

4901.45 Part V - SNF Reporting of Direct Care Expenditures.

Section 6104(1) of Public Law 111-148 amended section 1888(f) of the Act (“Reporting of Direct Care Expenditures”) to require SNFs to separately report expenditures for salaries, wages, and fringe benefits for direct care staff (breaking out (at a minimum) registered nurses, licensed professional nurses, certified nurse assistants, and other medical and therapy staff). This form is completed by SNFs and/or NFs.

Complete this form for employees who are full-time, part-time, directly hired, and retained under arrangement (i.e., contract). Do not include employees in areas excluded from SNF PPS (i.e., Worksheet S-3, Part III, lines 7 through 9).

Definitions

Employee Salaries & Wages, Wage-Related Costs, Contracted Labor, and HO/CO Related Party Costs

- Employee Salaries & Wages - Amounts, including salaries, wages, overtime, vacation, holiday, sick, lunch, and other paid-time-off, severance, and bonuses, paid to SNF employees who receive an IRS Form W-2, Wage and Tax Statement at the end of the year.
- Wage-Related Costs - Wage-related costs defined in PRM 15-1, chapter 21, §2144, associated with employees reported in column 1.
- Contracted Labor - Amounts paid to contracted individuals and reported on an IRS Form 1099.
- HO/CO or related party costs - The salaries, wages, and wage-related costs allocated from the HO/CO and reported on Worksheet A-8-1.

Nursing Employees

- Registered Nurses (RNs) - Assess patient health problems and needs, develop and implement nursing care plans, and maintain medical records. Administer nursing care to ill, injured, convalescent, or disabled patients. May advise patients on health maintenance and disease prevention or provide case management. Licensing or registration required.
- Licensed Practical Nurses (LPNs) - Care for ill, injured, convalescent, or disabled persons. LPNs monitor patients' health, administer basic nursing care, including changing bandages and inserting catheters, discuss health care with patients, listen to their concerns, report patients' status to RNs and physicians, and maintain medical records. LPNs may work under the supervision of a registered nurse. LPNs supervise certified nursing assistants. Licensing is required after the completion of a State-approved practical nursing program.

- Certified Nursing Assistants (CNAs) - A certified nursing assistant is an individual providing nursing or nursing related services to residents in the facility, (i.e., basic patient care under direction of the charge nurse including taking vital signs, feeding, bathing, dressing, grooming, moving patients, or changing linens). This term may also include an individual who provides these services through an agency or under a contract with the SNF, who has completed the NATCEP and been certified as a CNA. CNAs do not include those individuals who furnish services to residents only as paid feeding assistants as defined in 42 CFR §488.301. Completion of the Nurse Aide Training and Competency Evaluation Program (NATCEP) is required of all certified nurse aides who work full time within 4 months of employment.

Technical/Professional Employees

- Physical Therapist (PT) - A qualified PT provides skilled rehabilitation services and must meet the requirements set forth in 42 CFR Part 484.
- Physical Therapy Assistant (PTA) - A qualified PTA provides skilled rehabilitation services under the supervision of a qualified PT and must meet the requirements in 42 CFR 484.115.
- Occupational Therapist (OT) - A qualified OT provides medically prescribed treatment concerned with improving or restoring function that has been impaired by illness or injury or, where function has been permanently lost or reduced by illness or injury, to improve the individual's ability to perform those tasks required for independent functioning. A qualified OT must meet the requirements in 42 CFR Part 484.
- Occupational Therapy Assistant (OTA) - A qualified OTA provides skilled rehabilitation services under the supervision of a qualified OT and must meet requirements set forth in 42 CFR Part 484.
- Speech-Language Pathologist (SLP) - A qualified SLP provides those services necessary for the diagnosis and treatment of speech and language disorders that result in communication disabilities and for the diagnosis and treatment of swallowing disorders (dysphagia), regardless of the presence of a communication disability. An SLP must meet the requirements set forth in 42 CFR Part 484.
- Therapy Aides and Students - Therapy aides perform set-up preceding skilled therapy provided by the qualified therapist and must be supervised personally by the qualified therapist (PT, OT or SLP) in such a way that that the qualified therapist has visual contact with the aide at all times. A qualified therapy assistant cannot supervise a therapy aide. A therapy student, participating in field experience, is not licensed or certified for practice in an unsupervised status. The student participates in their field experience under the supervision of the qualified therapist (PT, OT, and/or SLP).
- Respiratory Therapist (RT) - An RT provides those services that are prescribed by a physician for the assessment, diagnostic evaluation, treatment, management, and monitoring of patients with deficiencies and abnormalities of cardiopulmonary function. These services are also provided by RNs and LPNs. Routine administration of oxygen is not respiratory therapy; it is a nursing service.

- Other Medical Staff - Non-nursing employees (directly hired and under arrangement) that provide direct patient care. Do not include employees who work in excluded areas such as a SNF based HHA, hospice, ambulance or other non-reimbursable area; that are not included in the SNF PPS payment; or that function solely in administrative or leadership roles that do not provide any direct patient care themselves. This category must not include occupations such as feeding assistants, physician Part B services and the services of advance practice nurses such as nurse practitioners (NPs), clinical nurse specialists, certified nurse midwives, and certified registered nurse anesthetists that are billable under a Part B fee schedule.

Column 1.--Enter the total paid salaries and wages (staff that are issued an IRS Form W-2) for the specified category of SNF employee including overtime, vacation, holiday, sick, lunch, and other paid-time-off, severance, and bonuses on *lines 1 through 3, and 5 through 12*. Do not include wage-related costs *as defined in §4901.44*.

For contract labor, enter the amount paid (include only those costs attributable to services rendered in the SNF/NF), rounded to the nearest dollar, for contracted direct patient care services on lines 15 through 17, and 19 through 26.

For home office/chain organization, enter the amount paid (include only those costs attributable to services rendered in the SNF/NF), rounded to the nearest dollar, for home office/chain organization direct patient care service costs on lines 29 through 31, and 33 through 40.

Lines 13, 14, 27, and 28 are reserved for future use.

Column 2.--Enter the appropriate portion of wage-related costs corresponding to paid salaries and wages reported in column 1, *lines 1 through 3, and 5 through 12*, as applicable from your records.

For contract labor, report on lines 15 through 17, and 19 through 26, enter the wage-related cost corresponding to the paid salaries and wages reported in column 1, when those cost can be separately identified. If those costs cannot be separately identified report as labor costs in column 1.

For home office/chain organizations, report on lines 29 through 31, and 33 through 40, enter the wage related costs corresponding to the paid salaries and wages reported in column 1, when those costs can be separately identified. If those costs cannot be separately identified report as labor costs in column 1.

Column 3.--Enter the *result of column 1 plus column 2*.

Column 4.--Enter *on each line the number of paid hours by occupational category corresponding to the amounts reported in column 3. Paid hours include regular hours (including paid lunch hours), overtime hours, paid holiday, vacation and sick leave hours, paid time-off hours, and hours associated with severance pay.*

Paid hours are defined as the number of hour's staff members are paid to deliver services for the days worked. Do not count meal break hours or hours paid for any type of leave or non-work-related absence from the facility or for any unpaid time worked. For example, if a salaried employee works 10 hours but is only paid for 8 hours, report 8 hours. If a facility is paying a salaried employee a bonus for additional hours worked, report those hours under the following conditions: The payment must be directly correlated to the hours worked and must be distinguishable from other payments. (e.g., cannot be a performance-based or holiday bonus). Additionally, the bonus payment must be reasonable compensation for the services provided.

Column 5.-- Enter *on each line the average hourly wage resulting from dividing column 3 by column 4.*