

4909.40 WORKSHEET H-3 - APPORTIONMENT OF SNF-BASED HHA PATIENT SERVICE COSTS

This worksheet provides for the apportionment of SNF-based HHA patient service costs to titles V, XVIII, and XIX.

Most services rendered by a SNF-based HHA are covered under the home health prospective payment system at §1833(a)(2)(A) of the Act. The SNF-based HHA may also render preventive vaccines and osteoporosis drugs that are paid under the lesser of reasonable cost or the customary charges (LCC) for services rendered to beneficiaries or they may be paid under OPSS for other medical services or disposable devices. Reimbursement for services reimbursed under reasonable cost are subject to LCC, and as such, reimbursement cannot exceed 80 percent of the reasonable cost of these services.

4909.41 Part I - Apportionment of Cost to SNF-Based HHA for Services Furnished by Shared SNF Departments.

Use this part only when the SNF healthcare complex maintains a separate department for any of the cost centers listed on this part of the worksheet, and these departments provide services to patients of the SNF-based HHA. Subscript lines 1 through 5, as applicable, if subscripted on Worksheet C.

Column 1.--Lines 1 through 5, enter in column 1 the cost to charge ratio from Worksheet C, column 5, lines as indicated.

Column 2.--Where SNF departments provide services to the SNF-based HHA, enter on the appropriate lines the charges applicable to the SNF-based HHA.

Column 3.--Multiply the amounts in column 2 by the ratios in column 1, and enter the result in column 3. Transfer the amounts in column 3 to Worksheet H-3, Parts II and III, as follows:

	From Col.3	to	<u>Worksheet H-3</u>	
	<u>Line</u>		<u>Part</u>	<u>Line</u>
Physical Therapy	1		II	3
Occupational Therapy	2		II	5
Speech Language Pathologist	3		II	7
Medical Supplies Charge to Patients	4		III	1
Drugs Charged to Patients	5		III	2

4909.42 Part II - SNF-Based HHA Cost Per Visit and Program Cost Computation.

This part provides for the computation of the total cost and reasonable program cost by discipline based on program patient care visits as required by 42 CFR 413.53.

Column Descriptions

Column 1.--For each line 1 through 9, transfer the cost from Worksheet H-2, Part I, column 23, lines as indicated. Enter on line 10, the sum of lines 1 through 9.

Column 2.--For lines 3, 5, and 7, enter the amounts from H-3, Part I, lines 1 through 3 accordingly. Enter on line 10, the sum of lines 3, 5, and 7.

Column 3.--For each line 1 through 9, enter the sum of columns 1 and 2. Enter on line 10, the sum of lines 1 through 9.

Column 4.--For each line 1 through 9, transfer the visits from the corresponding line on Worksheet S-4, Part I, column 7. Enter on line 10, the sum of lines 1 through 9.

Column 5.--For each line, compute the average cost per visit by dividing the cost in column 3 by the number of visits in column 4.

Column 6.--For each line 1 through 9, enter the title XVIII Program visits by practitioner from your records or PS&R data. For titles V and XIX, enter the healthcare program visits by practitioner from your records. The total visits on line 10, column 6, must equal the total visits on Worksheet S-4, Part IV, line 13, column 5, for title XVIII. Enter on line 10, the sum of lines 1 through 9. The visits in this column represent services that are part of a home health plan, and thus not subject to deductibles and coinsurance.

Column 7.--For each line, calculate Program cost by multiplying the visits in column 6 by the average cost per visit amount in column 5. Enter on line 10, the sum of lines 1 through 9.

4909.43 Part III - Medical Supplies, Drugs, and Disposable Devices Cost Computation.

This worksheet part calculates the program cost for services covered by the program and furnished by a SNF-based HHA but not included in the cost per visit for apportionment purposes. Neither an average cost per visit nor HHA PPS apply to these items. To determine the program cost for these services, this worksheet part develops and applies the ratio of total-cost-to-total-charges to program charges.

Column 1.--Transfer the total SNF-based HHA costs to lines 1 through 4 from Worksheet H-2, Part I, column 23, lines 11, 12, 13, and 15.

Column 2.--Transfer the SNF-based HHA shared ancillary costs to lines 1 and 2 from Worksheet H-3, Part I, column 3, lines 4 and 5.

Columns 3 through 5.--For each line in column 3, enter the sum of columns 1 and 2. For each line in column 4, enter the total charges from SNF-based HHA records. For each line in column 5, calculate the ratio of total cost to total charges by dividing column 3 by column 4, rounded to six decimal places.

Columns 6 through 8.--Enter Program charges from the PS&R or provider records.

Line 1.--Enter medical supplies charges not subject to deductibles and coinsurance in column 7 and charges subject to deductibles and coinsurance in column 8. These charges are captured for statistical purposes only; line 1 has no reimbursement impact as all medical supplies are covered under the HHA PPS.

Line 2.--Enter in column 7 the charges for preventative pneumococcal, influenza, hepatitis B, and COVID-19 vaccines. These vaccines are not subject to deductibles and coinsurance. Enter in column 8 the charges for covered osteoporosis drugs. Osteoporosis drugs are cost reimbursed and are subject to deductibles and coinsurance. Do not include the charges for administering vaccines or drugs.

Line 3.--Enter in column 6 the charges for administering pneumococcal, influenza, hepatitis B, and COVID-19 vaccines from the HHA records or the PS&R. These amounts are paid under OPSS.

Line 4.--Enter in column 6 the charges for covered disposable devices from your records or the PS&R. Medicare makes a separate payment amount for a disposable negative pressure wound therapy (NPWT) device for a patient under a home health plan of care. Payment is equal to the amount of the payment that would otherwise be made under the Outpatient Prospective Payment System (OPSS). Disposable devices are subject to deductibles and coinsurance.

Columns 9 through 11.--Calculate the program cost of services. To determine the costs for each column, multiply the charges reported in columns 6 through 8 by the ratio in column 5.

Line 1.--For informational purposes, calculate in column 10, the program cost not subject to deductibles and coinsurance, by multiplying the charges in column 7 by the ratio in column 5. Calculate in column 11, the program cost subject to deductible and coinsurance, by multiplying the charges in column 8 by the ratio in column 5.

Line 2.--Calculate the costs for preventive pneumococcal, influenza, hepatitis B, and COVID-19 vaccines not subject to deductibles and coinsurance in column 10, by multiplying the charges in column 7 by the ratio in column 5. Calculate the costs for osteoporosis drugs subject to deductible and coinsurance in column 11, by multiplying the charges in column 8 by the ratio in column 5.

Line 3.--To determine the cost of vaccine administration for costs devices reimbursed under OPSS in column 9, multiply the charges in column 6 by the ratio in column 5. Informational only.

Line 4.--To determine the cost of disposable devices reimbursed under OPSS in column 9, multiply the charges in column 6 by the ratio in column 5. Informational only.