

# Enrollment Worksheet Instructions

## Fiscal Year 2024 Residential Care (RC) Attendant Compensation Rate Enhancement

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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**  
Health and Human  
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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

To allow providers to calculate spending requirements and potential differences between costs and revenues under the Attendant Compensation Rate Enhancement. Providers can use this information to help them decide about participation in the enhancement program.

## 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 – 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.

## Elimination of Grouping of Contracts

Changes to Title 1 Texas Administrative Code (1 TAC) Section 355.112(ee) affected 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. Instead, providers may request that HHSC PFD 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 an enhancement level to participate in this optional program. Please refer to the Enrollment Contract Amendment for information on requesting a level. 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" to be posted on the HHSC PDF website for this program by September 15, 2023 to learn your final award level. HHSC will not distribute award letters. The HHSC PFD Webpage is the sole source for information about awarded levels.

## **Worksheet Functionality**

The enrollment worksheets are fully functional and, if completed online, will perform all required calculations for you. If you choose to print the worksheets and complete them 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).
- The attendant may perform some nonattendant functions. In such cases, the attendant must perform attendant functions 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. Providers must perform time studies according to 1 TAC Section 355.105 (b)(2)(B)(i) for staff that are not full-time attendants but perform attendant functions to determine if a staff member meets this 80 percent requirement.
  - ▶ Failure to perform the time studies for these staff will result in the staff not being considered attendants.
- Attendants do not include the director, administrator, assistant director, assistant administrator, activity director, clerical staff, secretarial staff, professional staff, administrative staff, licensed staff, attendant supervisors, cooks, kitchen staff, maintenance staff, groundskeeping staff, and laundry and housekeeping staff.
- Attendants include drivers and medication aides.

## Attendant Contracted Labor

Contracted attendants are nonstaff attendants. Nonstaff refers to personnel who intermittently provide services to the facility, whose remuneration (i.e., fee or compensation) is not subject to employer payroll tax contributions, and who perform tasks routinely performed by employees. Contract labor hours must be associated with allowable contract labor costs as defined in 1 TAC Section 355.103(b)(2)(C).

# RC Worksheet Instructions

## Step 1 – Enter Required Data

Enter the required data for each service provided. HHSC PFD provides separate spreadsheets for services that require different proposed reimbursement rates. 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 salaries and wages for attendants, medication aides, and drivers.
- Report only salaries and wages for individuals employed by the provider who receives Federal Insurance Contributions Act (FICA) contributions.
- Salaries and wages include tax-deductible overtime, bonuses, and cash incentives.
- See the Definitions section for requirements regarding staff members functioning in more than one capacity.

## FICA and Medicare

Report employer-paid FICA and Medicare taxes for attendants, drivers, and medication aides. You may allocate FICA and Medicare taxes 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, driver, and medication aide unemployment expenses. You may allocate unemployment expenses based upon 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,



drivers, and medication aides. You may allocate workers' compensation based upon a percentage of eligible salaries.

## **Workers' Compensation Paid Claims**

Report medical claims paid for employee on-the-job injuries for attendants. You may allocate paid claims based upon a percentage of eligible salaries or direct costed.

## **Employee Health Insurance**

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

## **Employee Life Insurance**

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

## **Other Employee Benefits**

Report any employer-paid disability insurance and retirement contributions for attendants, drivers, and medication aides. These benefits must be direct costed. Do not report the contracted provider's unrecovered cost of meals and room-and-board furnished to direct care staff, uniforms, personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees as benefits unless they are subject to payroll taxes. In that case, they are to be reported as salaries and wages. Other than mileage reimbursement for client transportation, costs that are not employee benefits and are not subject to payroll taxes are not to be reported. Report employee benefits according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

## **Attendant, Driver, and Medication Aide**

### **Contracted Labor**

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

## **Attendant Cost**

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

## Units of Service

Report the total number of resident days during the reporting period for RC clients. Include both supervised living clients and emergency care clients, excluding STAR+PLUS.

**Note:** Calculate all monetary calculations in Steps 2-3 to two decimal places. If you complete the spreadsheets on your computer rather than printed sheets, many of these calculations will automatically occur after entering values in Step 1.

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

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

## Step 3 – Attendant Rate and Spending Requirement for Participating Level

Please refer to the RC Payment Rates worksheet to obtain the attendant rates (located [here](#)) for each participating level.

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

### Column A

Enter the participant level that you are requesting.

### Column B

Enter your estimated average participant attendant rate from the enhancement level you are requesting to participate.

Column B shows the average attendant rate for participating at the level requested.

## Column C

Multiply Column B by 0.90 and enter the result in Column C. Column B shows the average attendant rate for participating at the level requested.

Column C shows the required attendant compensation spending for participating at that requested level.

## Column D

Subtract Column B from Column C and enter the result in Column D.

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

## Column E

Enter your current attendant cost per unit of service.

Column E shows your current spending on attendant compensation.

## Column F

Subtract Column C from Column E. 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 spending on attendant compensation to meet the attendant spending requirement for participating at the level you requested.

## 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.**