

## **Table of Contents**

**State/Territory Name: NE**

**State Plan Amendment (SPA) #: 25-0015**

This file contains the following documents in the order listed:

- 1) Approval Letter
- 2) CMS 179 Form/Summary Form (with 179-like data)
- 3) Approved SPA Pages



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**Financial Management Group**

December 17, 2025

Drew Gonshorowski, Director  
Division of Medicaid and Long Term Care  
Nebraska Department of Health and Human Services  
301 Centennial Mall South  
Lincoln, NE 68509

RE: TN 25-0015

Dear Mr. Gonshorowski:

The Centers for Medicare & Medicaid Services (CMS) has reviewed the proposed Nebraska state plan amendment (SPA) to Attachment 4.19-D, which was submitted to CMS on September 29, 2025. This plan amendment proposes change regarding the nursing facility inflation factor for state fiscal year 2026.

We reviewed your SPA submission for compliance with statutory requirements, including in sections 1902(a)(2), 1902(a)(13), 1902(a)(30), 1903 as it relates to the identification of an adequate source for the non-federal share of expenditures under the plan, as required by 1902(a)(2) of the Social Security Act and the applicable implementing Federal regulations.

Based upon the information provided by the state, we have approved the amendment with an effective date of July 1, 2025. We are enclosing the approved CMS-179 and a copy of the new state plan page.

If you have any questions, please contact Fredrick Sebree at [Fredrick.sebree@cms.hhs.gov](mailto:Fredrick.sebree@cms.hhs.gov).

Sincerely,

A solid black rectangular box used to redact the signature of the Director.

Rory Howe  
Director

**TRANSMITTAL AND NOTICE OF  
APPROVAL OF STATE PLAN MATERIAL  
FOR: CENTERS FOR MEDICARE & MEDICAID  
SERVICES**

1. TRANSMITTAL NUMBER

2 5 — 0 0 5

2. STATE

N E

3. PROGRAM IDENTIFICATION: TITLE OF THE SOCIAL  
SECURITY ACT ☒ XIX ☐ XXI

TO: CENTER DIRECTOR  
CENTERS FOR MEDICAID & CHIP SERVICES  
DEPARTMENT OF HEALTH AND HUMAN  
SERVICES

4. PROPOSED EFFECTIVE DATE  
July 1, 2025

5. FEDERAL STATUTE/REGULATION CITATION  
CFR 447 Subpart C

6. FEDERAL BUDGET IMPACT (Amounts in WHOLE dollars)

- a. FFY 2025 \$ -336,262  
b. FFY 2026 \$ -1,308,103

7. PAGE NUMBER OF THE PLAN SECTION OR ATTACHMENT  
Att. 4.19-D, Pg 15

8. PAGE NUMBER OF THE SUPERSEDED PLAN SECTION OR  
ATTACHMENT (If Applicable)  
Att. 4.19-D, Pg 15

9. SUBJECT OF AMENDMENT  
State Fiscal Year 2026 Nursing Facility Inflation Factor

10. GOVERNOR'S REVIEW (Check One)

- ☐ GOVERNOR'S OFFICE REPORTED NO COMMENT  
☐ COMMENTS OF GOVERNOR'S OFFICE ENCLOSED  
☐ NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL

☒ OTHER, AS SPECIFIED:  
Governor has waived review

11. SIGNATURE OF STATE AGENCY OFFICIAL

12. TYPED NAME  
Drew Gonshorowski

13. TITLE  
Director, Division of Medicaid & Long-Term Care

14. DATE SUBMITTED  
September 29, 2025

15. RETURN TO  
Dawn Kastens  
Division of Medicaid & Long-Term Care  
Nebraska Department of Health and Human Services  
301 Centennial Mall South  
Lincoln, NE 68509

**FOR CMS USE ONLY**

16. DATE RECEIVED  
9/29/2025

17. DATE APPROVED  
December 17, 2025

**PLAN APPROVED - ONE COPY ATTACHED**

18. EFFECTIVE DATE OF APPROVED MATERIAL  
7/1/2025

19. SIGNATURE OF APPROVING OFFICIAL

20. TYPED NAME OF APPROVING OFFICIAL  
Rory Howe

21. TITLE OF APPROVING OFFICIAL  
Director, FMG

22. REMARKS

Fixed Cost Component: This component of the prospective rate is computed by dividing the facility's base year allowable interest, depreciation, amortization, long-term rent/lease payments, personal property tax, real estate tax, and other fixed costs by the facility's total base year inpatient days (see 12-011.06B). Rate determination for the Fixed Cost Component for an individual facility is computed using the lower of its own per diem as computed above, plus any prior approved increase under Exception Process, or a maximum per diem of \$27.00 excluding personal property and real estate taxes.

Nursing Facility Quality Assessment Component: The Nursing Facility Quality Assessment component shall not be subject to any cost limitation or revenue offset.

For purposes of this section, facilities exempt from the Quality Assurance Assessment are:

1. State-operated veterans homes;
2. Nursing facilities and skilled nursing facilities with twenty-six or fewer licensed beds; and
3. Continuing care retirement communities.

The quality assessment component rate will be determined by calculating the 'anticipated tax payments' during the rate year and then dividing the total anticipated tax payments by 'total anticipated nursing facility/skilled nursing facility patient days,' including bed hold days and Medicare patient days.

For each rate year, July 1 through the following June 30<sup>th</sup>, total facility patient days, including bed hold days, less Medicare days, for the four most recent calendar quarters available at the time rates are determined will be used to calculate the 'anticipated tax payments.' Total facility patient days, including bed hold days and Medicare days, for the same four calendar quarters will be used to calculate the anticipated nursing facility/skilled nursing facility patient days.'

New providers entering the Medicaid program to operate a nursing facility not previously enrolled in Medicaid:

For the Rate Period beginning on the Medicaid certification date through the following June 30, the quality assessment rate component is computed as the Quality Assurance Assessment Amount Due from the provider's first Quality Assurance Assessment Form covering a full calendar quarter, divided by Total Resident Days in Licensed Beds from the same Quality Assurance Assessment Form.

Existing providers changing from exempt to non-exempt status:

For the Rate Period beginning on the first day of the first full month the provider is subject to the Quality Assurance Assessment through the following June 30, the quality assessment rate component is computed as the Quality Assurance Assessment Amount Due from the provider's first Quality Assurance Assessment Form covering a full calendar quarter, divided by Total Resident Days in Licensed Beds from the same Quality Assurance Assessment Form.

Existing providers changing from non-exempt to exempt status:

For Rate Periods beginning with the first day of the first full month the provider is exempt from the Quality Assurance Assessment, the quality assessment rate component will be \$0.00 (zero dollars).

Base Year Report Period and Factor: For the Rate Periods July 1 through December 31 and January 1 through June 30, the base year is updated no less frequently than every 5 years. The inflation factor is updated annually. For the Rate Period of July 1, 2025, through June 30, 2026, the inflation factor is a positive 1.49%.

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TN #. NE 25-0015

Supersedes

Approved December 17, 2025 Effective July 1, 2025

TN #. NE 24-0022