

# NEBRASKA

Good Life. Great Mission.

DEPT. OF HEALTH AND HUMAN SERVICES



Jim Pillen, Governor

September 29, 2025

James G. Scott, Director  
Centers for Medicare & Medicaid Services  
Kansas City Regional Operations Group  
Division of Medicaid Field Operations-North  
601 East 12<sup>th</sup> Street, Suite 355  
Kansas City, Missouri 64106-2898

RE: Nebraska State Plan Amendment NE 25-0015

Dear Mr. Scott:

Enclosed please find the above referenced amendment to the Nebraska Medicaid State Plan regarding the nursing facility inflation factor for state fiscal year 2026.

The Division of Medicaid and Long-Term Care sent notice on May 30, 2025 (attached) to the federally recognized Native American Tribes and Indian Health Programs within the State of Nebraska to discuss the impact the proposed state plan amendment might have, if any, on the Tribes. No comments were received.

If you have content questions, please feel free to contact Jeremy Brunssen at [jeremy.brunssen@nebraska.gov](mailto:jeremy.brunssen@nebraska.gov) or 402-540-0380. For submittal questions, please contact Dawn Kastens at [dawn.kastens@nebraska.gov](mailto:dawn.kastens@nebraska.gov) or 531-893-3379.

Sincerely,

Drew Gonshorowski, Director  
Division of Medicaid and Long-Term Care  
Department of Health and Human Services

cc: Tyson Christensen  
Tim Weidler

Enclosures

Helping People Live Better Lives

## FORM CMS-179 (09/24)

Fixed Cost Component: This component of the prospective rate is computed by dividing the facility's base year allowable interest, depreciation, amortization, long-term rent/lease payments, personal property tax, real estate tax, and other fixed costs by the facility's total base year inpatient days (see 12-011.06B). Rate determination for the Fixed Cost Component for an individual facility is computed using the lower of its own per diem as computed above, plus any prior approved increase under Exception Process, or a maximum per diem of \$27.00 excluding personal property and real estate taxes.

Nursing Facility Quality Assessment Component: The Nursing Facility Quality Assessment component shall not be subject to any cost limitation or revenue offset.

For purposes of this section, facilities exempt from the Quality Assurance Assessment are:

1. State-operated veterans homes;
2. Nursing facilities and skilled nursing facilities with twenty-six or fewer licensed beds; and
3. Continuing care retirement communities.

The quality assessment component rate will be determined by calculating the 'anticipated tax payments' during the rate year and then dividing the total anticipated tax payments by 'total anticipated nursing facility/skilled nursing facility patient days,' including bed hold days and Medicare patient days.

For each rate year, July 1 through the following June 30<sup>th</sup>, total facility patient days, including bed hold days, less Medicare days, for the four most recent calendar quarters available at the time rates are determined will be used to calculate the 'anticipated tax payments.' Total facility patient days, including bed hold days and Medicare days, for the same four calendar quarters will be used to calculate the anticipated nursing facility/skilled nursing facility patient days.'

New providers entering the Medicaid program to operate a nursing facility not previously enrolled in Medicaid:

For the Rate Period beginning on the Medicaid certification date through the following June 30, the quality assessment rate component is computed as the Quality Assurance Assessment Amount Due from the provider's first Quality Assurance Assessment Form covering a full calendar quarter, divided by Total Resident Days in Licensed Beds from the same Quality Assurance Assessment Form.

Existing providers changing from exempt to non-exempt status:

For the Rate Period beginning on the first day of the first full month the provider is subject to the Quality Assurance Assessment through the following June 30, the quality assessment rate component is computed as the Quality Assurance Assessment Amount Due from the provider's first Quality Assurance Assessment Form covering a full calendar quarter, divided by Total Resident Days in Licensed Beds from the same Quality Assurance Assessment Form.

Existing providers changing from non-exempt to exempt status:

For Rate Periods beginning with the first day of the first full month the provider is exempt from the Quality Assurance Assessment, the quality assessment rate component will be \$0.00 (zero dollars).

Base Year Report Period and Factor: For the Rate Periods July 1 through December 31 and January 1 through June 30, the base year is updated no less frequently than every 5 years. The inflation factor is updated annually. For the Rate Period of July 1, 2025, through June 30, 2026, the inflation factor is a positive 1.49%.

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TN #. NE 25-0015

Supersedes

Approved \_\_\_\_\_

Effective \_\_\_\_\_

TN #. NE 24-0022