

Shared Savings Program Public Reporting Instructions and Template

Version 8 | January 2024

OVERVIEW

This document provides Accountable Care Organizations (ACOs) participating in the Medicare Shared Savings Program (Shared Savings Program) instructions on how to complete the [Public Reporting Template](#). ACOs participating in the Shared Savings Program are required to publicly report ACO organizational information and performance results on a designated webpage, per [42 CFR § 425.308](#).

INSTRUCTIONS TO COMPLETE THE PUBLIC REPORTING TEMPLATE

ACOs must complete all fields in the Public Reporting Template that are included within brackets with placeholder text, using the instructions below, and then post the populated template to their designated public reporting webpages. The information specified in [42 CFR 425.308\(b\)](#), including financial and quality performance results, must be publicly reported within the timeline specified by CMS (currently 30 calendar days following any changes to organizational information or the release of the financial and quality performance results). ACOs should monitor and update their public reporting webpages periodically throughout the year.

ACOs can select one of two ways to post the template to their public reporting webpages:

- a) Display all of the information from the completed template on the webpage using existing webpage styles (e.g., fonts, text sizes, headers); or
- b) Create a PDF of the completed template, without modifying the format, and link to it from your public reporting webpage.

Key reminders before posting:

- **Remove the overview, these instructions, and the document header and footer before displaying template content on the webpage.**
- **Do not add data that is not required or omit data from the template.**
- **Do not include any taxpayer identification numbers (TINs) on the template.**

Note: When referencing data in the [ACO Management System \(ACO-MS\)](#), select the performance year corresponding with the information being entered on your ACO's public reporting webpage. For example, if entering and updating information on your ACO's public reporting webpage to reflect organizational information and performance results at the start of a new performance year, select this new performance year when referencing data in ACO-MS. This selection can be made under "Program Year."

Refer to the following instructions to populate each section of the Public Reporting Template:

1. **ACO Name and Location:** Enter ACO legal entity name and address. This data should match the information in ACO-MS listed on the Agreement Details subtab.

Disclaimer: The contents of this document do not have the force and effect of law and are not meant to bind the public in any way, unless specifically incorporated into a contract. This document is intended only to provide clarity to the public regarding existing requirements under the law. This communication material was prepared as a service to the public and is not intended to grant rights or impose obligations. It may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations, and other interpretive materials for a full and accurate statement of its contents.

2. **ACO Primary Contact:** Enter primary contact name, phone number, and email address. The primary contact's name should match one of the contacts listed on the Contacts subtab in ACO-MS.

3. Organizational Information

3.1 **ACO Participants:** List all ACO participants certified for the performance year by their legal business name (LBN). This data is available on the ACO Participants subtab in ACO-MS, or by downloading the "Participants List" Excel file provided under the Reporting tab in ACO-MS. Add a new row in the table for each ACO participant.

- If your ACO would also like to include the ACO participant's doing business as (D/B/A) name, enter the D/B/A name in parentheses next to the ACO participant's LBN.
- If an ACO participant has merged with or been acquired by another ACO participant, only include the acquiring ACO participant on the public reporting webpage.
- Do not include the ACO participant's TIN.

In addition, identify participants in joint ventures between ACO professionals and hospitals. For reference:

- A "joint venture" is when two or more persons or entities engage in a defined project in which all of the following exist: 1) an express agreement; 2) a common purpose that the parties intend to carry out; 3) shared profits and losses related to the project; and 4) each party has a voice in controlling the project.

3.2 **ACO Governing Body:** Enter the most up-to-date information on ACO governing body members' names, positions, voting power, membership types, and associated ACO participant LBNs. Add a new row in the table for each ACO governing body member.

For the "ACO Participant Legal Business Name, if applicable" column, if your ACO would also like to include the ACO participant's D/B/A name, enter the D/B/A name in parentheses next to the ACO participant's LBN.

For reference:

- "Member's Voting Power" refers to the votes held by the member, expressed as a percentage of total votes.
 - If voting power is available as a number, convert to a percentage by dividing each member's voting power by the total voting power held by all members on the governing body and multiplying by 100.
 - Voting power can be presented as a percentage on the public reporting webpage with up to three decimal places, e.g., 10.123 percent.
 - If total voting power does not add to 100 percent due to rounding, add the following statement below the ACO Governing Body table on the public reporting webpage: "Due to rounding, 'Member's Voting Power' may not equal 100 percent."
- "Membership Type" includes ACO participant representative, Medicare beneficiary representative, community stakeholder representative, or other.
- Enter "0" for non-voting members.

- For Medicare Beneficiary representative and Community Stakeholder Representatives, enter “N/A” under the “ACO Participant Legal Business Name, if applicable” column.

3.3 Key ACO Clinical and Administrative Leadership: Enter the names of the current ACO Executive, Medical Director, Compliance Officer, and Quality Assurance/Improvement Officer. This data should match the information listed for the corresponding contact on the Contacts subtab in ACO-MS. **Note:** The Compliance Officer should match one of the Compliance Contacts listed in ACO-MS, and the Quality Assurance/Improvement Officer should match one of the Quality Contacts listed in ACO-MS.

3.4 Associated Committees and Committee Leadership: Enter each committee on a separate row that includes the committee’s name, leader’s name, and leader’s committee position.

3.5 Types of ACO Participants, or Combinations of Participants, That Formed the ACO: List ACO participant types that describe the ACO’s composition. ACOs may select one or more of the composition types provided in [42 CFR § 425.102\(a\)](#). If your ACO selects [42 CFR § 425.102\(a\)\(8\)](#), then enter the composition type as “Electing Teaching Amendment (ETA) Hospital.” If this information was previously entered in ACO-MS, the corresponding data is available under the ACO Entity Type section of the Agreement Details subtab.

4. Shared Savings and Losses

4.1 Amount of Shared Savings/Losses: Enter shared savings/losses (in dollar amount) for all completed performance years by agreement period. For the list of completed performance years and agreement periods for your ACO (both of which are defined under [42 CFR § 425.20](#)), navigate to the Performance Year subtab and refer to the rows labelled “Program Year” (for the performance year) and “Agreement Period.”

The shared savings/losses data is available via the following sources:

- **ACO-MS Data Hub:** To access the *Financial Reconciliation Report*, navigate to the Data Hub tab in ACO-MS, select the Program Year for which shared savings/losses is being entered on the public reporting webpage, and click on the “Reports” button. For example, for the Performance Year (PY) 2022 *Financial Reconciliation Report*, select “2022” under Program Year. In the Financial Reconciliation Package with the most recent date, locate the file(s) with the naming convention of “P.Axxxx.ACO.STLMT.Y20XX.DXX9999.T0000000.” Within the file(s), refer to the “Table 3 – Shared Savings Losses” tab. Refer to the rows titled “Earned Performance Payment (\$)” for the shared savings, and “Payment Due to CMS (\$)” for the shared losses.
- **Public Use Files:** Visit [Data.CMS.gov](https://data.cms.gov) to view the “Performance Year Financial and Quality Results” dataset for the relevant performance year and refer to the column titled “EarnSaveLoss” for shared savings/losses. Losses are listed as negative values.

ACOs falling under one or more of the following cohorts should adhere to the following instructions:

- **ACO operating in its first agreement period:** If your ACO is operating in its first agreement period and has not yet received financial reconciliation results, enter “N/A” under this section. In addition, report “N/A” for the second or subsequent agreement period in this section of the template if not applicable to your ACO.
- **ACO re-entering the Shared Savings Program:** If your ACO is a re-entering ACO, as defined under [42 CFR § 425.20](#), enter the shared savings or losses (starting with the first

performance year after your ACO re-entered the program) under either a) the first agreement period, or b) the agreement period in which the ACO re-entered the program. If the second option is applicable, add the following note at the end of the Shared Savings and Losses section of the public reporting webpage: “Our ACO re-entered the Shared Savings Program in Performance Year [20XX] under agreement period [X]. Shared savings/losses and shared savings distributions are therefore reported, beginning with this agreement period.”

- **ACO participating in multiple performance years in Calendar Year (CY) 2019:** If your ACO participated in PY 2019 and PY 2019A, please reference your ACO’s “ACO.Summary” report within your 2019 Financial Reconciliation Report Package and enter either the “Total Earned Performance Payment (\$)” or the “Total Payment Due to CMS” amount and include the following statement: “Note: Our ACO participated in multiple performance years during Calendar Year 2019. The shared savings/losses amount reported for Performance Year 2019 therefore represents net shared savings or losses across all performance years in 2019 and is shown under all agreement periods in which the ACO operated during Calendar Year 2019.”

4.2 **Shared Savings Distribution:** As described in [42 CFR § 425.308\(b\)\(4\)](#), enter distribution of shared savings (in percentage), which entails the total proportion of shared savings invested in infrastructure, redesigned care processes and other resources to coordinate care and improve quality, and distributed among ACO participants for all completed performance years by agreement period. Distribution proportion amounts are at the discretion of the ACO.

ACOs that did not earn shared savings or incurred losses for a given performance year must indicate “N/A.”

ACOs falling under one or more of the following cohorts should adhere to the following instructions:

- **ACO operating in its first agreement period:** If your ACO is operating in its first agreement period and has not yet received financial reconciliation results, enter “N/A” under this section. In addition, report “N/A” for the second or subsequent agreement period in this section of the template if not applicable to your ACO.
- **ACO re-entering the Shared Savings Program:** If your ACO is a re-entering ACO, as defined under [42 CFR § 425.20](#), enter the shared savings distribution (starting with the first performance year after your ACO re-entered the program) under either a) the first agreement period, or b) the agreement period in which the ACO re-entered the program. If the second option is applicable, add the following note at the end of the Shared Savings and Losses section of the public reporting webpage: “Our ACO re-entered the Shared Savings Program in Performance Year [20XX] under agreement period [X]. Shared savings/losses and shared savings distributions are therefore reported beginning with this agreement period.”
- **ACO participating in multiple performance years in CY 2019:** If your ACO participated in PY 2019 and PY 2019A, please reference your ACOs “ACO.Summary” report within your 2019 Financial Reconciliation Report Package and enter the distribution of shared savings (in percentage) using the “Total Earned Performance Payment (\$)” amount and include the following statement: “Note: Our ACO participated in multiple performance years during Calendar Year 2019. The distribution of shared savings reported for Performance Year 2019 therefore represents the distribution of the net shared savings across all performance years

in 2019 and is shown under all agreement periods in which the ACO operated during Calendar Year 2019.”

5. **Quality Performance Results:** Enter quality results for the most recent performance year available following the guidance provided below.

Note: If your ACO is operating in its first performance year of its first agreement period under the Shared Savings Program and has not yet received quality results, add the following statement in lieu of the quality performance results: “Our ACO did not participate in the Shared Savings Program in Performance Year [20XX]; therefore, this section is not applicable at this time.”

Starting with Performance Year 2021, Shared Savings Program ACOs reported either the CMS Web Interface or electronic clinical quality measures (eCQMs)/Merit-based Incentive Payment System (MIPS) CQMs. Benchmarks and performance rates may differ based on the quality measure set reported by your ACO.

- If your ACO reported via both the CMS Web Interface and eCQM/MIPS CQM measure sets, then report the measure performance rates associated with the measure set that received the higher MIPS Quality performance category score, which was used to calculate your ACO’s final quality performance score and determine any shared savings or shared losses.
- To indicate which quality measure set your ACO’s quality results are based on, select either “CMS Web Interface” or “eCQM/MIPS CQM” measure set in the statement above the quality performance results table in the template.

The quality performance results data is available via the following sources:

- **ACO-MS Data Hub:** To access the *Quality Performance Report*, navigate to the Data Hub tab in ACO-MS, select the Program Year for which quality information is being entered on the public reporting webpage, and click on the “Reports” button. For example, for the PY 2022 *Quality Performance Report*, select “2022” under Program Year. In the *Quality Performance Report*, refer to the “Tables 3-4 – Measure Results” and “Table 5 – CAHPS for MIPS” tabs, which include the “Measure Name,” “Reported Performance Rate,” and “Current Year Mean Performance Rate.” List measures in the same order as presented in the report. If your ACO reported via both the CMS Web Interface and eCQM/MIPS CQM measure set, then refer to “Tables 1-2 – Summary Info” to identify the measure set that received the higher MIPS Quality performance category score and report the measure performance rates associated with that measure set.
- **Public Use Files:** Visit Data.CMS.gov to view the *Performance Year Financial and Quality Results* dataset. In this file, the information to enter for “Rate” can be found by searching for your ACO Name or ACO ID and navigating to the columns titled CAHPS_#, Measure_#, or QualityID_#. Please refer to the *Quality Performance Report* in the ACO-MS Data Hub for information to enter for “ACO Mean.”

6. Payment Rule Waivers

- **Skilled Nursing Facility (SNF) 3-Day Rule Waiver:** Include this section **only if** your ACO uses the SNF 3-Day Rule Waiver for the performance year. Refer to the SNF/BIP Information section of the Agreement Details subtab in ACO-MS. If your ACO has a SNF 3-Day Rule Waiver, then “SNF 3-Day Rule Waiver” should state “Yes” in ACO-MS.
- **Waiver for Payment for Telehealth Services:** Include this section **only if** your ACO provides telehealth services for the performance year using the Shared Savings Program-specific flexibilities under [42 CFR § 425.612\(f\)](#) and [42 CFR § 425.613](#). As of January 1, 2020, if at least one clinician in your performance-based risk ACO (Levels C through E of the BASIC track or the

ENHANCED track) provides and receives payment for covered telehealth services to prospectively assigned beneficiaries without geographic restriction, including telehealth services where the originating site is the beneficiary's home, then the ACO must publicly report use of telehealth services.

7. **Advance Investment Payments (AIP):** Include this section **only if** your ACO is receiving advance investment payments.

Enter your ACO's advance investment payment use information by following the guidance provided below:

- Navigate to the AIP subtab in ACO-MS and click "Download a Copy" under the AIP Spend Plan table to download your ACO's CMS-approved spend plan. Copy your spend plan and spend plan summary from your CMS-approved downloadable spend plan and paste to the AIP section of the Public Reporting Template in the table format provided.
- For the first performance year, your ACO's CMS-approved spend plan includes projected spending, with the actual spending amounts reported as "\$0.00." Reporting actual spending and updating your ACO's spend plan projections for future years will be required beginning in your ACO's second performance year.
- The Public Reporting Template, following these instructions, provides a sample of the standardized format in which your ACO should display your CMS-approved spend plan. The "Sample" watermark will not appear on the downloaded copy of your spend plan from ACO-MS and should not appear on your ACO's public reporting webpage; please remove the "Sample" watermark prior to publicly reporting.

8. **Medicare Shared Savings Program Fraud and Abuse Waivers**

Parties seeking to use the *ACO Pre-Participation Waiver* or the *ACO Participation Waiver* are required to disclose a description of the arrangements for which waiver protection is sought in accordance with the waiver requirements set forth at 76 Fed Reg. 67,992, 68,000-68,001, 68,004 (November 2, 2011) and in the [Medicare Shared Savings Program Waivers: Additional Guidance](#) document. ACOs may use this section of the Public Reporting Template to fulfill these public disclosure obligations.

Alternatively, an ACO may use another public website to disclose the required information, so long as the website includes the name of the ACO and other identifying information sufficient to allow individuals conducting an electronic internet search using a widely available search engine to readily locate the website. CMS provides no opinion on whether any public disclosure or the arrangements disclosed satisfy the applicable terms of the Medicare Shared Savings Program Fraud and Abuse Waivers.

SHARED SAVINGS PROGRAM PUBLIC REPORTING TEMPLATE

ACO Name and Location

[Enter ACO legal entity name]

[Enter ACO address]

ACO Primary Contact

[Enter primary contact name]

[Enter primary contact phone number]

[Enter primary contact e-mail address]

Organizational Information

ACO Participants:

ACO Participants	ACO Participant in Joint Venture
[Enter ACO participant legal business name]	[Enter "Y" or "N"]

ACO Governing Body:

Member First Name	Member Last Name	Member Title/Position	Member's Voting Power (Expressed as a percentage)	Membership Type	ACO Participant Legal Business Name, if applicable
[Enter governing body member first name]	[Enter governing body member last name]	[Enter governing body member title/position]	[Enter governing body member voting power]	[Enter governing body member membership type]	[Enter governing body member ACO participant legal business name]

Key ACO Clinical and Administrative Leadership:

ACO Executive: [Enter first and last name]

Medical Director: [Enter first and last name]

Compliance Officer: [Enter first and last name]

Quality Assurance/Improvement Officer: [Enter first and last name]

Associated Committees and Committee Leadership:

Committee Name	Committee Leader Name and Position
[Enter committee name]	[Enter committee leader name and committee leader position]

Types of ACO Participants, or Combinations of Participants, That Formed the ACO:

- [Enter ACO entity type]

Shared Savings and Losses

Amount of Shared Savings/Losses:

- Fourth Agreement Period
 - Performance Year [Enter performance year in the format 20XX], \$[Enter dollar amount]
- Third Agreement Period
 - Performance Year [Enter performance year in the format 20XX], \$[Enter dollar amount]
- Second Agreement Period
 - Performance Year [Enter performance year in the format 20XX], \$[Enter dollar amount]
- First Agreement Period
 - Performance Year [Enter performance year in the format 20XX], \$[Enter dollar amount]

Shared Savings Distribution:

- Fourth Agreement Period
 - Performance Year [Enter performance year in the format 20XX]
 - Proportion invested in infrastructure: [Enter percent of total]%
 - Proportion invested in redesigned care processes/resources: [Enter percent of total]%
 - Proportion of distribution to ACO participants: [Enter percent of total]%
- Third Agreement Period
 - Performance Year [Enter performance year in the format 20XX]
 - Proportion invested in infrastructure: [Enter percent of total]%
 - Proportion invested in redesigned care processes/resources: [Enter percent of total]%
 - Proportion of distribution to ACO participants: [Enter percent of total]%
- Second Agreement Period
 - Performance Year [Enter performance year in the format 20XX]
 - Proportion invested in infrastructure: [Enter percent of total]%
 - Proportion invested in redesigned care processes/resources: [Enter percent of total]%
 - Proportion of distribution to ACO participants: [Enter percent of total]%
- First Agreement Period
 - Performance Year [Enter performance year in the format 20XX]
 - Proportion invested in infrastructure: [Enter percent of total]%
 - Proportion invested in redesigned care processes/resources: [Enter percent of total]%
 - Proportion of distribution to ACO participants: [Enter percent of total]%

Quality Performance Results

20[XX]Quality Performance Results:

Quality performance results are based on the [Enter “CMS Web Interface” or “eCQMs/MIPS CQMs” Measure Set] collection type.

Measure #	Measure Name	Collection Type	Reported Performance Rate	Current Year Mean Performance Rate (SSP ACOs)
[Enter quality measure number in the format Measure #: XXX or CAHPS-X]	[Enter quality measure name]	[Enter collection type of quality measure: CMS Web Interface, eCQM, MIPS CQM, CAHPS for MIPS Survey or Administrative Claims]	[Enter quality measure performance rate in the format XX.XX]	[Enter ACO mean performance rate in the format XX.XX]

For previous years’ Financial and Quality Performance Results, please visit: [Data.cms.gov](https://data.cms.gov)

Payment Rule Waivers

- Skilled Nursing Facility (SNF) 3-Day Rule Waiver:
 - Our ACO uses the SNF 3-Day Rule Waiver, pursuant to 42 CFR § 425.612.
- Waiver for Payment for Telehealth Services:
 - Our ACO clinicians provide telehealth services using the flexibilities under 42 CFR § 425.612(f) and 42 CFR § 425.613.

Advance Investment Payments (AIP)

[Copy information from your CMS-approved downloadable spend plan available in ACO-MS and paste in the standardized format provided below.]

Spend Plan:

Payment Use	General Spend Category	General Spend Subcategory	Projected Spending 20XX	Actual Spending 20XX	Projected Spending 20XX	Actual Spending 20XX	Projected Spending 20XX	Actual Spending 20XX	Projected Spending 20XX	Actual Spending 20XX	Projected Spending 20XX	Actual Spending 20XX
[Enter payment use]	[Enter general spend category]	[Enter general spend subcategory]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]
Subtotals			[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]	[\$[Enter projected spending for 20XX]]	[\$[Enter actual spending for 20XX]]

Spend Plan Summary:

Projected Total Advance Investment Payments	\$ [Enter projected total advance investment payments dollar amount]
Actual Spending	\$ [Enter actual spending dollar amount]
Future Projected Spending	\$ [Enter future projected spending dollar amount]
Remaining Funding to Allocate	\$ [Enter remaining funding to allocate dollar amount]

Our ACO has established a separate designated account for the deposit and expenditure of all advance investment payments in accordance with 42 CFR 425.630(e)(4).

Fraud and Abuse Waivers

- **ACO Pre-Participation Waiver:**

The following information describes each arrangement for which our ACO seeks protection under the ACO Pre-Participation Waiver, including any material amendment or modification to a disclosed arrangement.

For each arrangement, provide the following information:

- Parties to the arrangement: [Enter parties to the arrangement]
- Date of arrangement: [Enter date of arrangement in the format XX/XX/XXXX]
- Items, services, goods, or facility provided: [Enter items, services, goods, or facility provided]
- Date and nature of any amendments to the arrangement, if applicable: [Enter date in the format XX/XX/XXXX] [Enter the nature of any amendments to the arrangement]

- **ACO Participation Waiver:**

The following information describes each arrangement for which our ACO seeks protection under the ACO Participation Waiver, including any material amendment or modification to a disclosed arrangement.

For each arrangement, provide the following information:

- Parties to the arrangement: [Enter parties to the arrangement]
- Date of arrangement: [Enter date of arrangement in the format XX/XX/XXXX]
- Items, services, goods, or facility provided: [Enter items, services, goods, or facility provided]
- Date and nature of any amendments to the arrangement, if applicable: [Enter date in the format XX/XX/XXXX] [Enter the nature of any amendments to the arrangement]