

# Enrollment Worksheet Instructions

## Fiscal Year 2024 Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions (ICF/IID)

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**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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## 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 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 for their ICF/IID day habilitation and residential services.

## Reporting Period

Select a reporting period representing your typical caseload and staffing as close as possible to the open enrollment period. The reporting period may be of any length, but we recommend 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.

We recommend checking for data inconsistencies and calculation errors. It is also recommended to complete worksheets for two different reporting periods at least three months apart and compare the results. Significant variances indicate an error in completing the worksheets or large fluctuations in caseload and staffing. Please consider any such variations 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](mailto:PFD-LTSS@hhs.texas.gov) or (737) 867-7817.

## Include All ICF/IDD Contracts in Your Component Code

Complete a single ICF/IID Day Habilitation or Residential Services Attendant Compensation Rate Enhancement Worksheet for all ICF/IID contracts operating under your component code. Costs and units of service for small, medium, and large facilities operating under the component code should be aggregated and reported on this single worksheet.

# Residential Services Versus Day Habilitation Services

Providers may choose among these three participation options for each ICF/IID program component code:

- Only residential services,
- Only day habilitation services, or
- Both residential and day habilitation services.

The ICF/IID Residential Services Worksheet can help providers decide about participation in the enhancement program for their ICF/IID residential services but does not address ICF/IID day habilitation services. Providers should use the ICF/IID Day Habilitation Services Worksheet to decide about participation in those services. Both of these worksheets are located within the ICF Enrollment Worksheets.

## Participation as an Individual Component Code or as a Group

Providers with more than one participating ICF/IID component code must specify on their Enrollment Contract Amendment whether to group their component codes or have them be considered individually for the Attendant Compensation Rate Enhancement Program. To make an informed decision about a group or individual participation, we recommend completing one worksheet for each component code, completing one for the group, and comparing the results. The definition of a group is available in Title 1 of the Texas Administrative Code (1 TAC) Section 355.112(ee).

## Levels of Enhancement

Contracted providers must request an enhancement level to participate in this optional program. For component codes participating as a group, the ICF/IID services enhancement level must be the same for all component codes within that group. The enhancement level does not have to be the same for ICF/IID residential and ICF/IID day habilitation services. Funds may not be available to grant all requests. Therefore, please consult the "Participation Status – Levels Awarded List" (posted by September 15, 2023) on the HHSC PFD website to find your final awarded level. HHSC will not distribute award letters. The PFD website is the sole source for 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 clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs).
- Attendants include direct care workers, direct care trainers, job coaches, and drivers in the ICF/IID program.
- The attendant may perform some non-attendant functions. In such cases, the attendant must perform attendant functions at least 80 percent of their total time worked to be considered an attendant.
  - ▶ Providers must conduct time studies under 1 TAC Section 355.105(b)(2)(B)(i) for staff who are not full-time attendants but perform attendant functions.
  - ▶ Time studies determine if a staff member meets this 80 percent requirement.
- Attendants do not include:
  - ▶ The owner
  - ▶ 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
  - ▶ Qualified Intellectual Disability Professionals (QIDPs)



- ▶ Assistant QIDPs
- ▶ Direct care worker supervisors
- ▶ Direct care trainer supervisors
- ▶ Job coach supervisors
- ▶ Laundry and housekeeping staff.

## **Attendant Contract Labor**

### **Non-Staff Attendants**

Non-staff refers to personnel:

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

### **Compensation**

Attendant compensation is the allowable compensation for attendants. You must report it as salaries or wages, including payroll taxes, workers' compensation, and employee benefits.

Reported benefits required by 1 TAC Section 355.103(b)(1)(A)(iii) costs include:

- Provider's unrecovered cost for attendant meals;
- Provider's unrecovered cost for attendant uniforms;
- Employee relations expenses such as gift cards given to employees; and
- Cost of employee parties, plaques, etc.

Allowable contract labor costs are defined in 1 TAC Section 355.103(b)(2)(C).

Mileage reimbursement paid to attendants for the use of their personal vehicles is not subject to payroll taxes. It is considered compensation for the Attendant Compensation Rate Enhancement.

# Day Habilitation and Residential Services Worksheet

Instructions for the worksheets are identical with just one exception. Within the worksheet are multiple tabs. Complete one tab of the worksheet for Day Habilitation attendants and another tab for Residential attendants.

## 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 to \$26.

## Attendant Salaries and Wages

- Report accrued salaries and wages for attendants and drivers 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 about staff members 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 federal (FUTA) and state (TUCA) employer-paid attendant and driver unemployment expenses. Unemployment expenses can be allocated 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. You may allocate workers' compensation premiums based upon 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 and drivers. 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 for using their personal 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 Contract Labor and Third Party Contract

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

### Attendant Cost

The “Total Attendant Cost” is the sum of the attendant costs in Step 1.

### ICF/IID Units of Service

- **ICF/IID Small Level of Need (LON) 1, 5, 8, 6, 9 Units of Service:** report the total number of resident days during the reporting period for ICF/IID LON consumers in small ICF/IIDs.
- **ICF/IID Medium LON 1, 5, 8, 6, 9 Units of Service:** report the total number of resident days during the reporting period for ICF/IID LON consumers in medium ICF/IIDs.
- **ICF/IID Large LON 1, 5, 8, 6, 9 Units of Service:** report the total number of resident days during the reporting period for ICF/IID LON consumers in large ICF/IIDs.

### Units of Service

The “Total Units of Service” is the sum of the small, medium and large units.

**NOTE:** All monetary calculations in Steps 2 through 5 should be carried out to **two decimal places**. If you complete the spreadsheets on your computer rather than on printed sheets, many of these calculations will occur automatically after you enter values in Step 1.

## Step 2 – Calculate Average Attendant Cost Per Unit of Service

Divide the total attendant costs from the Total Attendant Cost by the total units of service. This result is your estimated attendant cost per unit of service during the reporting period.

## Step 3 – Medicaid Attendant Revenue

Please refer to the HCS 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 units of service provided during your selected reporting period (as reported in step 1) for each ICF/IID facility size and LON in Column A. Do not include "Private and Other" units of service.

### Column B

Enter the Attendant Rate associated with your chosen Participant Level for each ICF/IID facility size and LON in Column B.

### Column C

Multiply the units of service from Column A by the associated attendant rate component for your selected level from Column B for each ICF/IID facility size and LON. Enter the result in Column C.

## Step 4 – Estimated Average Attendant Rate Component Per Unit of Service

Divide Column C by Column A.

## Step 5 – Estimated Recoupment Per Unit of Service

### Column A

Enter the average attendant rate from Step 4 in Column A and multiply it by the spending requirement of 90%.

### Column B

Enter the value from Column A multiplied by 90% into Column C.

## Column C

Subtract Column C from Column B to get your required attendant spending.

## Column D

Subtract Column B from Column C to get your estimated recoupment per Unit of Service.

## Things to consider when making your participation decision:

This list is not all-inclusive. Various aspects to consider when deciding whether 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.**