

For providers subject to the OPPTS, transfer column 13, line 200, to Worksheet E, Part B, line 9.

4024.5 Part V - Apportionment of Medical and Other Health Services Costs.--This part provides for the apportionment of costs applicable to hospital and REH outpatient services reimbursable under titles V, XVIII, and XIX. Complete a separate copy of this Worksheet D, Part V, for the hospital (*), each subprovider, the SNF (including a distinct part SNF based in a REH), NF and ICF/IID, and the Swing-bed SNF (**) and Swing-bed NF.

* Hospitals, including CAHs, that (1) participated in the PARHM demonstration for the entire cost reporting period, select the "PARHM Demonstration" box only and complete Worksheet D, Part V; or (2) participated in the PARHM demonstration for a portion of the cost reporting period, select the "PARHM Demonstration" box and complete Worksheet D, Part V, for the portion of the cost reporting period included in the demonstration. Select the "Hospital" box and complete a separate Worksheet D, Part V, for the portion of the cost reporting period not included in the *demonstration*.

** CAH swing-bed SNFs that (1) participated in the PARHM demonstration for the entire cost reporting period, select the "PARHM Demonstration Swing-bed SNF" box only and complete Worksheet D, Part V; or (2) participated in the PARHM demonstration for a portion of the cost reporting period, select the "PARHM Demonstration Swing-bed SNF" box and complete Worksheet D, Part V, for the portion of the cost reporting period included in the demonstration. Select the "Swing-bed SNF" box and complete a separate Worksheet D, Part V, for the portion of the cost reporting period not included in the *demonstration*.

Enter in the appropriate cost center the program charges from the PS&R or from provider records.

Providers exempt from outpatient PPS (i.e., CAHs), complete columns 3, 4, 6, and 7. All other providers subscript columns 2 and 5 as necessary. Include charges for vaccine (i.e., pneumococcal, influenza, COVID-19, monoclonal antibody products for treatment of COVID-19, hepatitis B, and osteoporosis) as indicated on line 73 below.

Exclude charges for which costs were excluded on Worksheet A-8. For example, CRNA costs reimbursed on a fee schedule are excluded from total cost on Worksheet A-8. For titles V and XIX, enter the appropriate outpatient service charges.

NOTE: Do not enter CORF, OPT, OSP, OOT, or CMHC charges on Worksheet D, Part V. Report only charges for CMHCs on Worksheet J-2.

For title XVIII, complete a separate Worksheet D, Part V, for each provider component as applicable. Enter the applicable component number in addition to the hospital provider number. Make no entries in columns 5 through 7 of this worksheet for any cost centers with a negative balance on Worksheet B, Part I, column 26. However, complete columns 1 through 4 for such cost centers.

In accordance with ACA, section 3121, as amended by the Medicare and Medicaid Extenders Act (MMEA) of 2010, section 108; the Temporary Payroll Tax Cut Continuation Act of 2011, section 308; and, the Middle Class Tax Relief and Job Creation Act of 2012, section 3002; hold harmless payments are extended for rural hospitals with 100 or fewer beds through December 31, 2012; SCHs and EACHs regardless of bed size through February 29, 2012; and SCHs and EACHs with 100 or fewer beds through December 31, 2012. As such, rural hospitals and SCHs or EACHs that qualify and whose cost reporting period overlaps the effective date,

(Worksheet S-2, Part I, line 120, column 1 or 2, is yes), must subscript column 2 and enter the applicable charges that correspond to the respective portion of the cost reporting period.

In accordance with ACA 2010, section 3138, cancer hospitals must utilize a predetermined payment-to-cost ratio (PCR) to calculate the corresponding transitional outpatient payment effective for services rendered beginning January 1, 2012. The PCR may be revised each calendar year. Where the cost reporting period overlaps a PCR revision date, subscript column 2 and the corresponding column 5 to represent the portion of the cost reporting period that corresponds to each unique PCR. See section 4030.2 for further instruction/information.

Column 1--Enter on each line in column 1 the ratio from the corresponding line on Worksheet C, column 9.

Columns 2 through 4--Do not include in Medicare charges any charges identified as MSP/LCC.

Column 2--PPS Reimbursed Services--Enter the charges for services rendered which are subject to PPS. These charges should not include services paid under the fee schedule such as physical therapy, speech pathology or occupational therapy. Create separate subscripted column (e.g. 2.01, 2.02) when a cost reporting period overlaps the effective dates for the various transitional corridor payments and/or when a provider experiences a geographic reclassification from urban to rural. However, no subscripting is required when a provider geographically reclassifies from rural to urban. The subscripting of this column will directly correspond to the subscripts of Worksheet E, Part B, lines 2 through 8.

Do not include in any column services excluded from the OPSS because they are paid under another fee schedule, e.g., rehabilitation services and clinical diagnostic lab.

Column 3--Cost Reimbursed Services Subject to Deductibles and Coinsurance--Enter the charges for services rendered which are subject to cost reimbursement. This includes services rendered by CAHs.

Include the charges for drugs and supplies related to ESRD dialysis (excluding ESAs, and any drugs or supplies paid under the composite rate or ESRD PPS bundled payment rate), and corneal tissue on line 72.

Column 4--Cost Reimbursed Services Not Subject to Deductibles and Coinsurance--Vaccine Cost Apportionment--This column provides for the apportionment of costs which are not subject to deductible and coinsurance (i.e., pneumococcal, influenza, COVID-19, monoclonal antibody products for treatment of COVID-19, hepatitis B, and osteoporosis). Enter such charges for services which are not subject to deductible and coinsurance.

Column 5--Multiply the charges in column 2, and subscripts, if necessary, by the ratios in column 1, and enter the result. Line 200 equals the sum of lines 50 through 98.

Column 6--Multiply the charges in column 3 by the ratios in column 1, and enter the result. Line 200 equals the sum of lines 50 through 98.

Column 7--Multiply the charges in column 4 by the ratios in column 1, and enter the result. Line 200 equals the sum of lines 50 through 98.

Line Descriptions

Line 60--Generally, for title XVIII, Medicare outpatient covered clinical laboratory services are paid on a fee basis, and should not be included on this line. Outpatient CAH clinical laboratory services will be paid on a reasonable cost basis not subject to deductibles and coinsurance. In addition, hospital outpatient laboratory testing by a hospital laboratory with fewer than 50 beds in a qualified rural area will also be paid on a reasonable cost basis not subject to deductibles and coinsurance, for cost reporting periods beginning on or after July 1, 2010, but before July 1, 2012

(Patient Protection and Affordable Care Act of 2010, §3122, amended by the MMEA, §109). For title V and XIX purposes, follow applicable State program instructions.

For CAHs, outpatient clinical laboratory diagnostic tests are paid at 101 percent of reasonable costs, and the beneficiary is not required to be physically present in the CAH at the time the specimen is collected. As such, enter the corresponding charges on this line. See MIPPA 2008, §148 and CR 6395, transmittal 1729, dated May 8, 2009.

Line 61--Enter the program charges for provider clinical laboratory tests for which the provider reimburses the pathologist. See §4013 for a more complete description on the use of this cost center. For title XVIII, do not include charges for outpatient clinical diagnostic laboratory services. For titles V and XIX purposes, follow applicable State program instructions.

NOTE: Since the charges on line 61 are also included on line 60, laboratory, reduce the total charges to prevent double counting. Make this adjustment on line 201.

Line 71--Enter in columns 2 and 3, the charges for medical supplies charged to patients which are not paid on a fee schedule. Do not report the charges for prosthetics and orthotics.

Line 72--Enter in columns 2 and 3, the charges for implantable devices charged to patients which are not paid on a fee schedule. Do not report the charges for prosthetics and orthotics.

Line 73--Enter the program charges for drugs charged to patients. Enter in column 2, charges for vaccines and drugs reimbursed at 100 percent under the OPSS. Include in column 3, charges for drugs paid at 80 percent of cost subject to deductibles and coinsurance, such as osteoporosis drugs and drugs paid under the OPSS such as hepatitis B vaccines. Include in column 4, vaccine charges for vaccines reimbursed at 100 percent of cost such as pneumococcal, influenza, and COVID-19 vaccines, and monoclonal antibody products for treatment of COVID-19, not subject to deductibles and coinsurance.

Line 74--The only renal dialysis services entered on this line are for inpatients that are not reimbursed under the composite rate regulations. (See 42 CFR 413.170.) Therefore, include only inpatient Part B charges on this line in column 3. Enter the related costs in column 6.

Line 75--Enter in column 3 the outpatient ASC facility charges and Part B charges for the hospital non-distinct part ASC. These charges represent the ASC facility charge only (i.e., in lieu of operating or recovery room charges), and do not include charges for the ancillary services provided to the patient.

Line 77--Enter the Medicare charges billed under revenue code 0815 (acquisition charges) for allogeneic HSCT. (Also report the detail for these charges on Worksheet D-6, Part I, lines 8 through 28, using your internal logs to report the charges by ancillary cost center.)

Line 78--For CAR T-cell immunotherapy, enter the Medicare charges billed under revenue codes 0871, 0872, 0873, 0874, and 0891, as described in CMS Pub. 100-04, chapter 32, §400.2.2.

Lines 88 through 93--Use these lines for outpatient service cost centers.

NOTE: For lines 88, 89, and 90, any ancillary service billed as clinic, RHC, or FQHC services must be reclassified to the appropriate ancillary cost center, e.g., radiology-diagnostic, PBP clinical lab services - program only. A similar adjustment must be made to program charges.

Line 92--Enter in column 2 the title XVIII Part B charges for observation beds. These are the charges for patients who were treated in the non-distinct observation beds and released. These patients were not admitted as inpatients.

Line 94--The only home program dialysis services which are cost reimbursed are those rendered to beneficiaries who have elected the option to deal directly with Medicare. Home program dialysis services reimbursed under the composite rate regulation (see 42 CFR 413.170) are not included on this line. This line includes costs applicable to equipment-related expenses only.

Line 95--Only CAHs eligible for cost reimbursement for ambulance services complete this line. Report charges for ambulance services from your records or the PS&R report type 85C in column 3. Multiply column 1 times column 3 and enter the result in column 6. All other hospital provider types are reimbursed under the ambulance fee schedule and do not complete this line

Lines 96 and 97--For title XVIII, DME is paid on a fee schedule through the contractor and, therefore, is not paid through the cost report.

Line 200--Enter the sum of lines 50 through 98.

Line 201--Enter in columns 3 and 4 program charges for provider clinical laboratory tests where the physician bills the provider for program patients only. Obtain this amount from line 61.

Line 202--Enter in columns 3, 4, 6, and 7, and subscripts, the amount on line 200 plus or minus the amounts on line 201, if applicable.

Transfer Referencing: For title XVIII, transfer the sum of the amounts in columns 3 and 4, and applicable subscripts, line 202 to Worksheet E, Part B, line 12 (ancillary services charges). Make no transfers of swing-bed charges to Worksheet E-2 since no LCC comparison is made. For titles V and XIX (other than IPPS), transfer the sum of the amounts in columns 2, 3, and/or 4, plus subscripts as applicable, line 202, plus the amount from Worksheet D-3, column 2, line 202, to the appropriate Worksheet E-3, Part VII, line 9.

For titles V and XIX (under IPPS), transfer the amount in columns 2, 3, and/or 4, plus subscripts as applicable, line 202, to the appropriate Worksheet E-3, Part VII, line 9.

NOTE: If the amount on line 202 includes charges for professional patient care services of provider-based physicians, eliminate the amount of the professional component charges from the total charges, and transfer the net amount as indicated. Submit a schedule showing these computations with the cost report.

Transfer References		
	Title XVIII, Part B Swing Bed	Titles V or XIX or Title XVIII, Part B
From Wkst. D, Part V	to	
Column 6, line 202 and column 7, line 73, and subscripts	N/A	Wkst. E, Part B, col. 1 (and subscripts), line 1
Columns 5, line 202	N/A	Wkst. E, Part B, col. 1 (and subscripts), line 2
Sum of columns 2, 3, and 4, as applicable (SNF only), line 202	N/A	Wkst. E, Part B, line 12, or Wkst. E-3, Part VII, col. 1, line 9, for titles V or XIX
Sum of column 6 and 7 (SNF only), line 202	Wkst E-2, col. 2, line 3	Wkst. E, Part B, line 1, or Wkst. E-3, Part VII, col. 1, line 2, for titles V or XIX

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