

MassHealth Nursing Facility Direct Care Cost Quotient (DCC-Q) Final Filing, due March 1, 2022 Frequently Asked Questions (FAQ)

This document provides additional clarifying information on the filing requirements for the MassHealth Nursing Facility Direct Care Cost Quotient, required pursuant to [101 CMR 206.12: Standard Payments to Nursing Facilities](#) and the related Administrative Bulletins [21-02](#), [22-01](#), [22-02](#).

Information on DCC-Q Interim and Final Reporting Informational Requirements

Question 1: What payers should be included in “Nursing Facility Payer Revenue?”

Answer: All payers (Medicare, Medicaid, Managed Care, Private insurance, etc.) should be included in this line item.

Question 2: What is “Restorative Therapy”?

Answer: “Restorative Therapy” includes speech therapists, physical and occupational therapists and related aides and assistants, whether they are through a contracted rehab company or directly employed by a facility.

Question 3: Can any staff with a title of “Administrator” or “Executive Director” be included in this filing?

Answer: No, anyone with "administrator" or "executive director" in their title should be excluded.

Question 4: On which line should Nurse Supervisors, Unit Managers and Case Managers be reported in Section A of the filing?

Answer: They should be included under the appropriate license level, such as the “Registered Nurses” line item.

Question 5: Do you intend for all staff working onsite, other than Administrators, to be included in this filing? For instance, would a facility include human resources, purchasing, medical records or scheduling staff?

Answer: Facilities should report on-site staff who regularly works with residents, caregivers, or both.

Question 6: Should a provider include any State Stimulus, Federal Stimulus and Covid Testing related funding in “Nursing Facility Payer Revenue?”

Answer: Yes, this type of funding should be included in the revenue, unless it is a loan. Please report this revenue in line 28 of the webform and provide a description of it in the comment box in section G.

Question 7: Should a provider report Paycheck Protection Program (PPP) loans as revenue?

Answer: No, PPP loans should not be reported as revenue. However, if the loan has been forgiven the amount should be reported as “Other Revenue” on line 28 of the form. Please then note in the section G, “Notes and Additional Information,” that it is a PPP loan that was forgiven.

Question 8: What is included in “MassHealth Fee-for-Service and Managed Care Days?”

Answer: All MassHealth Days, including Fee-for-Service and Medicaid managed care. Medicaid Managed Care includes any of the [Senior Care Options](#) plans, [Medicaid MCO or ACO](#) plans , or [MassHealth One Care](#) Plans.

Question 9: Where should contracted Occupational Therapists, Physical Therapists, and Speech Therapists be reported on the webform?

Answer: This information should be included within Line 18, column 2 (Restorative Therapy).

Question 10: Where should activities staff be reported on the webform?

Answer: Under “Recreational Therapy” (line 19).

Question 11: What should be included in Section F, Line 46? Medicaid managed care days (SCO days) or managed care skilled days?

Answer: Medicaid SCO days should be reported in this line.

Question 12: Should facilities report on a cash or accrual basis?

Answer: All data reported on the Interim and Final Compliance Forms must be reported on an accrual basis.

Question 13: If a facility has been acquired during the final reporting period, how should it report the data?

Answer: Facilities should obtain data from the seller of the facility if needed to complete the filing. A provider that purchased a facility during, or after, the reporting period remains responsible for ensuring that a complete filing is made in compliance with EOHHS regulations.

Question 14: If a facility has a Health Reimbursement Account (HRA) program that pays a portion of employee’s insurance copay/coinsurance, may it report those expenses?

Answer: The facility may report the amounts paid for employee copayments, deductibles, and coinsurance as compensation. Do not include the administrative fee charged by the HRA administrator.

Question 15: What is permissible to report for contracted plant/operations maintenance?

Answer: Facilities may report the labor portion of contracted services related to the operation, upkeep, and maintenance of the facility, including, but not limited to, landscaping services, plumbers, sanitation, and elevator maintenance. The facility may not include the costs for the parts component of the service. For example, if the facility hired a contractor to repair an elevator, it may claim the labor charge from the vendor, but it may not include the charges for the elevator parts. Facilities should not report any expenses for contracts related to major improvements that would ordinarily be capitalized and depreciated over its useful life under the facility’s capital asset policy.

Question 16: Why are certain expenses excluded from the form, such as house supplies, personal protective equipment, etc.?

Answer: The primary purpose of this form is to compare staff compensation amounts to facility revenues; therefore, most supply and non-personnel expenses are not included.

Question 17: Would the Medicare Ancillary Costs also include Managed Care products and the SCO Skilled population or is It exclusively Medicare Part A Ancillary costs only?

Answer: Include Medicare ancillary costs if the costs are related to any Medicare product, including the SCO population.

Question 18: Would the onsite exclusion of business office staff still be applicable if they were only working remotely because of COVID but would otherwise be onsite?

Answer: Compensation for clerical staff employees who are working remote temporarily, who regularly work with residents or caregivers, can be reported on line 6.

Question 19: What categories of staff does the multiplier apply to and who decided which staff types were applicable?

Answer: Social Workers and Recreational Therapy staff have a 1.5 multiplier whereas all other listed staff types have a 1.0 multiplier. The multiplier amounts were determined by MassHealth.

Question 20: What are the permissible uses for the ARPA Workforce and Recruitment Supplemental Payment?

Answer: The permissible uses for these funds are outlined in [Administrative Bulletin 22-01](#). As indicated, permissible uses of these funds include increases in base wages and/or retention bonuses for directly employed staff, signing bonuses for new employees, premium pay, and shift differentials. The permissible expenses to be funded through these Workforce Supplemental Payments must be incurred by June 30, 2022.

Question 21: What are the permissible uses for the MassHealth Supplemental Payment Add-on?

Answer: The permissible uses for these funds are outlined in [Administrative Bulletin 22-02](#). As indicated, permissible uses of these funds include increases in base wages or retention bonuses for directly employed staff, signing bonuses for new employees, premium pay, shift differentials, and expenses related to temporary nursing agency staff. The permissible expenses to be funded through these supplemental payments must be incurred by March 31, 2022.

Question 22: For what direct-care staff can nursing facilities use workforce supplemental payments?

Answer: As indicated in each bulletin, direct-care staff shall include the following staff categories: registered nurses; licensed practical nurses, certified nurse aides; non-certified or resident care aides; director of nurses; in-house clerical staff regularly interacting with residents and caregivers (e.g., receptionists, unit clerks, business office staff working onsite); security staff; staff development coordinators; dietary staff; housekeeping/laundry staff; quality assurance professional staff; MMQ evaluation nurse/MDS coordinators; social service workers; behavioral health staff; plant operations/maintenance staff; interpreter service staff; restorative therapy staff; recreational therapy staff; physician services staff; and pharmacy consultant staff. Direct-care staff shall not include nursing facility administrators.

Question 24: For what period of spending may facilities report for the ARPA and MassHealth Supplemental payments?

Answer: Spending can be counted for both set of payments beginning 1/1/2022.

Question 25: Can the workforce supplemental payments be used for temporary nursing agency staff?

Answer: Payments from the ARPA Workforce and Recruitment Supplemental Payment cannot be used for temporary nursing agency staff. But payments from the MassHealth Supplemental Payment Add-on may be used for temporary nursing staff.

Question 26: What is the definition of "Other Revenue" in line 28 of the webform, and can it include donations or fund-raising revenue?

Answer: “Other Revenue” is operating revenue only, and should exclude any donations, fundraising, etc.

Question 27: Are Employee Retention Credits (ERCs) included in the DCC-Q filing?

Answer: A facility can claim payroll taxes related to the payroll spending that is claimed, but it should be net of any tax credits, included the ERC.

Question 28: Are referral bonuses applicable direct-care expenses for this filing?

Answer: Referral bonuses are permissible expenses. They should be reported as retention bonuses for existing staff.

Question 28: Is there a defined base period regarding the supplemental payments from ABs 22-01 and 22-02?

Answer: For the interim report, no base period is defined. A facility may report any increases that were effective after 1/1/2022.

Information on DCC-Q Interim and Final Payment Reporting Process

Question 29: How does a facility file the final financial report?

Answer: Each facility is required to electronically submit to EOHHS final financial reports using the final financial reporting forms (the “forms”), which can be accessed on and filed through the same web portal used for the direct care add-on reporting requirements. If you have any issues (1) accessing the portal, (2) with your portal password, (3) or any other general issues, please contact NFReporting@umassmed.edu.

(Note, if you use Firefox, you may need to change your settings to allow the website to load (via Advanced button)).

Question 30: How does a facility obtain access to the Final Financial Reporting Forms?

Answer: Individuals filing on behalf of a nursing facility can access the DCC-Q Final Financial Reporting Form through the UMASS Medical School Nursing Facility Reporting website. The portal can be accessed at <https://www.uenter.org/NF/>.

Question 31: What should I do if I need to reset my password?

Answer: If a registered user forgot, or needs to reset, their password please email NFReporting@umassmed.edu for assistance. Please **DO NOT** call the phone number listed on the webpage you are directed to after clicking on “Forgot Password.”

Question 32: Is the interim financial report mandatory and, if so, what is the filing date?

Answer: Yes, all facilities that are MassHealth providers must submit the final financial report, using the final financial reporting form no later than March 1, 2022.

Question 33: Will EOHHS audit a facility’s reporting of the Direct Care Cost Quotient to ensure the reporting was in accordance with the requirements set forth in 101 CMR 206.12: Standard Payments to Nursing Facilities?

Answer: All data reported as part of the final financial reports is subject to review and audit by EOHHS. Audits may include field or desk reviews, and facilities may be required to provide additional supporting documents to support reported amounts, including, but not limited to, payroll registers and invoices.

Question 34: What does a facility do if it has questions on reporting requirements?

Answer: EOHHS created an e-mail address for facilities if they have questions concerning DCC-Q or completing required reporting. Facilities may send their questions to the following e-mail address: NFReporting@umassmed.edu.