

## insights

TYPES NOT MAPPED YET February 03, 2021 | TTR not mapped yet | Nicole K. Jobe

# HHS provides updated guidance on Provider Relief Fund reporting requirements

On January 15, 2021, the Department of Health and Human Services (“HHS”) [announced](#) it has amended the reporting timeline for those who received Provider Relief Fund payments exceeding \$10,000 in the aggregate. Additionally, pursuant to the Coronavirus Response and Relief Supplemental Appropriations Act of 2021, HHS [revised](#) the methodology for calculating lost revenues.

### Reporting timeline

Recipients of Provider Relief Fund payments exceeding \$10,000 in the aggregate are required to submit reports to HHS of how those funds were spent. HHS planned to open its reporting portal on January 15, 2021, with the first deadline for submissions due on February 15, 2021. However, HHS is delaying the initial reporting deadline until a future date which has not yet been announced. In the meantime, the Provider Relief Fund [reporting website](#) is open for registration. Recipients are encouraged to create reporting accounts while waiting for further guidance from HHS. The registration process will take about twenty minutes to complete, and it must be completed in one session.

### Lost revenue calculation

The Coronavirus Response and Relief Supplemental Appropriations Act of 2021 changed the calculation of lost revenue back to the prior guidance issued by HHS in June 2020 (you may recall that for a few months, HHS changed the calculation of lost revenue to the difference between the recipient’s 2019 and 2020 actual patient care revenue). Now, recipients can calculate lost revenue using one of the following three methods:

- The difference between 2019 and 2020 actual patient care revenue;
- The difference between 2020 budgeted and 2020 actual patient care revenue, using a budget that was established and approved prior to March 27, 2020; or
- Any other reasonable method. If a recipient wishes to use an alternate reasonable methodology for calculating lost revenues attributable to coronavirus, the recipient must submit a description of the methodology, an explanation of why the methodology is reasonable, and establish how the identified lost revenues were in fact a loss attributable to coronavirus, as opposed to a loss caused by any other source.

### authorsTest

nicole

Nicole K. Jobe