



**UTAH DEPARTMENT
OF HEALTH &
HUMAN SERVICES**
*Office of Reimbursement,
Coordinated Care &
Audit*

**Medicaid Reimbursement Rate Comparative
Analysis – Dental Services**

Final
April 30, 2025



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Executive Summary

Dental services are services that maintain, restore, or improve oral health through procedures, such as examinations, fillings, crowns, root canals, and tooth removals. Utah Medicaid reimburses dental services using fee schedule rates assigned to each Current Dental Terminology (CDT) code.

The dental services rate study compares Utah Medicaid reimbursement rates to other state Medicaid programs. Because Medicare does not cover routine dental care (including procedures and supplies, such as cleanings, fillings, tooth extractions, dentures, dental plates, or other dental devices), this rate comparison study does not include Medicare rates. *Table 1* provides a high-level summary of the dental services rate study. We expand upon the details of these figures in the following sections of our report.

Table 1. Summary of Dental and Oral Surgeon Rate Comparison

Procedure Code	Description	Utah Medicaid Rate	Average of Other State Medicaid Rates ¹	Utah as % of Other State Medicaid Rates
D0120	PERIODIC ORAL EVALUATION	\$24.08	\$31.55	76%
D0140	LIMITED ORAL EVALUATION - PROBLEM FOCUSED	\$27.96	\$42.56	66%
D0150	COMPREHENSVE ORAL EVALUATION - NEW OR EST PATIENT	\$35.71	\$41.91	85%
D0220	INTRAORAL-PERIAPICAL-FIRST FILM	\$13.98	\$15.53	90%
D0230	INTRAORAL-PERIAPICAL-EACH ADDITIONAL FILM	\$10.85	\$10.90	100%
D0274	BITEWINGS FOUR IMAGES	\$35.71	\$33.73	106%
D0330	PANORAMIC IMAGE	\$63.26	\$59.37	107%
D1110	PROPHYLAXIS - ADULT	\$49.67	\$61.60	81%
D2150	AMALGAM TWO SURFACES PERMANE	\$71.40	\$93.53	76%
D2331	RESIN TWO SURFACES-ANTERIOR	\$85.68	\$100.83	85%
D2392	RESIN-BASED COMPOSITE,TWO SURFACES,POSTERIOR	\$85.68	\$101.39	85%
D2740	CROWN-PORCELAIN/CERAMIC SUBSTRATE	\$501.12	\$626.31	80%
D2752	CROWN-PORCELAIN FUSED TO NOBLE METAL	\$501.12	\$627.27	80%
D2950	CORE BUILD-UP INCL ANY PINS	\$85.39	\$132.22	65%
D3310	END THXPY, ANTERIOR TOOTH	\$330.00	\$426.53	77%
D3320	END THXPY, PREMOLAR TOOTH	\$394.00	\$500.29	79%
D3330	END THXPY, MOLAR TOOTH	\$487.00	\$624.46	78%
D4341	PERIODONTAL SCALING/ROOT PLANING-4 OR>CONTIG,QUAD	\$146.11	\$152.38	96%
D5110	COMPLETE UPPER DENTURES(INCLUD POSTDELIVERY CARE)	\$731.48	\$810.45	90%



Procedure Code	Description	Utah Medicaid Rate	Average of Other State Medicaid Rates ¹	Utah as % of Other State Medicaid Rates
D5120	COMPLETE LOWER DENTURES(INCLUD POSTDELIVERY CARE)	\$731.48	\$804.88	91%
D5213	UPPER PARTIAL-CAST METAL FRAME W RESIN DENTURE BAS	\$782.51	\$799.67	98%
D5214	LOWER PARTIAL-CAST METAL FRAME W RESIN DENTURE BAS	\$782.51	\$803.69	97%
D7140	EXTRACTION,ERUPTED TOOTH OR EXPOSED ROOT	\$71.40	\$80.92	88%
D7210	SURG REMOVAL ERUPTED TOOTH REQ ELEV FLAP,BONE RMVL	\$94.71	\$140.00	68%
D7240	REMOVAL OF IMPACTED TOOTH--COMPLETELY BONY	\$194.06	\$230.90	84%
Overall Average		\$253.47	\$294.11	86%

- The Utah Department of Health and Human Services (DHHS) last received legislative appropriation to increase dental rates July 1, 2019. The inflation from the appropriation to December 31, 2024 (midpoint of SFY 2025) is 21%. Inflation was calculated using the Medicare Economic Index (MEI) published by the Centers for Medicare and Medicaid Services (CMS) and obtained from: <https://www.cms.gov/data-research/statistics-trends-and-reports/medicare-program-rates-statistics/market-basket-data>.
- This table uses the average of the rates for comparable services provided in the surrounding states of Arizona, Colorado, Nevada, and New Mexico, plus Kentucky and Montana. Kentucky was selected due to the availability of rates to the research team, and Montana was selected due to its proximity to Utah. We were unable to obtain dental rates for Idaho.

Based on the rate research, Utah Medicaid reimbursement for dental services is, on average, less than the average reimbursement levels of the other states in the study. Utah Medicaid reimbursement rates are on average 86% of the rates of the other states in the study.



Background

The Utah Department of Health and Human Services, Office of Reimbursement, Coordinated Care & Audit engaged Myers and Stauffer LC (Myers and Stauffer) to review and compare Utah Medicaid reimbursement rates to certain reimbursement benchmarks, including Medicare reimbursement rates, reimbursement rates from other state Medicaid programs, or cost coverage based on provider costs of services (if available). As part of this project, we have issued a series of separate reports by service category. This report provides the results for dental services and is accompanied by an Excel workbook titled *Utah Rate Study 2025 – Dental Services Exhibits* containing rate comparisons for the services analyzed.

For dental services, we compared rates by CDT code for dental procedures. Utah Medicaid provided a list of the top 25 codes based on Medicaid expenditures. Myers and Stauffer relied on the Utah Medicaid fee schedule and the most recent publicly available information regarding fee schedules from the sample of other states.

Data Sources

Utah Medicaid Rate Data

The Utah Medicaid fee schedule rates in effect on January 1, 2025 were obtained for each CPT code. Utah fee schedules are posted at the following website:

<https://health.utah.gov/stplan/lookup/CoverageLookup.php>.

Inflation

The inflation rate is calculated from the last legislative appropriations change, July 1, 2019, to December 31, 2024 (the midpoint of SFY 2025), using the Medicare Economic Index (MEI) published by the Centers for Medicare and Medicaid Services (CMS) at: <https://www.cms.gov/data-research/statistics-trends-and-reports/medicare-program-rates-statistics/market-basket-data>.

Cost Data

The cost of services is not available because dental services providers are not required to report costs to either the Medicare program or to most states. Therefore, cost coverage is not included in this analysis and report.

Medicare Rates

This rate comparison study does not include Medicare rates because Medicare does not cover routine dental care (including procedures and supplies: cleanings, fillings, tooth extractions, dentures, dental plates, or other dental devices).

Surrounding States

The comparative analysis compares Utah Medicaid rates for the selected codes to the reimbursement rates from seven other states: Arizona, Colorado, Kentucky, Montana, Nevada, New Mexico, and Wyoming. These states were chosen based on their proximity to Utah. Kentucky rates were used due to availability to the research team. Kentucky posts separate fee schedules for pediatric and adult dental services. Both schedules are used in the analysis and are averaged together to use in a single instance in calculating the other states' average Medicaid rate to ensure the denominator equals the number of states in the analysis. Idaho dental rates are not included in this analysis because we were unable to obtain dental rates for Idaho. Other state Medicaid rates are from published fee schedules obtained in March/April 2025.



Reimbursement Rate Comparisons

The dental services rate comparison results are summarized in this section. These rate comparisons serve as points of reference only, providing the opportunity to identify those service categories where Utah Medicaid rates appear high or low when compared to the rates paid by the comparison Medicaid states, where rates appear high or low as compared to rates for services in other service categories, or where rates within a service category vary significantly from one another.

The comparison of Utah rates to Medicare, inflation using the MEI since the last rate change, and a sample of other states is not intended to suggest a desired fee schedule amount or level of reimbursement. Health care payers, including Medicare and state Medicaid agencies, differ in how they determine benefits and define services, the limitations they place on services, who is eligible for the services, who the providers are that deliver the services, and numerous other factors that affect reimbursement methodologies and fees.

State legislation determines Medicaid agency budgets based on state revenues. Appropriations are authorized by the Legislature and provide agencies with authority to expend funds. Therefore, state agencies are limited in amounts for reimbursement rates based on state budgets. In addition, the federal government's share of a state's expenditures through the Federal Medical Assistance Percentage (FMAP) varies by state and provides differing levels of federal support across states. Of the states included in the research sample, the highest FMAP rate for federal fiscal year 2025 is 71.68% for New Mexico, and the lowest is 50.00% for Colorado (the FMAP for Utah is 64.36%). Factors relating to state budgetary levels and federal financial assistance are not considered in this analysis.

It is important to consider the following limitations when comparing reimbursement rates:

- A comparison of fee schedule reimbursement rates may not provide a complete representation of reimbursement levels between Utah Medicaid and the other states in the research sample.
- Government payers maintain more detailed information about fee schedules and underlying payment policies that may not be reflected in the information obtained from published fee schedules.
- Methodologies that state Medicaid programs use, and the resulting rates, are specific to their overall policies and economic environment and it is important to understand there are policy decisions and unpublished context underlying the rate values. For example, a comparatively high or low Utah Medicaid rate when compared to other states may signify a rate that is updated more frequently by Utah Medicaid than the other states.
- Payment policies are often designed to address specific policy initiatives, so a Utah rate that appears higher than the comparison rate may result from a particular policy initiative designed to encourage access to or use of a particular service. Alternatively, a Utah rate that appears lower



than the comparison rate may result because other states may have made targeted increases for specific services.

- The rate comparisons presented in this report did not include a comparison of underlying rate assumptions for rates from other payers or an analysis of broader economic factors. Doing so would have been outside the scope of this project.
- The rate comparison identifies where Utah Medicaid rates fall in comparison to rates from a selection of other government payers.
- Differences in rate levels may not always be meaningful; they could be due to limited sample sizes, and/or differences in payment methodologies, and/or services covered. Additional research may be necessary to understand these variations.
- The rate comparison was limited in scope to comparing reimbursement rates. The comparison study and this report make no conclusions regarding the sufficiency of Utah Medicaid reimbursement rates or recommendations that Utah Medicaid should take any specific action on. Information is presented for comparison purposes only.

Comparisons to Surrounding States

We calculated the rate comparison to the average state Medicaid rate of the sampled states. For the comparison codes, Utah Medicaid rates are, on average, 86% of the other state rates, with the highest rate at 107%, and the lowest at 65%.

It should be noted that Utah Medicaid pays rural dentists 120% of the fee schedule. This rate also applies to urban dentists who sign an attestation that they are willing to see 100-plus Medicaid patients in a year.

Table 2 highlights the difference between Utah Medicaid adult rate and the average of the other states.

Table 2. Dental and Oral Surgeon Rate Comparison to Other States

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REIMBURSEMENT RATE COMPARISONS

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Our supporting Excel file provides data for these comparisons, including each of the tables in this report. The supporting Excel file also contains a table showing the individual rates for each comparison state, as well as the highest and lowest other state rates.