

Enrollment Worksheet Instructions

Fiscal Year 2024 Day Activity and Health Services (DAHS) Attendant Compensation Rate Enhancement

**Provider Finance Department, Long-term
Services and Supports
Texas Health and Human Services
Commission (HHSC)**

**July 1 – July 31, 2023
Enrollment for Levels to be Effective
September 1, 2023**

NOTE: These worksheets are provided for your own information and may be retained in your files for future reference. **Do not return** them to the Texas Health and Human Services Commission.



TEXAS
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Services

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New for State Fiscal Year 2024

Pursuant to the 2024-25 General Appropriations Act, House Bill 1, 88th Legislature, Regular Session, 2023, Article II, Rider 30(a), HHSC was appropriated funding to increase the base wage for personal attendant services from \$8.11 to \$10.60 per hour. HHSC is proposing Texas Administrative Code amendments to codify the minimum base wage. In addition, HHSC was appropriated funding through Rider 30(b) for the attendant compensation rate enhancement program for community care providers. Providers are encouraged to consider the increase of funding directed to attendants, the required spending requirements for the Rate Enhancement program, and the potential for recoupments for failure to meet the Rate Enhancement spending requirement when determining their requested Rate Enhancement level during open enrollment.

HHSC published proposed rates in accordance with Rider 30 (a), available [here](#).

HHSC encourages providers to utilize these rates instead of the fee schedules for calculations on the 2024 Open Enrollment Worksheets.

Instructions

Purpose

This worksheet is a resource to help providers calculate Day Activity and Health Services (DAHS) attendant spending requirements and potential differences between costs and revenues under the Attendant Compensation Rate Enhancement. Providers can use this information to decide about participation in the enhancement program.

Reporting Period

Select a reporting period representing your typical caseload and staffing as close to the open enrollment period as possible. The reporting period may be of any length, with a minimum of one payroll period.

For example, the reporting period might be one payroll period, one month (i.e., June 1 to June 30), or your most recent cost-reporting period. To check for data inconsistencies and calculation errors, we recommend completing worksheets for two different reporting periods at least three months apart and comparing the results. Significant variances indicate either an error in completing the worksheets or large fluctuations in caseload and staffing. Any such variations should be considered when making your enrollment decision.

Assistance

For assistance with the completion of these forms, contact the Texas Health and Human Services (HHSC) Provider Finance Department (PFD) at: PFD-LTSS@hhs.texas.gov or (737) 867-7817.

Elimination of Grouping of Contacts

Changes to Title 1 Texas Administrative Code (1 TAC) Section 355.112(ee) changed the timing of requests for grouping, effective April 1, 2012. Providers will no longer have the option of grouping during this Fiscal Year 2024 Open Enrollment. However, they may request to aggregate (also known as grouping) the contracts when submitting the cost report covering the fiscal year of the awarded enhancement level. HHSC PFD recommends completing the worksheets for the

contract you plan to aggregate at the end of the reporting period. You may also complete worksheets for individual contracts to compare with the aggregated results.

Levels of Enhancement

Contracted providers must request a specific enhancement level to participate in this optional program. Please refer to the Enrollment Contract Amendment for information on requesting a level. If approved, an increase to the Attendant Cost Area of the rate will be active on September 1, 2023. They are subject to approval by the Legislative Budget Board and the Executive Commissioner of HHSC. Providers may request a level within the proposed range. Therefore, HHSC PFD recommends that you complete the worksheets for your requested level to inform your decision. Funds may not be available to grant all requests. Please consult the "Participation Status - Levels Awarded List" on the HHSC PFD webpage by September 15, 2023, to find your final awarded level. HHSC will not distribute award letters. The HHSC PFD Webpage is the sole source of information about awarded levels.

Worksheet Functionality

The enrollment worksheets are fully functional. If completed online, they will perform all required calculations for you. If you choose to print the worksheets and fill them out by hand, you will be responsible for the accuracy of all mathematical calculations.

Definitions

Attendant

- An attendant is an unlicensed caregiver providing direct assistance to the clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs).
- Attendants may perform some nonattendant functions. In such cases, the attendant must perform attendant functions for at least 80 percent of their total time worked.
- Staff not providing attendant services at least 80 percent of their total time worked are not considered attendants.
 - Time studies must be performed according to 1 TAC Section 355.105 (b)(2)(B)(i) for staff who are not full-time attendants but perform attendant functions. Time studies will determine if a staff member meets this 80 percent requirement.
 - If time studies are not conducted, these staff members will not be considered attendants.
- Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff, attendant supervisors, cooks and kitchen staff, maintenance and groundskeeping staff, activity director, or laundry and housekeeping staff.
- Attendants include drivers and medication aides.

Attendant Contracted Labor

Nonstaff Attendants

- Nonstaff refers to personnel:
 - Who provide attendant contract labor services to the facility intermittently,
 - Who perform tasks routinely performed by employees, and
 - Whose compensation is not subject to employer payroll tax contributions.

- Contract labor hours must be associated with allowable contract labor costs as defined in 1 TAC Section 355.103(b)(2)(C).

DAHS Worksheet Instructions

Step 1 – Enter Required Data

Round all monetary amounts in Step 1 to the nearest whole dollar (with no zeros included for cents). For example, \$25.49 should be rounded to \$25, and \$25.50 should be rounded to \$26.

Attendant Salaries and Wages

- Report accrued salaries and wages for attendants employed by the provider and those receiving Federal Insurance Contributions Act (FICA) contributions.
- Salaries and wages include tax-deductible overtime, cash bonuses, and cash incentives paid.
- See the Definitions section for requirements for staff functioning in more than one capacity.
- According to program rules, attendants can be contracted labor.

Driver Salaries and Wages

Report accrued salaries and wages for drivers employed by the provider and receiving FICA contributions. Salaries and wages include tax-deductible overtime, bonuses, and taxable fringe benefits such as accrued or taken vacation and accrued or taken sick time. See the Definitions section for requirements for staff functioning in more than one capacity.

FICA and Medicare

Report employer-paid FICA and Medicare taxes for attendants and drivers. FICA and Medicare taxes may be allocated based upon a percentage of eligible salaries.

State and Federal Unemployment

Report both federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) employer-paid attendant and driver unemployment expenses. Allocate unemployment expenses based on a percentage of eligible salaries.

Workers' Compensation Insurance Premiums

Report premiums for workers' compensation insurance, industrial accident policies, and other similar types of coverage for employee on-the-job injuries for attendants and drivers. Allocate workers' compensation premiums based on a percentage of eligible salaries.

Workers' Compensation Paid Claims

Report medical claims paid for employee on-the-job injuries for attendants and drivers. Paid claims may be allocated based upon a percentage of eligible salaries or direct costed.

Employee Health Insurance

Report employer-paid health insurance for attendants and drivers. Employer-paid health insurance premiums must be direct costed. Paid claims may be allocated based on a percentage of eligible salaries or direct costed.

Employee Life Insurance

Report any employer-paid life insurance for attendants and drivers. Employer-paid life insurance costs must be direct costed.

Other Employee Benefits

Report any employer-paid disability insurance and retirement contributions for attendants. These benefits must be direct costed. Do not report the following as "Other Employee Benefits":

- The contracted provider's unrecovered cost of meals, room, and board furnished to direct care employees; and
- uniforms, job-related training reimbursements, and job certification renewal fees.

Mileage Reimbursement

Report the mileage reimbursement paid to an attendant or driver for using their vehicle. Mileage reimbursement is not subject to payroll taxes. The maximum allowable mileage reimbursement is as follows:

- 1/1/22 – 12/31/22 58.5 cents per mile
- 1/1/23 – 12/31/23 65.5 cents per mile

Attendant/Driver Contract Labor

Report the total costs for contract labor functioning as attendants and drivers. See the Definitions section for a definition of reportable contract labor.

Total Attendant Cost

The total attendant cost is the sum of all costs above.

Units of Service

Title XIX and XX DAHS Units of Service:

Report the total number of Units of Service for those Title XIX and XX clients for whom you have received payment or for whom you expect to bill to receive payment, even though payment has not yet been received.

Report your private client units of service in the same manner as the DADS units of service, which may require conversion of private client units to the DADS unit of service definition. Report units of service provided for any served client types who later decided that they did not want to participate in DAHS services. You must report these units of service even if you will not be paid for serving the client. Report the units of service for DADS XIX or XX clients served before their eligibility determination, even if you do not expect payment for the services provided.

NOTE: All monetary calculations in Steps 2 and 3 should be carried out **to two decimal places**.

Step 2 – Determine the Attendant Cost Per Unit of Service

Divide the total attendant costs by the total units of service. This result is your estimated attendant cost per unit of service.

Step 3 – Determine the Attendant Rate and Spending Requirement for Requested Participation Level

Please refer to the DAHS Payment Rates worksheet to obtain the attendant rate (located [here](#)) for each participation level.

The Proposed Rates effective 9/1/23 are located in the Rate Packet [here](#).

Column A

Enter the requested level of enhancement into Column A. This level may be 1 through 35.

Column B

Enter the requested enhancement level for the attendant rate component in Column B.

Column C

To calculate the required spending for participating at the enhancement level requested, take the amount in Column B and multiply by 0.90. Enter the result in Column C.

Column D

Column D shows the difference between the attendant rate component for the requested enhancement level and the required attendant compensation spending for that requested level.

Column E

In Column E, enter your current attendant cost per unit of service in, Step 2. Column E shows your current spending on attendant compensation.

Column F

Subtract the value in Column E from Column C. If the result is less than zero, set the result equal to zero. Enter the result in Column F. Column F shows how much you would need to increase your current attendant compensation spending to meet the attendant spending requirement for your requested level.

Things to Consider when Making Your Participation Decision.

This list is not all-inclusive. Various aspects to consider when deciding whether or not to participate include:

- Compare your attendant cost per unit of service with the average attendant rates (Column B) and the required attendant spending.
- Look at Column C for each enhancement level. At which enhancement level is your attendant cost per unit of service most comparable?
- At which level of enhancement will you feel most comfortable, considering recoupment for failure to meet spending requirements?
- Consider the impact of reduced turnover (due to paying higher wages) on your recruiting and training expenses.
- Consider the impact of paying higher wages on the quality of care delivered to your clients.
- Consider whether any improvements in the quality of care delivered would lead more clients to select your agency to provide their services, thus leading to a higher utilization rate (i.e., more units of service) for your agency.
- Compare your total operational costs to the total rate to determine your ability to meet the attendant spending requirements.

Check all calculations to ensure accuracy.