

4028.3 Part III - Summary of Costs and Charges.--

Line 56--In column 1, enter the sum of the costs in Part I, column 4, line 7, and column 3, line 41. In column 3, enter the sum of the charges in Part I, column 1, line 7, and column 2, line 41.

Line 57--In column 1, enter the cost of inpatient services of I&R not in an approved teaching program from Part II, column 3, line 48. In column 3, enter the charges for the services for which the cost is entered in column 1. If you do not charge separately for the services of I&R, enter zero in column 3.

Line 58--In column 1, enter the cost of outpatient services of I&R not in an approved teaching program from Part II, column 3, line 55. In column 3, enter the charges for the services for which the cost is entered in column 1. If you do not charge separately for the services of interns and residents, enter zero in column 3.

Line 59--In column 1, enter the direct organ acquisition costs and allocated general service costs from Worksheet B, Part I, column 26, lines 105, 106, 107, 108, 109, 110, or 111, whichever is applicable. In accordance with 42 CFR 413.402(b), direct costs include, but are not limited to, the cost of services purchased under arrangements or billed directly to you for:

- Fees for physician services (preadmission donor and recipient tissue typing),
- Costs for organs acquired from other providers or organ procurement organizations,
- Transportation costs excluding costs for transporting organs outside of the United States,
- Organ recipient registration fees,
- Surgeon's fees for excising cadaveric organs, and
- Tissue typing services furnished by independent laboratories.

In column 3, enter the applicable charges from your schedule of charges. If your facility has no schedule of charges for the services, enter the cost from column 1.

Line 60--If Worksheet S-2, Part I, line 58, is "Y," enter the cost of physicians in column 1. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, lines 24 through 30, as applicable. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, lines 24 through 30, as applicable. In column 3, enter the applicable charges from your schedule of charges. If your facility has no schedule of charges for the services, enter the cost from column 1.

Line 61--Enter in columns 1 and 3 the sum of lines 56 through 60. This amount must be equal to or greater than the amount reported on line 66 (revenues for organs sold). For cost reporting periods beginning on or after January 1, 2023, reduce the amount in column 1 by the amount reported on line 82, column 3, calculated as the sum of lines 56 through 60, column 1, minus line 82, column 3.

Line 62--Enter the number of total usable organs excised and purchased (Worksheet D-4, Part IV, line 74, sum of columns 1 and 2), minus all unusable organs that could not be transplanted (Worksheet D-4, Part IV, line 83, sum of columns 1 and 2), and for cost reporting periods beginning on or after January 1, 2023, minus research organs, including organs intended for transplant but subsequently determined unsuitable and furnished for research (Worksheet D-4, Part IV, line 82, sum of columns 1 and 2). For islets, enter the number of patients who received islets injections. (See CMS Pub. 100-04, chapter 32, section 70.4.)

Line 63--In column 2, enter the number of Medicare usable organs that are included on line 62. Medicare usable organs include:

- organs transplanted into Medicare beneficiaries (line 75.01);
- kidneys (not including non-renal organs) transplanted into MA beneficiaries effective for transplants occurring on or after January 1, 2021 (line 75.02);
- organs transplanted into Medicare beneficiaries with partial payments by a primary insurer in addition to Medicare (line 75.03);
- organs sent to other transplant hospitals and OPOs; (sum of lines 77 and 78); and,
- kidneys sent to military renal transplant centers (MRTCs) that have a reciprocal sharing agreement with the hospital-based OPO in effect prior to March 3, 1988, and approved by the contractor (line 79.01).

**NOTE FOR LINE 63:** Do not include:

- organs used for research (line 82);
- kidneys sent to MRTCs without a reciprocal sharing agreement with the hospital-based OPO in effect prior to March 3, 1988, and approved by the contractor and organs sent to veterans' hospitals (line 79);
- organs sent or sold outside of the United States (lines 80 and 81); and
- organs transplanted into non-Medicare beneficiaries; organs that were totally paid by primary insurance other than Medicare; organs that were paid by a MA plan (except for kidneys transplanted into MA beneficiaries for transplants occurring on or after January 1, 2021) or a PACE (program of all-inclusive care for the elderly) organization; and organs procured from a non-certified OPO.

Line 64--Enter the ratio of Medicare usable organs (line 63) to total usable organs (line 62).

Line 65--In column 1, calculate the Medicare costs by multiplying the ratio on line 64 by the total costs on line 61, column 1. In column 3, calculate the Medicare charges by multiplying the ratio on line 64, column 2, by the total charges on line 61, column 3.

Line 66--Enter in column 1 (and transfer to column 3), the total revenue applicable to organs reported on line 63, i.e.,:

- Revenue amounts for organs sent to other providers, organs sent to OPOs, and kidneys sent to MRTCs with a reciprocal sharing agreement with the hospital-based OPO in effect prior to March 3, 1988, and approved by the contractor; and
- For cost reporting periods beginning prior to October 1, 2022, also include on this line the primary insurer payment amounts applicable to organ acquisition for organs that were partially reimbursed by primary insurers when Medicare is the secondary payer. When the primary insurer does not pay in full for the services, that is for the transplant and the organ acquisition costs, Medicare may have a secondary payer liability for the organ acquisition costs (see 42 CFR 413.414(c)). When Medicare is the secondary payer and the primary insurer makes a payment for both the transplant and the organ acquisition costs, the portion of the payment applicable to organ acquisition costs must be used to reduce the Medicare organ acquisition cost. Enter in column 1 (and transfer to column 3) the amount applicable to the organ acquisition costs by prorating the primary payer payment amount between the organ acquisition and transplant based on the charges submitted to the primary insurer. (The amount reported on this line must not be included on Worksheet E, Part A, line 60.) For cost reporting periods beginning on or after October 1, 2022, do not include the primary insurer payment amounts applicable to organ acquisition on this line; instead, report the amounts on line 66.01.

Line 66.01-- For cost reporting periods beginning on or after October 1, 2022, enter the primary insurer payment amounts applicable to organ acquisition for organs included on line 63 and line 75.03 that were partially reimbursed by primary insurers when Medicare is the secondary payer. When the primary insurer does not pay in full for the services, that is for the transplant and the organ acquisition costs, Medicare may have a secondary payer liability for the organ acquisition costs (see 42 CFR 413.414(c)). When Medicare is the secondary payer and the primary insurer makes a payment for both the transplant and the organ acquisition costs, the portion of the payment applicable to organ acquisition costs must be used to reduce the Medicare organ acquisition cost. Enter in column 1 (and transfer to column 3) the amount applicable to the organ acquisition costs by prorating the primary payer payment amount between the organ acquisition and transplant based on the charges submitted to the primary insurer. (The amount reported on this line must not be included on Worksheet E, Part A, line 60.)

Line 66.02--For cost reporting periods beginning on or after October 1, 2022, enter the primary insurer payment amounts applicable to the organ transplant for organs included on line 63 and line 75.03 that were partially reimbursed by primary insurers when Medicare is the secondary payer. When the primary insurer does not pay in full for the services, that is for the transplant and the organ acquisition costs, Medicare may have a secondary payer liability for the organ acquisition costs (see 42 CFR 413.414(c)). When Medicare is the secondary payer and the primary insurer makes a single payment for both the transplant and the organ acquisition costs, the portion of the payment applicable to organ acquisition costs must be reported on line 66.01 and the amount applicable to the transplant must be reported on this line. Enter in column 1 (and transfer to column 3) the amount applicable to the transplant by prorating the amount received between the organ acquisition and the transplant based on the charges submitted to the primary insurer. This line is informational to reconcile primary insurer payment amounts reported on line 75.03 and captured on the provider's PS&R report. (The amount reported on this line must remain on Worksheet E, Part A, line 60.)

Line 67--For cost reporting periods beginning prior to October 1, 2022, enter the result of line 65 minus line 66. For cost reporting periods beginning on or after October 1, 2022, enter the result of line 65 minus the sum of lines 66 and 66.01.

Line 68--Enter in all columns the total amount of organ acquisition charges billed to Medicare under Part B. This occurs when organs are transplanted into Medicare beneficiaries who, on the day of transplantation, are not entitled to Part A benefits. This computation reflects an adjustment between Medicare Part A and Part B costs and charges so that the amount added under Part B is the same amount subtracted under Part A.

Line 69--For columns 1 and 3 subtract line 68 from line 67. For columns 2 and 4, transfer that amount from line 68. Hospitals participating in the PARHM demonstration for a portion of the cost reporting period or the entire cost reporting period must prorate the amount on line 69 using Medicare patient days and transfer to the appropriate Worksheet E, Part A, line 55. For example, a hospital with a June 30, 2019, year-end that began participation in the PARHM demonstration on January 29, 2019, reported Medicare inpatient days on Worksheet S-3, Part I, column 6, line 14, for the period of July 1, 2018, through January 28, 2019, and reported Medicare inpatient days on Worksheet S-3, Part I, column 6.01, line 14, for the period of January 29, 2019, through June 30, 2019. Multiply the amount on line 69 by the ratio of Medicare inpatient days reported on Worksheet S-3, Part I, column 6, line 14, divided by total Medicare inpatient days (sum of Worksheet S-3, Part I, columns 6 plus 6.01, line 14) and enter on the "Hospital" Worksheet E, Part A, line 55. To compute the portion of line 69 applicable to the PARHM demonstration, multiply the amount on line 69 by the ratio of Medicare inpatient days reported on Worksheet S-3, Part I, column 6.01, line 14, divided by total Medicare inpatient days (sum of Worksheet S-3, Part I, columns 6 plus 6.01, line 14) and enter on the "PARHM Demonstration" Worksheet E, Part A, line 55.

4028.4 **Part IV - Statistics.**--For each organ type, report the statistics applicable to living donors in column 1, cadaveric donors in column 2, and revenues in column 3. Report in column 1 the statistics applicable to living donors for kidneys, partial livers, or partial lungs. Do not report in column 1 any statistics for hearts, pancreata, intestines, whole livers, whole lungs, or islets; report these statistics in column 2. Count organs as one organ when:

- procured en bloc (two organs procured as one unit) and transplanted into the same recipient, and
- procured en bloc with the intention of transplanting en bloc as one organ, including en bloc kidneys and en bloc lungs.

Line 70--For columns 1 and 2, enter the number of organs excised in the CTC. Do not include organs excised outside of the CTC, even if a procurement team from your CTC excised the organs.

Line 71--For columns 1 and 2, enter the number of organs purchased from other transplant hospitals. Include organs excised outside of the CTC by a procurement team from your CTC.

Line 72--For columns 1 and 2, enter the number of organs purchased from non-transplant hospitals.

Line 73--Enter in column 2 the number of organs purchased from OPOs.

Line 74--For each column, enter the sum of lines 70 through 73.

Line 75--For cost reporting periods beginning prior to October 1, 2022, enter in columns 1 and 2, the total number of organs transplanted by the CTC. For cost reporting periods beginning on or after October 1, 2022, line 75 is the sum of lines 75.01, 75.02, 75.03, and 75.04.

**NOTE FOR LINES 75.01, 75.02, and 75.03:** The number of organs reported on lines 75.01, 75.02, and 75.03 must also be reported on line 63 (Medicare usable organs).

Line 75.01--For cost reporting periods beginning on or after October 1, 2022, enter in columns 1 and 2, the number of organs transplanted by the CTC into Medicare beneficiaries.

Line 75.02--For cost reporting periods beginning on or after October 1, 2022, enter in columns 1 and 2, the number of kidneys transplanted into MA beneficiaries on or after January 1, 2021, by the CTC.

Line 75.03--For cost reporting periods beginning on or after October 1, 2022, enter in columns 1 and 2, the number of organs transplanted by the CTC into patients with Medicare as a secondary payer where Medicare had a financial responsibility as the secondary payer. In column 3, enter the amount of revenue received from the primary payer for organs reported in columns 1 and 2. Where the amount reported in column 3 includes the cost of acquiring and transplanting the organ, the amount must be split on lines 66.01 and 66.02, accordingly. The amount reported on this line in column 3 must equal the sum of line 66.01, column 1, and line 66.02, column 1.

Line 75.04--For cost reporting periods beginning on or after October 1, 2022, enter in columns 1 and 2, the number of organs transplanted by the CTC into non-Medicare patients, MA beneficiaries who received non-renal (heart, liver, pancreas, islet, lung, intestine) organ transplants, and Medicare beneficiaries where Medicare was secondary payer but had no financial responsibility as the secondary payer.

Line 76--In columns 1 and 2, enter the number of organs sold to other hospitals. Enter in column 3 the amount of revenue received for organs reported in columns 1 and 2. Effective for cost reporting periods beginning on or after October 1, 2022, do not use this line and report organs sold to other transplant hospitals on line 78.

Line 77--In columns 1 and 2, enter the number of organs sold to OPOs. In column 3, enter the revenue received for organs reported in columns 1 and 2.

Line 78--In columns 1 and 2, enter the number of organs sold to transplant hospitals. In column 3, enter the revenue received for organs reported in columns 1 and 2.

Line 79--In columns 1 and 2, enter the number of:

- kidneys sold to MRTCs without a reciprocal sharing agreement with the hospital-based OPO in effect prior to March 3, 1988, and approved by the contractor; and
- organs sold to VA hospitals.

Effective for cost reporting periods beginning on or after October 1, 2022, leave column 3 blank.

Line 79.01--In columns 1 and 2, enter the number of kidneys sold to MRTCs that have a reciprocal sharing agreement with the hospital-based OPO in effect prior to March 3, 1988, and approved by the contractor. In column 3, enter the revenue received for kidneys reported in columns 1 and 2.

Line 80--In columns 1 and 2, enter the number of organs sold outside of the U.S. Effective for cost reporting periods beginning on or after October 1, 2022, leave column 3 blank.

Line 81--In columns 1 and 2, enter the number of organs sent outside of the U.S. with no revenue received.

Line 82--In columns 1 and 2, enter the number of organs intended for research. For cost reporting periods beginning on or after January 1, 2023, also include on this line organs intended for transplant but subsequently determined unusable and furnished for research. In column 3, enter the amount used to offset these costs in accordance with 42 CFR 413.412(a)(4), for organs reported in columns 1 and 2. The amount reported in column 3 may be the costs to furnish the organs for research or the revenue received for these organs but in no event should the amount exceed organ acquisition costs.

Line 83--In columns 1 and 2, enter the number of unusable organs. For cost reporting periods beginning on or after January 1, 2023, do not include on this line organs intended for transplant but subsequently determined unusable and furnished for research, but instead report these organs on line 82.

Line 84--In columns 1 and 2, enter the sum of line 75 and lines 76 through 83. In column 3, enter the sum of lines 77, 78, and line 79.01. The totals for columns 1 and 2 must equal the totals on line 74, columns 1 and 2, respectively. For cost reporting periods beginning prior to October 1, 2022, do not complete column 3. For cost reporting periods beginning on or after October 1, 2022, the total for column 3 must equal the amount on line 66, column 1.

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