

WASHINGTON

perspectives

***An Analysis and Commentary on Federal Health Care Issues
by Larry Goldberg***

July 30, 2026

CMS Finalizes Fiscal Year 2027 PPS Skilled Nursing Facility Update and Quality Reporting Program Requirements



The Centers for Medicare and Medicaid Services (CMS) are issuing a final rule that would update the Skilled Nursing Facility (SNF) Prospective Payment System (PPS) for fiscal year (FY) 2027, as required under section 1888(e)(4)(E) of the Social Security Act (the Act).

CMS will continue to use the concurrent pre-floor, pre-reclassified Inpatient Prospective Payment System (IPPS) hospital wage index as the basis for the SNF wage index.

CMS is not proposing any substantive changes to the Patient Driven Payment Model (PDPM) ICD-10 code mappings.

The final rule updates the SNF Quality Reporting Program (QRP) including removing two measures from the program, specifically the

COVID-19 Vaccination Coverage Among Healthcare Personnel (HCP) Measure and the COVID-19 Vaccine: Percent of Patients/ Residents Who Are Up to Date Measure beginning with the FY 2028 SNF QRP.

CMS is finalizing the revision of the SNF QRP data submission deadlines from 4.5 months to 45 days.

CMS is finalizing updates to the Skilled Nursing Facility Value-Based Purchasing (SNF VBP) Program, including estimating performance standards and updating the review and correction policy for measures calculated with MDS assessment data.

The rule is scheduled for publication in the **Federal Register** on July 31. A copy of the 185-page rule is currently available at: <https://public-inspection.federalregister.gov/2026-15562.pdf>.

The wage index tables can be accessed at: <https://www.cms.gov/files/zip/cms-1843-p-wage-index-tables-fy-2027-proposed.zip>.

Comment

Surprise, another rule without a table of contents. As usual, we are adding one.

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SUMMARY OF COST AND BENEFITS (Page 4)

Updates	Estimated Total Transfers/Costs
FY 2027 SNF PPS payment rate update	The overall economic impact of this final rule is an estimated increase of \$882.74 million in aggregate payments to SNFs during FY 2027. Proposed at \$888 billion.
FY 2028 SNF QRP changes due to the removal of two measures	The overall economic impact of this final rule to SNFs is an estimated decrease of \$8.3 million annually to SNFs beginning with the FY 2028 SNF QRP.
FY 2031 SNF QRP changes due to the requirement to submit MDS data on each resident receiving covered skilled care regardless of payer	The overall economic impact of this final rule to those SNFs is an estimated increase of \$88.0 million annually to SNFs beginning with the FY 2031 SNF QRP.
FY 2027 SNF VBP changes	The overall economic impact of the SNF VBP Program is an estimated reduction of \$203.60 million in aggregate payments to SNFs during FY 2027.

SNF PPS RATE SETTING METHODOLOGY AND FY 2027 PAYMENT UPDATE

SNF Market Basket (Page 7)

The FY 2027 growth rate of the 2022-based SNF market basket is estimated to be 3.3 percent. It was proposed at 3.2 percent.

Section 1888(e)(5)(B)(ii) of the Act requires CMS to reduce the market basket percentage increase by the productivity adjustment (the 10-year moving average of changes in annual economy-wide private nonfarm business total multifactor productivity for the period ending September 30, 2027), which is estimated to be 0.9 percentage point. It was proposed to be 0.8 percentage point.

The FY 2027 final rule is 0.1 percentage point higher than the FY 2027 SNF PPS proposed rule mainly due to the incorporation of updated BLS historical data. (Page 18)

Therefore, the resulting final FY 2027 SNF market basket update is equal to **2.4 percent**. (MB increase of 3.3 percent minus productivity adjustment of 0.9 percent = 2.4.) (Page 19)

Forecast Error Adjustment (Page 12)

The SNF PPS program is the only PPS program that provides an adjustment for certain errors in market basket forecasting.

For FY 2025 (the most recently available FY for which there is final data), the forecasted or estimated increase in the SNF market basket was 3.0 percent, and the actual increase for FY 2025 was 2.8 percent, resulting in the actual increase being 0.2 percentage point lower than the estimated increase.

Index	Forecasted FY 2025 Percentage Increase	Actual FY 2025 Percentage Increase	FY 2025 Difference
SNF	3.0	2.8	-0.2

The threshold at which forecast error adjustments are triggered under the SNF PPS is 0.5 percentage point in absolute terms, which is intended to distinguish typical statistical variances from more major unanticipated impacts. The forecasted growth in the 2022-based SNF market basket for FY 2025 was 3.0 percent, and the actual historical growth was 2.8 percent, meaning the SNF market basket was over-forecast by 0.2 percent. Since this is below the 0.5 percentage point threshold, there will be no forecast error adjustment to the FY 2027 market basket percent change. (Page 14)

Unadjusted Federal Per Diem Rates for FY 2027 (Page 19)

The unadjusted Federal per diem rates are divided into six components, five of which are case-mix adjusted components (Physical Therapy (PT), Occupational Therapy (OT), Speech-Language Pathology (SLP), Nursing, and Non-Therapy Ancillaries (NTA)), and one of which is a non-case-mix component, as existed under the previous Resource Utilization Groups, Version IV (RUG-IV) model.

The following tables reflect the unadjusted federal rates for FY 2027, prior to the adjustment for case-mix. (Page 20)

FY 2027 Unadjusted Federal Rate Per Diem—Urban

Rate Component	PT	OT	SLP	Nursing	NTA	Non-Case-Mix
FY 2026 Per Diem Amount	\$75.73	\$70.49	\$28.28	\$132.00	\$99.59	\$118.21
FY 2027 Per Diem Amount	\$77.46	\$72.10	\$28.93	\$135.02	\$101.87	\$120.91

FY 2027 Unadjusted Federal Rate Per Diem—Rural

Rate Component	PT	OT	SLP	Nursing	NTA	Non-Case-Mix
FY 2026 Per Diem Amount	\$86.33	\$79.29	\$35.63	\$126.12	\$95.15	\$120.40
FY 2027 Per Diem Amount	\$88.30	\$81.10	\$36.44	\$129.00	\$97.33	\$123.15

Case-Mix Adjustment (Page 21)

CMS lists the final case-mix adjusted PDPM payment rates for FY 2027, provided separately for urban and rural SNFs, as shown in the tables below. Further, the tables do not reflect adjustments which may be made to the SNF PPS rates as a result of the SNF Value-Based Program, or other adjustments, such as the variable per diem adjustment, and area wage index.

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PDPM Case-Mix Adjusted Federal Rates and Associated Indexes—URBAN

PDPM Group	PT CMI	PT Rate	OT CMI	OT Rate	SLP CMI	SLP Rate	Nursing CMG	Nursing CMI	Nursing Rate	NTA CMI	NTA Rate
A	1.45	\$112.32	1.41	\$101.66	0.64	\$18.52	ES3	3.84	\$518.48	3.06	\$311.72
B	1.61	\$124.71	1.54	\$111.03	1.72	\$49.76	ES2	2.90	\$391.56	2.39	\$243.47
C	1.78	\$137.88	1.60	\$115.36	2.52	\$72.90	ES1	2.77	\$374.01	1.74	\$177.25
D	1.81	\$140.20	1.45	\$104.55	1.38	\$39.92	HDE2	2.27	\$306.50	1.26	\$128.36
E	1.34	\$103.80	1.33	\$95.89	2.21	\$63.94	HDE1	1.88	\$253.84	0.91	\$92.70
F	1.52	\$117.74	1.51	\$108.87	2.82	\$81.58	HBC2	2.12	\$286.24	0.68	\$69.27
G	1.58	\$122.39	1.55	\$111.76	1.93	\$55.83	HBC1	1.76	\$237.64	-	-
H	1.10	\$85.21	1.09	\$78.59	2.70	\$78.11	LDE2	1.97	\$265.99	-	-
I	1.07	\$82.88	1.12	\$80.75	3.34	\$96.63	LDE1	1.64	\$221.43	-	-
J	1.34	\$103.80	1.37	\$98.78	2.83	\$81.87	LBC2	1.63	\$220.08	-	-
K	1.44	\$111.54	1.46	\$105.27	3.50	\$101.26	LBC1	1.35	\$182.28	-	-
L	1.03	\$79.78	1.05	\$75.71	3.98	\$115.14	CDE2	1.77	\$238.99	-	-
M	1.20	\$92.95	1.23	\$88.68	-	-	CDE1	1.53	\$206.58	-	-
N	1.40	\$108.44	1.42	\$102.38	-	-	CBC2	1.47	\$198.48	-	-
O	1.47	\$113.87	1.47	\$105.99	-	-	CA2	1.03	\$139.07	-	-
P	1.02	\$79.01	1.03	\$74.26	-	-	CBC1	1.27	\$171.48	-	-
Q	-	-	-	-	-	-	CA1	0.89	\$120.17	-	-
R	-	-	-	-	-	-	BAB2	0.98	\$132.32	-	-
S	-	-	-	-	-	-	BAB1	0.94	\$126.92	-	-
T	-	-	-	-	-	-	PDE2	1.48	\$199.83	-	-
U	-	-	-	-	-	-	PDE1	1.39	\$187.68	-	-
V	-	-	-	-	-	-	PBC2	1.15	\$155.27	-	-
W	-	-	-	-	-	-	PA2	0.67	\$90.46	-	-
X	-	-	-	-	-	-	PBC1	1.07	\$144.47	-	-
Y	-	-	-	-	-	-	PA1	0.62	\$83.71	-	-

PDPM Case-Mix Adjusted Federal Rates and Associated Indexes—RURAL

PDPM Group	PT CMI	PT Rate	OT CMI	OT Rate	SLP CMI	SLP Rate	Nursing CMG	Nursing CMI	Nursing Rate	NTA CMI	NTA Rate
A	1.45	\$128.04	1.41	\$114.35	0.64	\$23.32	ES3	3.84	\$495.36	3.06	\$297.83
B	1.61	\$142.16	1.54	\$124.89	1.72	\$62.68	ES2	2.90	\$374.10	2.39	\$232.62
C	1.78	\$157.17	1.60	\$129.76	2.52	\$91.83	ES1	2.77	\$357.33	1.74	\$169.35
D	1.81	\$159.82	1.45	\$117.60	1.38	\$50.29	HDE2	2.27	\$292.83	1.26	\$122.64
E	1.34	\$118.32	1.33	\$107.86	2.21	\$80.53	HDE1	1.88	\$242.52	0.91	\$88.57
F	1.52	\$134.22	1.51	\$122.46	2.82	\$102.76	HBC2	2.12	\$273.48	0.68	\$66.18
G	1.58	\$139.51	1.55	\$125.71	1.93	\$70.33	HBC1	1.76	\$227.04	-	-
H	1.10	\$97.13	1.09	\$88.40	2.70	\$98.39	LDE2	1.97	\$254.13	-	-
I	1.07	\$94.48	1.12	\$90.83	3.34	\$121.71	LDE1	1.64	\$211.56	-	-
J	1.34	\$118.32	1.37	\$111.11	2.83	\$103.13	LBC2	1.63	\$210.27	-	-
K	1.44	\$127.15	1.46	\$118.41	3.50	\$127.54	LBC1	1.35	\$174.15	-	-
L	1.03	\$90.95	1.05	\$85.16	3.98	\$145.03	CDE2	1.77	\$228.33	-	-
M	1.20	\$105.96	1.23	\$99.75	-	-	CDE1	1.53	\$197.37	-	-
N	1.40	\$123.62	1.42	\$115.16	-	-	CBC2	1.47	\$189.63	-	-

PDPM Group	PT CMI	PT Rate	OT CMI	OT Rate	SLP CMI	SLP Rate	Nursing CMG	Nursing CMI	Nursing Rate	NTA CMI	NTA Rate
O	1.47	\$129.80	1.47	\$119.22	-	-	CA2	1.03	\$132.87	-	-
P	1.02	\$90.07	1.03	\$83.53	-	-	CBC1	1.27	\$163.83	-	-
Q	-	-	-	-	-	-	CA1	0.89	\$114.81	-	-
R	-	-	-	-	-	-	BAB2	0.98	\$126.42	-	-
S	-	-	-	-	-	-	BAB1	0.94	\$121.26	-	-
T	-	-	-	-	-	-	PDE2	1.48	\$190.92	-	-
U	-	-	-	-	-	-	PDE1	1.39	\$179.31	-	-
V	-	-	-	-	-	-	PBC2	1.15	\$148.35	-	-
W	-	-	-	-	-	-	PA2	0.67	\$86.43	-	-
X	-	-	-	-	-	-	PBC1	1.07	\$138.03	-	-
Y	-	-	-	-	-	-	PA1	0.62	\$79.98	-	-

Wage Index Adjustment (Page 25)

CMS will continue to use the hospital inpatient wage index data.

The wage indexes applicable to FY 2027 are set forth in Table A and B, available on the CMS website at: <https://www.cms.gov/medicare/payment/prospective-payment-systems/skilled-nursing-facilitysnf/wage-index>. [copy link into browser – it does reflect final FY 2027 index values]

The budget neutrality factor for FY 2027 is 0.9989. (Page 32)

Labor-Related-Share (Page 31)

The following table reflects the current amounts and the final FY 2027 rates.

Labor-Related Share, FY 2026 and FY 2027

	Relative Importance, Labor-related Share, FY 2026	Relative Importance, Proposed Labor-related Share, FY 2027
Wages and Salaries	53.4	53.5
Employee Benefits	8.9	8.9
Professional Fees: Labor-Related	3.6	3.6
Administrative & Facilities Support Services	0.4	0.4
Installation, Maintenance & Repair Services	0.5	0.5
All Other: Labor-Related Services	2.0	2.0
Capital-Related (0.391* Capital RI)	3.1	3.1
Total	71.9	72.0

ADDITIONAL ASPECTS OF THE SNF PPS

SNF Level of Care—Administrative Presumption (Page 39)

CMS says it wants “to stress the importance of careful monitoring for changes in each patient’s condition to determine the continuing need for Medicare Part A SNF benefits after the assessment reference date (ARD) of the initial Medicare assessment.”

Consolidated Billing (Page 39)

CMS is not adding HCPCS codes L1940, L1960, L1970, L3905, or L3906 to the SNF consolidated billing exclusion list for FY 2027.

To the extent CPT code 97610 is furnished and billed as a physician professional service, it is not subject to SNF consolidated billing.

Payment for SNF-Level Swing-Bed Services (Page 46)

The latest changes in the Minimum Data Set (MDS) for swing-bed rural hospitals appear at: <https://www.cms.gov/medicare/payment/prospective-payment-systems/skilled-nursing-facility-snf>.

OTHER SNF PPS ISSUES (Page 47)

Clinical Category Changes for New ICD-10 Codes for FY 2027

For FY 2027, CMS did not identify any substantive changes to the PDPM ICD-10 code mappings. CMS identified only non-substantive updates, which do not alter policy or payment methodology. Consistent with prior practice, CMS implemented these non-substantive updates through a subregulatory process by posting the revised PDPM ICD-10 code mappings on the CMS website.

Request for Information: Methodology for Quantifying and Addressing Case-Mix Creep Under the Patient Driven Payment Model (Page 51)

CMS requested information to identify and address case-mix creep.

CMS thanks commenters for their responses to the Methodology for Quantifying and Addressing Case-Mix Creep Under the Patient Driven Payment Model RFI and says it will take these comments under advisement as it considers proposed adjustments in future rulemaking. (Page 60)

Skilled Nursing Facility Quality Reporting Program (SNF QRP) (Page 63)

CMS is removing two measures, specifically the COVID-19 Vaccination Coverage Among Healthcare Personnel (HCP) measure and the COVID-19 Vaccine: Percent of Patients/Residents Who Are Up to Date measure, beginning with the FY 2028 SNF QRP. (Page 64)

The SNF QRP currently has 15 adopted measures, which are set forth in the table below. CMS did not propose to adopt any new measures for the SNF QRP. (Page 64)

Quality Measures Currently Adopted for the SNF QRP

Short Name	Measure Name and Data Source
Assessment-Based	
Pressure Ulcer/Injury	Changes in Skin Integrity Post-Acute Care: Pressure Ulcer/Injury
Application of Falls	Application of Percent of Residents Experiencing One or More Falls with Major Injury (Long Stay)
Discharge Mobility Score	Application of IRF Functional Outcome Measure: Discharge Mobility Score for Medical Rehabilitation Patients
Discharge Self-Care Score	Application of IRF Functional Outcome Measure: Discharge Self-Care Score for Medical Rehabilitation Patients

Short Name	Measure Name and Data Source
DRR	Drug Regimen Review Conducted With Follow-Up for Identified Issues–Post Acute Care (PAC) Skilled Nursing Facility (SNF) Quality Reporting Program (QRP)
TOH-Provider	Transfer of Health (TOH) Information to the Provider Post Acute Care (PAC)
TOH-Patient	Transfer of Health (TOH) Information to the Patient Post Acute Care (PAC)
DC Function	Discharge Function Score
Patient/Resident COVID-19 Vaccine	COVID-19 Vaccine: Percent of Patients/Residents Who Are Up to Date
Claims-Based	
MSPB SNF	Medicare Spending Per Beneficiary (MSPB)–Post Acute Care (PAC) Skilled Nursing Facility (SNF) Quality Reporting Program (QRP)
DTC	Discharge to Community (DTC)–Post Acute Care (PAC) Skilled Nursing Facility (SNF) Quality Reporting Program (QRP)
PPR	Potentially Preventable 30-Day Post-Discharge Readmission Measure for Skilled Nursing Facility (SNF) Quality Reporting Program (QRP)
SNF HAI	SNF Healthcare-Associated Infections (HAI) Requiring Hospitalization
National Healthcare Safety Network	
HCP COVID-19 Vaccine	COVID-19 Vaccination Coverage among Healthcare Personnel (HCP)
HCP Influenza Vaccine	Influenza Vaccination Coverage among Healthcare Personnel (HCP)

Proposal to Revise SNF QRP Data Submission Deadlines Beginning with the FY 2029 SNF
(Page 82)

CMS is finalizing its proposal to require that SNFs submit their data and make corrections to their MDS assessment data and CDC NHSN data where necessary no later than the 15th day of the second month after the end of the calendar quarter beginning with the FY 2029 SNF QRP. (Page 91)

Proposal to Revise the SNF QRP Assessment Data Submission Deadline (Page 55)

Beginning with the FY 2029 SNF QRP, CMS is proposing that SNFs must complete their data submissions and make corrections to their MDS assessment data where necessary no later than the 15th day of the second month after the end of the calendar quarter. However, if the 15th day of the second month falls on a Friday, weekend, or Federal holiday, the date is delayed until 11:59 p.m. EST on the next business day.

Proposal to Require MDS Data Submission on all SNF Residents Beginning with the FY 2031 SNF QRP (Page 91)

CMS proposed that SNFs would submit MDS data on all SNF residents regardless of payer when all of the following four criteria are met:

- When the resident is admitted to the SNF for covered skilled nursing services or skilled rehabilitation services, that is, services that must be performed by or under the supervision of professional or technical personnel (see MBPM §§ 30.2 through 30.4) and those services are ordered by a physician.
- The resident requires these skilled services on a daily basis (see MBPM § 30.6).
- As a practical matter, considering economy and efficiency, the daily skilled services can be provided only on an inpatient basis in a SNF (see MBPM § 30.7).
- The services delivered are reasonable and necessary for the treatment of a resident's illness or injury, that is, are consistent with the nature and severity of the individual's illness or injury,

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the individual's particular medical needs, and accepted standards of medical practice, and are reasonable in terms of duration and quantity.

CMS is finalizing its proposal to require the submission of MDS data on all residents admitted or readmitted to SNFs for covered skilled services regardless of payer beginning with the FY 2031 SNF QRP.

UPDATES TO THE SKILLED NURSING FACILITY VALUE-BASED PURCHASING (SNF VBP) PROGRAM (Page 138)

The following table lists the measures that have been adopted for the SNF VBP Program, along with their status in the program for the FY 2027 program year through the FY 2030 program year.
(Page 140)

Measure	FY 2027 Program Year	FY 2028 Program Year	FY 2029 Program Year	FY 2030 Program Year
Skilled Nursing Facility 30-Day All-Cause Readmission Measure (SNFRM)	Included			
Skilled Nursing Facility Healthcare-Associated Infections Requiring Hospitalization (SNF HAI) measure	Included	Included	Included	Included
Total Nurse Staffing Hours per Resident Day (Total Nurse Staffing) measure	Included	Included	Included	Included
Total Nursing Staff Turnover (Nursing Staff Turnover) measure	Included	Included	Included	Included
Discharge to Community – Post-Acute Care Measure for Skilled Nursing Facilities (DTC PAC SNF)	Included	Included	Included	Included
Percent of Residents Experiencing One or More Falls with Major Injury (Long-Stay) (Falls with Major Injury (Long-Stay)) measure	Included	Included	Included	Included
Discharge Function Score for SNFs (DC Function) measure	Included	Included	Included	Included
Number of Hospitalizations per 1,000 Long Stay Resident Days (Long Stay Hospitalization) measure	Included	Included	Included	Included
Skilled Nursing Facility Within-Stay Potentially Preventable Readmissions (SNF WS PPR) measure		Included	Included	Included

CMS is providing the final numerical performance standards for the remaining measures applicable to the FY 2029 program year: the SNF HAI measure, Total Nurse Staffing measure, Nursing Staff Turnover measure, Falls with Major Injury (Long-Stay) measure, Long Stay Hospitalization measure, and DC Function measure.

FY 2029 SNF VBP Program Performance Standards

Measure Short Name	Achievement Threshold	Benchmark
SNF HAI Measure	0.92102	0.94355
Long Stay Hospitalization Measure	0.99762	0.99960
Nursing Staff Turnover Measure	0.44444	0.77731
Total Nurse Staffing Measure	3.33606	5.98992
DC Function Measure	0.42857	0.84522
Falls with Major Injury (Long-Stay) Measure	0.95522	0.99945

Performance Standards for the FY 2030 Program Year (Page 144)

Measure Short Name	Achievement Threshold	Benchmark
SNF WS PPR Measure	0.85620	0.92121
DTC PAC SNF Measure	0.43459	0.68006

CMS says it will provide the estimated numerical performance standards values for the remaining measures applicable to the FY 2030 program year in the FY 2028 SNF PPS proposed rule.

Final Comments

When, if ever, will CMS constrain the amount of unneeded and unnecessary information. It is just suffocating the amount of unneeded material interlaced with the real changing material a reader needs to find and understand.

Please note that we have not summarized all items in the rule. For example, there is section pertaining to form and manner of reporting information.