

4071.2. WORKSHEET N-3 - COMPUTATION OF HOSPITAL-BASED FQHC VACCINE COST

The cost and administration of pneumococcal and influenza vaccine to Medicare beneficiaries are 100 percent reimbursable by Medicare. This worksheet provides for the computation of the cost of the pneumococcal and influenza vaccines. Use this worksheet for vaccines rendered to hospital-based FQHC patients who, at the time of receiving the vaccine(s), were not inpatients or outpatients of the hospital. If a patient simultaneously received a vaccine(s) with any Medicare covered services as an inpatient or outpatient of the hospital, those vaccine costs are reimbursed through the hospital provider and cannot be claimed by the hospital-based FQHC. Additionally, in accordance with §3713 of the CARES Act, during the COVID-19 PHE, this worksheet computes the cost of COVID-19 vaccines and monoclonal antibody products for treatment of COVID-19 and their administration furnished to Medicare and MA enrollees for calendar years 2020 and 2021.

Report the applicable data in columns 1, 2, 2.01, and 2.02, for pneumococcal vaccines, influenza vaccines, COVID-19 vaccines, and monoclonal antibody products for treatment of COVID-19, authorized for use during the COVID-19 PHE. The data entered in all columns (1, 2, 2.01, and 2.02) for lines 4, 11, 13, and 13.01, are mutually exclusive. That is, the injection/infusion costs, the total number of injections/infusions administered, and the total number of Medicare covered injections/infusions must only be represented one time in the appropriate column.

Line 1.--Enter the health care staff cost from Worksheet N-1, column 7, sum of lines 23, and 25 through 36, in columns 1 and 2, as applicable. Physician services under agreement are excluded from this total.

Line 2.--Enter the ratio of the estimated percentage of time involved in administering injections/infusions, including the time involved in administering COVID-19 vaccines and monoclonal antibodies for treatment of COVID-19, to the total health care staff time. Do not include physician service under agreement time in this calculation. Obtain the estimated percentage of time spent from your accounting books and records.

Line 3.--Multiply the amount on line 1 by the amount on line 2, and enter the result.

Line 4.--Enter the cost of injections/infusions and the cost of related medical supplies from Worksheet N-1 column 7, lines 47, 48, 48.10, and 48.11, in columns 1, 2, 2.01, and 2.02, respectively.

Line 5.--Enter the sum of lines 3 and 4.

Line 6.--Enter the total direct costs of the facility from Worksheet N-1, column 7, line 100, minus Worksheet N-1, column 7, line 8.

Line 7.--Enter the administrative overhead of the facility from Worksheet N-1, column 7, line 8.

Line 8.--Divide the amount on line 5 by the amount on line 6 and enter the result.

Line 9.--Multiply the amount on line 7 by the ratio on line 8 and enter the result.

Line 10.--Enter the sum of the amounts on lines 5 and 9.

Line 11.--Enter in columns 1, 2, 2.01, and 2.02, respectively, the total number of injections/infusions from your records.

Line 12.--Compute the cost per injection/infusion by dividing the costs on line 10 by the number of injections on line 11 and entering the result.