

No. UPL Inpatient Hospital Guidance Questions in MACFin System

Section I. UPL Demonstration

1 Are there any significant changes to the prior year UPL methodology?

2 Does the UPL demonstration align with your state fiscal year?

Does the UPL demonstration trend data from the previous UPL demonstration submission or does it contain new data? If using trended data, please specify which data variables are trended.

3
4 Does the UPL demonstration include a full 12 months of data for each provider?

Is the beginning date of the data more than 2 years from the beginning date of the UPL demonstration period?

5
6 Does this UPL demonstration include Institutions for Mental Disease (IMDs)?

Has the provider count (providers enrolled in the Medicaid program and included in the UPL demonstration) changed from the previous UPL demonstration?

7
7a Please explain the changes, including any new providers, closed providers, or mergers.

Please also cite the source of this data.

7b Please list any changes in the provider category designations (SGO, NSGO, and Private).

8 Indicate the percentage of managed care and FFS in the state's Medicaid program overall and also for inpatient hospital services.

Section II. The Medicare Equivalent Data

1 What is the source of the Medicare Equivalent Data (200-level series variables in the template)?

1a Does the state have separate DRG amounts for state, non-state government, and private ownership categories?

1b Describe the methodology for calculating the DRG UPL (variables 205.1, 205.2, 207& 305, as calculated in variable 400 - the unadjusted UPL).

1c Explain the pricer factors and how they tie to what Medicare has established for the providers in the base year.

1d Does the State calculate a per discharge amount per facility? (variables 205.1, 205.2, 206, & 207)

- 2 How does the Medicare PPS demonstration adjust for differences in Medicare and Medicaid patient acuity?
- 3 What are the other data source(s) used in the UPL calculation?

- 4 What is the time period of the data?

Section III. The State uses the Cost Report References below:

- 1 Cost-Based Demonstration (e.g., Ancillary Cost-to-Charge Ratio and Room and Board Per Diem)

- 2 Payment-to-Charge Demonstration (Payment to Charge Ratio) used
- 3 Does the Medicare payment data represent gross reported payment, or are adjustments made to the data to capture the net payment?

No Question

Section IV. The State applies the Medicaid charge, day, or discharge data as described below:

- 1 Are the Medicaid covered charges/days/discharges from paid claims reported from MMIS?

- 2 Do the dates of service for the Medicaid charge/day/discharge data [variable 300.1 and variable 300.2] match the dates of services from the Medicare cost report data [variable 200.1 and variable 200.2]?

No Question

- 3 Does the state only include Medicaid charges from in-state Medicaid providers?
- 4 Does the charge data exclude crossover claims?
- 5 Are physicians and other professional service charges included?

Section V: The UPL demonstration applies Medicaid payment data as follows:

- 1 Are Medicaid base payment data reported from the MMIS?

- 2 Are the dates of service for the Medicaid payment data consistent with the Medicaid charge data and the hospital cost reporting period?

3 Does the Medicaid payment data include ALL base and supplemental payments to inpatient hospital providers?

4 Do Medicaid payment data exclude crossover claims?

5 Is the Medicaid payment reported gross or net of the primary payer payments, deductibles, and co-pays?

6 Describe how Medicaid payment rates change between the base period and the UPL period are accounted for in the demonstration?

6a Are all adjustments related to approved SPAs between the Medicaid data base period and UPL demonstration period accounted for in the demonstration?

Section VI: The State trends or adjusts the UPL data, as follows:

1 Does the state trend the UPL for inflation?

1a Is the inflation factor trend applied from mid-point to mid-point in order to most accurately project future experience?

2 Does the state trend the UPL for volume/utilization?

3 Are there any additional trends or factors for the UPL (not for the Medicaid payments) that are used in the UPL demonstration and their application?

4 Does the state apply a claims completion factor (when a state does not have a full year of data for the trending factors) to the charge/day/discharge data?

5 Does the state apply a claims completion factor to the payment data?

5a If Yes, is the claims completion factor equally applied to the payment and Medicaid charge/day/discharge data used in computing the Medicare UPL (all data in the demonstration should be for a full year)?

Section VII: The state UPL data demonstration is structured as follows:

1 Explain any significant increases or decreases in the UPL Gap from the prior year's UPL demonstration for each applicable provider category (SGO, NSGO, and Private).

2 Does the demonstration include all inpatient hospitals that receive payments under Medicaid?

3 Does the UPL demonstration only include in-state hospitals?

4 Are Critical Access Hospitals (CAHs) included?

5 Are provider taxes included and/or adjusted for in the UPL data (variable 401)?

Original Document (PRA completed in January 2021)

I. The Basis of the UPL Formula is:

Cost-Based Demonstration (e.g. Cost-to-charge ratio X Medicaid covered I/P charges) or

Payment-Based Demonstration (e.g. Payment-to-charge ratio X Medicaid covered I/P charges)

Medicare DRG (Acuity-Adjusted Price-Based Demonstration)

Other (please describe below): Open text box

Other (please describe below): Open text box

Please provide a general description of the formula: Open text box

Please provide a general description of the formula: Open text box

Other (please describe below): Open text box

II. The source of the UPL Medicare Equivalent Data is:

The Medicare Cost Report (CMS 2552-96 or 2552-10)

Filed

Settled

Does the state have separate DRG amounts for state, non-state government, and private providers?

Yes

No

Were all claims included in the DRG demonstration or a sample?

Yes

No

Explain the sample and the basis for using sampling:

Describe the application of the DRG:

Please explain the pricer factors and how they tie to what Medicare has established for the providers in the base year. Also explain how mother and baby days are handled.

The State calculates a per discharge amount per facility

Is the per discharge amount run through the Medicare grouper?

Yes

No

Please detail the calculation of the per discharge amount.

No change

Please explain all other data source(s) used in the UPL calculation.

What is the time period of the data?

Base year data: _____

Rate year data: _____

III. The State uses the Cost Report References below:

Cost-Based Demonstration (e.g. Ancillary Cost-to-Charge Ratio and Room and Board per Diems):

Worksheet B

Worksheet C

Worksheet D-1

Describe which columns and lines that are used to determine the cost-to-charge ratios and, if applicable, the hospital routine per diem amounts used in the cost-based UPL.

Payment-to-Charge Demonstration (Payment to Charge Ratio) use:

Worksheet E, Part A (Payments) / Worksheet D-4 (Charges)

Describe which worksheets, columns and lines that are used to determine the Medicare payments and charges to calculate the payment-to-charge ratio(s).

No change

Please describe all other cost report worksheets, columns and lines used in the demonstration:

If the state uses other worksheets, describe them and how they are applied.

the Medicare charge ratios, per diems, or adjusted DRG amounts:

The Medicaid covered charges/days/discharges are from paid claims reported from the MMIS.

Do the dates of service for the Medicaid charge/day/discharge data match the dates of services from the Medicare cost report data?

If no, please explain.

The Medicaid covered charges/days/discharges are from another source.

Other source: _____.

No change

No change

No change

Medicaid base payment data is reported from the MMIS.

Yes

No

If the source of the payment data is a different source, please explain:

Medicaid payment data includes ALL base and supplemental payments to inpatient hospital providers. Note: any reimbursement paid outside of MMIS should also be included (e.g. Organ Acquisition payments, GME payments, etc.). Within the demonstration the base and supplemental payments must be separately identified.

Yes

No

Please explain payments that are made outside of the MMIS.

Medicaid payment data exclude crossover claims.

Yes

No

No change

No change

New question

The state trends the UPL for inflation

Yes

No

Explain the trending factor and its source.

No change

The state trends the UPL for volume/utilization.

Yes

No

Explain the volume/utilization adjustment, including: how will it assure the UPL does not over or understate the volume of Medicaid inpatient hospital services provided in the rate year, how it is applied and that it is applied consistently to the Medicare equivalent and Medicaid payment data: Please explain all additional trends or factors that are used in the demonstration and their application:

Does the state apply a claims completion factor to the charge/day/discharge data?

Yes

No

No change

Please explain the claims completion factor and its application:

All Medicaid base and supplemental payments are included in the demonstration and are separately identified.

Yes

No

The state conducted the UPL demonstration separately for state government owned or operated, non-state government owned or operated and privately owned or operated hospitals.

Yes

No

The data demonstration only includes in-state hospitals.

Yes

No If the state includes out of state hospitals in the UPL calculation, please verify that data on cost/payments have been obtained from the cost report of the out of state hospitals and that the hospitals are included in the "private" provider category.

Are Critical Access Hospitals (CAHs) included?

Yes

No

Describe how the state accounts for CAHs in the UPL calculation?

If CAHS are excluded, please explain the decision to exclude them from the UPL and the basis for demonstrating compliance with 42 CFR 447.272.

New Question

Explanation

Burden Change

CMS folded the Old Guidance & Instructions documents into 1 online form that asks questions that before were open text boxes that states had to fill in to explain their methodology. Here the crosswalk includes any changes.

No
No

No
No

No
No

No

No

No

No

No

No

No

No

No

No
No

No

No

No

No

This question was removed as no longer relevant given the other questions asked.

No
No

No

No

This question was removed as no longer relevant given the other questions asked.

No
No
No
No

No

No

No

No

No

No

Required to confirm if there are any discrepancies in the adjustments to Medicaid payments in the periods of the base payments and UPL demonstration period.

No

Provider tax information is critical in tracking and calculating of the UPLs

No

No

Section I: UPL Demonstration Overview

- 1 Are there any significant changes to the prior year UPL methodology?
- 2 Does the UPL demonstration align with your state fiscal year?

Does the UPL demonstration trend data from the previous UPL demonstration submission or does it contain new data? If using trended data, please specify which data variables are trended.

- 3
- 4 Does the UPL demonstration include a full 12 months of data for each provider?

Is the beginning date of the data more than 2 years from the beginning date of the UPL demonstration period?

- 5
- 6 Has the provider count (providers enrolled in the Medicaid program and included in the UPL demonstration) changed from the previous UPL demonstration?

Please explain the changes, including any new providers, closed providers, or mergers.
6a Please also cite the source of this data.

- 6b Please list any changes in the provider category designations (SGO, NSGO, and Private).

Indicate the percentage of managed care and FFS in the state's Medicaid program overall and also for outpatient hospital services.

- 7
- Section II: The source of the UPL Medicare Equivalent Data is:**

- 1 What is the source of the UPL Medicare equivalent data?

- 2 What is the time period of the data?

Section III: The State uses the Cost Report References below:

- 1 Cost-Based Demonstration (Cost-to-Charge Ratio)

- 2 Payment-to-Charge Demonstration (Payment to Charge Ratio)

Does the Medicare payment data represent gross reported payment or are adjustments made to the data to capture the net payment?

- 3

No Question

Section IV: The State applies the Medicaid charge data, as described below to the Medicare cl

- 1 Are the Medicaid covered charges/days from paid claims reported from the MMIS?

No Question

- 2 Do the dates of service for the Medicaid charge data match the dates of services from the Medicare cost report data?

- 3 Does the state only include Medicaid charges from in-state Medicaid providers?

- 4 Does the charge data exclude crossover claims?

- 5 Are physicians and other professional services excluded?

Section V: The UPL demonstration applies Medicaid payment data as follows:

- 1 Are Medicaid base payment data reported from the MMIS?

2 Are the dates of service for the Medicaid payment data consistent with the Medicaid charge data and the hospital cost reporting period?

3 Does the Medicaid payment data include ALL base and supplemental payments to outpatient hospital providers?

4 Do Medicaid payment data exclude crossover claims?

5 Is the Medicaid payment reported gross or net of the primary payer payments, deductibles, and co-pays?

6 Describe how Medicaid payment rates change between the base period and the UPL period are accounted for in the demonstration?

6a Are all adjustments related to SPAs between the Medicaid data base period and UPL demonstration period accounted for in the demonstration?

Section VI: The State trends or adjusts the UPL data, as follows:

1 Does the state trend the UPL for inflation?

1a Is the inflation factor trend applied from mid-point to mid-point in order to most accurately project future experience?

2 Does the state trend the UPL for volume/utilization?

3 Are there any additional trends or factors for the UPL (not for the Medicaid payments) that are used in the UPL demonstration and their application?

- 4 Does the state apply a claims completion factor (when a state does not have a full year of data for the trending factors) to the charge data?
- 5 Does the state apply a claims completion factor to the payment data?

If Yes, is the claims completion factor equally applied to the payment and Medicaid charge data used in computing the Medicare UPL (all data in the demonstration should be for a full year)?

Section VII: The State UPL data demonstration is structured as follows:

- 1 Explain any significant increases or decreases in the UPL Gap from the prior year's UPL demonstration for each applicable provider category (SGO, NSGO, and Private).
- 2 Does the demonstration include all outpatient hospitals that receive payments under Medicaid?
- 3 Does the demonstration only include in-state hospitals?
- 4 Are provider taxes included and/or adjusted for in the UPL data (variable 401)?

No Question

No Question

Original Document (PRA completed in January 2021)

I. The Basis of the UPL Formula is:

- Cost-Based Demonstration (e.g. Cost-to-charge ratio X Medicaid covered I/P charges) or
- Payment-Based Demonstration (e.g. Payment-to-charge ratio X Medicaid covered I/P charges)
- Medicare DRG (Acuity-Adjusted Price-Based Demonstration)

Other (please describe below): Open text box

Other (please describe below): Open text box

Please provide a general description of the formula: Open text box

Please provide a general description of the formula: Open text box

Other (please describe below): Open text box

II. The source of the UPL Medicare equivalent data is:

- The Medicare Cost Report (CMS 2552)
- Filed or
- Settled or
- Other Data Source (Please describe)

What is the time period of the data?

Base year data: _____

Rate year data: _____

Cost-Based Demonstration (Cost-to-Charge Ratio):

- Worksheet C
- Worksheet D

Describe which columns and lines that are used to determine the cost-to-charge ratios.

Payment-to-Charge Demonstration (Payment to Charge Ratio):

- Worksheet E, Part B (Payments) / Worksheet D, Part V and VI (Charges)

Describe which columns and lines that are used to determine the payment-to-charge ratios.

No change

For net reported payments, please explain the adjustments for primary care payments, deductible, coinsurance and reimbursable bad debts. (Please note: if deductibles and coinsurance are added onto the Medicare payment, the state should remove reimbursable bad debts included in the Medicare payments).

Other Cost Report Worksheets, Columns and Lines used:
If the state uses other worksheets, describe them and how they are applied.

Large ratios:

The Medicaid charges are from paid claims reported from the MMIS

The Medicaid charges are from another source. Other source:

_____.

No change

No change

No change

No change

Medicaid base payment data is reported from the MMIS.

Yes

No If the source of the payment data is a different source, please explain:

Are the dates of service for the Medicaid payment data consistent with the Medicaid charge data and the hospital cost reporting period?

Yes

No

If no, please explain:

Medicaid payment data includes ALL base and supplemental payments to outpatient hospital providers. Base and supplemental payments must be separately identified.

Note: any reimbursement paid outside of the MMIS should be included.

Yes

No

Please explain payments that are made outside of the MMIS.

Medicaid payment data exclude crossover claims.

Yes

No

No change

No change

Does the dollar amount of payments for the UPL base period equal the "claimed" amounts on the CMS-64, Medicaid Expenditures report for the UPL time period?

Yes

No

If no, please provide a reconciliation and explanation of the difference?

The State trends the UPL for inflation

Yes

No

Explain the trending factor and its source.

No change

The state trends the UPL for volume/utilization

Yes

No

Explain the volume/utilization adjustment, including: how it will assure the UPL does not over or understate the volume of Medicaid inpatient hospital services provided in the rate year, how it is applied and that it is applied consistently to the Medicare equivalent and Medicaid payment data:

Please explain all additional trends or factors that are used in the demonstration and their application:

Please explain the claims completion factor and its application:

no change

Is the claims completion factor equally applied to the payment and charge data?

Yes

No

The state conducted the UPL demonstration separately for state government owned or operated, non-state government owned or operated and privately owned or operated hospitals.

Yes

No

All Medicaid base and supplemental payments are included in the demonstration and are separately identified.

Yes

No

The demonstration includes all facilities that receive outpatient hospital payments under Medicaid.

Yes

No

The demonstration includes all facilities that receive outpatient hospital payments under Medicaid.

Yes

No

The demonstration only includes in-state hospitals.

Yes

No

New Question

Describe how the state accounts for CAHs in the UPL calculation?

If CAHS are excluded, please explain the decision to exclude them from the UPL and the basis for demonstrating compliance with 42 CFR 447.321.

Explanation

Burden Change

CMS folded the Old Guidance & Instructions documents into 1 online form that asks questions that before were open text boxes that states had to fill in to explain their methodology. Here the crosswalk includes any changes.

No
No

No
No

No

No

No

No

No

No

No

No

No

No

This question was removed as no longer relevant given the other questions asked.

No

No

This question was removed as no longer relevant given the other questions asked.

No

No
No

No

No

No

No
No

This question was removed as no longer relevant given the other questions asked.

No

This question was removed as no longer relevant given the other questions asked.

No

No. UPL Nursing Facility Guidance Questions in MACFin System

Section I: UPL Demonstration Overview

- 1 Are there any significant changes to the prior year UPL methodology?
- 2 Does the UPL demonstration align with your state fiscal year?
- 3 Does the UPL demonstration trend data from the previous UPL demonstration submission or does it contain new data?

- 4 Does the UPL demonstration include a full 12 months of data for each provider?
- 5 Is the beginning date of the data more than 2 years from the beginning date of the UPL demonstration period?
- 6 Has the provider count changed from the previous UPL demonstration?
- 6a Please explain the changes, including any new providers, closed providers, or mergers.
- 6b Please list any changes in the provider category designations (SGO, NSGO, and Private).
- 7 Indicate the percentage of managed care and FFS in the state's Medicaid program overall and also for nursing facility services.

Section II: The Source of the UPL Medicare equivalent data is:

- 1 What is the source of the UPL Medicare Equivalent Data?

- 2 What is the time period of the data?

- 3 Is the data the most recently available to the state?

Section III: Cost-Based Demonstration using State Developed Nursing Facility Cost Report

Please describe the cost report and provide a cross walk of the worksheets, columns, and lines to the equivalent worksheets, columns, and lines reported on the Medicare 2540 or 2552. Please fully detail any variation between the state's cost report and the Medicare cost report.

1

Please describe the state calculation for Medicare-equivalent cost per diem for each facility.

2

No Question

No Question

No Question

No Question

3 Please describe the treatment of capital expenditures.

4 What is the source of the Medicaid covered days?

Section IV: Medicare Resource Utilization Group (RUGs)

1 Describe the version of the RUGs case-mixed classification system used in the demonstration and the calculation of the Medicare equivalent payment.

2 Describe all adjustments the state makes to account for variation between the Medicare RUGs system and the state's Medicaid nursing facility reimbursement policy.

Section V: The UPL demonstration applies Medicaid payment data as follows:

1 Are Medicaid base payment data reported from the MMIS?

2 Does the Medicaid payment data includes ALL base and supplemental payments to nursing facility providers?

3 Do Medicaid payment data exclude crossover claims?

4 Is the Medicaid payment reported gross or net of deductibles and co-pays?

5 Describe how Medicaid payment rate changes between the base period and the UPL period are accounted for in the demonstration.

5a Are all adjustments related to SPAs between the Medicaid data base period and UPL demonstration period accounted for in the demonstration?

Section VI: The State trends or adjusts the UPL data, as follows:

1 Does the state trend the UPL for inflation?

2 Does the state trend using the RUGs frequency distribution for each facility?

3 Is the inflation factor trend applied from mid-point to mid-point in order to most accurately project future experience?

4 Does the state trend the UPL for volume/utilization?

5 Does the state apply a claims completion factor to the payment data?

6 Does the state apply a claims completion factor to the day/charge data?

7 Is the claims completion factor equally applied to the payment and day/charge data?

Section VII: The State UPL data demonstration is structured as follows:

1 Explain any significant increases or decreases in the UPL Gap from the prior year's UPL demonstration for each applicable provider category (SGO, NSGO, and Private).

2 Does the demonstration include all nursing facilities that receive payments under Medicaid?

3 Does the data demonstration only include in-state nursing facilities?

4 Are provider taxes included and/or adjusted for in the UPL data (variable 401)?

Original Document (PRA completed in January 2021)

The Basis of the UPL Formula is:

- Cost-Based Demonstration (e.g. Routine per diem X Medicaid covered days, and Cost-to-charge ratio X Medicaid covered NF charges), or
- Medicaid Nursing Facility Cost Report Demonstration, or
- Medicare Resource Utilization Group (RUGs) Payment Demonstration
- Other (please describe below):

Please provide a general description of the formula:

What is the time period of the data?

Base year data: _____

Rate year data: _____

Is the data the most recently available to the state?

Yes

No

Other (please describe below): Open text box

II. The source of the UPL Medicare equivalent data is:

The Medicare Cost Report (CMS 2540 and 2552 for hospital-based NF services)

Filed

Settled

State Nursing Facility Cost Report

Filed

Settled

Medicare Resource Utilization Group (RUGs)

Other Data Source (Please describe)

What is the time period of the data?

Base year data: _____

Rate year data: _____

Is the data the most recently available to the state?

Yes

No

Cost-Based Demonstration:

CMS 2552:

Worksheet B (costs)

Worksheet C (cost and charges)

Worksheet D-1 (per diems)

CMS 2540:

Worksheet B (costs)

Worksheet C (ancillary cost and ancillary charges)

Worksheet D-1 (per diems)

Describe which columns and lines that are used to determine the cost-to-charge ratios and the routine per diem amounts used in the cost-based UPL.

Other Cost Report Worksheets, Columns and Lines used:

If the state uses other worksheets, describe them and how they are applied.

The State calculates Medicare routine cost per diem for each facility:

Describe the calculation:

The ancillary and routine Medicare costs are determined per facility.

The state makes necessary adjustments to account for differences in Medicare and Medicaid costs and charges (e.g. reduces Medicare cost and charges for drugs).

Yes

No

Explain the adjustments?

The State applies Medicaid ancillary charge data, as described below to the Medicare ancillary charge ratios:

The Medicaid covered charges are from paid claims reported from the MMIS.

The Medicaid covered charges are from another source.

Other source and description: Do the dates of service for the Medicaid ancillary charge data match the dates of services from the Medicare cost report data?

If no, please explain.

Does the state only include Medicaid charges from in-state Medicaid residents?

Yes

No

Does the charge data exclude crossover claims?

Yes No

Are physicians and other professional service charges excluded?

Yes

No

Please explain the inclusion of any professional service charges and verify that those services as covered, billed and paid as Medicaid nursing facility service payments in accordance with the State's approved State plan methodology.

The source of Medicaid covered days are from paid claims reported from the MMIS.

Describe the treatment of capital expenditures

The source of the Medicaid covered days are the worksheets, columns and lines listed below from a state nursing facility cost report:

Describe the version of the RUGs case-mixed classification system used in the demonstration and the calculation of the Medicare equivalent payment:

Describe all adjustments the state makes to account for variation between the Medicare RUGs system and the state's Medicaid nursing facility reimbursement policy:

Medicaid base payment data is reported from the MMIS.

Yes

No

If the source of the payment data is a different source, please explain:

Medicaid payment data includes ALL base and supplemental payments to nursing facility providers. Base and supplemental payments must be identified separately. Note: any reimbursement paid outside of MMIS should also be included (e.g. quality incentive payments.)

Yes

No

Please explain payments that are made outside of the MMIS.

Medicaid payment data exclude crossover claims.

Yes

No

Is the Medicaid payment reported gross or net of deductibles and co-pays?

Gross

Net

No change

Does the dollar amount of payments for the UPL base period equal the "claimed" amounts on the CMS-64, Medicaid Expenditures report for the UPL time period?

Yes

No

If no, please provide a reconciliation and explanation of the difference?

The State trends the UPL for inflation.

Yes

No

Explain the trending factor and its source.

The state trends using the RUGs frequency distribution for each facility:

Yes

No

Please describe the application of the frequency distribution.

No change

The state trends the UPL for volume/utilization.

Yes

No

Explain the volume/utilization adjustment, including: how it will assure the UPL does not over or understate the volume of Medicaid nursing facility services provided in the rate year, how it is applied and that it is applied consistently to the Medicare equivalent and Medicaid payment data:

Does the state apply a claims completion factor to the payment data?

Yes

No

Please explain the claims completion factor and its application:

Does the state apply a claims completion factor to the payment data?

Yes

No

Please explain the claims completion factor and its application:

No change

The state conducted the UPL data demonstration separately for state government owned or operated, non-state government owned operated and privately owned or operated nursing facilities?

Yes

No

All Medicaid base and supplemental payments are included in the demonstration and are separately identified.

Yes

No

No change

The data demonstration only includes in-state nursing facilities.

Yes

No

If the state includes out of state nursing facilities in the UPL calculation, please verify that data on cost/payments have been obtained from the cost report of the out of state nursing and that the nursing facilities are included in the "private" provider category.

Yes

No

Explanation

Burden Change

This question was removed as no longer relevant given the other questions asked.

This question was removed as no longer relevant given the other questions asked.

This question was removed as no longer relevant given the other questions asked.

This question was removed as no longer relevant given the other questions asked.