

Wisconsin Hospital Association



Wage Index Improvement Program & S-10 Primer PPS 33 (FY 2019 AWI) FYE between September 30, 2016 and August 31, 2017

Presented on June 20, 2018



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Agenda

- **National Average Hourly Wage**
- **Wage Index**
 - Wage Index for FY 2019
 - How the Wage Index is Calculated
 - Largest Changes in WI
 - Reclassification
- **Wage Index Improvement Process**
 - Timetable
- **Review of S-3 Instructions and revisions**
- **Contracted Administrative & General - Line 28**
- **Form S-10**

National Average Hourly Wage

	National AHW	Increase	Effective
PPS 28	\$ 39.2313	2.25%	10/1/2014
PPS 29	\$ 40.1902	2.44%	10/1/2015
PPS 30	\$ 41.1412	2.37%	10/1/2016
PPS 31	\$ 42.0576	2.23%	10/1/2017
PPS 32	\$ 42.9688	2.17%	10/1/2018
PPS 33	\$ 43.8006	1.94%	10/1/2019

***Projected from June 2018 PUF, prior to audit**

Wage Index for FY 2019

- Rural Floor Budget Neutrality Adjustment
 - 2015 - .989455
 - 2016 - .990135
 - 2017 - .993806
 - 2018 - .993672
 - 2019 - .994733
- The wage index history at www.wageindex.com updated on the release of each Public Use File in May, February, April and August

History of Wisconsin Wage Index

Wage Index Comparisons		39.2313	40.1902	41.1615	42.0332	42.9500	42.9688		
		FFY15	FFY16	FFY17	FFY18	FFY19	FFY19	PP Change	
CBSA#	CBSA Names		October 5, 2015 Final Correction Notice	October 5, 2016 Final Correction Notice	September 29, 2017 Final Correction Notice	FY19 IPPS Proposed Rule	April Public Use File (Projected)		
11540	Appleton-Oshkosh-Neenah, WI	0.9547	0.9321	0.9394	0.9434	0.9346	0.9330	-1.04	
20740	Eau Claire, WI	0.9678	0.9591	0.9640	0.9889	0.9682	0.9704	-1.85	
22540	Fond du Lac, WI	0.8995	0.8891	0.9349	0.9296	0.9069	0.9087	-2.09	R
24580	Green Bay, WI	0.9200	0.9217	0.9354	0.9296	0.9212	0.9207	-0.89	
27500	Janesville, WI	0.9269	0.9132	0.9349	0.9296	0.9069	0.9087	-2.09	R
29100	LaCrosse, WI-MN	0.9423	0.9861	0.9469	0.9724	0.9427	0.9420	-3.04	
29404	Lake Co.-Kenosha, Co. IL-WI	1.0328	1.0425	1.0443	1.0526	1.0442	1.0431	-0.95	
31540	Madison, WI	1.1014	1.0887	1.0826	1.1060	1.0706	1.0700	-3.60	
33340	Milwaukee-Waukesha-West Allis, WI	0.9856	0.9757	0.9893	0.9841	0.9745	0.9742	-0.99	
36780	Oshkosh-Neenah, WI	0.9503	0.9323	0.9349	0.9323	0.9324	0.9318	-0.05	
39540 ^a	Racine, WI	0.9614	1.0685	0.9349	0.9296	0.9069	0.9087	-2.09	R
43100	Sheboygan, WI	0.9387	0.9154	0.9450	0.9296	0.9357	0.9353	0.57	
48140	Wausau, WI	0.9145	0.9010	0.9349	0.9296	0.9311	0.9114	-1.82	
52	Rural, WI **	0.8995	0.8879	0.9349	0.9296	0.9069	0.9087	-2.09	
R: Rural Rate									
FY2019 Rural Floor Budget Neutrality Factor: .994733									
** FY2018 Rural increased +2 percentage points due to 7 of 16 hospitals that reclassified to other areas									



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Wisconsin Wage Index Trends

- NGS audits focused largely on Part A B MD's, pension, wage related costs, contract labor and home office.
- Most Wisconsin CBSAs are seeing declines in projected wage indices. Trends show that cost savings are due to corporate consolidations
- Madison had unique situation in 2015 with Act 10 Right to Work law, which enabled UW Hospital to roll back pension and healthcare costs as well as reduce wages. Others followed, and Madison saw across-the-board reductions in AHW, averaging -3.2% compared to prior year.

Wisconsin Wage Index Trends

- Based upon the April PUF, Rural wage index is expected to decline by 2.09% compared to prior year
- We are working with a rural hospital to rescind it's reclass and expect a 2 point increase over the proposed rule wage index (negating the decline)
- 24 out of 66 hospitals reclassify to another CBSA

How the Wage Index is Calculated

- **Total salaries and hours**
 - Adjust for overhead departments
 - Adjust to a common period with an inflation factor
 - Adjust for Occupational Mix
 - Total salaries and hours at the CBSA level
 - Total salaries and hours nationally
 - Divide each CBSA's AHW by the National AHW
- **Each CBSA has a Rural Floor Budget Neutrality Factor of .994733**

Rural Wisconsin Wage Index Calculation FY 2020

- **Total salaries and hours**
 - \$ 649,426,424 ÷ 16,165,303 = \$40.1741
 - **National AHW \$43.8013**

- **Budget Neutrality Factor 0.994733**
 - (**\$40.1741 ÷ \$43.8013**) x 0.994733 = 0.9124

- **Wage Index = 0.9124**

Importance of the Wage Index

- Labor portion of the DRG is:
 - 62% if the wage index is less than or equal to 1
 - 68.3% if the wage index is greater than 1
- Highest wage index – Santa Cruz-Watsonville, CA 1.8046
- Lowest wage index – Rural Alabama 0.6701
- Bill setting a national floor & ceiling getting some political play
- Proposed rule reintroduced past proposals to replace wage index (Acumen, Inst of Medicine, MedPac)

10 Largest Increases In Wage Index

CBSA	State or Urban Area	FY 2018 Wage Index	FY 2019 Wage Index	% Change
7	Connecticut	1.1558	1.3836	22.78
25540	Hartford-West Hartford-East Hartford, CT	1.1558	1.3836	22.78
49340	Worcester, MA-CT	1.1843	1.3836	19.93
35300	New Haven-Milford, CT	1.1879	1.3836	19.57
35980	Norwich-New London, CT	1.2108	1.3836	17.28
31020	Longview, WA	1.0895	1.2109	12.14
42100	Santa Cruz-Watsonville, CA	1.7922	1.9046	11.24
20524	Dutchess County-Putnam County, NY	1.1289	1.2224	9.35
13	Idaho	0.7748	0.8658	9.10
14020	Bloomington, IN	0.8594	0.9467	8.73

10 Largest Decreases In Wage Index

CBSA State or Urban Area	FY 2018 Wage Index	FY 2019 Wage Index	% Change
40340 Rochester, MN	1.3425	1.0703	(27.22)
41540 Salisbury, MD-DE	1.1200	0.9152	(20.48)
10900 Allentown-Bethlehem-Easton, PA-NJ	1.1136	0.9504	(16.32)
2 Alaska	1.3297	1.1880	(14.17)
21820 Fairbanks, AK	1.3297	1.1880	(14.17)
11260 Anchorage, AK	1.3297	1.2014	(12.83)
20100 Dover, DE	1.1200	1.0099	(11.01)
39300 Providence-Warwick, RI-MA	1.1438	1.0444	(9.94)
43300 Sherman-Denison, TX	0.8865	0.8050	(8.15)
(TIE) Four Arizona CBSAs	1.0229	0.9516	(7.13)

Reclassification

- Hospitals may be redesignated from one locale to another for the other area's wage index value
- Hospitals must demonstrate proximity (15 miles) and AHW parameters (108/84%)
- Applications are for a three year period but may be rescinded
- RRC status provides hospitals with fewer restrictions in reclassification

Wisconsin Hospitals Reclassifying for FY 2019

TABLE 2- PROPOSED CASE MIX INDEX AND WAGE INDEX TABLE BY CCN - FY 2019 (CONTAINS THE FOLLOWING PROPOSED DATA: AVERAGE HOURLY WAGE, WAGE INDEXES, GEOGRAPHIC AND RECLASSIFICATION/REDESIGNATION CBSA, RECLASSIFICATION/REDESIGNATION STATUS AND OUT MIGRATION ADJUSTMENT)

¹ CCN	² Case-Mix Indexes for Discharges Occurring in Federal Fiscal Year 2017	³ FY 2019 Wage Index	⁴ Average Hourly Wage FY 2017	⁴ Average Hourly Wage FY 2018	⁴ Average Hourly Wage FY 2019	⁴ 3-Year Average Hourly Wage (2017, 2018, 2019)	Geographic CBSA	Reclassified/R edesignated CBSA	Lugar/ NECMA	MGRCB Reclass	Hospital Reclassified as Rural Under Section 1886(d)(8)(E) of the Act (412.103)	⁵ Out-Migration Adjustment	County Name	FIPS County Code	Dual Status 412.103 and MGRCB/L UGAR
520075	2.2006	0.9346	41.9414	40.7430	43.0371	41.9105	24580	11540		Y			BROWN	55009	
520193	1.9479	0.9346	40.1277	40.5008	40.8351	40.5100	24580	11540		Y			BROWN	55009	x
520202	1.8637	0.9346	39.3860	38.6069	41.2346	39.7703	48140	11540		Y			MARATHON	55073	
520107	1.6694	0.9346	35.1216	35.3992	35.4328	35.3163	52	11540		Y			MANITOWOC	55071	
520096	1.5763	1.0272	36.7267	36.8655	37.7357	37.1163	39540	16974		Y		0.0312	RACINE	55101	x
520011	1.4162	0.9682	38.6162	37.6660	40.1362	38.8006	52	20740		Y			BARRON	55005	
520113	1.3645	0.9079	42.1616	39.0571	38.5436	39.9271	52	24580		Y		0.0016	MARINETTE	55075	
520051	1.6429	1.0442	41.0392	42.2233	42.7789	42.0248	33340	29404		Y			MILWAUKEE	55079	x
520138	1.9410	1.0442	43.1455	41.1578	41.4536	41.8965	33340	29404		Y			MILWAUKEE	55079	x
520177	2.0165	1.0442	39.5942	42.2645	43.8976	41.9896	33340	29404		Y			MILWAUKEE	55079	x
520102	1.4019	1.0442	42.7049	42.9532	42.7692	42.8084	52	29404		Y		0.0296	WALWORTH	55127	
520100	1.4432	1.0580	40.5313	42.9992	41.4852	41.6793	27500	31540		Y		0.0394	ROCK	55105	x
520208	1.3331	1.0580	40.1334	40.6774	41.5658	40.7857	27500	31540		Y		0.0394	ROCK	55105	x
520057	1.2684	1.0580	38.6892	41.7206	42.8617	41.0281	52	31540		Y		0.0219	SAUK	55111	
520095	1.7255	1.0580	43.9654	44.2377	47.7312	45.3030	52	31540		Y		0.0219	SAUK	55111	
520088	1.7308	0.9745	36.7578	38.1979	38.1396	37.6915	22540	33340		Y		0.0074	FOND DU LAC	55039	x
520035	1.6136	0.9745	39.7727	40.2465	40.9136	40.3256	43100	33340		Y		0.0089	SHEBOYGAN	55117	x
520071	1.5633	0.9745	36.5121	37.0310	36.6064	36.7078	52	33340	LUGAR			0.0445	JEFFERSON	55055	
520116	1.4581	0.9745	33.5302	36.4190	38.2607	36.0605	52	33340	LUGAR			0.0445	JEFFERSON	55055	x
520013	1.7960	1.0770	40.6594	41.3739	41.2919	41.1091	20740	33460		Y			EAU CLAIRE	55035	
520070	1.8296	1.0770	39.5177	41.8718	42.6568	41.2709	20740	33460		Y			EAU CLAIRE	55035	x
520004	1.6497	1.0491	38.2412	43.6083	39.7910	40.9333	29100	40340		Y			LA CROSSE	55063	x
520002	1.4533	0.9069	37.8162	38.2249	33.8691	36.4612	52	48140		Y			PORTAGE	55097	
520037	1.9318	0.9069	39.3644	38.4401	41.2388	39.6120	52	48140		Y			WOOD	55141	

FY 2020 Wage Index Timetable

- **May 18, 2018** – Posting of Preliminary PUF
- **Sept. 4, 2018** – Deadline to request revisions to Preliminary PUF
- **Nov 6, 2018** – NGS to notify state associations on non-reporting hospitals
- **Nov. 16, 2018** – Deadline for NGS desk reviews
- **Jan. 31, 2019** – Posting of PUF
- **Feb. 15, 2019** – Deadline for hospitals to request revisions



FY 2020 Wage Index Timetable

- **March 22, 2019** – Completion of appeals by MACs and final transmission to CMS
- **April 4, 2019** – Deadline for hospitals to appeal
- **April/May, 2019** – Posting of Proposed Rule PUF
- **Early Aug., 2019** – Issuance of IPPS Final Rule
- **Oct. 1, 2019** – Effective date of FFY 2020 WI



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Wage Index Improvement Process

- R-C Healthcare Management analyzes PUF
- RC sends out S-3 with highlighted items of interest; also available on web portal
- RC contacts the hospital staff with questions
- Hospital coordinator and RC determine if any revisions are necessary
- RC helps prepare revision letter



Wage Index Improvement Process (continued)

- Revisions are due September 4, 2018
- RC assists the hospitals to defend revisions during the FI's audits
- RC verifies revisions are included in all PUFs and provides any necessary follow-up

Changes in the Instructions

- Instructions for FY 2019 have several changes that led to confusion
- Line 14 Home Office – for cost reporting on or after 10/1/15, this line is broken out into two sub-lines:
 - **14.01** – Report salaries of personnel affiliated with home office
 - **14.02** - Report salaries of personnel affiliated with a related organization other than home office
- **Line 18** - Wage-related cost that are not “core”

Changes in the Instructions

- **Line 25** – Broken out into four sub-lines:
 - **25.50** – Report wage related costs of personnel affiliated with home office from line 14.01
 - **25.51** - Report wage related costs of personnel affiliated with a related organization from line 14.02
 - **25.52** – Part A physician services wage related costs - administrative from line 15
 - **25.53** – Teaching physicians Part A services wage related costs from line 16



Worksheet S-3, Part IV

- Beginning before 10/01/2015
 - Use Line 8 for Health Insurance
- Beginning After 10/01/2015
 - Line 8.01 Self-Funded without a TPA
 - Line 8.02 Self-Funded with a TPA
 - Line 8.03 Purchase Health Insurance

Worksheet S-3, Part IV

- Change in the instructions from last year regarding health insurance:

Lines 8, 8.01, 8.02, and 8.03--Effective for cost reporting periods beginning prior to October 1, 2015, complete line 8 if the hospital has purchased or self-funded insurance. Effective for cost reporting periods beginning on or after October 1, 2015, complete line 8.01 if the hospital has self-funded insurance without a TPA. Complete line 8.02 if the hospital has self-funded insurance with a TPA. Complete line 8.03 if the hospital purchases health insurance. (See the instructions under Worksheet S-3, Part II, regarding health insurance as a wage-related cost for the wage index).

- Instructions can be downloaded at web portal: <http://www.rcmgmt.com/client-portal/wisconsin/>

Worksheet S-3 Analysis

- Does Line 1 AHW reflect pay increases?
- Are wage-related costs comparable to prior year in dollars and percentage
- Have A&G costs been included on Line 28?

Hours Issues

- Eliminate on-call, standby and bonus hours
- Eliminate the 1.5 overtime hours
- Analyze credits to payroll accounts
- PTO Buy/Sell Back
- Ensure there are only 26 pay periods and not 27

Pension Costs Currently

- Reductions in past are being amortized for ten years (six more years)
- Defined Benefit Plan - CMS now uses a three year average of cash contributions – cash paid in each fiscal year
 - In FY 2019 will use 3-years' of data FY 2016, FY 2015 & FY 2014
- Identify defined contribution separately
- Backup of payments is being requested

Pension Worksheet

Wage Index Pension Cost Worksheet						
Provider Name:					#	
Step 1: Determine the 3-Year Averaging Period						
(1)	Wage Index FY ending					2020
(2)	Provider cost reporting period used for Wage Index year shown on Line 1				to	
(3)	Midpoint of provider's cost reporting period shown on Line 2 (+ or - in highlighted cell to adjust to first of month)				+	
(4)	Beginning the 3-year averaging period (Subtract 18 months from midpoint shown on Line 3)					
(5)	End of the 3-year averaging period (Add 18 months to midpoint shown on Line 3.)					
Step 2: Adjust Averaging Period for a New Plan (See Instructions) <i>(Leave this section blank if Provider has not elected to use an adjusted averaging period)</i>						
(6)	Effective date of pension plan					
(7)	First day of the provider cost reporting period containing the pension plan effective date					
(8)	Start adjusted averaging period (Date on Line 7 if first of the month, or +/- in highlighted cell to adjust to first of month)				+	
<small>If this date occurs after the period shown on Line 2 (Step 1), stop here and see instructions. No cost is reportable for a period which is excluded from the averaging period.</small>						
Step 3: Average Pension Contributions During the Averaging Period						
(9)	Beginning date of averaging period from Line 4 or Line 8					
(10)	Ending date of averaging period from Line 5					
(11)	Enter provider contributions made during the averaging period shown on Lines 9 & 10 <small>Data may be grouped within the averaging period to agree with documentation records (enter beginning date of grouped date range)</small>					
		Deposit Date(s)	Contributions		Deposit Date(s)	Contributions
	1			19		
	2			20		
	3			21		
	4			22		
	5			23		
	6			24		
	7			25		
	8			26		
	9			27		
	10			28		
	11			29		
	12			30		
	13			31		
	14			32		
	15			33		
	16			34		
	17			35		
	18			36		
(12)	Total Number of Months Included in Averaging Period					36
(13)	Total Contributions Made During Averaging Period					\$0
(14)	Average Monthly Contribution (Line 13 divided by line 12)					\$0
(15)	Number of Months in Provider Cost Reporting Period shown on Line 2					0
(16)	Average Pension Contributions (Line 14 multiplied by Line 15)					\$0
Step 4: Total Pension Cost for Wage Index <small>If Wage Index FY shown on Line 1 is after 2022, enter "0" on Lines 17 and 18.</small>						
(17)	Annual Prefunding Installment from Line 8 of Pension Prefunding Worksheet, if applicable (see instructions)					
(18)	Reportable Prefunding Installment (Line 17 multiplied by Line 15/12)					\$0



Contracted Administrative & General

National

- FY 2017 77%, \$3.5B, with an AHW of \$94.64
- FY 2018 80%, \$3.8B, with an AHW of \$84.08
- FY 2019 81%, \$4.2B, with an AHW of \$84.70

Wisconsin

- FY 2017, 82% (53 of 65), \$29M, AHW of \$109.87
- FY 2018, 80% (52 of 65), \$25M, AHW of \$110.77
- FY 2019, 82% (53 of 65), \$27M, AHW of \$93.30



Contracted Administrative & General

- The contracted A&G costs increased national AHW by \$.22 or .5%
- More hospitals are adding these costs

Contracted Administrative & General

- Include amounts for A&G services under contract
- Only costs on Worksheet A, line 5 and subscripsts, are allowed
- Types of services: Legal, tax preparation, cost report preparation, consulting, wage index
- Need hours

Contracted Housekeeping & Dietary

- If all is outsourced CMS wants contracted recorded
- Fiscal intermediaries will estimate hours if nothing is reported

Occupational Mix Survey

- Survey is done every three years
- Last survey was done July 3, 2017
- For calendar year 2016
- Affects hospitals for 3 years beginning in FY 2019 (October 1, 2018)
- National RN Average is 71.5%

Occupational Mix Survey Impact

CBSA	Name	Impact
52	Rural	1.2%
11540	Appleton	0.2%
20260	Duluth	2.8%
20740	Eau Claire	-1.3%
22540	Fond du Lac	-0.3%
24580	Green Bay	-0.2%
27500	Janesville-Beloit	1.8%
29100	LaCrosse-Onalaska	1.9%
29404	Lake County-Kenosha	0.4%
31540	Madison	0.3%
33340	Milwaukee	1.1%
36780	Oshkosh-Neenah	0.1%
39540	Racine	2.0%
43100	Sheboygan	0.2%
48140	Wausau	1.2%

Audit Issues

- Contract Labor
 - NGS requesting more detail
- Increased scrutiny of home office payroll wage related costs, hours & contract A&G
- Several denials on self insured domestic claims, make sure TPA and documentation of claims is available and based on contractual discount

Audit Issues

- We want to be involved before any denials (easier process)
- If denied or you do not agree, we want to be involved in the appeal

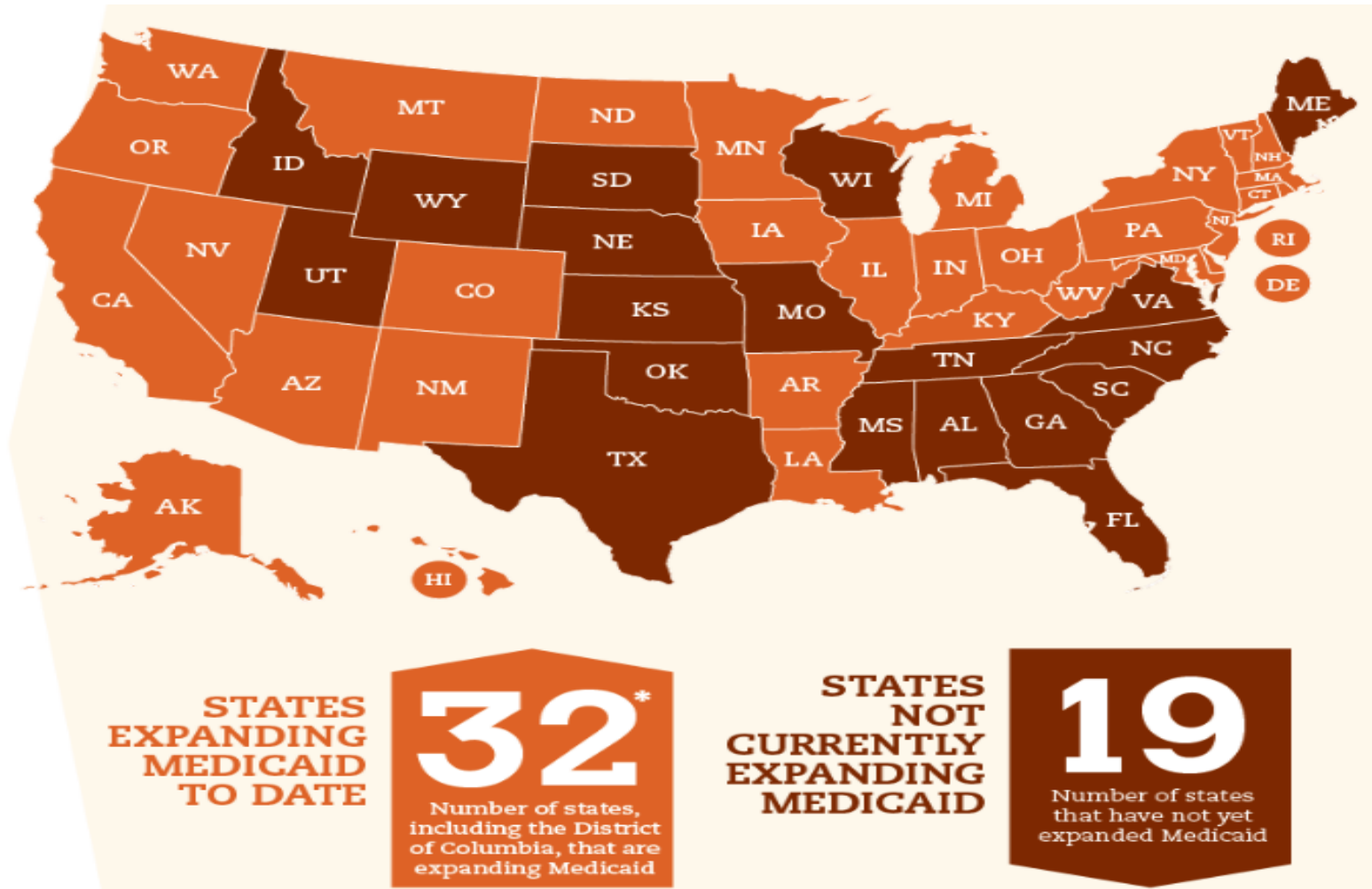
Worksheet S-10

- Used to calculate Hospital's total unreimbursed care
- ACA required reduction in DSH payments based on reduced number of uninsured
- For FY 2019 CMS to will use S-10 data from FY 2014 & 2015 in methodology for fund distribution
- In general, states that expanded Medicaid saw reductions in DSH payments

Worksheet S-10

- States with highest projected S-10 DSH have lowest Medicaid/indigent coverage (Florida, Texas)
- States with lowest projected S-10 DSH had expanded Medicaid to ACA minimum coverage and have most liberal coverage (California, New York)
- Wisconsin expanded to 100% federal poverty level for families and childless adults

States Expanding Medicaid



Worksheet S-10

- Definition of Uncompensated care: Defined as the amount on line 30 of Worksheet S-10, which is the cost of charity care and the cost of non-Medicare bad debt
- Medicaid payment shortfalls are not included in the definition of uncompensated care
- Wisconsin Medicaid DSH is affected by S-10 data
- Hospitals undergoing intensive audits by Wisconsin's DSH audit contractor, Myers & Stauffer

Worksheet S-10

- Timing of reporting of Charity Care & Bad Debt
 - Updated S-10, Line 20 and Line 26 report charity services and bad debt written off during period
- Line 20, Column 2 Insured Patients
 - Do not apply cost to charge ratio
- CMS gave opportunities to amend cost reports to revise FY 2014 and FY 2015 Worksheet S-10
- Anticipation of opportunity to revise FY 2016

Worksheet S-10

- What is counted in DSH Factor 3
 - Cost to Charge Ratio (Line 1)
 - Cost of charity care (Line 23)
 - Cost of non-Medicare and non-reimbursable bad debt expense (Line 29)
 - Cost of Non-Medicare uncompensated care (Line 30)

What's Next?

- Gather your data
- Contact R-C Healthcare with your questions
- Wage Index data revisions due September 4, 2018
- S-10 Changes due October 5, 2018?

Resources

R-C Healthcare Management Resources

New Revamped website:

- www.rcmgmt.com/client-portal/wisconsin
- Wage Index History
 - FY 2020 Hospital Wage Index Timetable
 - Worksheet S-3, Parts II, III & IV Instructions
 - Wage Index Pension Cost Worksheet
 - S-3 with comparison to prior year
 - S-10
 - This webinar presentation

Website - www.rcmgmt.com

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Wisconsin Client Portal

WHA Hospital Wage Index Data

Welcome to R-C Healthcare Management's online application of the Medicare Wage Index for your hospital! Using your Medicare Provider Number, you will be able to access your hospital's data, including:

- Average Hourly Wage Comparisons, Current to Prior Year
- Worksheet S-3, Parts II and III - as a PDF file

Use the form below to enter your provider number. Your customized report will launch in a new window as a PDF so you can download and/or print.

Enter your Medicare provider Number in the box, then click "Submit" :

In addition, we have compiled the following reports for your use. Click on the links below to access these resources:

- Wisconsin CBSA Wage Index History ([PDF](#))
- Wisconsin Hospital Average Hourly Wage Comparisons ([PDF](#))
- FY 2019 Wage Index Timetable ([PDF](#))
- Worksheet S-3, Parts II and III Instructions ([PDF](#))
- Pension - 3 Year Average Worksheet([Excel](#))

Finally, you can also [download the slides \(PDF\)](#) from the webinar

You can download a PDF of your facility's Form CMS-2552-10 by typing in your Medicare provider number with a lower case "s" on the end. Example: 520001s



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Other Resources

CMS Website to access Public Use Files:

- <http://www.cms.hhs.gov/acuteinpatientpps/wifn/list.asp#topofpage>

Federal Register:

- <http://www.gpoaccess.gov/fr/index.html>

Wage Index History and Estimate:

- <http://www.wageindex.com>

??? QUESTIONS ???

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Dave Hanak – Director, Sales & Marketing

