



# PROVIDER RELIEF FUND (PRF): GENERAL AND TARGETED DISTRIBUTIONS

Updated February 23, 2021

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**Provider Relief Fund (PRF): General and Targeted Distributions**  
*Updated February 23, 2021*

PHASE 1 GENERAL DISTRIBUTION: MEDICARE PROVIDERS		
	Tranche One (Original)	Tranche Two
<b>Amount</b>	\$30B allocated April 10–17	\$20B allocated April 24
<b>Portal</b>	<a href="#">Payment Attestation Portal</a>	<a href="#">General Distribution Portal</a>
<b>Application / Submission Deadline(s)</b>	N/A	June 3: Deadline for providers to submit financial information to receive funding from the General Distribution second tranche.
<b>Terms &amp; Conditions</b>	<a href="#">Relief Fund Payment \$30B General Distribution</a>	<a href="#">Relief Fund Payment \$20B General Distribution</a>
<b>T&amp;C Permissible Uses<sup>1</sup></b>	<p>The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.</p> <p>The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.</p>	<p>The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.</p> <p>The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.</p>
<b>Eligibility<sup>2</sup></b>	Medicare Part A and B fee-for-service (FFS) providers	Medicare Part A and B FFS providers that received payments in the first tranche
<b>Payment Methodology</b>	Payments methodology generally conveyed 6.2% of an eligible recipient’s 2019 Medicare FFS revenue.	Payments methodology will be the lesser of 2% of a Medicare FFS provider’s 2018 (or most recent tax year) net patient revenue or the provider’s incurred losses for March and April 2020.
<b>Releases and Our Original Analysis</b>	<ul style="list-style-type: none"> <li>– <a href="#">Frequently Asked Questions</a></li> <li>– Distributions from first tranche by <a href="#">state</a> and <a href="#">congressional district</a></li> <li>– <a href="#">Application guide</a> for requesting or confirming funds</li> <li>– <a href="#">Providers</a> that attested to receipt of payment from the General Distribution</li> <li>– <a href="#">+Insight</a> on first tranche payment to FFS Medicare providers</li> <li>– <a href="#">CARES Act</a> resource center</li> <li>– <a href="#">COVID-19</a> resource center</li> </ul>	<ul style="list-style-type: none"> <li>– <a href="#">Frequently Asked Questions</a></li> <li>– <a href="#">Announcement</a> of June 3 deadline to receive additional funding</li> <li>– <a href="#">Announcement</a> of second tranche General Distribution</li> <li>– <a href="#">+Insight</a> on second tranche distributions</li> <li>– <a href="#">CARES Act</a> resource center</li> <li>– <a href="#">COVID-19</a> resource center</li> </ul>

	PHASE 2 GENERAL DISTRIBUTION	PHASE 3 GENERAL DISTRIBUTION
Amount	\$18B in total	\$24.5B distribution began December 16  [HHS reported that over 70,000 providers received Phase 3 funding]
Portal	<a href="#">Provider Relief Fund Application and Attestation Portal</a>	<a href="#">Provider Relief Fund Application and Attestation Portal</a>
Application / Submission Deadline(s)	September 13: Deadline for providers to submit TIN for validation. The full application must have been submitted by October 4, 2020, 11:00 pm EST.	November 6, 2020
Terms & Conditions	<a href="#">Phase 2 General Distribution Relief Fund Payment Terms and Conditions</a>	<a href="#">Phase 3 General Distribution Relief Fund Payment Terms and Conditions</a>
T&C Permissible Uses <sup>1</sup>	<p>The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.</p> <p>The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.</p>	<p>The recipient certifies that the payment will only be used to prevent, prepare for, and respond to coronavirus, and that the payment shall reimburse the recipient only for health care related expenses or lost revenues that are attributable to coronavirus.</p> <p>The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.</p>
Eligibility <sup>2</sup>	<p>To be eligible to apply, the applicant must meet <b>all</b> of the following requirements:</p> <p>1. <i>Either</i></p> <ul style="list-style-type: none"> <li>– Must have either (i) directly billed their state Medicaid/CHIP programs or Medicaid managed care plans for health care-related services during the period of <b>January 1, 2018, to December 31, 2019</b>, or (ii) own (on the application date) an included subsidiary that has either directly billed their state Medicaid/CHIP programs or Medicaid managed care plans for health care-related services during the period of January 1, 2018, to December 31, 2019; or</li> <li>– Must be a dental service provider who has either (i) directly billed health insurance companies for oral health care-related services, or (ii) owns (on the application date) an included subsidiary that has directly billed health insurance companies for oral health care-related services; or</li> <li>– Must be a licensed dental service provider who does not accept insurance and has either (i) directly billed patients for oral health care-related services, or (ii) who owns (on the</li> </ul>	<p>To be eligible to apply, the applicant must meet <b>at least one</b> of the following criteria:</p> <ul style="list-style-type: none"> <li>– Billed Medicaid / CHIP programs or Medicaid managed care plans for health-related services between <b>January 1, 2018, to March 31, 2020</b>; or</li> <li>– Billed a health insurance company for oral healthcare-related services as a dental service provider as of Mar. 31, 2020; or</li> <li>– Be a licensed dental service provider as of Mar. 31, 2020 who does not accept insurance and has billed patients for oral healthcare-related services; or</li> <li>– Billed Medicare fee-for-service during the period of Jan.1, 2019-Mar. 31, 2020; or</li> <li>– Be a Medicare Part A provider that experienced a CMS approved change in ownership prior to Aug. 10, 2020; or</li> <li>– Be a state-licensed / certified assisted living facility as of Mar. 31, 2020 [or]</li> </ul>

	PHASE 2 GENERAL DISTRIBUTION	PHASE 3 GENERAL DISTRIBUTION
	<p>application date) an included subsidiary that does not accept insurance and has directly billed patients for oral health care-related services;</p> <ul style="list-style-type: none"> <li>– Must have billed Medicare fee-for-service during the period of January 1, 2019 and December 31, 2019; or</li> <li>– Must be a Medicare Part A provider that experienced a change in ownership and billed Medicare fee-for-service in 2019 and 2020 that prevented the otherwise eligible provider from receiving a Phase 1 - General Distribution payment; or</li> <li>– Must be a state-licensed/certified assisted living facility.</li> </ul> <p>2. Must have either (i) filed a federal income tax return for fiscal years 2017, 2018 or 2019 or (ii) be an entity exempt from the requirement to file a federal income tax return and have no beneficial owner that is required to file a federal income tax return. (e.g. a state-owned hospital or health care clinic); and</p> <p>3. Must have provided patient care after January 31, 2020; and</p> <p>4. Must not have permanently ceased providing patient care directly, or indirectly through included subsidiaries; and</p> <p>5. If the applicant is an individual, have gross receipts or sales from providing patient care reported on Form 1040, Schedule C, Line 1, excluding income reported on a W-2 as a (statutory) employee.</p>	<ul style="list-style-type: none"> <li>– Be a behavioral health provider as of Mar. 31, 2020 who has billed a health insurance company or who does not accept insurance and has billed patients for healthcare-related services as of Mar. 31, 2020</li> </ul> <p><b>Additionally</b>, to be eligible to apply, the applicant must meet <b>all of the following requirements</b>:</p> <ul style="list-style-type: none"> <li>– Filed a federal income tax return for fiscal years 2017, 2018, 2019 if in operation before Jan. 1, 2020; or be exempt from filing a return; and</li> <li>– Provided patient care after Jan. 31, 2020 (Note: patient care includes health care, services, and support, as provided in a medical setting, at home, or in the community); and</li> <li>– Did not permanently cease providing patient care directly or indirectly; and</li> <li>– For individuals providing care before Jan. 1, 2020, have gross receipts or sales from patient care reported on Form 1040 (or other tax form)</li> </ul>
<b>Payment Methodology</b>	<p>Payment methodology will be 2% of patient care revenue based on FY 2017, 2018 or 2019 tax returns.</p>	<p>Providers will be paid the greater of up to 88% of their reported losses (both lost revenue and health care-related expenses attributable to coronavirus incurred during the first half of 2020) or 2% of annual revenue from patient care. Some applicants will not receive an additional payment, either because they experienced no change in revenues or net expenses attributable to COVID-19, or because they have already received funds that equal or exceed reimbursement of 88% of reported losses or 2% of revenue from patient care.</p> <p>Certain applicants may not receive these full amounts because HHS determined the revenues and operating expenses from patient care reported on their applications included figures that were not exclusively from patient care (as defined in the instructions), reported figures were not reflected in submitted financial documentation, or reported figures were extreme outliers in comparison to other applicants of the same provider type; instead, HHS capped the</p>

	PHASE 2 GENERAL DISTRIBUTION	PHASE 3 GENERAL DISTRIBUTION
		amount paid to these provider types based on industry estimates of revenue and operating expenses from patient care.
<b>Releases and Our Original Analysis</b>	<ul style="list-style-type: none"><li>- <a href="#">Frequently Asked Questions</a></li><li>- <a href="#">Announcement</a> of PRF funding and application process</li><li>- <a href="#">Announcement</a> of extended application deadline</li><li>- <a href="#">HHS press release</a> extending deadline to August 28</li><li>- <a href="#">HHS press release – August 10</a></li><li>- <a href="#">HHS press release – July 31</a></li><li>- <a href="#">HHS press release – September 1</a></li><li>- <a href="#">Announcement</a> of Medicaid funds</li><li>- <a href="#">Application form</a> and <a href="#">instructions</a></li><li>- <a href="#">Recording</a> of June 25 Health Resources and Services Administration (HRSA) webinar</li><li>- <a href="#">Fact sheet</a> on the Medicaid and CHIP distributions</li><li>- <a href="#">+Insight</a> on Medicaid provider distribution</li><li>- <a href="#">+Insight</a> on funding eligibility for dentists</li><li>- <a href="#">CARES Act</a> resource center</li><li>- <a href="#">COVID-19</a> resource center</li></ul>	<ul style="list-style-type: none"><li>- <a href="#">Press release</a> October 1</li><li>- <a href="#">Press release</a> December 16</li><li>- <a href="#">Fact Sheet</a></li><li>- <a href="#">Breakdown</a> of Phase 3 funding by state</li></ul>

TARGETED DISTRIBUTIONS							
	Safety Net Hospitals			Rural Providers <sup>3</sup>		High-Impact Hospitals	
	First Distribution	Expansion	Children's Hospitals	First Distribution	Expansion	First Distribution	Expansion
<b>Amount</b>	\$10B distributed June 9	\$3B distributed July 10	\$1.4B to be distributed starting August 14	\$10B distributed May 6	\$1B distributed July 10	\$12B distributed May 7	\$10B distributed July 17
<b>Portal</b>	<a href="#">Payment Attestation Portal</a>	<a href="#">Payment Attestation Portal</a>	<a href="#">Payment Attestation Portal</a>	<a href="#">Payment Attestation Portal</a>	<a href="#">Payment Attestation Portal</a>	<a href="#">Payment Attestation Portal</a>	<a href="#">Payment Attestation Portal</a>
<b>Application / Submission Deadline(s)</b>	N/A	N/A	N/A	N/A	N/A	April 25: Deadline for hospitals to provide information through an authentication portal	June 15: Deadline for hospitals to submit updated COVID-19 case numbers to be eligible for additional funding.
<b>Terms &amp; Conditions</b>	<a href="#">Safety Net Provider Relief Fund Payment Terms and Conditions</a>	<a href="#">Safety Net Provider Relief Fund Payment Terms and Conditions</a>	<a href="#">Safety Net Provider Relief Fund Payment Terms and Conditions</a>	<a href="#">Rural Provider Relief Fund Payment Terms and Conditions</a>	<a href="#">Rural Provider Relief Fund Payment Terms and Conditions</a>	<a href="#">High-Impact Relief Fund Payment Terms and Conditions</a>	<a href="#">High-Impact Relief Fund Payment Terms and Conditions</a>
<b>T&amp;C Permissible Uses<sup>1</sup></b>	<p>The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.</p> <p>The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.</p>	See First Distribution T&Cs	See First Distribution T&Cs	<p>The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.</p> <p>The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.</p>	See First Distribution T&Cs	<p>The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.</p> <p>The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.</p>	See First Distribution T&Cs
<b>Eligibility<sup>2</sup></b>	Hospitals that had the following:	A broader range of acute care	Qualifying free-standing children's hospital must	Certain acute care hospitals and critical	An expanded group of special rural Medicare designated hospitals in	Hospitals that provided inpatient care for 100 or more	Hospitals with more than 161 COVID-19 admissions between

TARGETED DISTRIBUTIONS							
	Safety Net Hospitals			Rural Providers <sup>3</sup>		High-Impact Hospitals	
	First Distribution	Expansion	Children's Hospitals	First Distribution	Expansion	First Distribution	Expansion
	<ul style="list-style-type: none"> <li>– A Medicare disproportionate payment percentage (DPP) of 20.2% or greater</li> <li>– Average uncompensated care per bed of \$25,000 or more (for example, a hospital with 100 beds would need to provide \$2.5M in uncompensated care in a year to meet this requirement)</li> <li>– Profitability of 3% or less, as reported to the Centers for Medicare &amp; Medicaid Services (CMS) in the hospital's most recently filed Medicare cost report. Children's hospitals are eligible based on Medicare DPP and profitability criteria.</li> </ul>	<p>hospitals were eligible for this funding. Hospitals:</p> <ul style="list-style-type: none"> <li>– Met the same Medicare DPP and uncompensated care thresholds from the initial safety net distribution</li> <li>– Met a revised profitability margin threshold of less than 3% averaged consecutively over two or more of the last five cost reporting periods.</li> </ul>	<p>either be an exempt hospital under the CMS inpatient prospective payment system (IPPS) or be a HRSA defined Children's Hospital Graduate Medical Education facility. Approximately 80 free standing children's hospitals will be eligible for the funding.</p>	<p>access hospitals in rural areas, as well as freestanding (not provider-based) rural health clinics and community health centers</p>	<p>urban areas, as well as others that provide care in smaller non-rural communities that did not receive payment from the first rural distribution</p>	<p>COVID-19 patients through April 10</p>	<p>January 1 and June 10, and hospitals whose ratio of COVID-19 admissions per bed exceeded the national average.</p>
<b>Payment Methodology</b>	<p>– Payment methodology was the proportion of the individual facility score (number of facility beds multiplied by DPP for an acute care facility or number of facility beds multiplied by Medicaid-only ratio for a children's hospital) to the cumulative facility scores for all safety net hospitals, times the \$10B safety net distribution.</p>	<p>Payment methodology was based on annual patient revenue reported via the portal. HHS reported that an additional 214 hospitals qualified for this distribution.</p>	<p>Eligible hospitals will receive 2.5 percent of their net revenue from patient care.</p>	<p>Payment methodology was based on facility type:</p> <ul style="list-style-type: none"> <li>– Rural acute care hospitals and critical access hospitals received a graduated base payment plus 1.97% of the hospital's operating expenses. Base payments ranged between \$1M and \$3M.</li> <li>– Independent rural health clinics received</li> </ul>	<p>Payment methodology varied depending on hospital location and Medicare designation. For more information on payment for the rural provider expansion distribution, see our <a href="#">+Insight</a>.</p>	<p>Payment methodology was based on a fixed amount per COVID-19 inpatient admission, with an additional distribution based on each hospital's portion of Medicare Disproportionate Share Hospital (DSH) payments and Medicare Uncompensated Care Payments.</p>	<p>Payment methodology to each hospital will be \$50,000 per eligible admission.</p>

TARGETED DISTRIBUTIONS							
	Safety Net Hospitals			Rural Providers <sup>3</sup>		High-Impact Hospitals	
	First Distribution	Expansion	Children's Hospitals	First Distribution	Expansion	First Distribution	Expansion
	<ul style="list-style-type: none"> <li>Recipients received between \$5M and \$50M.</li> <li>761 hospitals qualified for the first safety net distribution.</li> </ul>			<ul style="list-style-type: none"> <li>\$100,000 per clinic site, plus 3.6% of the clinic's operating expenses.</li> <li>Community health centers received \$100,000 per rural clinic.</li> </ul>			
Releases and Our Original Analysis	<ul style="list-style-type: none"> <li>Frequently Asked Questions</li> <li>Data showing safety net hospital distributions by state</li> <li>+Insight on HHS funding distributions to safety net providers</li> <li>CARES Act resource center</li> <li>COVID-19 resource center</li> </ul>	<ul style="list-style-type: none"> <li>Frequently Asked Questions</li> <li>Press Release</li> <li>Data by state</li> <li>+Insight on additional \$3B</li> <li>CARES Act resource center</li> <li>COVID-19 resource center</li> </ul>	<ul style="list-style-type: none"> <li>Press release</li> <li>State-by-state breakdown of \$1.4B distribution</li> <li>CARES Act resource center</li> <li>COVID-19 resource center</li> </ul>	<ul style="list-style-type: none"> <li>Frequently Asked Questions</li> <li>Data showing rural health provider distribution by state</li> <li>+Insight on rural provider distribution</li> <li>CARES Act resource center</li> <li>COVID-19 resource center</li> </ul>	<ul style="list-style-type: none"> <li>Frequently Asked Questions</li> <li>Announcement of funding</li> <li>Data on funding by state</li> <li>+Insight on additional \$1B distribution</li> <li>For more information on payment for the rural provider expansion distribution, see our +Insight.</li> <li>CARES Act resource center</li> <li>COVID-19 resource center</li> </ul>	<ul style="list-style-type: none"> <li>Frequently Asked Questions</li> <li>Breakdown of allocations</li> <li>Data on the 395 hospitals that received funding from the \$12B COVID-19 hotspot allocations</li> <li>+Insight on distributions to providers in hotspots</li> <li>+Insight on initial announcement of \$12B to hotspots</li> <li>CARES Act resource center</li> <li>COVID-19 resource center</li> </ul>	<ul style="list-style-type: none"> <li>Announcement that HHS will begin distributing \$10B in funding</li> <li>Breakdown of the second round of funding by state</li> <li>Press release announcing a future \$10B distribution for hotspot hospitals</li> <li>+Insight on additional hotspot funding</li> <li>CARES Act resource center</li> <li>COVID-19 resource center</li> </ul>

TARGETED DISTRIBUTIONS (CONTINUED)				Uninsured Reimbursement
	Skilled Nursing Facilities	Skilled Nursing Facilities and Nursing Homes	Indian Health Service (IHS) Facilities	
Amount	\$4.9B disbursed May 22	\$2.5B distributed August 27  \$2B will be distributed through quality incentive payments	\$500M disbursed May 29	<b>Ongoing:</b> \$3B disbursed as of January 13, 2021. There is no set allocation for uninsured. The total amount disbursed will increase as providers submit claims for reimbursement.
Portal	<a href="#">Payment Attestation Portal</a>	N/A	<a href="#">Payment Attestation Portal</a>	<a href="#">COVID-19 Claims Reimbursement Portal</a>
Application / Submission Deadline(s)	N/A	N/A	N/A	No deadline identified as of October 6
Terms & Conditions	<a href="#">Skilled Nursing Facility Relief Fund Payment Terms and Conditions</a>	<a href="#">\$2.5B Nursing Home Infection Control Relief Fund Payment Terms and Conditions</a>  HHS has not specified whether it will issue terms and conditions specific to the incentive payment distribution.	<a href="#">Indian Health Service Relief Fund Payment Terms and Conditions</a>	<a href="#">Uninsured Relief Fund Payment Terms and Conditions</a>  <a href="#">Families First Coronavirus Response Act Relief Fund Payment Terms and Conditions</a>
T&C Permissible Uses <sup>1</sup>	The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.  The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.	The recipient certifies that the payment will only be used to reimburse the recipient for costs associated with specifically defined “Infection Control Expenses.” (E.g., costs associated with administering COVID-19 testing, which means an in vitro diagnostic test; reporting test results; hiring staff to provide patient care or administrative support; expenses incurred to improve infection control; providing technology to residents to connect them to their families.)  The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.	The recipient certifies that the payment will only be used to prevent, prepare for and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus.  The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.	The recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. If the recipient subsequently receives reimbursement for any items or services for which the recipient requested payment from the Relief Fund, the recipient will return to HHS that portion of the payment which duplicates payment or reimbursement from another source. The recipient will not include costs for which payment was received in cost reports or otherwise seek uncompensated care reimbursement through federal or state programs for items or services for which payment was received.
Eligibility <sup>2</sup>	All certified skilled nursing facilities with six or more beds.	Nursing homes and long-term care facilities are eligible for payment.  For the initial \$2.5B distribution eligible facilities have at least six certified beds to be deemed as eligible for payment.  For the \$2B incentive payment facilities must pass two initial gateway qualification tests on both their rate of infection and rate of mortality.	IHS and tribal hospitals, clinics and urban programs.	Entities that conducted testing or treatment for uninsured individuals with a COVID-19 diagnosis on or after February 4.

TARGETED DISTRIBUTIONS (CONTINUED)				Uninsured Reimbursement
	Skilled Nursing Facilities	Skilled Nursing Facilities and Nursing Homes	Indian Health Service (IHS) Facilities	
		<p>First, a facility must demonstrate a rate of COVID infections that is below the rate of infection in the county in which they are located. This benchmark requirement for infection rate reflects the goal of the incentive program to recognize and reward facilities that establish a safer environment than the community in which they are located.</p> <p>Second, facilities must also have a COVID death rate that falls below a nationally established performance threshold for mortality among nursing home residents infected with COVID.</p>		
<b>Payment Methodology</b>	Payment methodology to each skilled nursing facility was a fixed distribution of \$50,000, plus a distribution of \$2,500 per bed.	<p>For the initial \$2.5B distribution, eligible facilities received a per-facility payment of \$10,000 plus a per-bed payment of \$1,450.</p> <p>HHS has identified that the second round of payments will be tied to individual facility performance. The payments will be based on a COVID-19 infection measure calculation, mortality measure calculation, and an incentive payment calculation. The COVID-19 infection performance will be measured by assessing two factors: the amount by which their own infection rate is lower than their county's infection rate and total patient volume, as measured by resident-weeks. The mortality performance calculation will rely on two main pieces of information from National Healthcare Safety Network (NHSN) data: the total number of COVID-19 deaths resulting from in-facility infections and the total number of non-admission infections. The incentive payment calculation will be based on aggregate performance on the infection measure. First, 80% of bonus payments will be available to providers that have positive performance on the infection measure. Second, 20% of bonus payments will be available to providers that have positive performance on the mortality measure.</p>	<p>Payment methodology was based on facility type:</p> <ul style="list-style-type: none"> <li>– IHS hospitals received \$2.81M plus 2.58% of total operating expenses.</li> <li>– IHS clinics and programs received an \$187,500 base payment plus 5.43% of the estimated service population multiplied by the average cost per user.</li> <li>– IHS urban programs received an \$181,250 base payment plus 6.25% of the estimated service population multiplied by the average cost per user.</li> </ul>	Payment methodology is generally the Medicare rate, subject to available funding.
<b>Releases and Our Original Analysis</b>	<ul style="list-style-type: none"> <li>– <a href="#">Frequently Asked Questions</a></li> <li>– <a href="#">Announcement</a> of \$4.9B distribution to nursing facilities affected by COVID-19</li> <li>– <a href="#">A state-by-state breakdown</a> of the \$4.9B distribution</li> </ul>	<ul style="list-style-type: none"> <li>– <a href="#">Frequently Asked Questions</a></li> <li>– <a href="#">A state-by-state breakdown of the initial \$2.5B distribution</a></li> <li>– <a href="#">HHS press release</a> (September 3 \$2B Distribution)</li> <li>– <a href="#">HHS press release</a> (August 27 \$2.5B Distribution)</li> <li>– <a href="#">HHS press release</a></li> </ul>	<ul style="list-style-type: none"> <li>– <a href="#">Frequently Asked Questions</a></li> <li>– <a href="#">Announcement</a> of \$500M distribution to IHS facilities affected by COVID-19</li> <li>– <a href="#">CARES Act</a> resource center</li> <li>– <a href="#">COVID-19</a> resource center</li> </ul>	<ul style="list-style-type: none"> <li>– <a href="#">Frequently Asked Questions</a> for claims reimbursement</li> <li>– <a href="#">Data</a> on the healthcare entities that have received reimbursement</li> <li>– Details on <a href="#">which services</a> qualify for reimbursement</li> </ul>

TARGETED DISTRIBUTIONS (CONTINUED)				Uninsured Reimbursement
	Skilled Nursing Facilities	Skilled Nursing Facilities and Nursing Homes	Indian Health Service (IHS) Facilities	
	<ul style="list-style-type: none"><li>– <a href="#">CARES Act</a> resource center</li><li>– <a href="#">COVID-19</a> resource center</li></ul>	<ul style="list-style-type: none"><li>– <a href="#">CMS press release</a></li><li>– <a href="#">CARES Act</a> resource center</li><li>– <a href="#">COVID-19</a> resource center</li></ul>		<ul style="list-style-type: none"><li>– <a href="#">Testing and treatment codes</a> eligible for reimbursement</li><li>– How to initiate the reimbursement <a href="#">process</a></li><li>– <a href="#">Step-by-step video</a> on how to set up Optum Pay™ and receive direct deposits</li><li>– <a href="#">Companion guide</a> on how to submit claims through the portal</li><li>– <a href="#">Checklist</a> for providers on the documentation they will need to submit claims</li><li>– <a href="#">CARES Act</a> resource center</li><li>– <a href="#">COVID-19</a> resource center</li></ul>

## Provider Relief Fund: Reporting Information

### Provider Responsibilities

#### *CARES Act Reporting Requirements*

- According to the CARES Act and Terms and Conditions for all PRF payments, **providers that received \$150,000 or more in total funds from COVID-19 relief appropriations** must submit quarterly reports to the HHS Secretary and the Pandemic Response Accountability Committee. The first of these reports would have been due on July 10, 2020.
  - On June 13, HHS issued updated [guidance](#) indicating that payment recipients do not need to submit this quarterly report, and stated that HHS would develop a report containing all information necessary for recipients to comply with this provision. HHS has been [posting](#) the names of recipients and their payment amounts on its public website, which meets the reporting requirements of the CARES Act.
  - Updated reporting [guidance](#) has not clarified whether HHS's public reporting will continue to satisfy this requirement. Recipients should continue to [monitor](#) the PRF website and guidance for updates.
- The CARES Act and the PRF Terms and Conditions require PRF recipients to comply with reporting requirements established by HHS.

#### *HHS Reporting Requirements*

- HHS [announced on July 20](#) that **providers that received one or more PRF payments exceeding \$10,000 in the aggregate** must submit reporting information to HHS. Between July and November 2020, HHS released several iterations of [reporting guidance](#). On January 15, 2021, HHS released [updated guidance](#) on the data elements recipients will need to report, to bring the reporting guidance in line with provisions of the [Consolidated Appropriations Act, 2021 \(P.L. 116-260\)](#).
  - The reporting requirements guidance does not apply to the Nursing Home Infection Control distribution, the Rural Health Clinic Testing distribution, or reimbursement from the Health Resources and Services Administration (HRSA) Uninsured Program.
- The [reporting portal](#) opened on **January 15, 2021** for provider registration.

- Recipients that expended PRF funds **in full** prior to December 31, 2020, may submit a single/final report via the reporting portal. **HHS has not yet announced the deadline for the first report.**
- Recipients with PRF funds still unexpended after December 31, 2020 will have an additional six months to use the PRF funds, and must submit a second (and final) report **no later than July 31, 2021.**
- HHS maintains a **database** of providers that have received PRF funds and have attested to the Terms and Conditions.
- Although the current reporting guidance does not apply to providers that received PRF payments totaling less than \$10,000, these providers may still be required to submit reports as requested by HHS in the future. The content and due date(s) of such reports remain to be determined.

### **HHS and OIG Responsibilities**

- HHS must submit a report to the Appropriations Committees of both the US House of Representatives and the US Senate every 60 days until the PRF is expended. This report must detail state-level totals of how funds have been distributed.
- The HHS Office of Inspector General (OIG) is required to complete an audit three years after the PRF is exhausted. The OIG released a **strategic plan** for this oversight, which will involve auditing PRF recipients to assess whether they met use and reporting requirements, and recommending recovery of misspent funds.

## Provider Relief Fund: Auditing Information

- **Non-Federal Entities (States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations)**

- PRF General and Targeted Distribution payments (CFDA 93.498) and Uninsured Testing and Treatment reimbursement payments (CFDA 93.461) to non-federal entities are federal awards and must be included in determining whether an audit in accordance with 45 CFR Part 75, Subpart F is required (*i.e.*, annual ***total federal awards expended*** are \$750,000 or more).

These audit reports must be submitted to the [Federal Audit Clearinghouse](#).

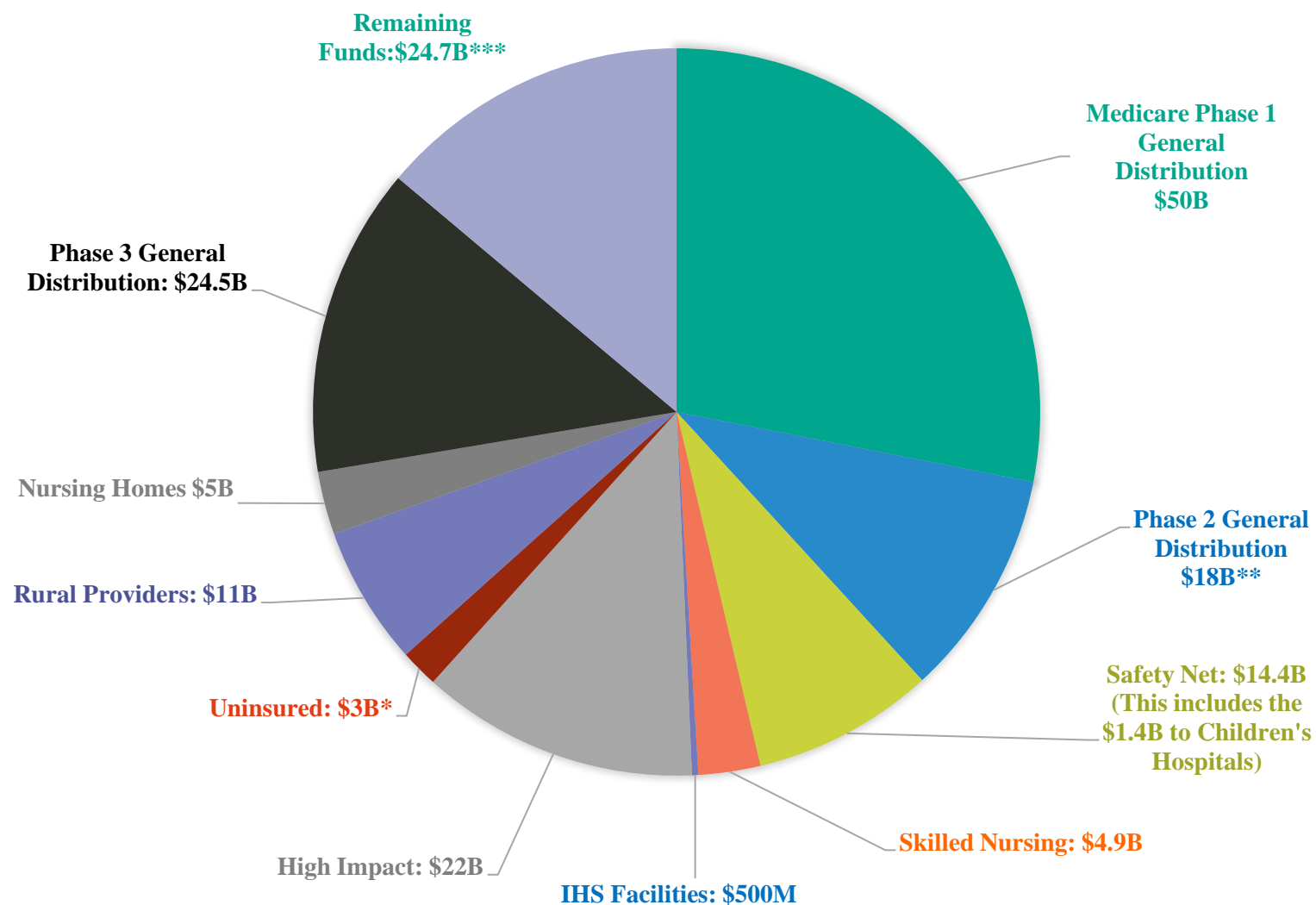
- **Commercial (For Profit) Organizations**

- PRF General and Targeted Distribution payments (CFDA 93.498) and Uninsured Testing and Treatment reimbursement payments (CFDA 93.461) must be included in determining whether an audit in accordance with 45 CFR Subpart F is required (*i.e.*, annual ***total awards received*** are \$750,000 or more).
- Commercial organizations that receive \$750,000 or more in annual awards **have two options** under 45 CFR 75.216(d) and 75.501(i):
  - 1) A financial related audit of the award or awards conducted in accordance with Government Auditing Standards, or
  - 2) An audit in conformance with the requirements of 45 CFR 75 Subpart F.
- Audit reports of commercial entities must be submitted directly to the HHS Audit Resolution Division at [AuditResolution@hhs.gov](mailto:AuditResolution@hhs.gov).

- **Single Audit Deadline Extensions**

- **2019 Audit Year:** the Office of Management and Budget (OMB) in [OMB M-20-26](#) (“Extension of Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations,” dated June 18, 2020) provided recipients, including non-federal entities and commercial organizations, extensions beyond the normal due date to submit 2019 audit year reports.
  - Recipients with questions about this extension should email HRSA’s Division of Financial Integrity at [SARFollowup@hrsa.gov](mailto:SARFollowup@hrsa.gov).
- **2020 Audit Year:** the OMB’s [Addendum to the 2020 Compliance Supplement](#) permits recipients, including non-federal entities and commercial organizations, that received COVID-19 funding with original due dates from October 1, 2020, through June 30, 2021 an extension for up to three months beyond the normal due date in the completion and submission of the Single Audit reporting package.
  - Individual recipients and sub-recipients do not need to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and sub-recipients should maintain documentation of the reason for the delayed filing.

## Provider Relief Fund: General and Targeted Distributions



### Legend

\*A growing portion of the PRF will be used to reimburse healthcare providers for the testing and treatment of uninsured COVID-19 patients. The funding amount listed here is current as of January 13, 2021 and will be updated as providers continue to receive reimbursement.

\*\*This field includes the Medicaid, dental, second chance, change of ownership and ALF pathways. This amount may continue to grow if HHS adds additional pathways to Phase 2.

\*\*\*This amount includes the additional \$3B included in the Consolidated Appropriations Act, 2021.

Total PRF Funding: \$178 Billion

## **Provider Relief Fund: Background Information**

**Responsible Agencies:** HHS, HRSA, Office of the Assistant Secretary for Preparedness and Response (ASPR)

**Purpose:** According to the [CARES Act](#), payments from the PRF may be used to prevent, prepare for and respond to COVID-19 domestically or internationally, and for the reimbursement of necessary expenses or lost revenues that are attributable to COVID-19. HHS [announced](#) that it will also use a portion of the funding to reimburse providers for the costs of delivering COVID-19 care to uninsured patients.

**Eligible Entities:** Eligibility criteria vary for each type of payment distribution (General Distribution and Targeted Distribution). Additional information is available in the Terms and Conditions for each distribution stream, as well as the [Provider Relief Fund FAQs](#).

**Balance Billing:** Currently, providers that accept PRF Terms and Conditions are prohibited from balance billing for patients with “presumptive or actual” cases of COVID-19.

**Attestation:** According to HHS, providers that accept funds must sign an attestation agreeing to the Terms and Conditions—specific to the distribution type—within 90 days of payment.<sup>4</sup> The Terms and Conditions include significant provisions around provider eligibility, how funds can be used, reporting requirements and restrictions on balance billing. Providers should read the conditions closely before signing and keep careful record of their COVID-19 expenses and revenue losses, and how they use these funds.

**Reporting Requirements:** The CARES Act and the PRF Terms and Conditions require PRF recipients to comply with reporting requirements established by HHS. On July 20, HHS [notified](#) recipients of PRF funds exceeding \$10,000 in the aggregate of reporting requirements. On January 15, 2021, HHS [released updated guidance](#) on the data elements that these recipients will be required to report. This reporting requirements guidance does not apply to the Nursing Home Infection Control distribution, the Rural Health Clinic Testing distribution or reimbursement from the HRSA Uninsured Program. PRF recipients should continue to monitor the PRF website’s [Reporting and Auditing page](#) for updates.

## **Provider Relief Fund: Resources and Materials**

*Provider Relief Fund [website](#) / CARES Provider Relief line: +1 866 569 3522*

### **Federal Statutes**

- Paycheck Protection Program and Health Care Enhancement Act ([H.R. 266](#))
- CARES Act ([S. 3548](#))
- Families First Coronavirus Response Act ([H.R. 6201](#))
- Consolidated Appropriations Act, 2021 ([H.R. 133](#))

### **Administration Resources**

#### *HHS*

- [Announcement](#) and state-by-state [breakdown](#) of initial \$2.5B distribution to skilled nursing facilities and nursing homes
- [Announcement](#) and state-by-state [breakdown](#) of \$1.4B to children's hospitals
- [Announcement](#) and state-by-state [breakdown](#) of additional \$10B to hospitals in COVID-19 hotspots
- [Data](#) on the providers that received and attested to a payment from the general, hotspot, rural or skilled nursing distributions of the PRF
- [Announcement](#) and state-by-state [breakdown](#) of additional \$3B distribution for safety net hospitals
- [Announcement](#) and state-by-state [breakdown](#) of additional \$1B to special rural-designation Medicare hospitals
- [Announcement](#) and state-by-state [breakdown](#) of Phase 3 distribution
- [Data](#) showing safety net hospital distributions by state
- [Timeline](#) of General and Targeted Distributions from the PRF, along with eligibility and formulas for each distribution stream
- [Application form](#) for the Medicaid and CHIP relief funds, as well as [instructions](#) on how to apply
- [Announcement](#) of enhanced provider portal and relief fund payments for safety net hospitals, Medicaid and CHIP providers
- [OIG strategic plan](#) to conduct oversight of relief fund distribution and use
- [Announcement](#) of almost \$4.9B distribution to nursing facilities affected by COVID-19
- [State-by-state breakdown](#) of the \$4.9B distribution to nursing facilities
- [Details](#) on the \$500M distribution to tribal hospitals, clinics and urban health centers
- [Extension](#) of the compliance deadline by an additional 45 days, bringing the total window to 90 days
- [Data](#) on how funds from the initial \$30B were distributed, broken down by state
- [Data](#) on how funds from the initial \$30B were distributed, broken down by congressional district
- [Announcement](#) of the release of an additional \$40.4B to Medicare providers based on their share of 2018 net patient revenue and to providers in hotspots and rural providers, and allocations to reimburse providers for treatment of uninsured patients

- [Details](#) on distributions to hospitals in hotspots and rural communities
- HHS announcement [extending the deadline](#) for attestation and acceptance of Terms and Conditions for funds from 30 to 45 days, a deadline that has since been extended for an additional 45 days
- [Terms and Conditions](#) for each of the distribution streams, including general distributions, funding for testing, relief for rural providers and providers in hotspots, and compensation for care to uninsured COVID-19 patients
- [HHS press release](#) extending the application deadline for certain Medicaid providers and reopening of the Phase 1 General Distribution Portal to certain Medicare providers
- [HHS press release](#) on providing \$1.4B to children's hospitals
- [State-by-state breakdown](#) of \$1.4B distribution to children's hospitals
- [Notice](#) of reporting requirements and [updated guidance](#) on reporting information details

#### *HRSA*

- [Fact sheet](#) and [presentation](#) on the Phase 3 General Distribution
- [Application form](#) and [instructions](#) for the Phase 3 General Distribution
- [Fact sheet](#) on the Medicaid and CHIP distributions
- [Recording](#) of a June 25 HRSA webinar on the Medicaid and CHIP distributions
- [Application form](#) and [instructions](#) for the Medicaid and CHIP distributions
- Details on [which services](#) qualify for reimbursement through the COVID-19 Claims Reimbursement Portal
- Information on which [testing and treatment codes](#) are eligible for reimbursement through the COVID-19 Claims Reimbursement Portal
- Information on how to initiate the [reimbursement process](#)
- A [step-by-step video](#) on how set up Optum Pay™ and receive direct deposits
- A [companion guide](#) on how to submit claims through the portal
- A [checklist](#) for providers on the documentation they will need to submit claims
- [FAQs](#) for the COVID-19 Claims Reimbursement Portal

#### *Centers for Disease Control and Prevention*

- **Updated frequently:** A [list of providers](#) that received a payment from the PRF General Distribution, attested payments, and agreed to the Terms and Conditions
- **Updated frequently:** A [dataset](#) of the healthcare entities that agreed to the Terms and Conditions and received claims reimbursement for testing or treatment of uninsured COVID-19 patients
- **Updated frequently:** A [dataset](#) of the 395 hospitals that received payments from the \$12B COVID-19 hotspot allocations

#### **Portals**

- [Enhanced Provider Relief Fund Payment Portal](#)
- [CARES Act Provider Relief Fund Payment Attestation Portal](#)

- [General Distribution Portal](#)
- [COVID-19 Uninsured Program Portal](#)
- [Provider Relief Fund Reporting Portal](#)

### Terms and Conditions

- Relief funds from the [\\$20B General Distribution](#) for Medicare FFS providers
- Relief funds from the [\\$30B General Distribution](#) for Medicare FFS providers
- Payments for [testing](#) from the Families First Coronavirus Response Act
- Reimbursement for COVID-19 care for [uninsured patients](#)
- Relief funds to [hotspot hospitals](#)
- Testing funding for [rural health clinics](#)
- Relief funds for [rural providers](#)
- Relief funds to [skilled nursing facilities](#)
- Relief funds to [Indian Health Service](#) facilities
- Relief funds to [Medicaid, Medicaid Managed care, CHIP and dentist](#) providers, and potentially Medicare second chance and change of ownership Medicare distribution
- Relief funds to [safety net](#) providers

### Frequently Asked Questions

- **Updated frequently:** [FAQs](#) on the General Distribution Portal
- [FAQs](#) for the COVID-19 Claims Reimbursement Portal

### Original Analysis from McDermott+Consulting and McDermott Will & Emery

- [CARES Act](#) resource center
- [COVID-19](#) resource center
- July 17 – [New Provider Relief Fund Distributions: Safety Net Hospitals, Certain Rural Hospitals and Dentists](#)
- June 9 – [HHS Announces Funding Distributions to Medicaid Providers and Safety Net Hospitals, and Additional Hotspot Funding](#)
- May 19 – [House Approves HEROES Act](#)
- May 4 – [HHS Distributes \\$22B to Hotspots and Rural Providers](#)
- April 25 – [HHS Announces Additional Distributions from Emergency Fund](#)
- April 23 – [Congress Supplements the Paycheck Protection Program and Emergency Fund](#)
- April 6 – [HHS Distributes \\$30B to FFS Medicare Providers](#)
- March 27 – [CARES Act Offers Relief, Support for US Healthcare Sector During COVID-19 Response](#)
- March 19 – [The Families First Coronavirus Response Act: What You Need to Know](#)

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<sup>1</sup> The permissible uses noted are a partial listing from the applicable Terms and Conditions and may not reflect all limitations and conditions imposed of PRF funds, including, as applicable, those under reporting and audit requirements. Applicants must follow all applicable Terms and Conditions on PRF funds.

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<sup>2</sup> The eligibility criteria indicated are a partial listing and do not reflect the entirety of the eligibility criteria for the distribution. Applicants must meet all eligibility criteria to receive payment.

<sup>3</sup> Note: HRSA also released \$225 million in Rural Health Clinic COVID-19 Testing Program funding. The Terms and Conditions differ for this funding source and can be found here: [Rural Health Clinic Testing Payment Terms and Conditions](#)

<sup>4</sup> There is a discrepancy between the information on the Provider Relief Fund website, the FAQ document, and the Terms and Conditions for Rural Testing and Skilled Nursing Facilities. While the website and FAQ document indicate that all PRF recipients must sign an attestation within 90 days of the payment, the Terms and Conditions for the Rural Testing and Skilled Nursing Facilities indicate that attestation is required within 45 days. We note further that the Skilled Nursing Facilities attestation period was previously 90 days.