

# 2021 MGMA Cost and Revenue Survey Change Notice



To report more granular data that meets your benchmarking needs, certain questions have been modified, added or removed from the 2021 MGMA Cost and Revenue Survey. The following information summarizes these changes.

***Survey Launch***      ***March 1, 2021***

***Survey Close***      ***April 9, 2021***

If you have any questions about the updates listed in this Change Notice, please contact the Data Solutions Department at [survey@mgma.com](mailto:survey@mgma.com) or **877.275.6462, ext. 1895**.

**Please note: Questions that have been removed are not identified in this document.**

## Overall Changes:

- MGMA has transitioned from using the term "Nonphysician Providers (NPPs)" to now using "Advanced Practice Providers (APPs)". With this transition, we want to draw special attention to ensuring advance practice providers will include:
  - Physician assistants (PAs)
  - Nurse practitioners (NPs)
  - Advanced practice registered nurses (APRNs):
    - Certified nurse-midwives (CNMs)
    - Clinical nurse specialists (CNSs)
    - Clinical social workers (CSWs)
    - Certified registered nurse anesthetists (CRNAs)
- Changes to MGMA Chart of Accounts 6th edition mapping
  - 4960 has been moved from Other medical revenue to Financial support from parent organization
  - 4800-4860 has been moved from Other medical revenue to Incentive-based revenue

## Question Additions:

- **Practice Profile**
  - \*If selected as a better-performing practice, would you like to be publicly recognized?
  - How many months has your practice offered telehealth services?
- **Practice Demographics**
  - Number of exam/treatment rooms?
    - Indicate the number of exam/treatment rooms located in the practice.



- **Revenue**

- Incentive-based revenue [4800-4860]11
  - Payments received from insurance companies and government agencies for incentive-based activities such as pay-for-performance, risk-sharing, shared savings, quality, and technology.

- **Telehealth**

- Telehealth gross charges

- Include**

- The full value, at the practice's undiscounted rates, of charges for all services provided to telehealth patients regardless of payer types (i.e. government and commercial) or type of virtual service (i.e. telehealth, virtual check-in, e-visits etc.).

- Adjustments to telehealth gross charges

The difference between "Telehealth gross charges" and the amount expected to be paid by all payer types. This represents the value of telehealth and virtual services performed for which payment is not expected.

- Adjusted telehealth charges

Subtract "Adjustments to telehealth gross charges" from "Telehealth gross charges."

- Overall telehealth revenue

- Include:**

- All revenue directly attributed to telehealth services. This includes revenue received by all payer types (i.e. government or commercial) for any type of virtual service (i.e. telehealth visit, virtual check-in, e-visits etc.).

- Do not include:**

- Revenue from in-person visits.

- Overall cost of telehealth-based technology

Enter the practice's overall annual cost of telehealth technology

- Include:**

- Equipment cost including, but not limited to, technology support, subscription fees, staffing training on software or program, video/audio platform, software platform and hardware devices.

- Do not include:**

- Staff compensation and costs not related to staff training on telehealth software or programs.

- Number of telehealth encounters

The total number of telehealth encounters (including telehealth visits, virtual check-ins and e-visits) between a patient and a healthcare provider who is vested with the primary responsibility of diagnosing, evaluating, and/or treating the patient's condition, where the provider exercises clinical judgment that may or may not be billable.



- Payer Mix – percent of total gross charges for telehealth services only

Estimate the percentage of your practice's telehealth charges by type of payer. The sum of the percentages must add to 100 percent. If not applicable, please enter "0."

**Include:**

- Medicare
- Medicaid
- Commercial
- Workers' compensation
- Charity care
- Self-pay
- Other federal government payers

## Question Modifications:

### • Practice Profile

- \*Practice Specialty: The following specialties have been added to the Practice Specialty choice list:
  - Audiology
  - Surgery: Breast

### • Revenue

- The question, "Revenue from hospital (subsidiaries)" has been removed. The items included in this question (listed below) are now to be included as "Other medical revenue".
  - Payments received by the practice and not a specified individual for providing medical administration to hospitals, skilled nursing facilities, long-term care facilities, and other healthcare organizations; and
  - Revenue for operational support provided to the practice from a parent organization such as a hospital, integrated delivery system, or other entity
- The question "Other medical revenue" has been updated to the following:
  - Other medical revenue [4900-4950,4970]<sup>11</sup>  
Other sources of medical revenue such as grants, research/clinical studies, educational subsidies, donations, honoraria and more.

**Include:**

- Payments received for the reproduction of patient records;
- Medical directorship revenue received by the practice and not a specific individual for providing medical administration to hospitals, skilled nursing facilities, long-term care facilities, and other healthcare organizations;
- Grant revenue from federal, state, or local government or private foundation grants for research, provision of patient care to the indigent, or case management of the frail and elderly;
- Research and clinical studies revenue from pharmaceutical studies, medical device studies, and other research activities conducted by the practice;
- Educational subsidies received by the practice for graduate medical education and training of medical, nursing, and medical technician students;
- Any endowment or gift received by the organization;
- Revenue for medical-related activities such as honoraria, educational seminars, expert witness testimonies;



- Payment to the practice for physicians working in a hospital emergency room;
- Contract revenue from a school district for physician services in conducting physical examinations or other service;

**Do not include:**

- Charges for the delivery of services made possible by subsidies or grants were included in “Gross fee-for-service charges” and/or “Gross charges for patients covered by capitation contracts”; or
  - Operating and nonoperating subsidies received from a parent organization such as a hospital, health system, PPMC, or MSO. Such items should be included in, “Financial support from parent organization (subsidies)”; or
  - Paycheck Protection Program (PPP) loan forgiveness payment. Such items should be included in, “Extraordinary nonmedical revenue.”
- The question “Extraordinary nonmedical revenue [9150, 9700]”<sup>11</sup> has been updated to include the following:
- Paycheck Protection Program (PPP) loan forgiveness payment.
- The question “Financial support for operating costs (from parent organization)”<sup>11</sup> has been updated to the following:
- Financial support from parent organization (subsidies) [4960, 9180]<sup>11</sup>  
Medical practices may receive financial support from a parent organization such as a hospital, health system, PPMC, or MSO.

**Include:**

- Operating subsidy income provided to the practice from a parent organization such as a hospital, health system, PPMC, or MSO;
- Nonoperating subsidy income received from parent organization such as a hospital, health system, PPMC, or MSO. (i.e. Capitalization projects such as facility construction)

**Do not include:**

- Payments received by the practice and not a specified individual for providing medical administration to hospitals, skilled nursing facilities, long-term care facilities, and other healthcare organizations. Such items should be included in, “Other Medical Revenue”.