

**Attachment A**

**Matrix of Managed Care Contracting and Reimbursement  
Premium Tax Collection  
Effective 10/01/13**

<u>Reimbursement</u>	<u>Acute Care</u>	<u>ALTCS EPD/VD</u>	<u>ALTCS DES/DDD</u>	<u>CMDP</u>	<u>CRS</u>	<u>ADHS/BHS</u>	<u>Handling of P.T.</u>
Prospective Capitation	Yes	Yes	Yes	Yes	Yes	Yes	1
PPC Capitation	Yes	Yes	No	Yes	No	No	1
Delivery Supplement	Yes	No	No	No	No	No	1
DDD/BHS Capitation	No	No	Yes	No	No	No	4
Regular Reinsurance	Yes	Yes	Yes	Yes	Yes	No	3
Catastrophic Reinsurance	Yes	Yes	Yes	Yes	Yes	No	3
Transplant Reinsurance	Yes	Yes	Yes	Yes	Yes	No	3
BH Reinsurance	No	Yes	No	No	Yes	No	3
PPC Reconciliation	Yes	Yes	No	Yes	No	No	2
HCBS Reconciliation	No	Yes	No	No	No	No	2
SOC Reconciliation	No	Yes	No	No	No	No	2
Miscellaneous Reconciliations, as applicable	Yes	Yes	Yes	Yes	Yes	Yes	2
Acute Program Tiered Prospective Reconciliation	Yes	No	No	No	No	No	2
CRS Program Tiered Reconciliation	No	No	No	No	Yes	No	2
Targeted Case Management	No	No	Yes	No	No	No	1
Rural Hospital Payments	Yes	No	No	No	No	No	2
Nursing Facility Supplemental Payments	No	Yes	No	No	No	No	2

## **Attachment A**

### **A. Status of how premium tax will be handled**

1. All rates effective 10/1/03 and thereafter have the 2% premium tax included in rate.
2. Premium tax will be added to the payment manually.
3. Reinsurance will have 2% premium tax directly included in all payments/recoupments made after 10/1/03. Tribal and FFS payments will be excluded from Premium Tax.
4. Rate is set for DDD which includes 2% premium tax. The component for BHS is paid to BHS, of which the 2% is not included. DDD receives the tax that is related to the BHS payment and will be responsible for payment.

### **B. Payments Not liable for Premium Tax**

- Tribal Case Management - ALTCS
- Federally Qualified Health Centers (FQHC)
- Health Care Group (HCG) – no federal participation
- Fee for Service (FFS) – AHCCCS and DDD
- Third Party Liability
- Fraud and Abuse
- Indian Health Services
- State Only Transplant capitation payments