible non-federal share financing arrangements.

3. **What regulatory changes led to this release?**
   A. On April XX, 2024, CMS released the Managed Care Final Rule. This final rule makes explicit that certain sources of non-federal share for SDPs do not comply with federal financing requirements and makes clear CMS will disapprove SDPs that are not supported by compliant sources of non-federal share. While we believe it is important to finalize this rule in this manner at this time, we understand States may need time to find and end impermissible arrangements that may currently exist, and this CIB provides flexibility for addressing these arrangements while the rule can still have immediate efficacy for broader SDP and Medicaid financing requirements.

4. **What is the anticipated response from interested parties?**
   A. We expect States will have a mixed reaction depending on their current view of the arrangements that are subject to this exercise of enforcement discretion. We expect Congressional reaction will mirror this. Special interest groups and States will likely respond favorably regarding the exercise of enforcement discretion in light of concerns expressed about the impact on safety net hospitals if the redistribution

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

arrangements in question were to cease. However, these groups may prefer that CMS alter its interpretation of the law and may respond unfavorably to the potential for enforcement beginning in 2028.

5. **What guardrails are in place to maintain program integrity?**
   A. The nonenforcement policy applies only to existing arrangements. As such we are not creating a new vulnerability, but instead giving States more time to identify and address ones that may already exist.

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: Month XX, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that, for a period of time, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of this guidance. These arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states will not develop or implement health care-related taxes that involve provider payment redistributions or develop, implement, endorse, or encourage new provider payment redistribution arrangements tied to existing health care-related taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. This period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible. CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This transition period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule),[2] which was published in the April XX, 2024, issue of the *Federal Register*. Specifically, in 42 CFR 438.6(c)(2)(ii)(H), this final rule requires states proposing a state-directed payment (SDP) to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. This provision applies as of the first rating period beginning on or after January 1, 2028, for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs).

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax. We acknowledge that states have varying degrees of awareness and involvement in these arrangements.

Given the growing number of SDPs generally and the growing number of SDPs that raise potential financing concerns, including those described in the February 2023 CIB, we stated explicitly in the Managed Care Final Rule (and reflected in our updates to the regulations governing SDPs) that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective on June XX, 2024. We

[2] [citation]

also finalized new paragraph 42 CFR 438.6(c)(2)(ii)(H), to require states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. The attestation provision is applicable beginning with the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 2023 CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist and their implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to provider payment redistribution arrangements that were in effect as of the date of this CIB, we will still be identifying and tracking all arrangements, when possible, through reviews of SDPs, state plan amendments, and other means. Specifically, CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, at least in part, by health care-related taxes. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to assist states through technical assistance to ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing provider payment redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new health care-related taxes and any new provider payment redistribution arrangements about which we may learn about during the period of non-enforcement outlined in this CIB. New health care-related taxes that do not

meet federal requirements or new provider payment redistribution arrangements may result in CMS disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states to act to end prohibited arrangements as quickly as feasible, before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve payment proposals that are supported by permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

Draft Reactive

On April XX, 2024, CMS released a CMCS Informational Bulletin (CIB) to coincide with the Medicaid and Children's Health Insurance Program Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule). This CIB addresses CMS's exercise of enforcement discretion until January 1, 2028, for existing health-care related tax programs with hold-harmless arrangements involving the redistribution of Medicaid payments in order to give states (and providers) a clear timeline to transition away from potentially impermissible arrangements and come into compliance with federal law. This step will ensure compliance while preserving stability for health care providers, particularly safety net providers, as well as for Medicaid eligible individuals.

The Managed Care Final Rule clarifies that CMS will disapprove state-directed payments (SDPs) that do not comply with federal financing requirements. Recognizing that states may need time to both identify and end impermissible arrangements, CMS released this CIB to allow states flexibility to address these existing arrangements. The Managed Care Final Rule will be effective 60 days after publication, for broader SDP and non-federal share financing requirements (with certain provisions becoming applicable on later dates as indicated in the final rule). This nonenforcement policy applies only to existing health-care related tax programs with hold-harmless arrangements (as opposed to new) involving the redistribution of Medicaid payments, regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). As such, this non-enforcement will not create a new vulnerability; instead, we are allowing states time to identify and resolve any that already exist. As always, we are available to provide technical assistance to our state partners in the operation of the cooperative federal-state Medicaid program.

RE: RE: PRA package question - CMS-10856, OMB 0938-TBD

From: "Gentile, Amy (CMS/CMCS)" <amy.gentile@cms.hhs.gov>
To: "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Regmi, Pooja (CMS/CMCS)" <pooja.regmi@cms.hhs.gov>, "Bryman, Mitch (CMS/OSORA)" <mitch.bryman@cms.hhs.gov>
Date: Fri, 12 Apr 2024 18:51:20 +0000

Mitch,
So if the burden for one provision (438.6(c)(2)(ii)(H)) was erroneously omitted from the NPRM COI (and the associated PRA package), is issuing a separate PRA package the way to correct that? I've never seen this done before and am lost as to how or if this will impact the CMS 10856, 0938-1453 PRA package for the final rule.

Would appreciate some clarification on how this process will work. Happy to set up a meeting on Monday so you can talk me through this if that's easier.
Thank you.

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Pooja hold off because what I submitted is at a different stage than your stuff. That's why I am keeping it separate. We didn't have it in the NPRM so the attestation PRA stuff needs to do a 60 day first.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:31 PM
To: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Abby – We will incorporate what you submitted to Mitch into the PRA for the Managed Care Rule.

Mitch – please hold off on reviewing what Abby submitted; we will incorporate into the PRA package and submit to you. Thanks for alerting us to Abby's submission and sorry for any confusion my emails caused!

Thanks,
Pooja

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:11 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>; Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Hi Mitch,

The one I submitted would be separate from what Pooja and Amy submitted, as mine is only a temporary file catch up for a single provision that was omitted from the NPRM while they are handling a larger part of the rule. Sorry for the code confusion, I used theirs as a model without thinking of the confusion TBD would create.

~Abby

Abigail Walker, J.D. (she/her)
Policy Advisor
Financial Management Group, Office of the Group Director
Center for Medicaid and CHIP Services
410-786-1725
abigail.walker@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 2:08 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Attached is the 10856 Supporting Statement that Abby (copied) just submitted for the final rule. If you need to make any revisions, such changes should be coordinated internally within CMCS.

I am not sure what you are referring to when you indicated that the Supporting Statement table requirements differ from that of the COI section of the rule, but the summary table in Section 12 of the attached is fine.

Please let me know if I have not answered your question.

Thanks

-Mitch

From: Bryman, Mitch (CMS/OSORA)
Sent: Friday, April 12, 2024 1:48 PM
To: Regmi, Pooja (CMS/CMCS) Pooja.Regmi@cms.hhs.gov
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Thanks, Pooja!

Please note that OMB assigned the package control number "0938-1453" when they cleared the NPRM package.

I'll try to get back to you within a few minutes with regard to your question.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:43 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question - CMS-10856, OMB 0938-TBD

Sorry – The package is CMS-10856, OMB 0938-TBD. Thanks so much!

Pooja A. Regmi, Esq.
CMS/CMCS/MCG/DMCP
pooja.regmi@cms.hhs.gov

From: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Sent: Friday, April 12, 2024 1:18 PM
To: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>

Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: RE: PRA package question

Hi Pooja –

You are asking about CMS-10856 (OMB 0938-1453)? If not, it would be great if you could identify the package.

Thanks

-Mitch

From: Regmi, Pooja (CMS/CMCS) <Pooja.Regmi@cms.hhs.gov>
Sent: Friday, April 12, 2024 12:54 PM
To: Bryman, Mitch (CMS/OSORA) <Mitch.Bryman@cms.hhs.gov>
Cc: Gentile, Amy (CMS/CMCS) <Amy.Gentile@cms.hhs.gov>
Subject: PRA package question

Hi Mitch,

We are working on the PRA package for the Managed Care Rule. As you recall, for the Managed Care Rule's COI section, we included a brief description for each citation in the COI table. Did you want us to do the same for summary of annual burden estimates table in the PRA package; specifically for each CFR section and # of respondents? Amy was explaining that the requirements are different for rule vs. PRA package so I wanted to ask you.

Thanks so much,
Pooja

Pooja A. Regmi, Esq.
Division of Managed Care Policy (DMCP)
Managed Care Group (MCG)
CMS | Center for Medicaid & CHIP Services (CMCS)
☎ 410-786-8409 | ✉ pooja.regmi@cms.hhs.gov

RE: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

From: "Rodriguez, Jenniffer" <jenniffer.rodriguez@fssa.in.gov>
To: "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>
Cc: "Slade, Sarah E" <sarah.slade@fssa.in.gov>
Date: Thu, 30 May 2024 16:39:16 +0000

HI Stephanie,

I'll jump in here and maybe save Sarah some time on the other calendars, as the only time that is available of those on Geo's calendar is June 25 @ 2:15pm.

Jenniffer Rodriguez ▪ Administrative Assistant
Indiana Family and Social Services Administration
402 W. Washington St., Room W-461 ▪ Indianapolis, IN 46204
O: (317) 234-5282 ▪ Jenniffer.Rodriguez@fssa.in.gov ▪ http://www.in.gov/fssa
**please note, there are 2 f's in Jenniffer*

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Thursday, May 30, 2024 12:35 PM
To: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>
Cc: Rodriguez, Jenniffer <Jenniffer.Rodriguez@fssa.IN.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Hi Sarah-

Very sorry but those don't seem to work.

Would any of these work instead?

6/11 at 2 p.m.
6/13 between 11 and 12:30?
6/18 between 11 and 12?
6/24 at 12
6/25 at 1
6/25 at 2:15
6/25 at 4:30
6/27 at 3

Stephanie

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

---

From: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>
Sent: Wednesday, May 29, 2024 3:48 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Cc: Rodriguez, Jenniffer <Jenniffer.Rodriguez@fssa.IN.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Hello,

We could accommodate the following times. Please let me know what would work best for your team. Thank you!

Tues: 6/18 - 10am
Fri: 6/21 - 8:30am
Thurs: 6/27 – 10am

All the best,

Sarah Slade
Executive Administrative Assistant
Office of Medicaid Policy and Planning
402 W. Washington St. Room W374
Indianapolis, IN 46204
Office: (317) 233-9913
sarah.slade@fssa.in.gov

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Wednesday, May 29, 2024 1:35 PM
To: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

---

I think just ½ hour.

From: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>
Sent: Wednesday, May 29, 2024 12:11 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

You're welcome! We will go ahead and push this to third week of June. To ensure accurate scheduling, how long should this meeting be?

All the best,

Sarah Slade
Executive Administrative Assistant
Office of Medicaid Policy and Planning
402 W. Washington St. Room W374
Indianapolis, IN 46204
Office: (317) 233-9913
sarah.slade@fssa.in.gov

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Friday, May 24, 2024 5:20 PM
To: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>
Cc: Rodriguez, Jenniffer <Jenniffer.Rodriguez@fssa.IN.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

---

Thank you very much-

By any chance can you offer a few additional alternatives?

Thanks-

Stephanie

From: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>
Sent: Friday, May 24, 2024 4:17 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Cc: Rodriguez, Jenniffer <Jenniffer.Rodriguez@fssa.IN.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Please see below, 6/3 at 1pm is now available!

All the best,

Sarah Slade
Executive Administrative Assistant
Office of Medicaid Policy and Planning
402 W. Washington St. Room W374
Indianapolis, IN 46204
Office: (317) 233-9913
sarah.slade@fssa.in.gov

From: Slade, Sarah E
Sent: Friday, May 24, 2024 3:49 PM
To: 'Stephanie.Kaminsky@cms.hhs.gov' <Stephanie.Kaminsky@cms.hhs.gov>
Cc: Rodriguez, Jenniffer <Jenniffer.Rodriguez@fssa.IN.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Hello,

How long should we allow for this meeting? Would 1 hour be sufficient? If so, all three are potentially available at the following.

- Wed 6/5 2-3pm
- Mon 6/3 1-2pm (This time is tentative, awaiting a response from constituents)
- Wed 6/19 11-12pm

I have also looped in Geo's admin for her awareness. Please let me know what work for your team, thank you!

All the best,

Sarah Slade
Executive Administrative Assistant

Office of Medicaid Policy and Planning
402 W. Washington St. Room W374
Indianapolis, IN 46204
Office: (317) 233-9913
sarah.slade@fssa.in.gov

From: Steinmetz, Cora (FSSA) <Cora.Steinmetz@fssa.IN.gov>
Sent: Thursday, May 23, 2024 3:57 PM
To: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Ratliff, LaRisha <LaRisha.Ratliff@fssa.IN.gov>; Bonilla, Geovani A <Geovani.Bonilla@fssa.IN.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Hi Stephanie,

I apologize as I missed your initial outreach. We are happy to schedule a call to discuss. @Slade, Sarah E, will you please respond to the CMS team with an option or two that would work for La-Risha, Geo, and myself? I think we should likely target the first week of June.

Thank you,
Cora

Cora Steinmetz, JD ▪ Medicaid Director
Indiana Medicaid ▪ Indiana Family and Social Services Administration
402 W. Washington St., Room W374 ▪ MS07 ▪ Indianapolis, IN 46204
cora.steinmetz@fssa.in.gov ▪ http://www.in.gov/fssa

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Thursday, May 23, 2024 2:33 PM
To: Steinmetz, Cora (FSSA) <Cora.Steinmetz@fssa.IN.gov>
Cc: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Hello Ms. Steinmetz,

Reaching out again to check if Indiana can suggest a time to meet to discuss the state's benefits for its postpartum population.

Thank you.

Stephanie Kaminsky

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

From: Kaminsky, Stephanie (CMS/CMCS)
Sent: Wednesday, May 8, 2024 12:55 PM
To: Cora.Steinmetz@fssa.in.gov
Cc: Sarah.slade@fssa.in.gov; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: Indiana's Postpartum Proxy Claiming Methodology

Dear Ms. Steinmetz,

I am reaching out regarding Indiana's postpartum proxy methodology SPA which was approved on 9/23/22, which allows Indiana to claim adult group Federal Medical Assistance Percentage for a portion of the individuals receiving 12-month postpartum coverage.

As you may be aware, there are certain benefits requirements that individuals must receive in order to claim adult group match. In our *SHO# 21-007 RE: Improving Maternal Health and Extending Postpartum Coverage in Medicaid and the Children's Health Insurance Program (CHIP)*, we stated, "Under current law, states can claim the newly eligible FMAP for individuals if (1) the individual is eligible for the adult group under 42 C.F.R. § 435.119; (2) the individual is newly eligible, as defined in 42 C.F.R. § 433.204(a)(1); and (3) the individual is receiving benefits that meet the Alternative Benefit Plan requirements in section 1937 of the Act." https://www.medicaid.gov/sites/default/files/2024-01/postpartum-ext-faqs.pdf.

Moreover, on January 29, 2024, CMS released a set of frequently asked questions (FAQs) to supplement the 2021 State Health Official (SHO) letter "Improving Maternal Health and Extending Postpartum Coverage in Medicaid and the Children's Health Insurance Program (CHIP). The FAQs can be found here: https://www.medicaid.gov/sites/default/files/2024-01/postpartum-ext-faqs.pdf. The FAQs include the following question and answer:

> Q5. What benefits must a state cover during the extended postpartum period if the state implements a Centers for Medicare & Medicaid Services (CMS)-approved proxy methodology to claim the increased Federal Medical Assistance Percentage (FMAP) for the proportion of claims which, but for the postpartum extension, would be claimed at the newly eligible FMAP for the adult group (described at 42 C.F.R. § 435.119)?
>
> A5. A state may choose to claim FMAP through a CMS-approved proxy methodology for the proportion of individuals who would become eligible for, and transition to, the adult group at the end of the mandatory 60-day postpartum period if the state conducted a redetermination. If electing this choice, a state must assure to CMS, by including an attestation in the FMAP SPA described in SHO #21-007, that the benefit package provided for all individuals through the postpartum extension complies with section 1937 of the Act, including the provision of essential health benefits (EHBs), compliance with the Mental Health Parity and Addiction Equity Act (MHPAEA), and the absence of cost sharing for preventive services meeting the definition of an EHB. CMS is available for technical assistance to states in determining compliance with section 1937 requirements.

As we do not believe we discussed these ABP benefits requirements with you when we were processing Indiana's postpartum proxy SPA last summer, we would like to set up a call with you and your team to discuss further.

Please let us know your availability for a call to discuss the requirements and Indiana's current practices.

Thanks very much.

Stephanie Kaminsky

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

RE: RE: FOR REVIEW - Hold Harmless CIB

From: "Arroyo, Anna R. EOP/OMB" <anna_r._arroyo@omb.eop.gov>
To: "Sills, Sara R. EOP/OMB" <sara_r._sills@omb.eop.gov>, "Hebert, Krista (CMS/CMCS)" <krista.hebert@cms.hhs.gov>
Cc: "Briskin, Perrie (CMS/CMCS)" <perrie.briskin@cms.hhs.gov>, "Tsai, Daniel (CMS/CMCS)" <daniel.tsai@cms.hhs.gov>, "Vitolo, Sara (CMS/CMCS)" <sara.vitolo@cms.hhs.gov>, "Costello, Anne Marie (CMS/CMCS)" <annemarie.costello@cms.hhs.gov>, "Walker, Abigail (CMS/CMCS)" <abigail.walker@cms.hhs.gov>, "Katch (she/her), Hannah (CMS/OA)" <hannah.katch@cms.hhs.gov>, "Janu, Shanna (CMS/CMCS)" <shanna.janu@cms.hhs.gov>, "Dorsey, Jennifer (CMS/CMCS)" <jennifer.dorsey@cms.hhs.gov>, "Burkhart, Samantha M. EOP/OMB" <samantha.m.burkhart@omb.eop.gov>
Date: Fri, 12 Apr 2024 17:29:03 +0000
Attachments: HH NonenforcementCIB_04102024_HDcmmtsShare.docx (95.49 kB)

Hi Krista—Attached please find OMB comments on the CIB. Please let us know if you have any questions.

Thanks,
Anna

From: Sills, Sara R. EOP/OMB <Sara_R._Sills@omb.eop.gov>
Sent: Wednesday, April 10, 2024 4:12 PM
To: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>
Cc: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Arroyo, Anna R. EOP/OMB <Anna_R._Arroyo@omb.eop.gov>; Burkhart, Samantha M. EOP/OMB <Samantha.M.Burkhart@omb.eop.gov>
Subject: RE: FOR REVIEW - Hold Harmless CIB

Thanks all. We'll take a look and circle back.

From: Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>
Sent: Wednesday, April 10, 2024 4:09 PM
To: Sills, Sara R. EOP/OMB <Sara_R._Sills@omb.eop.gov>
Cc: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Walker, Abigail (CMS/CMCS) <Abigail.Walker@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>
Subject: FOR REVIEW - Hold Harmless CIB

Hi Sara -

Please find attached a Hold Harmless CIB along with Internal QAs and a Reactive Statement. OGC has cleared, and I am now sharing with HHS, OMB, and DPC for concurrent review. **Please let us know if you have any edits NLT 5PM on Friday, 4/12.** As a reminder, we are targeting this be released the same day as the Access and Managed Care Rules.

Best,
Krista

Krista (Vrabel) Hebert
Special Policy Assistant, Office of the Center Director
Center for Medicaid & CHIP Services (CMCS)
Cell: (b)(6)

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

CENTERS FOR MEDICARE & MEDICAID SERVICES
CENTER FOR MEDICAID & CHIP SERVICES

CMCS Informational Bulletin

DATE: Month XX, 2024

FROM: Daniel Tsai, Deputy Administrator and Director

SUBJECT: **Exercise of Enforcement Discretion until Calendar Year 2028 for Existing Health Care-Related Tax Programs with Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments**

The Center for Medicaid and CHIP Services (CMCS) is issuing this CMCS Informational Bulletin (CIB) to advise state Medicaid agencies that, for a period of time, CMS will not enforce sections 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and 42 CFR § 433.68(b)(3) and (f) with respect to health care-related tax programs with hold harmless arrangements involving provider payment redistributions that exist as of the date of this guidance. These arrangements were described in detail in a February 17, 2023, CMCS CIB titled *Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments*[1] (February 2023 CIB). This exercise of enforcement discretion will remain in effect until January 1, 2028, at which time CMS will begin enforcement of this policy or provide additional information regarding enforcement of the statutory and regulatory prohibition on hold harmless arrangements involving the redistribution of Medicaid payments. CMS expects that states will not develop or implement health care-related taxes that involve provider payment redistributions or develop, implement, endorse, or encourage new provider payment redistribution arrangements tied to existing health care-related taxes.

In some cases, state Medicaid agencies have asked for assistance to identify existing hold harmless arrangements involving provider payment redistributions. We further understand that states may need time to evaluate and work with their provider communities and/or legislatures to modify existing non-Federal share financing arrangements to come into compliance with federal requirements. This period of enforcement discretion will allow CMS to provide technical assistance to states and continue to gather information on these arrangements to ensure that future CMS enforcement action on existing arrangements does not result in unanticipated and significant Medicaid program disruption. We understand that the immediate elimination of a source of non-Federal share for Medicaid expenditures has the potential to result in state budget shortfalls, potentially leading to reductions in payments that could contribute to solvency issues for providers, including safety net providers, and thereby have an adverse effect on beneficiaries (especially those in underserved communities).

[1] *See* https://www.medicaid.gov/sites/default/files/2023-02/cib021723.pdf.

We intend to use the period before January 1, 2028, to assist states, where necessary, to identify and transition to allowable sources of non-Federal share while mitigating any program disruption to the greatest extent possible. CMS will be available to provide any technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. This transition period aligns with the effective date of a related provision in the Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality Final Rule (Managed Care Final Rule),[2] which was published in the April XX, 2024, issue of the *Federal Register*. Specifically, in 42 CFR 438.6(c)(2)(ii)(H), this final rule requires states proposing a state-directed payment (SDP) to ensure that providers receiving the SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. This provision applies as of the first rating period beginning on or after January 1, 2028, for contracts with Managed Care Organizations (MCOs), Pre-Paid Inpatient Health Plans (PIHPs), and Pre-paid Ambulatory Health Plans (PAHPs).

Background

As discussed in the February 2023 CIB and the Managed Care Final Rule, we have identified instances in which states are funding the non-Federal share of Medicaid SDPs and other Medicaid payments through health care-related tax programs that appear to involve an impermissible hold harmless arrangement. In these arrangements, providers appear to have pre-arranged agreements to redistribute Medicaid payments (or other provider funds that are replenished by Medicaid payments). These arrangements appear to redirect Medicaid payments away from the providers that furnish relatively higher percentages of Medicaid-covered services toward providers that provide lower percentages of, or even no, Medicaid-covered services, with the effect of ensuring that taxpaying providers are held harmless for all or a portion of their cost of the health care-related tax. We acknowledge that states have varying degrees of awareness and involvement in these arrangements.

Given the growing number of SDPs generally and the growing number of SDPs that raise potential financing concerns, including those described in the February 2023 CIB, we stated explicitly in the Managed Care Final Rule (and reflected in our updates to the regulations governing SDPs) that the same financing requirements governing the sources of the non-Federal share apply regardless of delivery system, and that CMS will evaluate the source of the non-Federal share of SDPs for compliance with federal statutes and regulations during the SDP preprint review process.

Accordingly, we finalized revisions to 42 CFR 438.6(c)(2)(ii) to add a new paragraph (c)(2)(ii)(G) to require explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B, as part of the CMS SDP preprint review process. This provision is effective on June XX, 2024. We

[2] [citation]

also finalized new paragraph 42 CFR 438.6(c)(2)(ii)(H), to require states to ensure that providers receiving an SDP attest that they do not participate in any hold harmless arrangement for any health care-related tax as specified in 42 CFR 433.68(f)(3) in which the state or other unit of government imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold the taxpayer harmless for all or any portion of the tax amount. The attestation provision is applicable beginning with the first rating period for contracts with MCOs, PIHPs, and PAHPs beginning on or after January 1, 2028.

Guidance and Options for States

CMS will not take enforcement action until January 1, 2028, against states that, as of the publication date of this CIB, have the type of financing arrangements described in the February 2023 CIB and are prohibited under section 1903(w)(4) of the Act and 42 CFR 433.68(f), regardless of which Medicaid delivery system or type of payment the arrangement supports (e.g., SDPs, fee-for-service payments). During the period before January 1, 2028, we expect states with existing hold harmless arrangements to undertake changes necessary so that by no later than January 1, 2028, the state is compliant with all non-Federal share financing requirements. CMS is available to provide technical assistance that states may require while transitioning their health care-related taxes away from these types of arrangements. CMS also intends to utilize this time to obtain additional information about where such hold harmless arrangements exist and their implications for providers, particularly safety net providers, and Medicaid beneficiaries. We note that the recently finalized Managed Care Final Rule does not conflict with the policy described in this guidance. As noted above, 42 CFR 438.6(c)(2)(ii)(G) now requires explicitly that an SDP comply with all Federal legal requirements for the financing of the non-Federal share, including, but not limited to, 42 CFR part 433, subpart B.

Although we will not be taking enforcement actions for the specified time period related to provider payment redistribution arrangements that were in effect as of the date of this CIB, we will still be identifying and tracking all arrangements, when possible, through reviews of SDPs, state plan amendments, and other means. Specifically, CMS intends to begin routinely asking questions about possible hold harmless arrangements in conjunction with reviews of health care-related tax waiver requests and state payment proposals funded, at least in part, by health care-related taxes. The purpose of this work is twofold. First, we wish to ensure states are aware of which existing arrangements may be at risk of adverse action (such as deferral or disallowance of federal financial participation) beginning January 1, 2028, so that the state can proactively modify the payments or source of non-Federal share associated with those arrangements before that date. Second, it will allow CMS to identify any states or program sectors particularly at risk due to a currently unknown concentration of impermissible arrangements. With that information, CMS can take steps necessary to assist states through technical assistance to ensure that the end of this period of enforcement discretion does not cause unnecessary program disruptions, and to help states mitigate any disruption, where possible. CMS expects states to transition away from existing provider payment redistribution arrangements and not develop reliance on new redistribution arrangements. CMS will also continue to review new health care-related taxes and any new provider payment redistribution arrangements about which we may learn about during the period of non-enforcement outlined in this CIB. New health care-related taxes that do not

Commented [A1]: Is this language necessary? Can we strike?

meet federal requirements or new provider payment redistribution arrangements may result in CMS disapproval of state Medicaid payment proposals and/or disallowance of Federal Financial Participation (FFP).

Commented [A2]: Is this language necessary? Can we strike?

We understand that coming into compliance with federal requirements may involve coordination among state agencies, state legislatures, providers and provider groups. CMS is committed to working with state Medicaid agencies in furtherance of achieving full compliance with applicable Federal requirements with as little burden and disruption as possible. CMS encourages states to act to end prohibited arrangements as quickly as feasible, before January 1, 2028. We have already partnered with states that have taken steps to prevent or end these arrangements, and we will provide technical assistance to additional states informed by those experiences. We are also available to provide technical assistance during the development of state oversight policies and programs.

Conclusion

CMS will continue to approve payment proposals that are supported by permissible health care-related taxes that do not contain hold harmless arrangements and meet all other applicable Federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions on health care-related taxes and related waivers, please contact the CMS Tax Waiver Mailbox at taxwaiver@cms.hhs.gov. For questions on state-directed payments, please contact the CMS State Directed Payment mailbox at statedirectedpayment@cms.hhs.gov.

RE: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

From: "Steinmetz, Cora (FSSA)" <cora.steinmetz@fssa.in.gov>
To: "Slade, Sarah E" <sarah.slade@fssa.in.gov>, "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>, "Ratliff, LaRisha" <larisha.ratliff@fssa.in.gov>, "Bonilla, Geovani A" <geovani.bonilla@fssa.in.gov>
Cc: "Howe, Rory (CMS/CMCS)" <rory.howe@cms.hhs.gov>, "Silanskis, Jeremy (CMS/CMCS)" <jeremy.silanskis@cms.hhs.gov>, "Maccarroll, Amber (CMS/CMCS)" <amber.maccarroll@cms.hhs.gov>, "Jensen, Kirsten (CMS/CMCS)" <kirsten.jensen@cms.hhs.gov>, "Arnold, Charlie (CMS/CMCS)" <charlie.arnold@cms.hhs.gov>
Date: Thu, 23 May 2024 19:56:42 +0000

Hi Stephanie,

I apologize as I missed your initial outreach. We are happy to schedule a call to discuss. @Slade, Sarah E, will you please respond to the CMS team with an option or two that would work for La-Risha, Geo, and myself? I think we should likely target the first week of June.

Thank you,
Cora

Cora Steinmetz, JD ▪ Medicaid Director
Indiana Medicaid ▪ Indiana Family and Social Services Administration
402 W. Washington St., Room W374 ▪ MS07 ▪ Indianapolis, IN 46204
cora.steinmetz@fssa.in.gov ▪ http://www.in.gov/fssa

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Thursday, May 23, 2024 2:33 PM
To: Steinmetz, Cora (FSSA) <Cora.Steinmetz@fssa.IN.gov>
Cc: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Hello Ms. Steinmetz,

Reaching out again to check if Indiana can suggest a time to meet to discuss the state's benefits for its postpartum population.

Thank you.

Stephanie Kaminsky

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

From: Kaminsky, Stephanie (CMS/CMCS)
Sent: Wednesday, May 8, 2024 12:55 PM
To: Cora.Steinmetz@fssa.in.gov
Cc: Sarah.slade@fssa.in.gov; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Subject: Indiana's Postpartum Proxy Claiming Methodology

Dear Ms. Steinmetz,

I am reaching out regarding Indiana's postpartum proxy methodology SPA which was approved on 9/23/22, which allows Indiana to claim adult group Federal Medical Assistance Percentage for a portion of the individuals receiving 12-month postpartum coverage.

As you may be aware, there are certain benefits requirements that individuals must receive in order to claim adult group match. In our *SHO# 21-007 RE: Improving Maternal Health and Extending Postpartum Coverage in Medicaid and the Children's Health Insurance Program (CHIP)*, we stated, "Under current law, states can claim the newly eligible FMAP for individuals if (1) the individual is eligible for the adult group under 42 C.F.R. § 435.119; (2) the individual is newly eligible, as defined in 42 C.F.R. § 433.204(a)(1); and (3) the individual is receiving benefits that meet the Alternative Benefit Plan requirements in section 1937 of the Act." https://www.medicaid.gov/sites/default/files/2024-01/postpartum-ext-faqs.pdf.

Moreover, on January 29, 2024, CMS released a set of frequently asked questions (FAQs) to supplement the 2021 State Health Official (SHO) letter "Improving Maternal Health and Extending Postpartum Coverage in Medicaid and the Children's Health Insurance Program (CHIP). The FAQs can be found here: https://www.medicaid.gov/sites/default/files/2024-01/postpartum-ext-faqs.pdf. The FAQs include the following question and answer:

> Q5. What benefits must a state cover during the extended postpartum period if the state implements a Centers for Medicare & Medicaid Services (CMS)-approved proxy methodology to claim the increased Federal Medical Assistance Percentage (FMAP) for the proportion of claims which, but for the postpartum extension, would be claimed at the newly eligible FMAP for the adult group (described at 42 C.F.R. § 435.119)?
>
> A5. A state may choose to claim FMAP through a CMS-approved proxy methodology for the proportion of individuals who would become eligible for, and transition to, the adult group at the end of the mandatory 60-day postpartum period if the state conducted a redetermination. If electing this choice, a state must assure to CMS, by including an attestation in the FMAP SPA described in SHO #21-007, that the benefit package provided for all individuals through the postpartum extension complies with section 1937 of the Act, including the provision of essential health benefits (EHBs), compliance with the Mental Health Parity and Addiction Equity Act (MHPAEA), and the absence of cost sharing for preventive services meeting the definition of an EHB. CMS is available for technical assistance to states in determining compliance with section 1937 requirements.

As we do not believe we discussed these ABP benefits requirements with you when we were processing Indiana's postpartum proxy SPA last summer, we would like to set up a call with you and your team to discuss further.

Please let us know your availability for a call to discuss the requirements and Indiana's current practices.

Thanks very much.

Stephanie Kaminsky

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

RE: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

From: "Slade, Sarah E" <sarah.slade@fssa.in.gov>
To: "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>
Cc: "Rodriguez, Jenniffer" <jenniffer.rodriguez@fssa.in.gov>
Date: Fri, 24 May 2024 20:16:53 +0000

Please see below, 6/3 at 1pm is now available!

All the best,

Sarah Slade
Executive Administrative Assistant
Office of Medicaid Policy and Planning
402 W. Washington St. Room W374
Indianapolis, IN 46204
Office: (317) 233-9913
sarah.slade@fssa.in.gov

From: Slade, Sarah E
Sent: Friday, May 24, 2024 3:49 PM
To: 'Stephanie.Kaminsky@cms.hhs.gov' <Stephanie.Kaminsky@cms.hhs.gov>
Cc: Rodriguez, Jenniffer <Jenniffer.Rodriguez@fssa.IN.gov>
Subject: RE: REQUEST FOR MEETING - Indiana's Postpartum Proxy Claiming Methodology

Hello,

How long should we allow for this meeting? Would 1 hour be sufficient? If so, all three are potentially available at the following.

- Wed 6/5 2-3pm
- Mon 6/3 1-2pm (This time is tentative, awaiting a response from constituents)
- Wed 6/19 11-12pm

I have also looped in Geo's admin for her awareness. Please let me know what work for your team, thank you!

All the best,

Sarah Slade
Executive Administrative Assistant
Office of Medicaid Policy and Planning
402 W. Washington St. Room W374
Indianapolis, IN 46204
Office: (317) 233-9913
sarah.slade@fssa.in.gov

From: Steinmetz, Cora (FSSA) <Cora.Steinmetz@fssa.IN.gov>
Sent: Thursday, May 23, 2024 3:57 PM
To: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Ratliff, LaRisha <LaRisha.Ratliff@fssa.IN.gov>; Bonilla, Geovani A <Geovani.Bonilla@fssa.IN.gov>
Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
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-

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To: Steinmetz, Cora (FSSA) <Cora.Steinmetz@fssa.IN.gov>
Cc: Slade, Sarah E <Sarah.Slade@fssa.IN.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
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Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

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Sent: Wednesday, May 8, 2024 12:55 PM
To: Cora.Steinmetz@fssa.in.gov
Cc: Sarah.slade@fssa.in.gov; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Jensen, Kirsten (CMS/CMCS) <Kirsten.Jensen@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
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Thanks very much.

Stephanie Kaminsky

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

FYI: FYI: New Proposal - Alaska revising 2023 TMAC Plan

From: "Garza, Maria (CMS/CMCS)" <maria.garza@cms.hhs.gov>
To: "Raymundo, Joe (CMS/CMCS)" <joseph.raymundo@cms.hhs.gov>, "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>, "Heitt, Melissa (CMS/FCHCO)" <melissa.heitt@cms.hhs.gov>, "Brown, Sharon (CMS/CMCS)" <sharon.brown@cms.hhs.gov>, "Kokkeler, Traci (CMS/CMCS)" <traci.kokkeler@cms.hhs.gov>, "Ta, Anh (CMS/CMCS)" <anh-dung.ta@cms.hhs.gov>, "Mcmillion, Todd (CMS/CMCS)" <todd.mcmillion@cms.hhs.gov>
Cc: "Redlinski, Justyna (CMS/CMCS)" <justyna.redlinski@cms.hhs.gov>, "Marx, Kitty (CMS/CMCS)" <kitty.marx@cms.hhs.gov>, "Prehmus, Barbara (CMS/CMCS)" <barbara.prehmus@cms.hhs.gov>
Date: Fri, 19 Apr 2024 13:11:42 +0000
Attachments: RE_ Alaska Tribal Medicaid Administrative Claim....pdf (349.27 kB)

Good morning all,

Please be advised that Alaska will be submitting a new amendment request to update their 2023 approval. Alaska is updating as they indicate the demand for the outreach currently authorized is not sufficient as initially requested – the revised proposal may come in as early as today by COB.

I will forward the proposal to this team that was involved in the review and approval of the Alaska TMAC last year. Please let me know if there are others that may need to participate in the review.

Attached is the 2023 Alaska TMAC for your reference.

Respectfully,

Maria Garza

Maria Garza
Health Insurance Specialist - **Alaska State Lead & Acting Oregon State Lead**
Medicaid & CHIP Operations Group
Division of Program Operations – West Branch
Centers for Medicare & Medicaid Services
Office: (206) 615-2542 | fax: (443) 380-6147 |
email: maria.garza@cms.hhs.gov
*Alternative Work Schedule| Mondays-Fridays 6:00am to 3:30pm PST (2nd & 4th Fridays OFF)

From: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>
Sent: Tuesday, May 30, 2023 12:18 PM
To: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: DPO request for FMG Update - Alaska's proposed TMAC Plan amendment

Thank you Joe. This is good news and I am happy to inform the SMD of the pending official notification.

Regards, Maria

From: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>
Sent: Tuesday, May 30, 2023 8:10 AM
To: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: DPO request for FMG Update - Alaska's proposed TMAC Plan amendment

Hi all.

FMG leadership is ok with proposal and our issue brief. You can tell AK to expect a formal approval letter this week originating from DRR.

-Joe

From: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>
Sent: Thursday, May 25, 2023 10:51 AM
To: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: DPO request for FMG Update - Alaska's proposed TMAC Plan amendment

Thanks for the update Joe.

Alaska is anxiously awaiting FMG leadership decision as to the acceptance/approval of their proposal. It is my understanding from SMD that she raised this pending decision with Ann Marie and leadership during NAMD and was planning on sending an email on Friday to check on status. They want to move forward with this collaboration asap, appreciate the work on this matter.

I understand FMG was in Baltimore this week so I appreciate your status update and hope to hear back soon.

Respectfully, Maria (Alaska State Lead)

From: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>
Sent: Thursday, May 25, 2023 7:41 AM
To: Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: DPO request for FMG Update - Alaska's proposed TMAC Plan amendment

Hi all.

I just pinged FMG leadership for an update on whether they concurrence on our recommendation.

-Joe

From: Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>
Sent: Thursday, May 25, 2023 10:13 AM
To: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: DPO request for FMG Update - Alaska's proposed TMAC Plan amendment

Thanks Maria. Just a reminder that this is a process the State proposed for Unwinding so time is of the essence.

Cyndi Gillaspie
Technical Director
Centers for Medicaid and CHIP Services
Division of Program Operations
Medicaid and CHIP Operations Group
Centers for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services

Phone (720)347-8661

From: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>
Sent: Thursday, May 25, 2023 8:11 AM
To: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: DPO request for FMG Update - Alaska's proposed TMAC Plan amendment

Good Morning Joe

The state is anxious to move forward with their unwinding activities and seek an update on the TMAC decision. Appreciate any status update to share or just to know internally where we are in finalizing this decision. Please let me know if any additional information is needed or if you want to speak with the state directly to obtain some additional clarifications.

Respectfully,

Maria Garza

Maria Garza
Health Insurance Specialist - **Alaska State Lead**
Centers for Medicare & Medicaid Services
Medicaid & CHIP Operations Group | Division of Program Operations – West Branch
Office: (206) 615-2542 | fax: (443) 380-6147 |
email: maria.garza@cms.hhs.gov
*Alternative Work Schedule| Mondays-Fridays 6:00am to 3:30pm PST (2nd & 4th Fridays OFF)

From: Garza, Maria (CMS/CMCS)
Sent: Wednesday, May 17, 2023 11:15 AM
To: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: DPO request for FMG Update - Alaska's proposed TMAC Plan amendment

Good Morning Joe

FYI: Alaska SMD is at NAMD this week and on her agenda is to ask about their TMAC request. I know the team was planning to review on Tuesday and I wanted to follow up to see if I can offer any update to the state. I look forward to hearing back or if your team wants to share its information with the Deputy Commissioner, Emily Ricci, directly you can reach her at emily.ricci@alaska.gov. The state has begun unwinding efforts and would like to have this CMS decision to initiate their discussions with the tribes.

Thanks to all those who are reviewing this proposal. I look forward to hearing back if the team has arrived at a decision or if there are additional steps to meet before review is complete.

Respectfully, Maria

From: Garza, Maria (CMS/CMCS)
Sent: Thursday, May 11, 2023 7:17 AM
To: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd

(CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Thanks Joe

Appreciate the update and will continue to communicate to the state that this is under review and will be in touch next week with any update shared by FMG.

Regards, Maria

From: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>
Sent: Thursday, May 11, 2023 7:12 AM
To: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Hi Maria.

Time has run out on the last couple calls so we haven't been able to present it. We're at the top of the list next Tuesday. We've also passed around an issue paper on it for FMG leadership's and OGD's awareness.

-Joe

From: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>
Sent: Wednesday, May 10, 2023 11:07 AM
To: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Hi Joe

Any news on the FMG team presentation from yesterday and any next steps for the Alaska TMAC proposal?

Respectfully, Maria

From: Garza, Maria (CMS/CMCS)
Sent: Friday, May 5, 2023 12:15 PM
To: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Joe many thanks for this update we look forward to hearing back after your presentation.

Respectfully, Maria

From: Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>
Sent: Friday, May 5, 2023 11:33 AM
To: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Hi Maria.

We are presenting our recommendation on Tuesday's 3:4 FMG call. We will hopefully have a decision from leadership afterwards.

-Joe

From: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>
Sent: Friday, May 5, 2023 2:01 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Hi Joe

Wondering if the financial team has a decision for Alaska. They are eagerly waiting on this decision to formalize their partnership with the tribes. Appreciate any update on the status of the review.

Respectfully,

Maria Garza

Maria Garza
Health Insurance Specialist - **Alaska State Lead**
Centers for Medicare & Medicaid Services
Medicaid & CHIP Operations Group | Division of Program Operations – West Branch
Office: (206) 615-2542 | fax: (443) 380-6147 |
email: maria.garza@cms.hhs.gov
*Alternative Work Schedule| Mondays-Fridays 6:00am to 3:30pm PST (2nd & 4th Fridays OFF)

From: Garza, Maria (CMS/CMCS)
Sent: Monday, April 24, 2023 2:56 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Good Morning

Alaska is asking if we may have some feedback for them on this request. They are anxious as unwinding is underway and they would like to know if CMS has any concerns regarding this request or if it might have some final guidance to allow them to move forward.

Appreciate any information on the leadership discussion on any remaining concerns-questions to share with the state.

Respectfully, Maria

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Thursday, April 20, 2023 9:39 AM
To: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>; Mcmillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Hi Maria-

I think Joe Raymundo is planning on raising to leadership....

Stephanie

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

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From: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>
Sent: Thursday, April 20, 2023 11:52 AM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Subject: FW: Alaska's proposed TMAC Plan amendment

Good morning Stephanie, at.el

Please advise on the status of the financial review of this proposal. The last response from Alaska was on April 10th so I am following up as to next steps.

If the team would like to meet with the state one more time before finalizing a decision, I am happy to coordinate this discussion or if you need additional clarification from the state let me know.

Respectfully, Maria

From: Beaulieu, Emily A (DOH) <emily.beaulieu@alaska.gov>
Sent: Monday, April 10, 2023 3:06 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Cc: Moon, Clarissa S (DOH) <clarissa.moon@alaska.gov>; Gayhart, Renee A (DOH) <renee.gayhart@alaska.gov>; Walker, Jamie E (DOH) <jamie.walker@alaska.gov>; Etheridge, Deb J (DOH) <deb.etheridge@alaska.gov>; Sherwood, Jon M (DOH) <jon.sherwood@alaska.gov>; Ricci, Emily K (DOH) <emily.ricci@alaska.gov>; Serpette, Terra E (DOH) <terra.serpette@alaska.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Good afternoon, Stephanie and team,

The state responses to your questions are below. If further clarification is needed, please let me know.

Thank you,

Emily

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Thursday, April 6, 2023 8:19 AM
To: Beaulieu, Emily A (DOH) <emily.beaulieu@alaska.gov>; Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Cc: Moon, Clarissa S (DOH) <clarissa.moon@alaska.gov>; Gayhart, Renee A (DOH) <renee.gayhart@alaska.gov>; Walker, Jamie E (DOH) <jamie.walker@alaska.gov>; Etheridge, Deb J (DOH) <deb.etheridge@alaska.gov>; Sherwood, Jon M (DOH) <jon.sherwood@alaska.gov>; Ricci, Emily K (DOH) <emily.ricci@alaska.gov>; Serpette, Terra E (DOH) <terra.serpette@alaska.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Thanks Emily- that is helpful.

Two more questions:

1. When you say that the suspension of MMIS records is to allow more tribes to participate, I am not sure I am following. Don't all Tribes use the MMIS to submit claims to Medicaid?
   Yes, all tribes use MMIS and the ASO to submit service claims. The temporary revision in TMAC process will have no impact on service claims submission. The state would like to waive the need to verify that a service claim was submitted in order to claim the administrative amount. During the temporary process, tribes would be able to submit all members receiving an activity that falls within the approved list of TMAC initiatives.

2. I thought I understood from the call that the state is proposing to pay for administrative activities targeted to individuals who may not be Medicaid eligible- i.e., outreach activities. Is that correct?
   Yes, this is correct.

   Why doesn't the state pay Tribes for that type of outreach today?
   The state currently does pay for outreach activities as defined in the linkage plan. It states that a service claim reconciliation/ audit process must be conduct via the TMAC attestation report. A summary of the process below, with a request to waive c/d during the term of the redetermination process:
   a. Ensure member exists in MMIS (i.e., member has a matching name and DOB, and assigned a Medicaid ID),
   b. Remove duplicate members from the TMAC attestation report,
   c. Verify initially if member has a service claim within the submission quarter, and
   d. At the end of each 12-month timely filing period, perform another audit and reconcile/match the member list with claims in MMIS. This allows Alaska Medicaid to determine if there are any recoupments and that fees are offset against TMAC payments issued for the quarter.

Thanks,
Stephanie

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

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From: Beaulieu, Emily A (DOH) <emily.beaulieu@alaska.gov>
Sent: Tuesday, April 4, 2023 2:41 PM
To: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Cc: Moon, Clarissa S (DOH) <clarissa.moon@alaska.gov>; Gayhart, Renee A (DOH) <renee.gayhart@alaska.gov>; Walker, Jamie E (DOH) <jamie.walker@alaska.gov>; Etheridge, Deb J (DOH) <deb.etheridge@alaska.gov>; Sherwood, Jon M (DOH) <jon.sherwood@alaska.gov>; Ricci, Emily K (DOH) <emily.ricci@alaska.gov>; Serpette, Terra E (DOH) <terra.serpette@alaska.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Good afternoon, Stephanie, and all,

I added responses to the questions (blue font) below.

Please let me know if there are additional questions.

Thank you,

Emily

From: Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Sent: Monday, April 3, 2023 12:05 PM
To: Beaulieu, Emily A (DOH) <emily.beaulieu@alaska.gov>; Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Cc: Moon, Clarissa S (DOH) <clarissa.moon@alaska.gov>; Gayhart, Renee A (DOH) <renee.gayhart@alaska.gov>; Walker, Jamie E (DOH) <jamie.walker@alaska.gov>; Etheridge, Deb J (DOH) <deb.etheridge@alaska.gov>; Sherwood, Jon M (DOH) <jon.sherwood@alaska.gov>; Ricci, Emily K (DOH) <emily.ricci@alaska.gov>; Serpette, Terra E (DOH)

<terra.serpette@alaska.gov>
Subject: RE: Alaska's proposed TMAC Plan amendment

Hi Emily-

Than you very much for this information.

A couple of questions:

1. When we spoke a couple of weeks ago, I thought I understood that the state was going to change its methodology for Tribal administrative activities- by multiplying the outreach rate by the number of applications/renewals received. However, I only saw language in the attached that seemed to still multiply the admin rate by the number of Tribal members. Can you help me understand better? Section III states, "TMAC payment will be at the current rate for FFY23 (10/1/22 – 9/30/23) which is $15.58 per unduplicated member per quarter." Besides adding Tribes that did not participate in the original time study, how is this payment approach any different than what AK does today?

   In the current process, tribes are paid for each unduplicated member included in the TMAC attestation report if the tribes performed an approved TMAC activity with or on behalf of the member and if the member has a supporting claim submitted in MMIS. Each unduplicated member is paid at $15.58 per quarter.

   During the redetermination period/temporary change in TMAC process, the methodology/requirement remains the same except for the need to match each unduplicated member with a submitted claim in MMIS. This step in the process will be suspended for the time being to allow more tribes to participate in the program and to ease the administrative burden on tribal and state for requiring the claims submission.

2. You have also provided your PACAP to us. However, I did not see any changes in the PACAP. Were you planning on making any or were you just providing as background?

   There are no changes to the PACAP at this time. The document was provided as background.

Thank you!

Stephanie

Stephanie Kaminsky | Senior Policy Advisor, Financial Management Group | CENTERS FOR MEDICARE & MEDICAID SERVICES | desk 410.786.4653 | cell (b)(6) | email: stephanie.kaminsky@cms.hhs.gov

---

From: Beaulieu, Emily A (DOH) <emily.beaulieu@alaska.gov>
Sent: Wednesday, March 22, 2023 9:03 PM
To: Garza, Maria (CMS/CMCS) <Maria.Garza@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Brown, Sharon (CMS/CMCS) <Sharon.Brown@cms.hhs.gov>; Raymundo, Joseph (CMS/CMCS) <Joseph.Raymundo@cms.hhs.gov>; Kokkeler, Traci (CMS/CMCS) <Traci.Kokkeler@cms.hhs.gov>; Ta, Anh (CMS/CMCS) <Anh-Dung.Ta@cms.hhs.gov>; Gillaspie, Cynthia (CMS/CMCS) <Cynthia.Gillaspie@cms.hhs.gov>; Lemesh, Cynthia (CMS/CMCS) <Cynthia.Lemesh@cms.hhs.gov>; Marx, Kitty (CMS/CMCS) <kitty.marx@cms.hhs.gov>
Cc: Moon, Clarissa S (DOH) <clarissa.moon@alaska.gov>; Gayhart, Renee A (DOH) <renee.gayhart@alaska.gov>; Walker, Jamie E (DOH) <jamie.walker@alaska.gov>; Etheridge, Deb J (DOH) <deb.etheridge@alaska.gov>; Sherwood, Jon M (DOH) <jon.sherwood@alaska.gov>; Ricci, Emily K (DOH) <emily.ricci@alaska.gov>; Serpette, Terra E (DOH) <terra.serpette@alaska.gov>
Subject: Alaska's proposed TMAC Plan amendment

Good afternoon, Maria, and CMS team,

The Alaska Department of Health (department) and Alaska Tribal Health System partners are collaborating on efforts to ensure the success of the unwinding redetermination efforts. The department is seeking approval of a proposed amendment to the Tribal Administrative Medicaid Claiming (TMAC) plan.

Please review the following attached documents.

1. "RE: Tribal Medicaid Administrative Claiming (TMAC) – Revised Outreach and Linkage Plan – Information Requested"

- The department found a record of a 10/10/2018 approval of the most recent TMAC Plan from 2018. The proposed amendments are on the redline version of the approved 2018 TMAC Plan.

2. "Tribal-Medicaid-Outreach-and Linkage-Plan-Complete-FFY19_Q1 (03.21.23)" Addendums A, B, D, E, and F are included in this document.
   Proposed revisions include
   - updated department logo,
   - updated department name and acronym,
   - correction of minor typos and punctuation changes, and
   - added section VI which includes proposed temporary changes to TMAC process during redetermination period.
3. "AKDHSSS PACAP (USDHHS approved 02.15.22)"
   - No proposed changes.

CMS is reviewing a request for additional months to complete redeterminations. If the request is approved, the department also asks to extend the timeframe for the proposed TMAC amendment.

The department appreciates CMS's consideration of the proposal and looks forward to your response.

Thank you,

Emily

Emily Beaulieu
Medicaid State Plan Coordinator
Department of Health – Commissioner's Office
3601 C Street, Suite 902
Anchorage, AK 99503
Phone: 907-538-7665
Work Hours: 7:30 AM – 4:00 PM

Medicaid State Plan

From:	Gavino, Ysabel (CMS/CMCS)
To:	emily.ricci@alaska.gov; emily.beaulieu@alaska.gov
Cc:	Mcmillion, Todd (CMS/CMCS); Sampson, Tamara (CMS/CMCS); Knight, Gary (CMS/CMCS); Raymundo, Joseph (CMS/CMCS); Garza, Maria (CMS/CMCS); Gillaspie, Cynthia (CMS/CMCS); Kaminsky, Stephanie (CMS/CMCS); Heitt, Melissa (CMS/FCHCO); Brown, Sharon (CMS/CMCS); Kokkeler, Traci (CMS/CMCS); Ta, Anh (CMS/CMCS); Lemesh, Cynthia (CMS/CMCS); Marx, Kitty (CMS/CMCS); Spitler, Douglas (CMS/CMCS)
Subject:	RE: Alaska Tribal Medicaid Administrative Claiming (TMAC) Implementation Plan - APPROVAL LETTER
Date:	Friday, June 2, 2023 4:07:14 AM
Attachments:	[APPROVAL LETTER] AK TRIBAL MAC 2023.pdf

Greetings State of Alaska.

Attached is your approved MAC Plan.

All the best.

Ysabel

Ysabel Gavino Management and Program Analyst/Division of Reimbursement Review/Financial Management Group/Centers for Medicaid and CHIP Services/CMS
7500 Security Boulevard, Woodlawn, MD 21244 : maria.gavino@cms.hhs.gov
Time Zone: Eastern Standard Time

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
Center for Medicaid & CHIP Services
233 North Michigan Ave., Suite 600
Chicago, Illinois 60601

Financial Management Group

June 1, 2023

Heidi Hedberg, Commissioner
Department of Health
3601 C Street, Suite 902
Anchorage, Alaska 99503-5923

RE: Alaska Tribal Medicaid Administrative Claiming (TMAC) Implementation Plan

Dear Ms. Hedberg:

The Centers for Medicare & Medicaid Services (CMS) has completed its review of the Alaska (AK) Department of Health for Medicaid administrative activities delegated to participating Tribes and Tribal Health Organizations. The MAC plan titled, "Tribal Medicaid Outreach and Linkage Plan Tribal Medicaid Administrative Claiming", submitted on March 22, 2023, is hereby approved. The effective date of this MAC plan is April 1, 2023.

With this submission, AK proposes a temporary amendment to allow all interested tribes to participate in the linkage agreement and receive payments for outreach and enrollment activities performed. This allows for Alaska Tribal Health Organizations to assist with redetermination efforts and ensure recipients in their areas, both American Indian/Alaska Native (AI/AN), and non-AI/AN, reenroll for Medicaid and do not lose eligibility as a result of unwinding.

The MAC plan approved via this letter requires AK update its public assistance cost allocation plan to the HHS/PSC Division of Cost Allocation Services as necessary. AK should notify CMS when program changes occur, found to be materially incomplete or inaccurate, or the previously approved plan is later found to violate a Federal statute or regulation.

Any unapproved changes to agreements or memorandums of understanding referenced within but not submitted with this MAC plan are not approved; existing approved version(s), as applicable, remain in effect. It should be noted that this area is subject to review by CMS, the OIG, and other applicable agencies. As per 2 CFR Part 200 Subpart F, if a review is conducted and finds that the state's agency claimed activities not allocable to Medicaid, then those claims will be disallowed.

If you have any questions about this approval letter, please call me or have your staff contact Joseph Raymundo at (404) 562-7406 or joseph.raymundo@cms.hhs.gov.

Sincerely,

Todd McMillion

Todd McMillion
Director, Division of Reimbursement Review

CC: Emily Ricci, Deputy Commissioner
Emily Beaulieu, SPA Coordinator
Tammy Sampson, CMCS, CMS
Gary Knight, CMCS, CMS
Maria Garza, CMCS, CMS
Cynthia Gillaspie, CMCS, CMS

RE: RE: Tax Waiver Update 4 12 2024

From: "Endelman [he/him], Jonathan (CMS/CMCS)" <jonathan.endelman@cms.hhs.gov>
To: "Goldstein, Stuart (CMS/CMCS)" <stuart.goldstein@cms.hhs.gov>, "Arnold, Charlie (CMS/CMCS)" <charlie.arnold@cms.hhs.gov>, "Clark, Jennifer (CMS/CMCS)" <jennifer.clark@cms.hhs.gov>, "Cuno, Richard (CMS/CMCS)" <richard.cuno@cms.hhs.gov>, "Fan, Kristin (CMS/CMCS)" <kristin.fan@cms.hhs.gov>, "McClure, Deb (CMS/CMCS)" <deborah.mcclure@cms.hhs.gov>, "Mosley, Elle (CMS/CMCS)" <larrica.mosley@cms.hhs.gov>, "Schoonover, Matthew (CMS/CMCS)" <matthew.schoonover@cms.hhs.gov>, "Kaminsky, Stephanie (CMS/CMCS)" <stephanie.kaminsky@cms.hhs.gov>, "Suarez, Christina (she/her) (CMS/CMCS)" <christina.suarez@cms.hhs.gov>, "Wolgast, Henry (CMS/CMCS)" <henry.wolgast@cms.hhs.gov>
Date: Fri, 19 Apr 2024 15:35:20 +0000
Attachments: Tax Waiver Update April 19 2024.docx (26.94 kB)

Dear all,

Washington IP 2023 continues to await signature. We hope to have the North Carolina IP/OP hospital taxes (4) on FMG internal clearance for 4/24/2024. However, the checklist needs to be completed first. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman [he/him], Jonathan (CMS/CMCS)
Sent: Friday, April 12, 2024 4:11 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (she/her) (CMS/CMCS) <christina.suarez@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Subject: Tax Waiver Update 4 12 2024

Dear all,

Michigan MCO and Washington IP 2023 continue to await signature. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Endelman [he/him], Jonathan (CMS/CMCS)
Sent: Friday, April 5, 2024 4:31 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (she/her) (CMS/CMCS) <christina.suarez@cms.hhs.gov>; Wolgast, Henry (CMS/CMCS) <henry.wolgast@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Michigan MCO and Washington IP 2023 continue to await signature. Hawaii IP is on FMGIC on 4/10/2024. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, March 22, 2024 8:49 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 3/22/2024. The Washington IP tax and Michigan MCO tax continue to be awaiting signature. California NF is on FMG Internal Clearance for March 27, 2024. I am out of office next week.

Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, March 15, 2024 2:32 PM

To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 3/15/2024. The Washington IP tax and Michigan MCO tax continue to be awaiting signature.

Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, March 8, 2024 1:52 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 3/8/2024. The Washington IP tax and Michigan MCO tax continue to be awaiting signature.

Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, March 1, 2024 7:03 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS)

<Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 3/1/2024. The Washington IP tax and Michigan MCO tax continue to be awaiting signature.

Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, February 23, 2024 7:12 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 2/23/2024. The Washington IP tax and Michigan MCO tax continue to be awaiting signature.

Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, February 8, 2024 9:20 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 2/8/2024. The Washington IP tax and Michigan MCO tax continue to be awaiting signature. The Nevada NF tax is on FMGIC for 2/14/2024.

Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, February 2, 2024 8:39 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 2/2/2024. The Washington IP tax and Michigan MCO tax continue to be awaiting signature. Happy Groundhog Day!
Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, January 26, 2024 9:29 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>; Suarez, Christina (CMS/CMCS) <christina.suarez@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 1/26/2024. The Washington IP tax, Michigan NF, and Michigan MCO tax continue to be awaiting signature. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, January 18, 2024 8:24 AM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 1/18/2024. The Washington IP tax, Michigan NF, and Michigan MCO tax continue to be awaiting signature. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, January 12, 2024 2:50 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 1/12/2024. Arizona NF tax is on FMIC for 1/10/2024. The Washington IP tax and the Michigan MCO tax continue to be awaiting signature. On 1/17/2024, the Michigan NF tax will be on FMG internal clearance. Have a good long weekend!

Best,

Jonathan

Jonathan Endelman (he/him), PhD

Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, January 5, 2024 3:16 PM
To: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: Tax Waiver Update 1 5 2024

Dear all,

Please see the following tax waiver update for 1/5/2024. Arizona NF tax is on FMIC for 1/10/2024. We are awaiting clearance from Stuart to place the July 1, 2023 and the October 1, 2023 effective date IP OP North Carolina tax waivers on FMGIC. There are six letters in total- July 1, 2023 IP, July 1, 2023 OP, October 1 2023 IP Tax One, October 1 2023 IP Tax Two, October 1 2023 OP Tax One, October 1, 2023 OP Tax Two. Once we get his clearance, we can put it on FMGIC for 1/10/2024. This is the first tax waiver update of 2024. Have a good new year!

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Sent: Friday, December 29, 2023 7:37 AM
To: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 11 3 2023

Jonathan,

Thanks to you and the tax team for all the great work you guys did this year!

Stuart

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Friday, December 29, 2023 7:35 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 11 3 2023

Dear all,

Please see the following tax waiver update for 12/29/2023. The next tax to go on FMG internal clearance is the Arizona NF tax. Have a good new year!

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, December 22, 2023 7:05 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 11 3 2023

Dear all,

Please see the following tax waiver update for 12/22/2023. MI MCO and WA IP have yet to be signed. There is no FMG internal clearance next week. Have a great weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, December 15, 2023 3:56 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 11 3 2023

Dear all,

Please see the following tax waiver update for 12/15/2023. MI MCO CA IP, and WA IP have yet to be signed. PA NF is on FMG internal clearance for 12/20/2023. Have a great weekend.

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, December 8, 2023 4:21 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 11 3 2023

Dear all,

Please see the following tax waiver update for 12/8/2023. MI MCO, CA MCO, CA IP, NV NF, and WA IP are on FMG Internal Clearance for December 13, 2023. Have a great weekend.

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, November 17, 2023 10:08 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 11 3 2023

Dear all,

Please see the following tax waiver update for 11/17/2023. North Carolina July 1, 2022 effective date waiver was approved on FMG Internal Clearance on 11/15/2023, signed, and sent to the state the same day. Have a good weekend!

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, November 9, 2023 2:04 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 11 3 2023

Dear all,

Please see the following tax waiver update for 11/9/2023. North Carolina July 1, 2022 effective date waiver is on FMG Internal Clearance for 11/15/2023. Have a good weekend!

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, November 3, 2023 9:44 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: Tax Waiver Update 11 3 2023

Dear all,

Please see the following tax waiver update for 11/3/2023. Have a good weekend!

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, October 20, 2023 9:58 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 9 29 2023

Dear all,

Please see the following tax waiver update. Maine PNMI, California MCO, Michigan MCO, and statistical loophole rulemaking will be on Mega Clearance on 10/26/2023. Have a good weekend!

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, October 13, 2023 3:12 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 9 29 2023

Dear all,

Please see the following Tax Waiver Update for 10/13/2023. OK ICF-IID, IA IP OP, and IA NF are scheduled to be on FMG internal clearance on 10/18/2023. Have a good weekend!

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, October 6, 2023 8:13 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Waiver Update 9 29 2023

Dear all,

Please see the following tax waiver update for 10/6/2023. The Iowa NF tax was on FMGIC on 10/4/2023. FMGIC was cancelled. It still needs to be reviewed. I continue to believe, especially for routine tax waivers, that it would be preferable to execute a formal delegation of signature authority and have them reviewed, approved, and signed by the DFP Director to take some of the workload off of Rory and get things moving faster. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, September 29, 2023 1:30 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: Tax Waiver Update 9 29 2023

Dear all,

Please see the following tax waiver update for 9/29/2023. The Iowa NF tax is on FMGIC on 10/4/2023. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, September 22, 2023 4:26 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following tax waiver update for 9/22/2023. The CA MCO, MI MCO, and OA paper will be discussed at a meeting on 9/26/2023. We need an update on the NC IP-OP hospital tax attestations. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, September 15, 2023 2:50 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following tax waiver update for 9/15/2023. The CA MCO, MI MCO, and OA paper will be on FMGIC on 9/20/2023. We need an update on the NC IP-OP hospital tax attestations. It was supposed to have been on FMGIC for 9/13/2023. However, that meeting was cancelled. Have a good weekend.

Best,

Jonathan

Jonathan Endelman (he/him), PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, September 8, 2023 12:00 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following tax waiver update for 9/8/2023. The North Carolina IP Hospital Tax will be on FMGIC on 9/13/2023 to inquire on next steps regarding the attestation. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, August 18, 2023 3:11 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS)

<matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the tax waiver update for August 18, 2023. We are working to get the CA NF placed on FMG internal clearance for 8/30/2023. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, August 11, 2023 3:55 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the tax waiver update for August 11, 2023. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, August 4, 2023 4:01 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the following Tax Waiver Update for August 4, 2023. NV NF and TN NF are on FMG internal clearance for 8/9/2023. Have a good weekend everyone!

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, July 28, 2023 3:34 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kaminsky, Stephanie (CMS/CMCS) <Stephanie.Kaminsky@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the following Tax Waiver Update for July 28, 2023. Have a good weekend everyone!

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, July 14, 2023 3:34 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the following Tax Waiver Update for July 14, 2023. Have a good weekend everyone!

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)

Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, July 7, 2023 9:43 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the following Tax Waiver Update for July 7, 2023. Have a good weekend everyone!

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, June 23, 2023 6:28 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the following Tax Waiver Update for June 23, 2023. The Rhode Island HLF is currently on the agenda for FMGIC for June 28, 2023. Have a good weekend everyone!

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, June 15, 2023 11:50 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Revised with the addition of the Iowa NF tax. Thanks Matt!

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Thursday, June 15, 2023 9:22 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached the following Tax Waiver Update for June 16, 2023. I will be out on Tuesday June 20, 2023 due to my in lieu of holiday. The Rhode Island HLF is currently on the agenda for FMGIC for June 21, 2023. However, Rory is out the entire week. I am not sure what will happen with the HLF. The Tennessee NF tax is currently unclaimed. Have a good long weekend everyone!

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, June 9, 2023 3:33 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS)

<matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following Tax Waiver Update. I sent out the RI HLF package today. Matt has agreed to serve as reviewer for the checklists. We are aiming tentatively for FMGIC on June 21, 2023. I hope to talk about it more before then. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, May 19, 2023 3:32 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following Tax Waiver Update. After receiving concurrence from Stuart on May 11, 2023, Oklahoma NF needs to be presented and signed off-line. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, May 12, 2023 3:10 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following Tax Waiver Update. After receiving concurrence from Stuart on May 11, 2023, Oklahoma NF will be placed on FMGIC for May 17, 2023. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, April 28, 2023 4:32 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following Tax Waiver Update. Pending concurrence from Stuart and Charlie, Illinois NF will be placed on FMGIC for May 10, 2023. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Acting Technical Director
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, April 14, 2023 8:59 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following Tax Waiver Update. Florida NF and Nevada NF January 1 effective date are on FMGIC for April 19, 2023. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, March 31, 2023 4:19 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear team,

Please see the following tax waiver update. I am hopeful that we will be able to advance FL soon once I review the revised spreadsheet they sent today. And if Illinois ever got back with us on their NF tax to provide basic information on what the tax funds, that one is also basically ready to go. I hope they say something soon.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, March 10, 2023 4:44 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear team,

Please see the following tax waiver update. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov

7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, March 1, 2023 7:31 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following tax waiver update for March 1, 2023. As a reminder, the Tax Waiver Update provides the current status of submitted tax waivers or tax waivers that we expect to be submitted soon. As always, there is a Tax Waiver Update folder on SharePoint for record keeping purposes. Please see the SharePoint link below. I try to send one out on Friday every week, depending upon competing work priorities. I am out on Friday so I am sending this today. Have a good weekend.

Tax Waiver Update Folder

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, February 24, 2023 1:46 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following tax waiver update for February 24, 2023. As a reminder, the Tax Waiver Update provides the current status of submitted tax waivers or tax waivers that we expect to be submitted soon. As always, there is a Tax Waiver Update folder on SharePoint for record keeping purposes. Please see the SharePoint link below. I try to send one out on Friday every week, depending upon competing work priorities. Have a good weekend.

Tax Waiver Update Folder

Best,

Jonathan

Jonathan Endelman, PhD
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov

7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, January 20, 2023 11:10 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see attached a tax waiver update. Have a good weekend!

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Friday, January 6, 2023 8:00 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mosley, Larrica (CMS/CMCS) <larrica.mosley@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following tax waiver update detailing the current status of our various tax waivers. Have a good weekend!

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, December 21, 2022 12:43 PM
To: Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deb (CMS/CCSQ) <Deborah.McClure@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following list of outstanding tax and donation issues for the tax team meeting on 12/21/2022. Have a good week! Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, December 6, 2022 12:53 PM
To: Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mcclure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following list of outstanding tax and donation issues for the tax team meeting on 12/7/2022. Have a good week! Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, November 29, 2022 11:55 AM
To: Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mcclure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Correction 11/30/2022.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, November 29, 2022 11:54 AM
To: Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mcclure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following list of outstanding tax and donation issues for the tax team meeting on 11/29/2022. Have a good week! Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, November 1, 2022 8:06 AM
To: Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Mcclure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following list of outstanding tax and donation issues for the tax team meeting on 11/2/2022. Have a good week! Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, October 26, 2022 10:16 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following list of outstanding tax and donation issues for the tax team meeting on 10/26/2022. Have a good week! Thank you.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, October 19, 2022 11:06 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following list of outstanding tax and donation issues for the tax team meeting on 10/19/2022. Have a good week! Thank you.

Best,

Jonathan

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, September 27, 2022 2:08 PM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the following list of outstanding tax and donation issues for the tax team meeting on 9/28/2022. Have a good week! Thank you.

Best,

Jonathan

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Tuesday, September 20, 2022 1:00 PM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on September 21, 2022. Have a great week.

Best,

Jonathan

From: Endelman (he/him), Jonathan (CMS/CMCS)
Sent: Wednesday, September 14, 2022 7:50 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on September 15, 2022. Have a great week.

Best,

Jonathan

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, August 24, 2022 11:21 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on August 24, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS) <>
Sent: Tuesday, August 16, 2022 9:17 AM

To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on August 16, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS) <>
Sent: Tuesday, July 26, 2022 9:57 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on July 26, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS) <>
Sent: Tuesday, July 19, 2022 9:41 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on July 19, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS) <>
Sent: Wednesday, July 6, 2022 11:59 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on July 6, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS) <>
Sent: Tuesday, June 28, 2022 10:44 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on June 28, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS) <>
Sent: Tuesday, June 21, 2022 9:19 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on June 21, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, June 15, 2022 8:41 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on June 15, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, May 25, 2022 9:37 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on May 25, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, May 18, 2022 8:39 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on May 18, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, May 4, 2022 7:35 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS)

<STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on May 4, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, April 26, 2022 2:10 PM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear team,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on April 27, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, April 19, 2022 11:16 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear team,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on April 20, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, April 5, 2022 7:58 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear team,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on April 6, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, March 30, 2022 7:43 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear team,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on March 30, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov

7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, March 23, 2022 8:54 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on March 23, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, March 16, 2022 11:26 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on March 16, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, March 8, 2022 8:39 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>;

Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on March 8, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, March 1, 2022 3:37 PM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on March 2, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, February 23, 2022 11:57 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on February 23, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, February 16, 2022 7:11 AM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on February 16, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, February 8, 2022 1:04 PM
To: Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Thank you Jim.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Burns, James P. (CMS/CMCS)
Sent: Tuesday, February 8, 2022 12:55 PM
To: Endelman, Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

FYI –

Here is a page from the OIG's workplan:
https://oig.hhs.gov/reports-and-publications/workplan/summary/wp-summary-0000626.asp

JPB

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, February 8, 2022 9:04 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on February 8, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, February 1, 2022 3:12 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on February 2, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, January 26, 2022 7:03 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on January 26, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, January 19, 2022 11:51 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on January 19, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman

Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, January 11, 2022 4:02 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on January 12, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, January 5, 2022 8:23 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on January 5, 2022. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov

7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Thursday, December 30, 2021 10:04 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues. The tax team meeting is cancelled this week, but I want to provide an updated list. Have a happy new year.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, December 22, 2021 11:13 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on December 22, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, December 15, 2021 8:20 AM

To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the updated list of outstanding tax and donation issues for the tax team meeting on December 15, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, December 15, 2021 8:16 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the list of outstanding tax and donation issues for the tax team meeting on December 15, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Monday, December 6, 2021 11:12 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the list of outstanding tax and donation issues for the tax team meeting on December 8, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, November 24, 2021 6:44 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the list of outstanding tax and donation issues for the tax team meeting on November 24, 2021. Have a great Thanksgiving.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Monday, November 15, 2021 2:30 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the list of outstanding tax and donation issues for the tax team meeting on November 16, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman

Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, November 10, 2021 8:54 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Even though we will not be meeting today due to time constraints, I thought it would be good to have an updated tax agenda for everyone. Please see attached for updates.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Monday, November 1, 2021 12:10 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the list of outstanding tax and donation issues for the tax team meeting on November 3, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Tuesday, October 26, 2021 1:21 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: RE: Tax Team Meeting Agenda

Dear all,

Please see the list of outstanding tax and donation issues for the tax team meeting on October 26, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: Endelman, Jonathan (CMS/CMCS)
Sent: Wednesday, October 20, 2021 6:51 AM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <anna.bonelli@cms.hhs.gov>; Branch, Jeoffrey A. (CMS/CMCS) <Jeoffrey.Branch@cms.hhs.gov>; Brooks, LaShawn N. (CMS/CMCS) <LaShawn.Brooks@cms.hhs.gov>; Burns, James P. (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart S. (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; McClure, Deborah A. (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>
Subject: Tax Team Meeting Agenda

Dear all,

Please see the list of outstanding tax and donation issues for the tax team meeting on October 20, 2021. Have a great week.

Best,

Jonathan

Jonathan Endelman
Social Science Research Analyst
Centers for Medicare & Medicaid Services (CMS)
Center for Medicaid and CHIP Services (CMCS)
Financial Management Group (FMG)
Division of Financial Policy (DFP)
410.786.4738
jonathan.endelman@cms.hhs.gov
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

Tax Waiver Update April 19, 2024

Tax Waivers In-House:

1. North Carolina IP-OP- 4/19/2024- MS reviewing package.

2. California MCO- 4/11/2024- Questions sent to CA. No response as of 4/19/2024.

3. OK NF and ICF-IID- 4/12/2024- Revised spreadsheets sent to EM. EM to work on after Washington.

4. Washington 2024- Questions to WA sent 4/18/2024.

5. Nevada NF- April to June 2024- Submitted 4/18/2024.

Tax Waivers to be Presented:

None.

Tax Waivers to be Signed:

1. Michigan MCO- IPA. 4/17/2024- Approval and companion letters signed and sent to the state. The state confirmed receipt.
2. Washington IP- 2023- On hold pending SDP approval. Update requested 4/19/2024.

Tax Waivers to Come In:

1. Massachusetts MCO- No updates.
2. Massachusetts IP-OP- EW to schedule TA meeting with the state.
3. New York MCO- Meeting scheduled 5/1/2024.
4. New Mexico- Email sent 4/17/2024. Follow up sent 4/19/2024.

Tax Meetings

1. Monday, April 22, 2024- None.
2. Tuesday, April 23, 2024- None.
3. Wednesday, April 24, 2024- FMG Internal Clearance- 11:00 a.m.-11:45 a.m.
4. Thursday, April 25, 2024- Florida LPPF FMR- 11:30 a.m.-12:00 p.m.
5. Thursday, April 25, 2024- Mega Clearance 2:35 p.m.-3:15 p.m.
6. Friday, April 26, 2024- Tax Check In- 1:00 p.m.-1:30 p.m.

All times Eastern

Yellow- Jonathan Green-Elle Blue-Matthew Pink- Henry Grey- Christina