



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

Medicaid Reimbursement Rate Comparative  
Analysis – Home Health Agency

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## Home Health Agency Executive Summary

Home health agencies (HHAs) provide skilled nursing care and other therapeutic services, such as physical therapy (PT), occupational therapy (OT), speech language pathology (SLP), and home health aide services to patients in their homes. Utah Medicaid reimburses HHA services using fee schedule rates assigned to each procedure code.

The HHA rate study compares Utah Medicaid reimbursement rates to provider costs, Medicare reimbursement rates, and rates from other state Medicaid programs. *Table 1* provides a comparison of Utah Medicaid versus provider cost, Medicare rates, and the six states bordering Utah.

*Table 1. Summary of HHA Rate Comparison*

Proc Codes	Description	Cost Comparison			Medicare Comparison		Other State Comparison	
		Utah Medicaid Rate (7/1/24)	Cost of Care	Cost Coverage (% of coverage)	Medicare Rate (1/1/25)	Utah as % of Medicare Rate	Average of Other State Medicaid Rates	Utah as % of Other State Rates
G0299	HHS/HOSPICE OF RN EA 15 MIN	\$35.77	\$38.44	93%	\$39.95	90%	\$29.20	123%
S9123	NURSING CARE,IN HOME;BY RN,PER HOUR (VISIT)	\$112.83	\$153.74	73%	\$159.81	71%	\$94.48	119%
T1030	NURSING CARE,IN HOME,BY REGISTERED NURSE,PER DIEM	\$117.60	\$153.74	76%	\$159.81	74%	N/A	NA
S9131	PHYSICAL THERAPY; IN THE HOME, PER DIEM	\$103.83	\$147.15	71%	\$174.66	59%	\$111.47	93%
S9129	OCCUPATIONAL THERAPY, IN THE HOME, PER DIEM	\$100.12	\$167.49	60%	\$175.86	57%	\$107.26	93%
S9128	SPEECH THERAPY, IN THE HOME, PER DIEM	\$98.64	\$197.72	50%	\$189.86	52%	\$122.46	81%
S9122	HH AIDE/CERT NURSE ASSIST,HOME; PER HOUR	\$28.00	N/A	N/A	N/A	N/A	\$40.90	68%
T1021	HOME HEALTH AIDE OR CERTIF NURSE ASSIST, PER VISIT	\$49.43	\$67.98	73%	\$72.35	68%	\$59.13	84%
<b>Overall Averages</b>		<b>\$80.78</b>	<b>\$132.32</b>	<b>61%</b>	<b>\$138.90</b>	<b>67%</b>	<b>\$80.70</b>	<b>100%</b>

- The Utah Department of Health and Human Services (DHHS) last received legislative appropriation to increase HHA rates effective 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>.
- The cost of care presented in the above table are from the Healthcare Cost Report Information System (HCRIS) database.



- The Medicare fee schedule rates were obtained from the January 2025 Medicare HHA rates published at: <https://public-inspection.federalregister.gov/2024-25441.pdf>.
- This table uses the average of the rates for comparable services provided in the surrounding states of Arizona, Colorado, Idaho, Nevada, and Wyoming.

Based on the rate research, Utah Medicaid reimbursement for HHA services is, on average, less than the cost of care and Medicare reimbursement, but are comparable to the reimbursement levels of the other states in the study. Utah Medicaid reimbursement rates are, on average, 61% of cost of care and 67% of Medicare rates. They are, on average, similar to the surrounding states in the study.



# Background

The Utah Department of Health and Human Services (DHHS), 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 HHA services and is accompanied by an Excel workbook titled *Utah Rate Study 2025 – HHA Exhibits* containing cost and rate comparisons for the services analyzed.

For HHA services, we compared rates by Healthcare Common Procedure Coding System code for HHA procedures. Utah Medicaid provided Myers and Stauffer with a list of codes. 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.

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## Data Sources

### Utah Medicaid Rate Data

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

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

The fee schedule procedure codes pay using various unit bases such as 15-minute, per hour, per visit, and per diem. The Medicare cost report form 1728-20 collects total costs and total visits. The cost report instructions define a visit as “A visit initiated with the delivery of covered home health services and ends at the conclusion of delivery of covered home health services.” Therefore, matching the unit on the fee schedule does not necessarily precisely match the unit on the cost report. In some cases, we converted the 15-minute fee schedule unit to an hourly fee to more logically match the fee to the cost.

### Inflation

Inflation was applied for the following purposes:

#### **Present the Inflation Since Utah Medicaid Received Appropriation**

The Utah Department of Health and Human Services (DHHS) last received legislative appropriation to increase HHA rates effective July 1, 2019. The inflation rate is calculated from the last legislative appropriations change 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>.

#### **Inflate Cost Report Costs to Midpoint of SFY 2025**

Because provider costs are from 2023 and 2024 cost reporting periods, we inflated them forward to match the Utah Medicaid rate period. Costs were inflated from the midpoint of each provider’s unique cost report year to December 31, 2024 (the midpoint of SFY 2025), using the same MEI source noted above.

### Cost Data

HHAs participating in the Medicare program are required to submit cost reports annually to CMS. CMS makes the cost reports available for public use on their Healthcare Cost Report Information System (HCRIS) database. Myers and Stauffer has developed a Medicare cost report database tool allowing us to extract nearly any cost reporting field from the CMS HCRIS public use files and organize the data into convenient tables. We used this tool to collect Medicare cost reports submitted to CMS for the most currently available provider fiscal years ending in either calendar years 2023 or 2024.



We collected total costs, total visits, and cost per visit for the following cost categories provided for in the Medicare cost report:

- Skilled nursing care (registered nurses [RNs] and licensed practical nurses [LPNs])
- Physical Therapy (PT)
- Occupational Therapy (OT)
- Speech Language Pathology (SLP)
- Home Health Aide (HHA)

The costs per unit were placed into arrays by cost report service and sorted from low to high to calculate various measures, such as minimum, maximum, median, weighted average, etc. The supporting Excel file includes all of the arrays and statistical summaries. For the purposes of this report, we compared the statewide weighted average cost to Utah Medicaid rates to calculate cost coverage for each service.

In *Table 2*, the cost report counts by year are summarized. They are organized by county designation to match county designations identified in 4.19-B, Section J of the State Plan. Not all providers provide all the services, so this represents total cost reports included in the data.

Additionally, the Utah State Plan provides for rate multipliers for HHA services provided in rural and hard to reach areas. *Table 2* also provides the rate multipliers for these counties and zones.

*Table 2. Provider Counts and Rate Multipliers by County*

County Designation	Cost Report Count	Rate Multiplier <sup>1</sup>
Urban	20	
Rural	53	1.75
Grand County <sup>2</sup>	0	2.95
San Juan County <sup>2</sup>	0	4.08
Zone 1: Aneth & Hatch Trading Posts, Mexican Hat & Montezuma Creek Residents or Eligibles <sup>2</sup>	0	7.12
Zone 2: Monument Valley Residents or Eligibles <sup>2</sup>	0	15.02
<b>Total Cost Reports</b>	<b>73</b>	

<sup>1</sup> 4.19-B State Plan rate multipliers.

<sup>2</sup> Providers may have multiple locations with satellite locations in these counties or zones. The addresses used in the table above are assumed to be the primary address as reported on the Medicare cost report. No cost reports were identified for providers with report addresses in these counties or zones. Section 4.19-B, Section J of the State Plan allows the multiplier for services provided to members living in this county or zone.

## Cost Data Outliers

The cost data were taken straight from the unaudited, as-filed Medicare cost reports. The accompanying Excel spreadsheet includes all the detail behind the data arrays. The data are sorted from low to high using the per visit cost and identifies the following statewide summaries of cost per visit for each service array:

- Minimum
- Maximum
- Median
- Average
- Weighted average (weighted by units) – basis used for table analyses in this report
- Fiftieth percentile
- Standard deviation

We found wide variations in the data between the low and high end of the cost arrays, indicating there are outliers in the data. The variation can be seen in the minimum and maximum rate fields on the accompanying Excel file. An outlier is a data point that lies outside the overall pattern in a distribution. We removed outliers from the high end of the array by using an interquartile range (IQR) statistical formula as follows:

*Calculate four quartiles*

$IQR = Quartile\ 3 - Quartile\ 1$

$Upper\ Fence\ (High\ Outlier) = Quartile\ 3 + IQR \times 1.5$

$Lower\ Fence\ (Low\ Outlier) = Quartile\ 1 - 1.5 \times IQR$

Any value above the upper fence and below the lower fence was excluded from the statewide calculations used for cost coverage.

## Medicare Rates

The Medicare fee schedule rates were obtained from the January 2025 Medicare HHA rates published at: <https://public-inspection.federalregister.gov/2024-25441.pdf>. Medicare rates were geographically adjusted for Utah by separating the Medicare rate between labor and non-labor to adjust the wage portion of the rate to the wage index for Utah. As we note in our executive summary, comparisons are difficult because the units are not consistent. For Medicare rates, the unit measure is per visit. This does not necessarily correlate with actual time spent or the units that Utah may use in their rates.



## Surrounding States

The comparative analysis compares Utah Medicaid rates to the reimbursement rates from the following states bordering Utah: Arizona, Colorado, Idaho, Nevada, and Wyoming. New Mexico borders Utah but they were excluded because they are nearly entirely managed care and do not publish rates publicly. Other state Medicaid rates are from published fee schedules obtained in March/April 2025. Note that CMS does not mandate the use of consistent procedure codes for HHA services. Some states use revenue codes while other states, including Utah, use procedure codes. Additional challenges in comparing reimbursement rates between states lie in service definitions which can vary between states. To address this, we matched the services based on the code descriptions.



## Reimbursement Rate Comparisons

The HHA 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 cost, 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, and 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, as 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 may take any specific action on. Information is presented for comparison purposes only.

## Comparisons Based on Cost Coverage

In this section, we provide comparisons of services that have cost reporting data available in order to compare statewide weighted average cost to Utah Medicaid rates. As noted above, our supporting Excel file provides several statewide average highlights (minimum, maximum, median, average, weighted average, and per visit costs at the 50th percentile). For this summary, we offer comparisons of the Utah fee schedule to the statewide weighted average cost.

*Table 3. Utah Rates Cost Coverage*

Procedure Codes	Description	Utah Medicaid Rate (7/1/24)	Cost of Care <sup>1</sup>	Cost Coverage (% of coverage)
G0299	HHS/HOSPICE OF RN EA 15 MIN	\$35.77	\$38.44 <sup>2</sup>	93%
S9123	NURSING CARE, IN HOME; BY RN, PER HOUR (VISIT)	\$112.83	\$153.74	73%
T1030	NURSING CARE, IN HOME, BY REGISTERED NURSE, PER DIEM	\$117.60	\$153.74	76%
S9131	PHYSICAL THERAPY; IN THE HOME, PER DIEM	\$103.83	\$147.15	71%
S9129	OCCUPATIONAL THERAPY, IN THE HOME, PER DIEM	\$100.12	\$167.49	60%
S9128	SPEECH THERAPY, IN THE HOME, PER DIEM	\$98.64	\$197.72	50%



Procedure Codes	Description	Utah Medicaid Rate (7/1/24)	Cost of Care <sup>1</sup>	Cost Coverage (% of coverage)
S9122	HH AIDE/CERT NURSE ASSIST, HOME; PER HOUR	\$28.00	N/A <sup>3</sup>	N/A
T1021	HOME HEALTH AIDE OR CERTIF NURSE ASSIST, PER VISIT	\$49.43	\$67.98 <sup>3</sup>	73%
<b>Overall Averages</b>		<b>\$80.78</b>	<b>\$132.32</b>	<b>61%</b>

<sup>1</sup> Most current cost report available (Fiscal year end (FYE) 2023 or 2024). Weighted average cost excluding outliers.

<sup>2</sup> Utah fee schedule is 15-minute. Converted cost to a 15-minute unit to match rate.

<sup>3</sup> The fee schedule provides two procedure codes for this service for hourly and per-visit units. Based on review of the Utah Medicaid Provider Manual, the per visit amount for procedure code T1021 most closely matches the visits in the cost report. Therefore, we do not provide a cost coverage percentage for the hourly service S9122 in the fee schedule.

Below we discuss the methods we used to match the cost report cost description to the Utah rate schedule services.

## Skilled Nursing Care – RN and LPN

Skilled nursing care was the most commonly provided HHA service identified on the cost reports. There are two types of HHA providers that file cost reports: freestanding HHAs and hospital-based HHAs. The cost reporting forms for each provider type collect slightly different information. Freestanding HHAs separate the skilled nursing care between RNs and LPNs, while hospital-based provider cost reports do not. Our supporting Excel file provides data separated between RNs and LPNs, but for the purposes of this report, we combined the services.

The Utah Medicaid fee schedule provides three procedure codes below for 15-minute, per hour (visit), and per diem visits. Section 8-3 of the Utah Medicaid provider manual defines service units as “usually provided for a few hours a day...” and does not provide a definition of what each service entails. Therefore, we have combined all three services in the cost coverage tables for procedure codes G0299, S9123, and T1030.

## Physical Therapy

As with skilled nursing care, freestanding HHAs and hospital-based HHAs report PT costs differently. Freestanding HHAs separate PT reporting between PT and PT assistant. Hospital-based provider cost reports do not provide a separation between these two services. Our supporting Excel file provides data separated by both categories, but for the purposes of our statewide averages, we combined the services.

## Occupational Therapy

As with skilled nursing care and PT, freestanding HHAs and hospital-based HHAs report OT costs differently. Freestanding HHAs separate OT reporting between OT and certified OT services. Hospital-based provider cost reports do not provide a separation between these two services. Our supporting Excel file provides



data separated by both categories, but for the purposes of our statewide averages, we combined the services.

## Speech Language Pathology

The cost report format for speech pathology is no different between freestanding and hospital-based HHAs. Therefore, we found matching the cost to the Utah fee schedule was self-explanatory.

## Home Health Aide

The cost reporting for home health (HH) aide is no different between freestanding and hospital-based HHAs. The fee schedule provides two procedure codes for this service for hourly and per visit units. Based on review of the Utah Medicaid Provider Manual, the per visit amount for procedure code T1021 most closely matches the visits in the cost report. Therefore, we do not provide a cost coverage percentage for the hourly service S9122 in the fee schedule.

## Comparisons to Medicare

We calculated the comparison of Utah rates to the geographically adjusted Medicare rate. As shown in *Table 4*, Utah rates are 58% of the Medicare rates on average.

*Table 4. Utah Rates Compared to Medicare Rates*

Procedure Code	Description	Utah Medicaid Rate (7/1/24)	Comparable Medicare Rates (1/1/25)	% of Medicare Rate
G0299	HHS/HOSPICE OF RN EA 15 MIN	\$35.77	\$39.95	90%
S9123	NURSING CARE, IN HOME; BY RN, PER HOUR (VISIT)	\$112.83	\$159.81	71%
T1030	NURSING CARE, IN HOME, BY REGISTERED NURSE, PER DIEM	\$117.60	\$159.81	74%
S9131	PHYSICAL THERAPY; IN THE HOME, PER DIEM	\$103.83	\$174.66	59%
S9129	OCCUPATIONAL THERAPY, IN THE HOME, PER DIEM	\$100.12	\$175.86	57%
S9128	SPEECH THERAPY, IN THE HOME, PER DIEM	\$98.64	\$189.86	52%
S9122	HH AIDE/CERT NURSE ASSIST, HOME; PER HOUR	\$28.00	N/A	N/A
T1021	HOME HEALTH AIDE OR CERTIF NURSE ASSIST, PER VISIT	\$49.43	\$72.35	68%
<b>Overall Average</b>		<b>\$80.78</b>	<b>\$138.90</b>	<b>58%</b>

## 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, the same as the other state rates, with the highest rate at 123%, and the lowest at 68%.



Table 5. HHA Rate Comparison to Other States

Proc Code	Description	Utah MCD Rate (7/1/24)	Medicaid Comparison		Comparison States				
			Average of Other State Medicaid Rates	Utah as % of Other State Rates	AZ	CO	ID	NV	WY
G0299	HHS/HOSPICE OF RN EA 15 MIN	\$35.77	\$29.20	123%	\$29.44	N/A	N/A	\$28.95	N/A
S9123	NURSING CARE, IN HOME; BY RN, PER HOUR (VISIT)	\$112.83	\$94.48	119%	\$77.05	\$130.85	\$102.92	\$79.21	\$82.39
T1030	NURSING CARE, IN HOME, BY REGISTERED NURSE, PER DIEM	\$117.60	N/A	NA	N/A	N/A	N/A	N/A	N/A
S9131	PHYSICAL THERAPY; IN THE HOME, PER DIEM	\$103.83	\$111.47	93%	\$138.86	\$143.02	\$123.22	\$69.88	\$82.39
S9129	OCCUPATIONAL THERAPY, IN THE HOME, PER DIEM	\$100.12	\$107.26	93%	\$138.86	\$144.01	\$101.17	\$69.88	\$82.39
S9128	SPEECH THERAPY, IN THE HOME, PER DIEM	\$98.64	\$122.46	81%	\$138.86	\$155.48	\$165.69	\$69.88	\$82.39
S9122	HH AIDE/CERT NURSE ASSIST, HOME; PER HOUR	\$28.00	\$40.90	68%	N/A	\$41.45	\$40.00	\$37.78	\$44.36
T1021	HOME HEALTH AIDE OR CERTIF NURSE ASSIST, PER VISIT	\$49.43	\$59.13	84%	\$59.13	N/A	N/A	N/A	N/A
<b>Overall Average</b>		<b>\$80.78</b>	<b>\$80.70</b>	<b>100%</b>	<b>\$97.03</b>	<b>\$122.96</b>	<b>\$106.60</b>	<b>\$59.26</b>	<b>\$74.78</b>
<b>State by State Average of Utah</b>					<b>83%</b>	<b>66%</b>	<b>76%</b>	<b>136%</b>	<b>108%</b>

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.