

**CROSSWALK SECTION 4105  
WORKSHEET S-3  
ADDITION OF SUBSECTION 4105.4**

4105.4 Part V—Direct Care Expenditures-- Section 6104(1) of Public Law 111-148 amended section 1888(f) of the Social Security Act (“Reporting of Direct Care Expenditures”), to require Skilled Nursing Facilities (SNF) to separately report expenditures for wages and benefits for direct care staff (breaking out (at a minimum) registered nurses, licensed professional nurses, certified nurse assistants, and other medical and therapy staff).

This part provides for the collection of SNF and/or NF direct care expenditures. Complete this form for employees who are full-time and part-time, directly hired, and acquired under contract. Do not include employees in areas excluded from SNF PPS via Worksheet S-3, Part II, Lines 8 through 14. This exclusion applies to directly-hired and contract employees who provide either direct or indirect patient care services in SNF PPS excluded areas. Also, do not include employees whose services are excluded from the SNF PPS, such as physician Part B, and interns and residents. This form is completed by all SNFs and/or NFs.

Column 1--Enter the total of paid wages and salaries for the specified category of SNF/NF employees including overtime, vacation, holiday, sick, lunch, and other paid-time-off, severance, and bonuses on lines 1 through 12. Do not include fringe benefits or wage-related costs as defined in Provider Reimbursement Manual, Part II, Section 4105.1.

Enter the amount paid (include only those costs attributable to services rendered in the SNF/NF), rounded to the nearest dollar, for contracted direct patient care services on lines 13 through 24.

Column 2--Enter the appropriate portion of fringe benefits corresponding to paid wages and salaries reported in column 1, lines 1 through 12.

Column 3--Enter the result of column 1 plus column 2.

Column 4--Enter on each line the number of paid hours corresponding to the amount reported in column 3.

Column 5--Enter on each line the average hourly wage resulting from dividing column 3 by column 4.

Nursing personnel working in the following cost centers as used for Medicare cost reporting purposes must be included in the appropriate nursing subcategory. These cost centers reflect where the majority of nursing employees are assigned in SNFs and are selected to ensure consistent reporting among SNFs. The wages and hours for nursing personnel working in other areas of the SNF or nurses who are performing solely administrative functions, should not be included.

**COST CENTER DESCRIPTIONS**

**Lines for 2540-10**

<b><u>Lines for 2540-10</u></b>	<b><u>Cost Centers</u></b>
09	Nursing Administration
30	Skilled Nursing Facility
31	Nursing Facility
47	Electrocardiology

Note: Subscripted cost centers that would normally fall into one of these cost centers should be included.

**Definitions**

**Paid Salaries, Paid Hours and Wage Related Costs:**

**Paid Salaries** – Include the total of paid wages and salaries for the specified category of SNF employees including overtime, vacation, holiday, sick, lunch, and other paid-time-off, severance, and bonuses.

**Paid Hours** – Include the total paid hours for the specified category of SNF employees. Paid hours include regular hours, overtime hours, paid holiday, vacation, sick, and other paid-time-off hours, and hours associated with severance pay. Do not include non-paid lunch periods and on-call hours in the total paid hours. Overtime hours must be calculated as one hour when an employee is paid time and a half. No hours are required for bonus pay. The hours reported for salaried employees who are paid a fixed rate must be recorded based on 40 hours per week or the number of hours in the hospital's standard workweek.

**Wage Related Costs** –Include wage related costs applicable to the specific category of SNF employees as reported in Part II, (section 4105.1), lines 18 and 20 through 22.

### **Nursing Occupations**

**Registered Nurses (RNs)** - Assess patient health problems and needs, develops and implements nursing care plans, and maintains medical records. Administer nursing care to ill, injured, convalescent, or disabled patients. May advise patients on health maintenance and disease prevention or provide case management. Licensing or registration required.

**Licensed Practical Nurses (LPNs)** - Care for ill, injured, convalescent, or disabled persons in SNF. Most LPNs provide basic bedside care, such as vital signs as temperature, blood pressure, pulse, and respiration. LPNs may work under the supervision of a registered nurse. Some more experienced LPNs supervise nursing assistants and aides. Licensing is required after the completion of a state-approved practical nursing program.

**Nursing Assistants/Aides** - Provide basic patient care under direction of nursing staff. Perform duties, such as feed, bathe, dress, groom, move patients, or change linens.

**Examples: Certified Nursing Assistant; Hospital Aide; Infirmary Attendant.**

### **Other Medical Staff**

Non-nursing employees (directly hired and under contract) that provide direct patient care. Do not include employees in excluded areas or that function solely in administrative or leadership roles that do not provide any direct patient care themselves. This category must not include occupations such as physician Part B services and the services of APNs- nurse practitioners, clinical nurse specialists, certified nurse midwives, and certified registered nurse anesthetists that are billable under a Part B fee schedule.