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PINNACLE
PRACTICE ACHIEVEMENT

Changes, Updates, and "Ask Cindy"

PRACTICE ENGAGEMENT PROGRAM
WEBINAR MAY 2, 2022

Before we begin the Q & A portion of our webinar, I want to discuss some important updates that you may not be aware of.

Disclaimer: I do my best to research and provide the most updated information (which changes frequently)

Please don't shoot the messenger☺

But before that. . . Some exciting news regarding our next Pop-Up Meeting!

- The date has been set for Saturday, October 29th in the DFW area (yes, we are back in Texas because it's centrally located for practices nationwide).
- Dr. Alex Kim is graciously hosting once again!
- We plan on going further west in spring of 2023!
- Remember, this is a FREE full day meeting so don't wait for it to come to you. . . Just get there!

As soon as invites go out for Dallas, make sure to RSVP early and reserve your spot (attendance is quickly increasing)

Some kind words from a newly joined Pinnacle practice member who attended!

I am not sure how we got so lucky, but we did! We recently attended a Pinnacle Pop Up conference and to say that we learned years' worth would be an understatement. We knew that this would be transformative for our practice as we felt this way at our first initial zoom call as new members! Cindy's wealth of knowledge is not only invaluable, but never ending!! We are constantly being informed of new policies and procedures, innovative ideas and all the new up and coming products! With an extensive library of relevant articles and an array of office forms to download, we always feel guided in the right direction! Here's to years of positive and productive growth!

Carolina Foot and Ankle Specialists
Charleston, SC

Now onto the changes and updates portion of this evening's webinar . . .

DMERC Changes (Prior Authorization for certain DME)

THIS ISN'T GREAT NEWS BUT SHOULDN'T HAVE A DRAMATIC IMPACT ON DISPENSING.

Q. What is prior authorization?

A. Prior authorization is a process through which a request for provisional affirmation of coverage is submitted for review before a DMEPOS item is furnished to a beneficiary and before a claim is submitted for payment. Prior authorization helps ensure that applicable coverage, payment, and coding rules are met before items are delivered.

Q. How does prior authorization help patients with Medicare?

A. Patients with Medicare are able to receive the items and services they need quickly and efficiently. They also appreciate the reduced stress of knowing that the appropriate items should be covered by Medicare.

There is lots of information available online regarding this subject but let's review some FAQs (before you add them to the chat)

Q. How does PA help Medicare suppliers?

A. Suppliers, physicians, and other Medicare practitioners can be confident that the items and services that their patients need will be covered and paid for without time delays, subsequent paperwork, or the need to file an appeal for a claim that was later deemed not payable. *In addition, paid claims for which there is an associated affirmed prior authorization decision will be afforded some protection from future audits.*

Q. What needs to be included in the PAR?

A. The PAR must include evidence that the item complies with all applicable Medicare coverage, coding, and payment rules. Such evidence must include the order, relevant information from the beneficiary's medical record, and relevant supplier-produced documentation. The PAR must include necessary documentation from the medical record to support the medical necessity of the DMEPOS item(s) and any other relevant documents as deemed necessary by the DME MAC. This information can be found through your local DME MAC website in the relevant local coverage determinations, national coverage determinations, and the in the Operational Guide. It is important to note that the relevant documentation from the medical record only pertains to documentation that occurs prior to the delivery of the DMEPOS item(s).

Q. What are the different decisions that a PAR can obtain and how will this decision be communicated?

A. The DME MACs can either render a provisional affirmative or a non-affirmative decision.

A **provisional affirmative decision** is a preliminary finding that a future claim submitted to Medicare for the DMEPOS item likely meets Medicare's coverage, coding, and payment requirements.

A **non-affirmative decision** is a preliminary finding that if a future claim is submitted for the DMEPOS item, it does not meet Medicare's coverage, coding, and payment requirements.

DME MACs will send the requester of the PAR (i.e., the entity who will submit the claim for payment) a letter providing their PA decision (i.e., affirmative or non-affirmative), and if applicable, giving the detailed reasons for the non-affirmation. The DME MAC will also share such information with beneficiaries upon request.

Q. How will the DME MACs know my claim has undergone prior authorization?

A. After the DME MAC reviews the PAR, they will render a unique tracking number (UTN). Each UTN is specific to a prior authorization request and provisional affirmation or non-affirmation decision. Requesters must ensure they place the UTN on the claim to notify the contractor that they adhered to the prior authorization process, as a condition of payment. If a UTN is not included on the claim for payment or is related to a non-affirmation decision, the DME MAC will deny the claim for failing to meet the prior authorization requirements as a condition of payment.

Q. How does CMS choose the codes for required prior authorization?

A. CMS selects codes that historically have been among those subject to overutilization. The HCPCS codes selected for prior authorization represent vulnerabilities to the Medicare Trust Funds, and are selected based on factors including, but not limited to, claims data, systems capabilities, and operational impacts (i.e. supplier educational needs, DME MAC workload).

Q. How can a supplier receive education for the prior authorization program?

A. Suppliers should contact their DME MAC for education and more information about DMEPOS Prior Authorization. The DME MACs are:

For beneficiaries residing in Jurisdiction A (Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island and Vermont):

Noridian Healthcare Solutions

- https://med.noridianmedicare.com/web/jadme
- 866-419-9458

For beneficiaries residing in Jurisdiction B (Illinois, Indiana, Kentucky, Michigan, Minnesota, Ohio and Wisconsin):

CGS

http://www.cgsmedicare.com/jb/index.html

- 866-590-6727

For beneficiaries residing in Jurisdiction C (Alabama, Arkansas, Colorado, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, Oklahoma, Puerto Rico, South Carolina, Tennessee, Texas, U.S. Virgin Islands, Virginia and West Virginia):

CGS

- http://www.cgsmedicare.com/jc/index.html
- 866-270-4909

For beneficiaries residing in Jurisdiction D (Alaska, American Samoa, Arizona, California, Guam, Hawaii, Idaho, Iowa, Kansas, Missouri, Montana, Nebraska, Nevada, North Dakota, Northern Mariana Islands, Oregon, South Dakota, Utah, Washington and Wyoming):

Noridian Healthcare Solutions

https://med.noridianmedicare.com/web/jddme/

- 877-320-0390

HCPCS	Description
L3975	Shoulder Elbow Wrist Hand Finger Orthosis, Shoulder Cap Design, Without Joints, May Include Soft Interface, Straps, Custom Fabricated, Includes Fitting And Adjustment
L3976	Shoulder Elbow Wrist Hand Finger Orthosis, Abduction Positioning (Airplane Design), Thoracic Component And Support Bar, Without Joints, May Include Soft Interface, Straps, Custom Fabricated, Includes Fitting And Adjustment
L3977	Shoulder Elbow Wrist Hand Finger Orthosis, Shoulder Cap Design, Includes One Or More Nontorsion Joints, Elastic Bands, Turnbuckles, May Include Soft Interface, Straps, Custom Fabricated, Includes Fitting And Adjustment
L3978	Shoulder Elbow Wrist Hand Finger Orthosis, Abduction Positioning (Airplane Design), Thoracic Component And Support Bar, Includes One Or More Nontorsion Joints, Elastic Bands, Turnbuckles, May Include Soft Interface, Straps, Custom Fabricated, Includes Fitting And Adjustment
L3981	Upper Extremity Fracture Orthosis, Humeral, Prefabricated, Includes Shoulder Cap Design, With Or Without Joints, Forearm Section, May Include Soft Interface, Straps, Includes Fitting And Adjustments
L4010	Replace Trilateral Socket Brim
L4020	Replace Quadrilateral Socket Brim, Molded To Patient Model
L4030	Replace Quadrilateral Socket Brim, Custom Fitted
L4130	Replace Pretibial Shell
L4631	Ankle Foot Orthosis, Walking Boot Type, Varus/Valgus Correction, Rocker Bottom, Anterior Tibial Shell, Soft Interface, Custom Arch Support, Plastic Or Other Material, Includes Straps And Closures, Custom Fabricated
L5000	Partial Foot, Shoe Insert With Longitudinal Arch, Toe Filler
L5010	Partial foot, molded socket, ankle height, with toe filler
L5020	Partial foot, molded socket, tibial tubercle height, with toe filler
L5050	Ankle, symes, molded socket, sach foot
L5060	Ankle, symes, metal frame, molded leather socket, articulated ankle/foot
L5100	Below knee, molded socket, shin, sach foot
L5105	Below knee, plastic socket, joints and thigh lacer, sach foot
L5150	Knee disarticulation (or through knee), molded socket, external knee joints, shin, sach foot
L5160	Knee disarticulation (or through knee), molded socket, bent knee configuration, external knee joints, shin, sach foot
L5200	Above knee, molded socket, single axis constant friction knee, shin, sach foot
L5210	Above knee, short prosthesis, no knee joint ('stubbies'), with foot blocks, no ankle joints, each
L5220	Above knee, short prosthesis, no knee joint ('stubbies'), with articulated ankle/foot, dynamically aligned, each
L5230	Above knee, for proximal femoral focal deficiency, constant friction knee, shin, sach foot
L5250	Hip disarticulation, canadian type; molded socket, hip joint, single axis constant friction knee, shin, sach foot

HCPCS	Description
L1852	Knee Orthosis (Ko), Double Upright, Thigh And Calf, With Adjustable Flexion And Extension Joint (Unicentric Or Polycentric), Medial-Lateral And Rotation Control, With Or Without Varus/Valgus Adjustment, Prefabricated, Off-The-Shelf
L1860	Knee Orthosis, Modification Of Supracondylar Prosthetic Socket, Custom-Fabricated (Sk)
L1906	Ankle Foot Orthosis, Multiligamentous Ankle Support, Prefabricated, Off-The-Shelf
L1907	Ankle Orthosis, Supramalleolar With Straps, With Or Without Interface/Pads, Custom Fabricated
L1932	Afo, Rigid Anterior Tibial Section, Total Carbon Fiber Or Equal Material, Prefabricated, Includes Fitting And Adjustment
L1940	Ankle Foot Orthosis, Plastic Or Other Material, Custom-Fabricated
L1945	Ankle Foot Orthosis, Plastic, Rigid Anterior Tibial Section (Floor Reaction), Custom-Fabricated
L1950	Ankle Foot Orthosis, Spiral, (Institute Of Rehabilitative Medicine Type), Plastic, Custom-Fabricated
L1951	Ankle Foot Orthosis, Spiral, (Institute Of Rehabilitative Medicine Type), Plastic Or Other Material, Prefabricated, Includes Fitting And Adjustment
L1960	Ankle Foot Orthosis, Posterior Solid Ankle, Plastic, Custom-Fabricated
L1970	Ankle Foot Orthosis, Plastic With Ankle Joint, Custom-Fabricated
L2000	Knee Ankle Foot Orthosis, Single Upright, Free Knee, Free Ankle, Solid Stirrup, Thigh And Calf Bands/Cuffs (Single Bar Ak Orthosis), Custom-Fabricated
L2005	Knee Ankle Foot Orthosis, Any Material, Single Or Double Upright, Stance Control, Automatic Lock And Swing Phase Release, Any Type Activation, Includes Ankle Joint, Any Type, Custom Fabricated
L2010	Knee Ankle Foot Orthosis, Single Upright, Free Ankle, Solid Stirrup, Thigh And Calf Bands/Cuffs (Single Bar Ak Orthosis), Without Knee Joint, Custom-Fabricated
L2020	Knee Ankle Foot Orthosis, Double Upright, Free Ankle, Solid Stirrup, Thigh And Calf Bands/Cuffs (Double Bar Ak Orthosis), Custom-Fabricated
L2030	Knee Ankle Foot Orthosis, Double Upright, Free Ankle, Solid Stirrup, Thigh And Calf Bands/Cuffs, (Double Bar Ak Orthosis), Without Knee Joint, Custom Fabricated
L2034	Knee Ankle Foot Orthosis, Full Plastic, Single Upright, With Or Without Free Motion Knee, Medial Lateral Rotation Control, With Or Without Free Motion Ankle, Custom Fabricated
L2036	Knee Ankle Foot Orthosis, Full Plastic, Double Upright, With Or Without Free Motion Knee, With Or Without Free Motion Ankle, Custom Fabricated
L2037	Knee Ankle Foot Orthosis, Full Plastic, Single Upright, With Or Without Free Motion Knee, With Or Without Free Motion Ankle, Custom Fabricated
L2038	Knee Ankle Foot Orthosis, Full Plastic, With Or Without Free Motion Knee, Multi-Axis Ankle, Custom Fabricated

In going through the list, there are only a few that you will need to pay attention to (not shoes or inserts other than fillers, possibly an A code (dressing) but no Qs or commonly dispensed L codes.

FINAL RULE: Medicare Program; End-Stage Renal Disease Prospective Payment System, Payment for Renal Dialysis Services Furnished to Individuals with Acute Kidney Injury, End-Stage Renal Disease Quality Incentive Program, Durable Medical Equipment, Prosthetics, Orthotics and Supplies (DMEPOS) Fee Schedule Amounts, DMEPOS Competitive Bidding (CBP) Proposed Amendments, Standard Elements for a DMEPOS Order, and Master List of DMEPOS Items Potentially Subject to a Face-to-Face Encounter and Written Order Prior to Delivery and/or Prior Authorization Requirements

TABLE 13: MASTER LIST OF DMEPOS ITEMS POTENTIALLY SUBJECT TOFACE-TO-FACE ENCOUNTER AND WRITTEN ORDER PRIOR TO DELIVERY AND/OR PRIOR AUTHORIZATION REQUIREMENTS

*Originally Published in **Federal Register**/Vol. 84, No. 217/November 8, 2019*
*Updated in **Federal Register**/Vol. 87, No. 09/January 13, 2022*

HCPCS	Description
A4352	Intermittent Urinary Catheter; Coude (Curved) Tip, With Or Without Coating (Teflon, Silicone, Silicone Elastomeric, Or Hydrophilic, Etc.), Each
A5121	Skin Barrier; Solid, 6 X 6 Or Equivalent, Each
A6203	Composite Dressing, Sterile, Pad Size 16 Sq. In. Or Less, With Any Size Adhesive Border, Each Dressing
A6219	Gauze, Non-Impregnated, Sterile, Pad Size 16 Sq. In. Or Less, With Any Size Adhesive Border, Each Dressing
A6242	Hydrogel Dressing, Wound Cover, Sterile, Pad Size 16 Sq. In. Or Less, Without Adhesive Border, Each Dressing
A7025	High Frequency Chest Wall Oscillation System Vest, Replacement For Use With Patient Owned Equipment, Each
A7030	Full Face Mask Used With Positive Airway Pressure Device, Each
A7031	Face Mask Interface, Replacement For Full Face Mask, Each
E0170	Commode Chair With Integrated Seat Lift Mechanism, Electric, Any Type
E0193	Powered air flotation bed (low air loss therapy)
E0194	Air Fluidized Bed
E0250	Hospital Bed, Fixed Height, With Any Type Side Rails, With Mattress
E0251	Hospital Bed, Fixed Height, With Any Type Side Rails, Without Mattress
E0255	Hospital Bed, Variable Height, Hi-Lo, With Any Type Side Rails, With Mattress
E0256	Hospital Bed, Variable Height, Hi-Lo, With Any Type Side Rails, Without Mattress
E0260	Hospital Bed, Semi-Electric (Head And Foot Adjustment), With Any Type Side Rails, With Mattress

The full FAQ sheet and list of DME requiring PA will be added to the PPA library (DME resource section)

- This does not mean that you can stop checking “same or similar”
- A list of same or similar codes is available on your Jurisdiction's provider portal.
- Please abide by the rules of appropriate times to have patient’s sign an ABN in the event of same or similar denial (in the library)

Onto the next topic:

HHS PROVIDER RELIEF FUND. . . REPORTING, EXTENUATING CIRCUMSTANCES AND MORE MONEY AVAILABLE

Let's review "Request to Report Late Due to Extenuating Circumstances" (in case you didn't see my email or the notification from HHS)

You lucked out. . .Or so we think. . .

Providers who experienced one or more extenuating circumstances that prevented them from submitting a completed PRF Report in Reporting Periods 1 and/or 2 by the deadline, have the opportunity to submit a request to report late via the Request to Report Late Due to Extenuating Circumstances Form .

The deadline for providers to submit a Request to Report Late Due to Extenuating Circumstances for Reporting Period 1 has now passed. Providers will be notified about the status of their submitted request starting the week of May 9, 2022. Details about Requests to Report Late Due to Extenuating Circumstances for Reporting Period 2 will be announced in the coming weeks.

If they approve your request (allowing you to report now for periods one or two), please use my webinar from 9/22/21and your accountant's help to complete the process.

- HRSA will not require non-compliant providers to return funds until after the Request to Report Late Due to Extenuating Circumstances process for a Reporting Period has closed. Providers who submit a request will be notified by HRSA if their request is approved or denied. Providers whose request is approved will receive a notification to proceed with completing the report. Providers whose request is denied will need to return their funds to become compliant with their PRF reporting requirement.

Pay attention to deadlines for future reporting periods

For Providers who have to report in Reporting Period 3:

- The PRF Reporting Portal will be open between July 1st and September 30th, 2022 at 11:59 p.m. EST.
- Providers who received one or more General and/or Targeted PRF payments exceeding $10,000, in the aggregate, from January 1, 2021 to June 30, 2022 are required to report on their use of funds in Reporting Period 3.
- The deadline to use funds for Payment Received in Period 3 is June 30th, 2022** (several doctors have emailed me about recent "magic deposits." This may have been from a Round 3 application that was submitted so long ago they forgot about it or didn't think was approved).

The Reporting Period schedule is out for 3, 4 and 5!

- Reporting Period 3 opens on July 1, 2022
- Reporting Period 4 opens on January 1, 2023
- Reporting Period 5 opens on July 1, 2023

Applications for phase 4 funding ended in April (I have not spoken to any practices who applied).

Keep checking hrsa.gov for more information and updates on reporting and future funding available (if you want to keep going down this road of “free” government money).

Now let's talk about the ERTC/ERC

Disclaimer: There is lots of information on this subject

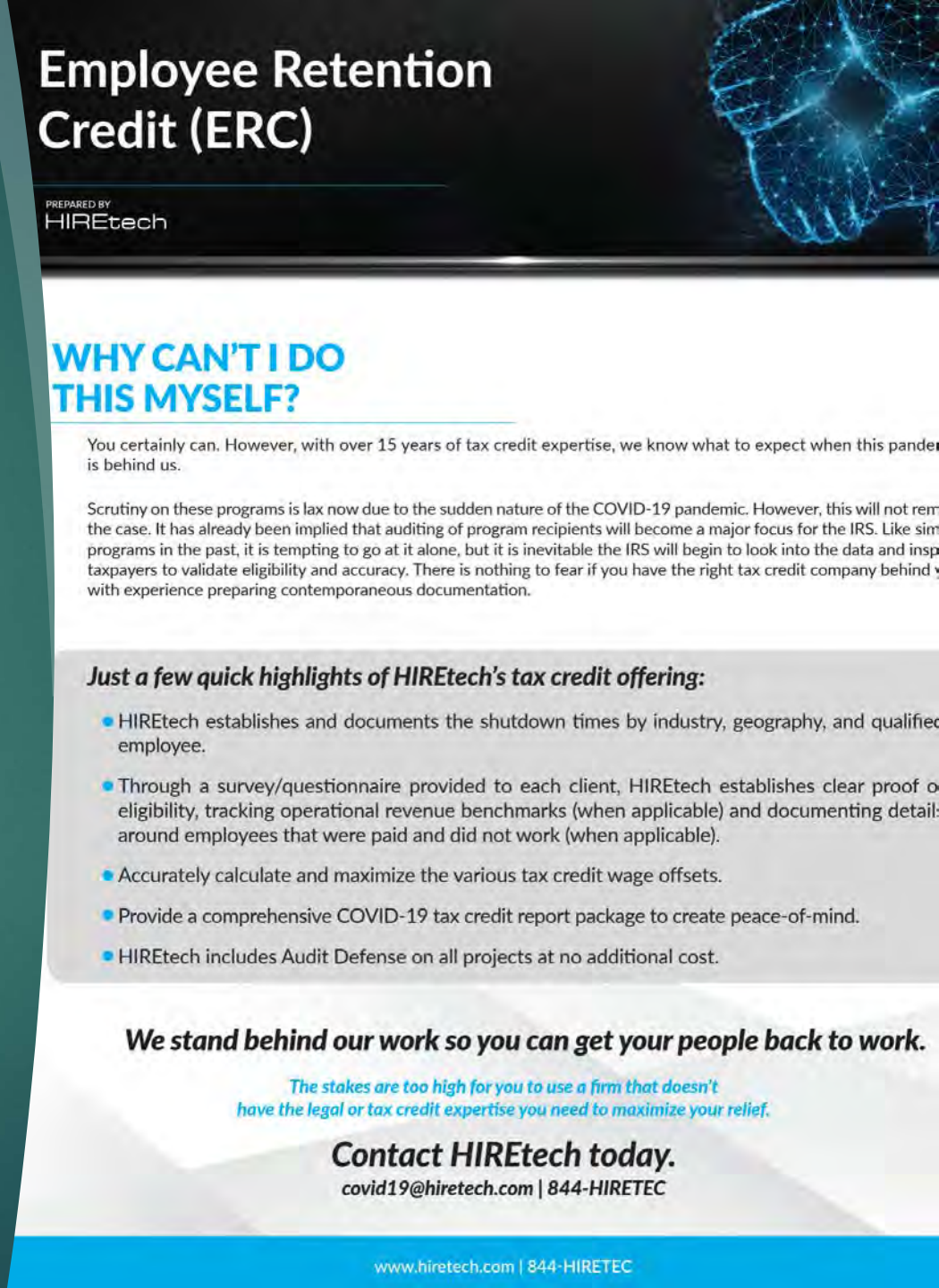
The "rules" have changed since it was implemented in March of 2020 and continue

I will interpret what this could mean for you based on my research.

If you haven't taken advantage of this tax credit (an actual refund) and think it's worth a shot, make sure your CPA is well versed on the subject.

Lots of companies are looking for a cut of your refund

- You may be receiving emails from companies like the one pictured here or even from your payroll firm on their behalf.
- Costs vary from maximums per employee or % of refunds (20% is what I have seen).



Employee Retention Credit (ERC)

PREPARED BY
HIREtech

WHY CAN'T I DO THIS MYSELF?

You certainly can. However, with over 15 years of tax credit expertise, we know what to expect when this pande is behind us.

Scrutiny on these programs is lax now due to the sudden nature of the COVID-19 pandemic. However, this will not rem the case. It has already been implied that auditing of program recipients will become a major focus for the IRS. Like sim programs in the past, it is tempting to go at it alone, but it is inevitable the IRS will begin to look into the data and insp taxpayers to validate eligibility and accuracy. There is nothing to fear if you have the right tax credit company behind with experience preparing contemporaneous documentation.

Just a few quick highlights of HIREtech's tax credit offering:

- HIREtech establishes and documents the shutdown times by industry, geography, and qualifie employee.
- Through a survey/questionnaire provided to each client, HIREtech establishes clear proof o eligibility, tracking operational revenue benchmarks (when applicable) and documenting detail around employees that were paid and did not work (when applicable).
- Accurately calculate and maximize the various tax credit wage offsets.
- Provide a comprehensive COVID-19 tax credit report package to create peace-of-mind.
- HIREtech includes Audit Defense on all projects at no additional cost.

We stand behind our work so you can get your people back to work.

The stakes are too high for you to use a firm that doesn't have the legal or tax credit expertise you need to maximize your relief.

Contact HIREtech today.

covid19@hiretech.com | 844-HIRETEC

www.hiretech.com | 844-HIRETEC

My opinion. . .

After researching this ever-changing program, I can see how it would be tempting to go with one of these “take a cut” vendors.

If your CPA is not well versed in ERTC you may need to go this route.

If you have a well-versed CPA and a reputable payroll company, it will take some work, but if you qualify the rewards will far outweigh the time spent.

Fact. . .

- As of late March 2022, The National Federation of Independent Business (NFIB) reported that only 4% of small business owners were familiar with the ERTC.

Let’s review the current details to determine if you qualify and to get started gathering information and completing amended tax forms.

- Disclaimer again. . . I am not a CPA nor am I employed by the IRS, CMS, HRSA, or Congress. . .
- My research on this subject consisted of watching dozens of YouTube videos from CPAs and large accounting firms that specialize in educating their colleagues while servicing clients.

History

The Employee Retention Credit

- **CARES - March 27, 2020**
  - Defined ERC.
  - Could take either PPP or ERC not both
  - Set to expire 12/31/2020
- **CAA - December 27, 2020**
  - Remove the exclusion with PPP
  - Extended and enhanced the ERC until 6/30/21
  - Enchanced the benefit

The Employee Retention Credit

- **ARP - March 11, 2021**
  - Extended the ERC until 12/31/21
  - Defined to new ways to qualify beginning 7/1/21
    - Severely Financially Distressed Employers
    - Recovery Startup Businesses
  - Extended the audit period from 3 to 5 years

On November 15, 2021, they changed the parameters again and took away Q4 of 2021 (except for start ups)
There is still hope that this will change again.

- **Infrastructure Investment and Jobs Act – Nov 15, 2021**
  - Eliminates the 4th quarter 2021 ERC
    - Except for RSB
- **Employee Retention Tax Credit Reinstatement Act (Proposed)**
  - Would reinstate the 4th quarter 2021 ERC
  - At this point we expect about 35-40% chance of passing, but the National Restaurant Association will be putting a big lobbying push in April.

How to Qualify

Qualifying Business

Any private-sector business or tax-exempt organization that carries on a trade or business and that meets EITHER of the following:

The business had a significant decline in gross receipts during any quarter.
50% in 2020
20% in 2021
Compared to 2019

The business was fully or partially suspended due to orders from the federal, state or local government limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) **due to COVID-19.**

Keep in mind that you are comparing each of the potentially qualifying quarters in 2020 and 2021 to 2019

- Gross receipts = revenue before expenses were deducted
- Do not include the items listed on the chart below when calculating gross receipts.

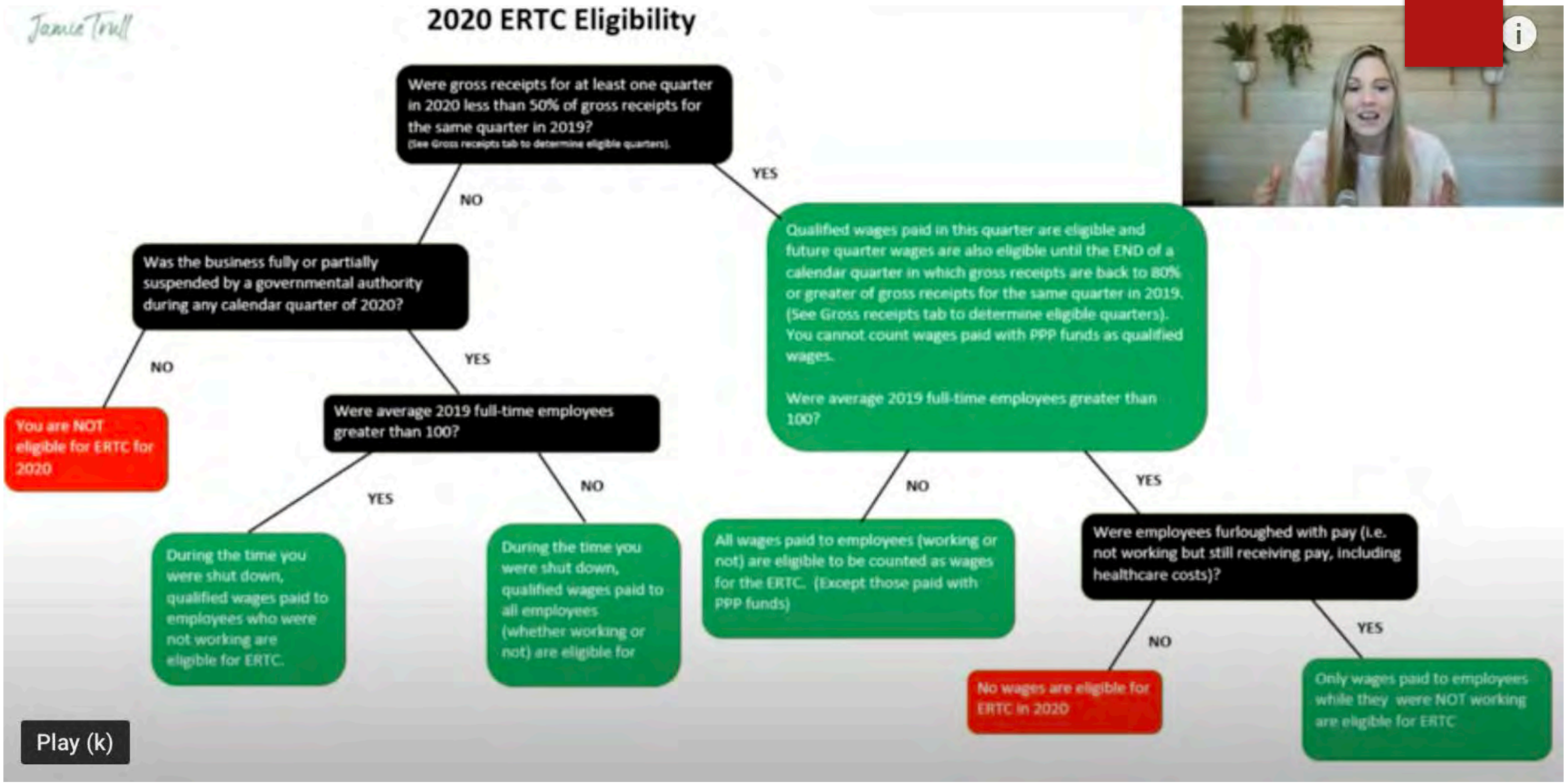
- Items not included in gross receipts for ERC purposes:
  - Forgiveness of PPP loans
  - Shuttered Venue Operator Grant
  - Restaurant Revitalization Grant
  - Prior ERC Refunds
- Items to include in gross receipts
  - Most State Grants
- Basis of accounting used for income tax purposes will be used in determining gross receipts.

There are some caveats to the revenue losses (per jamietrull.com)

- If you met the requirements and were down in one quarter of 2020 or 2021 versus the same quarter in 2019, the following quarter counts as a “recovery period” (even if that quarter doesn’t meet the 50% or 20% threshold depending on the year).

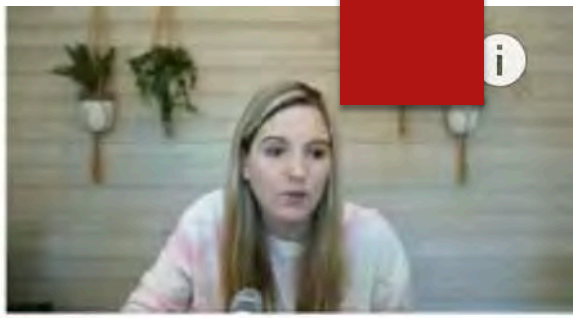
Current credit calculations

	2020	2021
Credit Calculation	50% of up to $10,000 of **eligible** wages per employee per year. (3/13-12/31)	70% of up to $10,000 of **eligible** wages per employee per quarter (1/1/21-9/30/21)
Wages/Health Costs Capped	Annually	Quarterly
Maximum Credit Per Employee	$5,000	$21,000


Jamie Trull
2020 ERTC Eligibility
Were gross receipts for at least one quarter in 2020 less than 50% of gross receipts for the same quarter in 2019?
(See Gross receipts tab to determine eligible quarters).
YES
NO
Qualified wages paid in this quarter are eligible and future quarter wages are also eligible until the END of a calendar quarter in which gross receipts are back to 80% or greater of gross receipts for the same quarter in 2019. (See Gross receipts tab to determine eligible quarters). You cannot count wages paid with PPP funds as qualified wages.
Were average 2019 full-time employees greater than 100?
Was the business fully or partially suspended by a governmental authority during any calendar quarter of 2020?
NO
YES
You are NOT eligible for ERTC for 2020
Were average 2019 full-time employees greater than 100?
YES
NO
During the time you were shut down, qualified wages paid to employees who were not working are eligible for ERTC.
During the time you were shut down, qualified wages paid to all employees (whether working or not) are eligible for
NO
YES
All wages paid to employees (working or not) are eligible to be counted as wages for the ERTC. (Except those paid with PPP funds)
Were employees furloughed with pay (i.e. not working but still receiving pay, including healthcare costs)?
NO
YES
No wages are eligible for ERTC in 2020
Only wages paid to employees while they were NOT working are eligible for ERTC
Play (k)

Jamie Trull

2021 ERTC Eligibility



Were gross receipts for Q1 or Q2 2021 less than 80% of gross receipts for the same calendar quarter in 2019?
OR
Were gross receipts for the immediately preceeding quarter less than 80% of gross receipts for the corresponding calendar quarter in the calendar year 2019?
(See Gross receipts tab to determine eligible quarters).

NO

Was the business fully or partially suspended by a governmental authority during any calendar quarter of 2021?

NO

You are NOT eligible for ERTC for 2021

YES

Were average 2019 full-time employees greater than 500?

YES

During the time you were shut down, qualified wages paid to employees who were not working are eligible for ERTC.

NO

During the time you were shut down, qualified wages paid to all employees (whether working or not) are eligible for ERTC.

YES

Qualified wages paid in this quarter are eligible (See Gross receipts tab to determine eligible quarters). You cannot count wages paid with PPP funds as qualified wages.

Were average 2019 full-time employees greater than 500?

NO

All wages paid to employees (working or not) are eligible to be counted as wages for the ERTC. (Except those paid with PPP funds)

YES

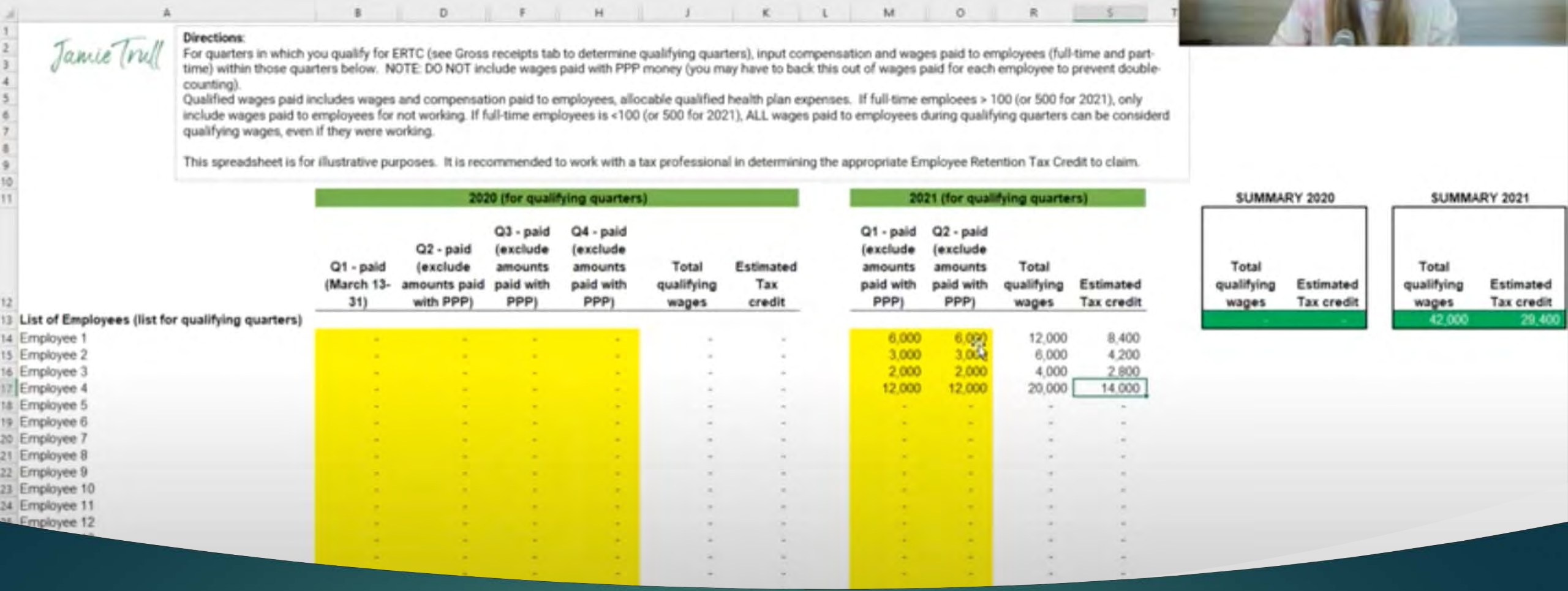
Were employees furloughed with pay (i.e. not working but still receiving pay, including healthcare costs)?

NO

No wages are eligible for ERTC in 2021

YES

Only wages paid to employees while they were NOT working are eligible for ERTC



www.jamietrull.com/ertc

If you weren't aware of this credit, you still have time to receive it

- For 2020, an amended 941 (941x) can be submitted for Q4 (since the credit was per employee annually, not quarterly until 2021)
- For 2021, if you or your payroll company did not take this on your previously submitted 941s, amended 941x forms can be submitted for all qualifying quarters (through Q3 unless you are a startup*)
- As of now you have up to 3 years following the initial 941 filing dates (30 days following quarter end)
- If you think you have any chance of qualifying, please look into this!
  - Remember, you are not counting PPP, and EIDLs (I am unsure if HHS grants would be counted towards gross receipts)

Good news (finally) for practices that opened during the pandemic

- For many of my new practices, there seemed as if none of the CARES Act or funds associated with it were available.
- That is until an update in February (22) which made it possible for practices (Recovery Start up Businesses) that opened/established their entity after 2/15/2020 and grossed less than $1Million to be eligible for up to $50K in ETCs!
- Unlike established practices, you would be able to use all 4 quarters in 2021 and submit amended 941s.
  - It is my understanding that wages for a more than 50% owner of a business or their employed relatives should not be included in calculations (for start ups or established)*

How long until you receive your refund?

- A while. . .
- Smaller amounts (less than $100K) are being processed faster but still taking between 3-6 months
- After filing your 941x forms for qualifying quarters in 21 or Q4 of 2020 (for the year), you should receive a response from the IRS stating that they have it (within 120 days)
  - If you don't hear anything after that amount of time, have your accountant refile the forms marking them as "second submission."
  - Like you, the IRS is having difficulty hiring (they were looking for an additional 5-10K employees and have settled on 3K).

If you purchased a practice/business in 2020 or 2021. . .

Whether it was a stock or asset purchase you will need access to the previous owner's gross receipts.

Speak to your accountant about the differences and how you can receive ERTCs now.

Keep good records, know that audits are always a possibility, don't double dip, do the math

- None of the accounting firms that I have been following are warning about audits yet.
- Some are suggesting that if you haven't applied for PPP forgiveness, wait until you do the ERTC calculations to determine if the value of reporting the use of PPP funds (40% for expenses other than payroll). This would allow you to show higher wages paid during that quarter and take advantage of ERTC while also being forgiven for PPP.

Now it’s time for “Ask Cindy”

THANK YOU TO THOSE WHO SUBMITTED QUESTIONS AHEAD OF TIME!

How do you keep staff from interrupting the doctor?

Boundaries and closed doors

- Do not allow staff members to come into your office and chat whenever they feel like it (to fill you in on personal issues or to ask a question that they should have the answer to or that could have waited).
- Charting directly affects claims' submission.
  - If you are behind on your notes (partially due to staff interruptions) do something about it.
  - Make sure they know how important it is for you to focus on what you are doing.
  - Block off times in the schedule as non-interruptive and close your door.
    - No interruptions unless there is a true emergency (the office is on fire)

E/M related questions

- Q. “I still have some questions about the new E/M coding. For example: Can I bill a new patient or extended update patient a 99214 or 99204 to discuss I & D procedure of an infected ingrown toenail or a P & A for a chronic ingrown and still bill for this code (assuming I am discussing the potential complications of the procedure).

Answer

- For new patients, you can bill a new E/M. E/Ms and an I&D are payable on the same day, but documentation of the evaluation and medical decision making with the patient for the procedure and other options should be clearly documented to support a separate identifiable service. Modifier 25 would indicate this.
- For existing patients, even though you have the same methodology as above, the insurance companies want to bundle the E/M with the procedure (not paying for the E/M).
- Some of my practices have adjusted their ingrown/P&A protocols because of this.

Ingrown Toenail (Avulsion and follow up Treatment)

****Upon initial phone call, ask patient to bring open toe shoe/flip flop with them to visit if procedure if anticipated****

HPI/Evaluation Questions: Have you had ingrown nails before? If yes, how were they treated?
Location: Which toe and medial or lateral border.
Duration: How long has the ingrown been there/When did you notice it?
Quality: Describe the pain.
Severity: 1-10. Ten being the worst.
Injury/Trauma: Was there a specific injury?
Course: Has it been getting better, staying the same or getting worse?
Treatment: What treatments have you tried? Has another doctor treated you?
Shoe size/style: Note size and style.
Consents must be signed prior to treatment (procedure)

New Patient with complaint of ingrown toenail is evaluated and procedure is usually performed on same day **Established Patient with new or recurrent complaint of ingrown nail (with or without infection present); DPM to evaluate condition, perform 2 x-ray views; A/P and lateral with raised hallux to r/o subungual exostosis)** **Patient is provided with soaking instructions and at DPM discretion write Rx for antibiotic.** **Patient to return for permanent procedure in 7-10 days** **Or** **Procedure (Avulsion or Matrixectomy) is performed depending on severity and DPM/Patient discussion**	**Instrument and supplies to be prepared** Injection: 3 ml of 1:1 (Mix 1% Lidocaine plain, 0.5% Marcaine) If patient is 12 years old or under or is pregnant, 3 ml of Lidocaine only ****MA to ask patient if they are allergic to Iodine or Shellfish**** Prep toe with Betadine (unless allergy then use Hibiclens) Instrument Set Up: **English Anvil** **Nail splitter** **Straight Hemostat-Kelley** **Spatula/probe** **Fingercot (Blue for great toe, orange for lesser toes)** **Stack of gauze (2 x 2)** 3 cotton micro-tipped (tapered) applicators Phenol Alcohol *(insert picture here)*

- We may not agree with bundling or the opinion of insurance companies, but we can adapt our protocols to balance patient care and practice management.

Q. “Then when they come back (depending on the global period), do I still bill a 99214 for follow up or do I bill for a 99212 for their post op appointment stating that it was a self-limiting problem?

- A. I&Ds and P&As have a 10-day global. If the patient comes in for a post-op check within the 10 days for strictly the post-op check, you should bill CPT 99024.
- If another issue is addressed, you can bill for a standard E&M (CPT 99212-99215) but be prepared to send notes to support the fact it is not solely a post-op encounter. A separate diagnosis and modifier 24 is needed.
- We need to stop thinking ”I’ll just bill an “office visit”
- E/M means evaluation and management not just the patient was sitting in the chair.

Q. Still having a problem dealing with the follow-up of any appointment that I might bill a 99213 or 99214 but then they come back and everything is resolved. Not sure how to bill that last appointment.

- A. Each visit outside the 10-day global should be billed as a standard E&M (CPT 99212-99215). Even with the last visit when you confirm that everything is healed appropriately.
- You evaluated the situation and managed it appropriately, reinforcing the current treatment plan (continue to wear wider toe box shoes, don't cut nails too short, keep wearing custom or medical grade orthotics, etc.) or discontinuing all, of a portion of it.
- You would also advise the patient to call if the problem reoccurs or they have any other foot or ankle concerns before "PRNing"

Qs. Are there any hours which are considered normal hours (beyond 9-5 on weekdays, Saturdays or Sundays)? Or are the hours you choose to work, ultimately the doctor's decision? And is there consideration for that when submitting claims?

- I have been telling my docs for years (and especially in the COVID era and beyond) that "normal" hours no longer exist.
- You determine the needs of your patient population and your ideal schedule (to maximize your time in clinic) and then adjust the schedule accordingly.
  - Some practices do very well with one early and one late day and with funneling schedules so that one specific type of patient/condition is treated during that block of time (routine foot care Tuesday mornings).
  - Saturdays can be tricky especially in the summer months and are difficult to keep staffed.
  - I don't have experience with practices open on Sundays but I feel that we all need a day off.
  - I do not believe that a claim would be denied because the DOS falls on a weekend (as long as your hours are posted showing that you do see patients on the weekend).

How many offices are currently billing with the X{EPSU} modifiers (mostly the XS instead of 59)?

- Medicare recognizes modifier 59 still, so they haven't made it a requirement.
- My billing contacts are not currently seeing anything deny for 59 use versus the X modifiers.

Q. I am overwhelmed with MIPS/MACRA. I have no idea if I meet the requirements. Not sure if this year is 90 days or a full year. Can you walk us through the protocol of what we need to do to meet the requirements and not receive a reduction in fee schedule?

- A. I am not an expert in this area so utilize the resources provided by APMA to guide practices regarding MIPS/MACRA

APMA Has Your 2022 MIPS Needs Covered

MIPS, or the Merit-based Incentive Payment System, is a program administered by CMS that determines whether eligible clinicians or clinician groups receive a positive, negative, or neutral adjustment to their Medicare Part B payments. These adjustments scale upward each year, with the 2024 adjustments for the 2022 performance year ranging from 9 percent to -9 percent.

Your composite MIPS Score will depend on how your practice reports - individual, group, virtual group, or as a MIPS APM Entity. After reporting and/or attesting for each performance category, you will be assigned a raw score, which will be used in calculating your final MIPS composite score (out of 100).

MIPS Clinician Type	Composite Score Performance Category Weight Breakdown
Clinicians reporting as: 1. Individuals 2. Groups 3. Virtual Groups	Quality = 30 percent Cost = 30 percent Promoting Interoperability = 25 percent Improvement Activities = 15 percent
Clinicians reporting as a MIPS APM Entity (individual or group) via the MIPS APM Performance Pathway (APP)	Quality = 55 percent Cost = 0 percent Promoting Interoperability = 30 percent Improvement Activities = 15 percent

APMA MIPS App and MIPS White Glove Services

For the 2022 performance year, we recommend members submit through the APMA MIPS app. This online tool is free to members, and allows you to monitor your progress and potential MIPS score throughout the year. The APMA MIPS app also allows you to submit your MIPS data directly to CMS during the reporting period.

Additionally, while APMA has provided a wealth of resources that will help a podiatric physician be successful in the MIPS program, every practice has different needs and structures. If you are looking for additional support beyond what is available on the website, such as one-on-one assistance with individualized measure selection, and personalized planning for your practice's participation with the MIPS program, consider working with a MIPS consultant. APMA has identified a consultant to provide members with individual assistance. These services are available at a preferred rate for APMA members. Find out more at www.apma.org/MIPSwhiteglove.

MIPS APP

APMA MIPS app link: apma-mips.mymipsscore.com

Want to use the APMA MIPS app to its fullest potential and do *more* with your MIPS data?

APMA is excited to continue to offer the APMA MIPS app, an online tool to allow you to monitor your potential MIPS score throughout the year. (See FAQs below.)

The APMA MIPS app is a member benefit (non-member fee $599) providing users with a simple step-by-step approach to understand all the categories of your MIPS score. The app's innovative simulator allows you to estimate your MIPS score quickly and efficiently. You can enter data based on actual past performance or use the built-in "slider" functionality. The slider functionality allows you to visualize the impact of a single measure score on your MIPS composite score in real time. This functionality helps you identify and focus on the measures that matter the most to your practice.

The app also allows users to submit data to CMS for all categories of MIPS for the performance year. Note: For the Quality category, you can use the template below to collect and upload data for MIPS Clinical Quality Measures (CQMs) (formerly known as "registry measures"), or you can obtain and upload a QRDA III file from your EHR vendor to submit eCQMs.

In case you missed the email from March. . .

Q. How do I properly on-board an associate?

Once you have found the “Total Package” . . .

- Academic performance
- Surgical experience/technique
- Eagerness to learn from you
- Accepting of constructive criticism
- Team player mentality
- Self-motivated
- Personality
- Empathy

Hire SLOWLY

- Invest to find out as much as possible about your potential hire
- Take them out to dinner (and lunch and coffee)
- Meet their spouse/partner
- Beware of the “God complex”

Shadowing (the associate shadows you and you shadow the associate) for a while. . .

- Treatment styles vary but protocols should be consistent
- Your reputation can easily be tarnished
- Set high expectations with a realistic learning curve
- Remember when you were just starting out

Allow them to succeed; don't let your ego get in the way.

A Specialty within a Specialty

- Use your associate to improve the areas of your practice that are lacking or that you wish to develop:
  - Wound Care
  - Fall Prevention Program
  - Pediatrics
  - Complicated surgical correction

Don’t spoon feed your associate

- Get him/her out in the community
  - Meeting new and existing referring providers
  - Giving lectures at local events
  - Having lunch in the hospital after surgery
  - Providing gait analysis at health clubs
  - Include marketing responsibilities in their contract

The Glamorous Life. . .

- Remind your associate that surgery isn't everything
- There is gold in fungal toenails . . .

Don’t Jump the Gun!

- Discuss partnership during the interview process (if this is in your plans)
- BUT. . .wait until the honeymoon period is over to explore this further (at least one year)

Be a mentor, a teacher and a leader

- Monitor and compare performance
- Watch for signs of complacency/frustration
- Be approachable
- Meet frequently and stay engaged

If you get burned . . .

Hire	Hire a better attorney next time
Look	Look at your mistakes as education (expensive education)
Give	Give yourself another shot at not ignoring red flags

- Qs. I am a new start-up and my employees are being paid hourly. I can see that I will need to start offering benefits soon in order to retain them. What benefits would you suggest offering first and how long into their employment do you offer? There are companies like ADP who do all inclusive HR and benefit packages, or you can piecemeal benefits separately from different providers. Do you have any suggestions on which to choose?

- A. It is becoming more and more difficult for small practices to compete with hospital systems and corporate America. Hourly wages are higher than ever before, and benefits are more attractive.
- Health Insurance is a benefit that few small practices offer because of the expense but there are situations where it makes sense.
  - Your local Chamber of Commerce is a good place to start. Contact your COC and ask about group health plans, dental, vision, etc.
    - If you are going to offer benefits, they should be primarily for full time employees and not go into effect until at least a 90-day probation period is complete
    - Example: One of my practices uses a Blue Cross Anthem plan through local COC and pays under $300/month per employee for health only (in 21). This year they are adding dental and vision. This plan has a $2800 deductible and 20% co-insurance.
      - If an employee needs coverage for a spouse or child/children that amount is deducted from their paycheck.
    - Other benefits include disability (try Aflac) and 401K programs with a match (after 2 years of employment).
    - Younger employees will most likely opt for a higher hourly rate over retirement benefits and ALL employees will be motivated by incentives and bonuses (monetary, gas cards, etc. for goals achieved on cash products and services). Do not bonus on reimbursable items.

- A. As far as HR and meeting compliance regulations (trainings involving trafficking, sexual harassment, etc.) you should compare what services are offered by your payroll company. Some offer OSHA training as well. If not, your waste management company may be able to provide this service.

Q. How many patients should I see in a day with 3 total treatment rooms

- A. There are lots of variables in answering this question.
  - What types of patients do you see most often (nails, sports injuries, etc.)
  - What is your new patient %?
  - How detailed are your protocols and treatment plans?
  - How trained is your staff (can you as the DPM be in the “middle” of the visit only?).
  - If NPs are scheduled for 45 minutes (not at the top of the hour or first in the morning or after lunch) and 2-3 established are booked alongside, your staff should be able to keep you prepped and moving.
  - 25-30 patients in an 8-hour day with at least 20% NPs is optimal

Q. What is the optimal DPM to MA to Staff ratio?

A. Again, this depends on your volume and the type of practice.

If you are seeing a minimum of 20 patients a day consistently, two back office (MAs) plus 1-2 front office team members is optimal (if all are cross trained to a certain extent.

Virtual assistants make it possible for less office staff (performing the tedious tasks that do not require a body in the office).

Q. If I ever have extra money in the bank, what should I do with it?

- A. Invest, plan for retirement, fund your IRA/SEP IRA, etc. (please have a financial advisor who understands your goals).
- Purchase capital equipment (shockwave, laser, microwave therapy for warts, new treatment chairs, update an old x-ray, etc.).
  - Take advantage of tax savings/credits
- Take your staff out to lunch/have a team building activity out of the office (motivate them to help you succeed).

Q. What is the average amount that doctors are paying themselves?

- A. Unfortunately this depends on variables outside of our control such as the current president, tax laws and changes and having an accountant that is looking out for your best interest and the interest of the practice.
- As a W-2 employee of your own practice, no one can tell you an amount /personal paycheck that is ”reasonable.”
- Showing you make less on paper can have advantages (like when you are going through a divorce) but can also hinder your ability to obtain credit lines/loans personally. If you do take a modest salary, you will also be taking draws or receiving dividends based on profit (this is something to discuss with your accountant and should be modified annually).

Time for Chat and Open Discussion

- Don’t forget to check the library for new additions including an entire section on scripting.
- Updated vendor order forms (with your exclusive discounts) have also been added (please contact me if you need more information).
- Thank you for joining me