

HFMA Region 11 Healthcare Symposium

Medicare Wage Index & Occupational Mix Survey Update

January 24, 2011



I. CMS Methodology

- Utilizing hospital data in the wage index calculation for PPS reimbursement

II. Wage Index Targeting

- Identification of opportunities using publicly available data

III. Tips for Preparing Wage Index Data

- Analysis of Source Data
- Transmittal 20
- OIG Work-Plan

IV. Occupational Mix

V. Potential Changes to the Wage Index Methodology

VI. Upcoming Deadlines

Section 1886(d)(3)(E) of the Social Security Act requires the Secretary to:

“Adjust standardized amounts for area differences in hospital wage levels by a factor reflecting the relative hospital wage level in the geographic area of the hospital compared to the national average hospital wage level.”



Hospital Wage Levels

Average Hourly Wage (AHW) generated from the reporting of wages and hours in allowable cost centers.

- Salaries
- Wage Related Costs (Benefits)
- Contract Labor

Geographic Area

- Hospital data is interrelated
- Transparency allows for benchmark comparison
- Success is achieved through group participation
- Must also account for geographic reclassifications, statewide rural floors, and national AHW trends

CMS collects data from the following sources:

- Medicare cost report worksheet S-3 Pt. II
- Occupational mix survey

Cost report and occupational mix data from:

- Trial Balance
- Payroll
- Home Office Allocations
- Contracts & Invoices
- Physician Time Studies



Providers submit the following wage index data to CMS from Cost Report work-sheet S-3 PT. II:

- **Salaries and Wage Related Costs (Trial Balance)**
 - o Hospital Employees
 - o Home Office and Related Party Employees
- **Hours Related to Paid Salaries (Payroll)**
- **Contract Labor (Contracts, Invoices, Time Studies)**
 - o Physician (Administrative)
 - o Interns and Residents
 - o Non Physician Patient Care
 - o Executive
 - o Management
 - o Administrative & General
 - o Dietary
 - o Housekeeping

CMS uses the provided wage index data to adjust salaries, hours, wage related costs, and contract labor by:

- **Overhead Excluded Ratio Calculation** – Allocates a portion of overhead salaries, wage related costs, and hours to excluded units
- **Cost Report Mid-Point Mark Up Factor** – Inflates hospital salaries from the cost report year to the current Federal year
- **Occupational Mix Factor** – Survey collected from CMS every three years applied against the nursing portion of hospital salaries. This adjustment is used to account for labor pools available to providers in various geographic areas

Wage Index Update CMS Methodology

Description	Key	Salaries, Wage Related Costs, Contract Labor	Hours	AHW
Total Allowable from WS S-3 PT. II	A	\$100,000,000	2,500,000	\$40.00
Overhead-Excluded Unit Adjustment:				
Less Excluded Unit Amounts Related to Overhead Cost Centers	B	(\$1,000,000)	(30,000)	\$33.33
Adjusted WS-3 Pt. II Totals	C = A-B	\$99,000,000	2,470,000	\$40.08
Mid-Point Mark Up Adjustment:				
Mid-Point Mark Up Factor (for a FYE June 30, 2008 provider)	D	1.00556		
Inflated Salaries	E = C*D	\$99,550,440	2,470,000	\$40.30
Occupational Mix Adjustment:				
Nursing Portion of Total Salaries (Calculated from Survey)	F	45%		
Total Salaries Related to Nursing	G = E*F	\$44,797,698		
Occupational Mix Factor (Calculated from Survey)	H	0.9987		
Nursing Salaries Adjusted for Occ Mix	I = (H*G)	\$44,739,461		
All Other Portion of Total Salaries	J	55%		
All Other Salaries	K = E*J	\$54,752,742		
Total Adjusted Salaries and Hours (Final Rule Table 2)	L = I+K	\$99,492,203	2,470,000	\$40.28

CMS groups wage index information by Core Base Statistical Areas (CBSA). There are two types of CBSAs. They are:

- **Metropolitan Statistical Areas (MSAs)** - Based on urbanized areas with a population of 50,000 or more. CMS uses MSAs to define urban labor market areas
- **Micropolitan Statistical Areas (Micropolitan Areas)** - Based on urban clusters with a population of at least 10,000 but less than 50,000. Hospitals in Micropolitan Areas and outside CBSAs are in the Statewide rural labor market area (counties that do not fall within CBSAs are deemed "Outside CBSAs")

Wage Index Update CMS Methodology

CBSA	Key	Final Adjusted Wages	Hours	AHW
Hospital A	A	\$99,492,203	2,470,000	\$40.28
Hospital B	B	\$65,800,000	1,550,000	\$42.45
Hospital C	C	\$6,000,000	150,000	\$40.00
Total CBSA	D = A+B+C	\$171,292,203	4,170,000	\$41.08
National Total	E	\$262,181,709,955	7,498,093,556	\$34.97
Wage Index Factor	F = D/E			1.1748
Rural Floor Budget Neutrality Factor*	G			0.9966
Final Wage Index Factor	H = F*G			1.1708

*The Rural Floor Budget Neutrality Factor reduces wage indices for all CBSAs (rural and urban) so that the impact of providing the “rural floor” wage index is budget neutral. The rural floor wage index is applied to urban CBSAs that have a wage index lower than their respective statewide rural wage index.

Providers are eligible to receive a wage index factor outside of their respective CBSA.

- **Rural Floor** – No hospital can receive a wage index less than its statewide rural wage index
- **Frontier States (Per Affordable Care Act)** – No hospital in a county with less than six people per square mile can receive a wage index less than 1.00 (Alaska and Hawaii excluded)
- **Out-Migration Adjustment** – Increase to the wage index for hospitals in counties that have a relatively high percentage of employees that reside in the county but work in a different county with a higher wage index
- **Geographic Reclassification** – Increase to the wage index for hospitals (individual, county, or statewide) by receiving a neighboring CBSA wage index factor (full wage index or blended, “diluted”, wage index). Providers must apply and pass reclassification criteria to qualify

Questions/Discussion





- **Group Effort** - Participation representing at least 60% of the total wages in a CBSA provides the best results
- **Group Results** – A recent study of approximately 60% of the wages in Los Angeles resulted in \$48 million to all Los Angeles hospitals
- **Targeting/Analysis** - Use of publicly available data to evaluate opportunities and assess the reasonableness of reported wage index information



Live Demonstration

Analysis of Source Data – Trial Balance Review of Accounts

Identify all accounts that may be eligible for wage index reporting. For example:

- Patient Care Contract Labor (Line 9)
- Executive Contract Labor (Line 9)
- Management Contract Labor (Line 9.03)
- Physician Administrative Contract Labor (Line 10)
- A&G Contract Labor (Line 22.01)
- Housekeeping Contract Labor (Line 26.01)
- Dietary Contract Labor (Line 27.01)
- Wage Related Costs (Lines 13 – 20)

Wage Index Update

Tips for Preparing Wage Index Data

Analysis of Source Data – Trial Balance Review of Accounts

Account	Dept	WS A	Amount	Contract Labor	Wage Related Cost
530000-100000 Temporary Labor	ICU	26	\$500,000	X	N/A
530000-100000 Temporary Labor	Rehab	31	\$100,000	N/A	N/A
530000-100000 Temporary Labor	Accounting	6	\$800,000	X	N/A
550000-200000 Med Director	Anesthesia	40	\$150,000	X	N/A
220000-500000 Other Benefits	Employee Benefits	5	\$200,000	N/A	X
890000-80000 Supplies	Med-Surgical	25	\$250,000	N/A	N/A

Analysis of Source Data – Trial Balance Review of Accounts



- Review accounts payable “drill down” information for identified wage index accounts
- Determine if the expense is allowable for wage index reporting
- For contract labor, ensure that professional fees and hours are supported on the invoice and that a contract is available

Analysis of Source Data – Hours Related to Paid Salaries

The following hours should be **removed** from the payroll file for wage index reporting:

- | |
|---|
| - Differential OT hours that are recorded (i.e. if an employee works 1 hour, but the time is recorded at 1.5, then .5 hours should be removed). |
| - Bonus Hours |
| - On-Call Hours (report hours for contractors that are hired solely for the purpose of being on call) |
| - Shift Differential Hours |
| - PTO Paid Out At Employee Termination |
| - Buy/Sell back PTO |
| - Buy/Sell back vacation |
| - Missed meals and breaks |
| - Unpaid Family Medical Leave |
| - Unpaid Disability |

Analysis of Source Data – Hours Related to Paid Salaries

The following hours should be **removed** from the payroll file for wage index reporting (continued):

- | |
|---|
| - Unpaid Leave of Absence |
| - Hours related to capitalized salaries |
| - Baylor Plan; employees work 36 hours, but get paid for 40 hours – remove 4 hour difference |
| - Seasonal Plan; employees work certain months of the year, but get paid for 52 weeks – remove the time not actually employed |
| - Severance Hours; General rule: if severance is booked a "salary" expense then include hours. If severance is booked as a non-salary expense than do not include hours |
| - Disability Hours; If disability hours are reduced on the payroll report they need to gross up to 100% |
| - Holiday Pay for nurses who work a paid holiday. The could be paid regular pay + holiday pay + overtime; ensure that hours are not being double-counted |

Analysis of Source Data – Core Wage Related Costs* (CMS 339, Exhibit 6)

- 401(k) Employer Contributions
- Tax Sheltered Annuity (TSA) Employer Contributions
- Qualified and Non-Qualified Pension Plan Cost
- Prior Year Pension Service Cost
- 401(k)/TSA Plan Administration Fees
- Legal/Accounting/Management Fees – Pension Plan
- Employee Managed Care Program Administration Fees
- Health Insurance (Purchased or Self-Funded)
- Prescription Drug Plan
- Dental, Hearing, & Vision Plans
- Life Insurance (If employee is owner or beneficiary)
- Accident Insurance (If employee is owner or beneficiary)
- Disability Insurance (If employee is owner or beneficiary)
- Long-Term Care Insurance (If employee is owner or beneficiary)
- Worker's Compensation Insurance
- Retiree Health Care Cost (Only current year)
- FICA – Employer's Portion Only
- Medicare Taxes – Employer's Portion Only
- Unemployment Insurance
- State or Federal Unemployment Taxes
- Executive Deferred Compensation
- Day Care Cost & Allowances
- Tuition Reimbursement

*Must be allocated between allowable and excluded areas (based on salaries, FTEs, etc.)

Analysis of Source Data – Other Wage Related Costs

- Parking Subsidy / Cafeteria Subsidy / Transportation Subsidy
- Employee Wellness Program / Employee Assistance Program
- Salaried Physician Malpractice Insurance
- Licensing Fees for Nurses, Techs, etc.
- Employee Relocation Reimbursement
- Employee Service Awards / Employee Banquets
 - Any other employee benefit that is reported on the G/L and to the IRS as a fringe benefit and which has not been furnished for the convenience of the hospital
- Must meet the “1% Test”
 - Each individual “other” wage related cost must exceed 1% of Worksheet S-3, Part III, Line 3, Column 3 in order to be reported on Worksheet S-3, Part II, Line 14
- Other wage related costs must also be allocated between allowable and excluded areas (e.g., based on salaries, FTEs, etc.)

Fiscal Intermediary Review

- HFS Observations
 - o Wage Index data is typically subject to less Fiscal Intermediary examination if the information is correctly reported in the filed cost report (rather than a submission of adjustments after the cost report has been filed)
 - o Fiscal Intermediaries normally flag annual variances greater than 10%
 - o HFS recommends that any annual variance less than 2% or greater than 6% is investigated and the reason for the variance is documented

Wage Index Update

Tips for Preparing Wage Index Data

Transmittal 20*

- Significant Clarifications to Wage Index Instruction
 - o Paid Time Off (PTO) Salaries and Hours
 - o On Call Hours for Contracted Employees
 - o Appropriate Supporting Documentation for Contract Labor
 - o Home Office Administrative and General (A&G) Contract Labor



*Provider Reimbursement Manual-Part 2, Provider Cost Reporting Forms and Instructions, Chapter 36, Form CMS-2552-96

Transmittal 20

PTO Salaries and Hours CMS Instruction

Salaries Source	Hours Source
General Ledger (Accrual Basis Accounting)	Payroll File (Cash Base Accounting)

Per CMS language in Transmittal 20:

“Although this methodology does not provide a perfect match between paid PTO cost and paid PTO hours for a given year, it should approximate an actual match between cost and hours. Over time, any variances should be minimum”.

Transmittal 20

PTO Salaries and Hours - Example

General Ledger	Payroll	Wage Index
\$10,000,000 accrued salaries	\$8,000,000 paid salaries	\$10,000,000 accrued salaries
400,000 accrued hours	320,000 paid hours	320,000 paid hours
\$25.00 per hour	\$25.00 per hour	\$31.25 per hour

Transmittal 20

Hours Related to Paid Salaries

- In compliance with CMS instruction; HFS recommends that hours associated with paid salaries are:
 - Directly reported from the payroll file that best matches general ledger salaries
 - Adjusted for applicable WS A-6 reclassifications
- On Call Hours for Contracted Employees
 - *“For workers who are contracted solely for the purpose of providing services on-call, the wages and associated hours must be included on the appropriate contract labor line on Worksheet S-3”*

Transmittal 20

Contract Labor - Appropriate Supporting Documentation

- The minimum requirement for supporting documentation is the contract itself
- If the wage costs, hours, and non-labor costs are not clearly specified in the contract, then other documentation is necessary, such as a representative sample of invoices or a signed declaration from the vendor in conjunction with a sample of invoices
- Contracts or invoices must specify professional fees apart from non-labor fees (i.e. travel, meals, supplies)

Transmittal 20

Contract Labor - Appropriate Supporting Documentation

- HFS recommends that providers request vendors to specify professional fees and hours on invoices and/or contracts
- This may enable reporting for additional contract labor professional fees and hours; especially for the following services that occasionally do not provide professional fees and hours on contracts and/or invoices:
 - o Consulting
 - o Audit
 - o Tax
 - o Information Technology
 - o Dialysis
 - o Perfusion

Transmittal 20

Home Office A&G Contract Labor

"Do not include on (WS S-3 Pt. II) line 22.01 any costs for contract home office personnel (these costs are currently not included in the wage index)".

- Disallowance of Home Office A&G contract labor provides a disadvantage for providers that operate with a home office by:
 - o Excluding the same wage index information that freestanding providers are allowed to report
 - o Forcing some home office providers to pay for A&G services at the hospital level; which may result in higher fees by limiting the opportunity to purchase these services in bulk
- Freestanding hospitals are effected by this regulation if they share a CBSA with hospitals that operate with a home office

Transmittal 20

Home Office A&G Contract Labor

Observations

- Fiscal Intermediaries have confirmed CMS is now allowing providers to report home office A&G contract labor
- CMS proposed new cost report instructions, FORM CMS-2552-10, do not disallow home office A&G contract labor for wage index reporting

Recommendations

- Home office A&G contract labor is reported on WS S-3 PT. II Line 22.01 (Overhead A&G contract labor) rather than line 11 (Home Office)
- Reporting these amounts on line 22.01 allows for a portion of the fees and hours to be excluded; whereby amounts reported on line 11 are not subject to the overhead excluded ratio calculation

OIG Work Plan

- The Office of Inspector General's (OIG) work in prior years identified hundreds of millions of dollars in misreported wage data
- The OIG reviews hospital internal controls and their accumulation of data relative to wage index reporting
- Typical OIG review of internal control procedures includes:
 - o Development and implementation of systems, policies and procedures that are based on "best practices"
 - o Development and implementation of annual reconciliations of the wage data to ensure proper reporting
- The OIG upcoming reviews will focus on the reporting of average hourly wage and occupational mix data

Questions/Discussion



Occupational Mix Survey

- Occupational mix survey for pay periods in calendar year 2010 are due on July 1, 2011
- Results from the occupational mix survey are to be applied to the Fiscal year 2013, 2014, and 2015 wage indices
- Purpose is to adjust to the AHW accounting for differences in management choices of staffing.
 - Providers with a higher mix of lower paid personnel (i.e. medical assistants and nursing aides) receive higher occupational mix factor
- CMS estimates that it will take providers an average 480 hours to prepare the occupational mix survey

- Wages and hours are collected for the following salaried and contracted personnel (defined by BLS standard occupational categories):
 1. Registered Nurses and Nurse Managers
 2. Licensed Practical Nurses and Surgical Technologists
 3. Nursing Aides, Orderlies, and Attendants
 4. Medical Assistants
 5. All Other Occupations (Non Nursing Personnel that are included in the AHW calculation on WS S-3 Pt. II)
- Wage Related Costs (Benefits) are not included as part of the occupational mix survey
- Only patient care personnel (1-4 above) from “core” nursing cost centers are used to determine the percentage of nursing wages and occupational mix factor

*Entire listing of Occupational Mix instructions can be found at:
<http://www.cms.gov/AcuteInpatientPPS/WIFN/list.asp#TopOfPage>

Federal Year 2011 Wage Index Data

Top 10 - Largest Negative Impact to AHW

Eight out of the ten CBSAs are located in California.

CBSA Name	Impact of Occ Mix to AHW	Estimated Impact to Inpatient Medicare Revenue*
Redding, CA	(\$1.91)	(\$2,500,000)
San Luis Obispo-Paso Robles, CA	(\$1.78)	(\$2,300,000)
Santa Cruz-Watsonville, CA	(\$1.62)	(\$1,800,000)
Oakland-Fremont-Hayward, CA	(\$1.61)	(\$14,300,000)
Sacramento--Arden-Arcade--Roseville, CA	(\$1.45)	(\$12,000,000)
Fort Collins-Loveland, CO	(\$1.40)	(\$2,200,000)
Vallejo-Fairfield, CA	(\$1.35)	(\$1,200,000)
College Station-Bryan, TX	(\$1.26)	(\$2,100,000)
San Francisco-San Mateo-Redwood City, CA	(\$1.19)	(\$11,000,000)
Santa Rosa-Petaluma, CA	(\$1.17)	(\$2,200,000)
Total		(\$51,600,000)

**Estimated Impact does not account for hospitals that reclassify or receive the rural floor wage index.*

Federal Year 2011 Wage Index Data Top 10 - Largest Positive Impact to AHW

CBSA Name	Impact of Occ Mix to AHW	Estimated Impact to Inpatient Medicare Revenue*
Madera-Chowchilla, CA	\$2.17	\$425,000
St. Cloud, MN	\$2.05	\$3,400,000
Rapid City, SD	\$1.83	\$2,300,000
Vineland-Millville-Bridgeton, NJ	\$1.67	\$1,800,000
Saginaw-Saginaw Township North, MI	\$1.61	\$5,300,000
Lancaster, PA	\$1.48	\$4,400,000
Warner Robins, GA	\$1.47	\$1,200,000
Abilene, TX	\$1.39	\$2,700,000
Burlington-South Burlington, VT	\$1.29	\$3,000,000
Longview, WA	\$1.26	\$630,000
Total		\$25,155,000

**Estimated Impact does not account for hospitals that reclassify or receive the rural floor wage index.*

Federal Year 2011 Wage Index Data Region 11 – Rural CBSAs

Rural CBSA Name	Impact of Occ Mix to AHW	Estimated Impact to Inpatient Medicare Revenue*
California	(\$0.54)	(\$20,000,000)
Washington	(\$0.31)	(\$1,000,000)
Oregon	(\$0.12)	(\$250,000)
Alaska	(\$0.07)	(\$350,000)
Nevada**	\$0.06	\$0
Hawaii***	\$0.65	\$0

*Estimated impact includes hospitals that receive the rural floor wage index.

**No impact to rural Nevada hospitals as they receive a wage index of 1.00 for Frontier states.

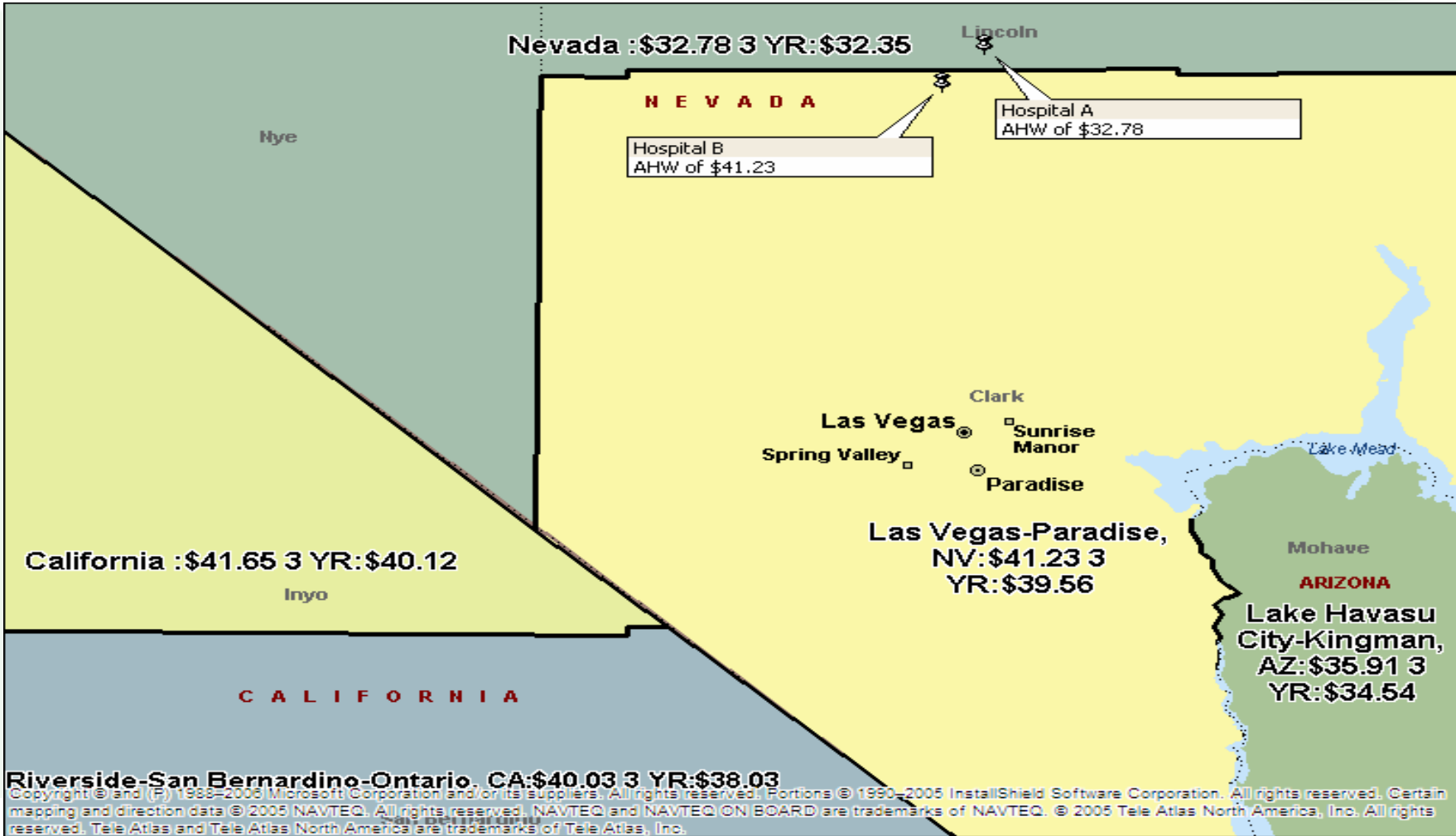
***No impact to rural Hawaii hospitals as they receive hospital specific rate payments.

Questions/Discussion



Wage Index Update Potential Changes

The current methodology can provide inconsistent wage indices for neighboring hospitals.



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June 2007 MedPac Report

- The 2006 Tax Relief and Health Care Act (TRHCA) allowed congress to work with MedPac in developing recommendations for revising the current wage index system
- There are 3 core areas of concern with the current wage index system, they are:
 - o Circularity (e.g. hospitals that choose to pay relatively high wages receive a higher index which in turn allows them to pay higher wages)
 - o Volatility
 - o Geographic Boundaries
- CMS engaged with Acumen, LLC to execute an impact analysis between MedPac's recommendations and the current wage index system

MedPac Report Recommendations

- Data Sources: Bureau of Labor Statistics (BLS) Occupational Employee Statistics (OES) Survey, 2000 Census, and benefit data from WS A of the Medicare Cost Report
- Wage data is adjusted at the county level “smoothing” large differences between counties, and implemented so that large changes in wage index values are phased in over a transition period

April 2009 Acumen Report Conclusions

- Recommends the use of BLS data
- Recommends that CMS works with BLS to produce a more reliable manner of capturing wage related cost data
- Recommends a clear set of rules for construction of 30 occupational fixed weights (similar to the occupational mix adjustment)
- Acknowledges that “smoothing” is an improvement over the current method, however it does not guarantee an accurate representation of a hospital labor market and would not eliminate the desire for providers to reclassify to another wage index area

- The Patient Protection & Affordable Care Act requires the Secretary of Health and Human Services to submit a report to Congress with their proposed changes to reform wage index no later than **December 31, 2011**
- This report may or may not include the proposed revisions from the Acumen report
- Any changes are likely to be phased in over a transition period

BLS Data for Calculating the Wage Index

Pros	Cons
Less year to year volatility	Inclusion of non industry, non-acute care hospital labor costs
Less variation from hospitals in neighboring areas	Does not differentiate between full time and part time employees
Greater reflection of labor costs for defined areas	Does not include contract labor
More labor categories are adjusted for occupational mix	Data is less transparent, and under less scrutiny
Less provider administrative burden filing wage index data	Relatively slow response to sudden changes in labor prices
Consistency of information used to develop the wage index	Use of wage related cost detail from the cost report can create skewed results

FFY 2008 Wage Index Comparison MedPAC vs. Current Method

(Per Acumen Impact Analysis for the 2009 Final Rule; Table 3-2)

Region/Type	Percent Difference			
	Mean	Median	Max	Min
Mountain/Rural	-1.04	0.63	-4.60	3.83
Mountain/Urban	-2.49	-3.13	-2.90	-3.26
Pacific/Rural	-4.51	-0.63	-14.27	-2.69
Pacific/Urban	-2.13	-1.46	-4.44	-0.74

Proposed Cost Report Changes

- Form CMS-2552-10 replaces FORM CMS-2552-96
- Cost Reports Beginning February 1, 2010
- Notable Differences for Wage Index data:
 - o No line for hospital salaried teaching physicians
 - o Wage Related Costs (WRC) for teaching physicians grouped with Physician Part A WRC
 - o Replace CMS FORM 339 Exhibit 6 (WRC) with Cost Report WS S-3 Pt. IV
 - o New WS S-3 Pt. V instructs providers to report contract labor professional fees separately from benefits for hospital and sub-provider units

Wage Index Update

Upcoming Deadlines

- **February 9, 2011** - Deadline for FIs/MACs to complete all desk reviews
- **February 14, 2011** - Deadline for FIs/MACs to notify state hospital associations regarding hospitals that fail to respond to issues raised during the desk reviews
- **February 22, 2011** - Release of revised FY 2012 wage index and occupational mix public use files (PUF)
- **March 7, 2011** - Deadline for hospitals to submit requests (including supporting documentation) for: 1) corrections to errors in the February PUFs due to CMS or FI/MAC mishandling of the wage index data, or 2) revisions of desk review adjustments to their wage index data as included in the February PUFs (and to provide documentation to support the request)
- **April/May, 2011** - Approximate date proposed rule will be published (45-day withdrawal deadline for hospitals applying for geographic reclassification)

Wage Index Update

Upcoming Deadlines

- **April 20, 2011** - Deadline for hospitals to appeal FI/MAC determinations and request CMS' intervention in cases where the hospital disagrees with the FI's/MAC's determination. The request must include all correspondence between the hospital and FI/MAC that document the hospital's attempt to resolve the dispute earlier in the process
- **May 6, 2011** - Release of final FY 2012 wage index and occupational mix data PUFs on CMS Web page
- **June 6, 2011** - Deadline for hospitals to submit correction requests to both CMS and their FI/MAC to correct errors due to CMS or FI/MAC mishandling of the final wage and occupational mix data
- **July 1, 2011** – Deadline for hospitals to submit 1/1/2010 – 12/31/2010 occupational mix survey to FIs on the Excel hospital reporting form
- **August 1, 2011** - Approximate date for publication of the FY 2012 final rule; wage index includes final wage index data corrections
- **October 1, 2011** - Effective date of FY 2012 wage index

Questions/Discussion



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