



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

Medicaid Reimbursement Rate Comparative  
Analysis – Ambulance Services

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## Ambulance Services Executive Summary

Ambulance services are medically necessary transportation services primarily used for medical emergencies requiring immediate attention. Ambulance services are provided in vehicles equipped with basic life support (BLS) and/or advanced life support (ALS) equipment for life-saving interventions, including monitoring devices and airway management tools.

The ambulance rate study compares Utah Medicaid reimbursement rates to Medicare reimbursement rates and reimbursement rates from other state Medicaid programs. *Table 1* provides a high-level summary of the ambulance services rate study. We expand upon the details of these figures in the following sections of our report.

*Table 1. Summary of Ambulance Services Comparison*

Procedure Code	Description	Medicare Comparison			Medicaid Comparison	
		Utah Medicaid Rate	Medicare Urban Rate	Utah as % of Medicare Rate	Average of Other State Medicaid Rates	Utah as % of Other State Medicaid Rates
A0425	GROUND MILEAGE, PER STATUTE MILE	\$11.05	\$9.15	121%	\$6.59	168%
A0426	ALS 1		\$308.49	0%	\$280.53	0%
A0427	ALS 1-EMERGENCY		\$488.44	0%	\$358.28	0%
A0428	BLS		\$257.07	0%	\$228.68	0%
A0429	AMBULANCE SERV,BASIC LIFE SUPPORT,EMER TRANS (BLS)	\$1,176.11	\$411.31	286%	\$293.79	400%
A0430	AMBULANCE SERV,CONVENTIONAL AIR SERV,TRANS,1 WAY	\$5,232.65	\$3,524.67	148%	\$3,004.11	174%
A0431	AMBULANCE SERV,CONVENTIONAL AIR SERV,TRANS,1 WAY	\$5,630.05	\$4,097.96	137%	\$3,201.97	176%
A0435	FIXED WING AIR MILEAGE, PER STATUTE MILE	\$17.47	\$10.75	163%	\$9.70	180%
A0436	ROTARY WING AIR MILEAGE, PER STATUTE MILEE	\$39.74	\$28.66	139%	\$24.65	161%
<b>Overall Averages</b>		<b>\$2,017.85</b>	<b>\$1,015.17</b>	<b>199%</b>	<b>\$823.16</b>	<b>245%</b>

- Utah Medicaid does not cover codes A0426, A0427, and A0428. These codes have been closed since June 28, 2001 in Utah. Providers are to bill A0429 instead of the more detailed codes.
- The Utah Department of Health and Human Services (DHHS) last received legislative appropriation to increase air ambulance rates January 1, 2023 and ground ambulance rates July 1, 2015. The inflation from the



appropriation to December 31, 2024 (midpoint of SFY 2025) is 6.4% for air ambulance services and 32.1% for ground ambulance services. 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>.

- The Medicare fee schedules rates were obtained from the calendar year 2024 Medicare Ambulance Public Use Files published at: <https://www.cms.gov/medicare/payment/fee-schedules/ambulance/ambulance-fee-schedule-public-use-files>.
- This table uses the average of the rates for comparable services provided in the surrounding states of Arizona, Colorado, Idaho, Kentucky, Montana, Nevada, New Mexico, and Wyoming. Kentucky was selected due to the availability of rates to the research team. Montana was selected due to proximity to Utah.

Based on the rate research, Utah Medicaid reimbursement for ambulance services is, on average, greater than Medicare reimbursement and the reimbursement levels of the other states in the study. Utah Medicaid reimbursement rates are, on average, 199% of Medicare urban rates and 245% 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 ambulance services and is accompanied by an Excel workbook titled *Utah Rate Study 2025 – Ambulance Services Exhibits* containing rate comparisons for the services analyzed.

For ambulance services, we compared rates by Healthcare Common Procedure Coding System (HCPCS) code. Utah Medicaid provided Myers and Stauffer with a list of nine ambulance codes to review. Myers and Stauffer relied on the Utah Medicaid fee schedule and the most recent publicly available information regarding fee schedules from Medicare and 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 Current Procedural Terminology (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, January 1, 2023 for air ambulance services and July 1, 2015 for ground ambulance services, 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 ambulance cost information reported to the Medicare program through the Medicare Ground Ambulance Data Collection System is not publicly available for individual providers in Utah, and ambulance providers do not submit cost data to Utah Medicaid.

### Medicare Rates

The Medicare fee schedule rates were obtained from the January 2025 Medicare physician fee schedule published at: <https://www.cms.gov/medicare/payment/fee-schedules/ambulance/ambulance-fee-schedule-public-use-files>.

### Surrounding States

The comparative analysis compares Utah Medicaid rates for the selected CPT codes to the reimbursement rates from eight other states based on proximity to Utah: Arizona, Colorado, Idaho, Kentucky, Montana, Nevada, New Mexico, and Wyoming. Kentucky rates were used due to availability to the research team. Other state Medicaid rates are from published fee schedules obtained in March 2025. Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, and Wyoming have rates for all nine codes. Kentucky does not cover A0426, A0428, A0435, and A0436.

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## Reimbursement Rate Comparisons

The ambulance services rate comparisons 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 Medicare, and 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 the 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, the Medicare program, 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 Medicare and 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 serves to identify 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 Medicare

We calculated two comparison rates to compare to Utah Medicaid rates. The first comparison rate is the Medicare urban rate, geographically adjusted to Utah. As shown in *Table 2*, for the comparison HCPCS codes, Utah Medicaid rates are 199% of the Medicare rates for Utah, with the highest rate at 286%, and the lowest rate at 121%.

*Table 2. Ambulance Services Rate Comparison to Medicare*

Procedure Code	Description	Utah Medicaid Rate	Medicare Urban Rate	Utah as % of Medicare Urban Rate
A0425	GROUND MILEAGE, PER STATUTE MILE	\$11.05	\$9.15	121%
A0426	ALS 1		\$308.49	0%
A0427	ALS 1-EMERGENCY		\$488.44	0%
A0428	BLS		\$257.07	0%
A0429	AMBULANCE SERV,BASIC LIFE SUPPORT,EMER TRANS (BLS)	\$1,176.11	\$411.31	286%
A0430	AMBULANCE SERV,CONVENTIONAL AIR SERV,TRANSP,1 WAY	\$5,232.65	\$3,524.67	148%



Procedure Code	Description	Utah Medicaid Rate	Medicare Urban Rate	Utah as % of Medicare Urban Rate
A0431	AMBULANCE SERV,CONVENTIONAL AIR SERV,TRANSP,1 WAY	\$5,630.05	\$4,097.96	137%
A0435	FIXED WING AIR MILEAGE, PER STATUTE MILE	\$17.47	\$10.75	163%
A0436	ROTARY WING AIR MILAGE, PER STATUTE MILEE	\$39.74	\$28.66	139%
<b>Overall Average</b>		<b>\$2,017.85</b>	<b>\$1,015.17</b>	<b>199%</b>

## Comparisons to Surrounding States

The second comparison rate is the average state Medicaid rate of the comparison states. For the comparison HCPCS codes, Utah Medicaid rates are an average of 245% of the other state rates, with the highest rate at 400%, and the lowest rate at 161%.

*Table 3. Ambulance Services Rate Comparison to Other States*

Procedure Code	Description	Utah Medicaid Rate	Average of Other State Medicaid Rates	Utah as % of Other State Medicaid Rates
A0425	GROUND MILEAGE, PER STATUTE MILE	\$11.05	\$6.59	164%
A0426	ALS 1		\$280.53	
A0427	ALS 1- EMERGENCY		\$358.28	
A0428	BLS		\$228.68	
A0429	AMBULANCE SERV,BASIC LIFE SUPPORT,EMER TRANS (BLS)	\$1,176.11	\$293.79	400%
A0430	AMBULANCE SERV,CONVENTIONAL AIR SERV,TRANSP,1 WAY	\$5,232.65	\$3,004.11	174%
A0431	AMBULANCE SERV,CONVENTIONAL AIR SERV,TRANSP,1 WAY	\$5,630.05	\$3,201.97	176%
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A0436	ROTARY WING AIR MILAGE, PER STATUTE MILEE	\$39.74	\$24.65	161%
<b>Overall Average</b>		<b>\$2,017.85</b>	<b>\$823.16</b>	<b>245%</b>

Our supporting Excel file provides data for these comparisons 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 rate. If Medicare or the state did not have a rate or had a rate of zero, the code is not included in the average.