

MIPS Program: Choosing Individual vs. Group Reporting and Virtual Groups in 2020

The 2020 Medicare Physician Fee Schedule (MPFS) final rule includes provisions for the 2020 Quality Payment Program (QPP), which impacts 2022 payment. The QPP includes both the Merit-Based Incentive Payment System (MIPS) and Advanced Alternative Payment Models (APMs).

The MACRA statute, which created MIPS, allows physicians to choose whether they will participate in the MIPS program as an individual or a group. Under the previous quality reporting programs, group reporting—and solely for PQRS—was only available to larger practices. However, under MACRA, any physician practicing in a group of two or more has the option to report MIPS data collectively, and solo practitioners have the option to join virtual groups. Group reporting may ease administrative burden for some practices and assist some physicians, especially sub-specialists, in succeeding under MIPS. Use this guide to help you determine whether to report as a group or an individual.

In 2020, CMS is continuing another provision of the MACRA statute to allow physicians to participate in MIPS through “virtual groups.” Solo practitioners and practices with 10 or fewer Medicare-eligible clinicians may elect to join together as virtual groups and have their performance measured under MIPS collectively. This guide provides information on how to form a virtual group, as well as issues to consider as part of a virtual group.

Please consult ASCRS ASOA’s guides on MIPS categories, available at ascrs.org/macracenter, for full details on program requirements.

How Do I Decide to Report as a Group or an Individual?

Each physician and practice must carefully evaluate how best to complete the requirements for MIPS. The MIPS program is customizable, with many options for measures and submission mechanisms. These factors will impact each practice differently. There is no one-size-fits-all formula to determine who should report as a group and who should report individually. This guide summarizes requirements for group vs. individual reporting in 2020.

Here are a few ideas to help you make your decision:

- Determine what your goals are for the 2020 performance year. Are you reaching for a bonus in 2022—or just looking to avoid the penalty? If you simply want to submit a minimum amount of data and avoid the penalty, it may not be worth changing administrative processes, so it may be easier to submit some data individually. If you are going for full participation and a bonus, group reporting may reduce the administrative burden and make meeting the requirements easier.
- If the practice only sought to submit minimal data in previous years to avoid the penalty, but wants to increase participation in MIPS, group reporting could be an option for 2020. Review the performance of every Medicare provider in your group—ophthalmologists, optometrists, CRNAs, etc.—and determine each participant’s strengths and weaknesses. Do certain sub-specialists, such as corneal specialists or oculoplastic surgeons, have difficulty finding at least six quality measures? In many cases, cataract surgeons would have ample measures available to make up for other partners in the group who do not. For Promoting Interoperability (PI) measures, many ophthalmology practices struggle to identify other practices they refer to that have EHR and can complete health information exchange. If your practice

struggles with these measures, reporting as a group may reduce the pressure to complete each required measure at least once for each practitioner. It is also important to remember that CMS is continuing to offer a 2020 PI hardship exemption for practices of 15 or fewer eligible clinicians, so small practices do not have to submit any data for this category if they apply for the hardship.

- Identify the submission mechanism you plan to use for MIPS. Implemented in 2019, small groups may use the claims submission mechanism for Quality and be scored as a group. Groups using claims submission must submit data for the other categories as a group for CMS to score the quality measures collectively. **Also, CMS has eliminated the claims reporting option for any group of 16 or more Medicare-eligible clinicians, regardless of whether they report as a group or individually.** Make sure you have the requisite systems in place to participate as a group.

What Is Individual Reporting and How Will It Impact My MIPS Score?

For individual reporting, each MIPS-eligible clinician, identified by a unique TIN/NPI combination, is responsible for completing the requirements for MIPS. In 2020, physicians must individually report data for the Quality, Promoting Interoperability (PI), and Improvement Activities categories. CMS will score the individual physician's performance for 2020 and adjust his or her Medicare payments accordingly for 2022.

Individual MIPS participants may report their data using claims, registry, or EHR. There is no sign-up required, and physicians opting for full participation in 2020 must begin reporting for the Quality category on January 1, 2020. Reporting for the PI or Improvement Activities may begin any time between January 1, 2020, and October 1, 2020. Groups of physicians practicing under the same TIN may report individually if all providers in the TIN report as individuals.

What Is Group Reporting and How Will It Impact My MIPS Score?

The 2017 MACRA final rule established a process for groups of physicians to report data and be scored collectively. Essentially, group scoring treats all physicians in the group as if they were one individual. All eligible patient encounters for every physician in the group are aggregated together as a total population for the Quality and PI categories (i.e., measure denominators), and each physician's performance in the group is aggregated (i.e., measure numerators).

For the Quality category, the group must select six total measures to report, one of which must be an outcome measure. For PI, the group works together to meet all the required measures. Groups of 15 or fewer Medicare eligible clinicians may also apply for a 2020 small practice hardship exemption for the PI category. For the Improvement Activities category, at least 50% of the group's participants must complete the activity or activities; however, the group is required to attest once collectively for the activity or activities its members completed. The group's performance is scored collectively, and each physician participating in the group will earn the same MIPS final score—and the same payment adjustment.

For example, a practice of five ophthalmologists, three of whom perform cataract surgery, decides to report as a group.

- One of the quality measures selected by the group relates to cataract surgery. When reporting the measure, the practice must include all the eligible patients who meet the measure specifications and report the performance from each of the physicians who performed the procedures. So, if the other two physicians did not perform any cataract surgeries, they are not included in the measure calculations; however, they will get credit for the measure through the group reporting.
- For PI, all physicians in the group will work toward achieving the measures together. For each required measure, there must be a 1 in the numerator. Therefore, the practice must only have one patient in each measure, and **not** one for each individual physician. The group's category score will be calculated similarly to individual reporters, with a total percentage of all patients seen by the group making up the measure numerators and denominators.

Can I Use the Group Reporting Option Just to Avoid a Penalty?

Yes, CMS is continuing to increase the MIPS performance threshold gradually in 2020—the fourth year of MIPS. This allows groups, as well as individual reporters, to submit some data to avoid a penalty in 2022. The 45-point threshold can be met in a

variety of ways, but given the higher threshold in 2020, may vary by group. For assistance determining the best way to meet the threshold for your practice, call the ASCRS ASOA MACRA Hotline at 703-383-5724, and regulatory staff will be available to help you.

How Do I Register My Practice for Group Reporting?

There is currently no formal process for registering as a group with CMS, unless you plan to use the Web Interface program (formerly GPRO). Group data may be reported via registry, EHR, or the CMS Web Interface. The Web Interface registration deadline is June 30, 2020, and only applies to practices of 25 or more eligible clinicians. Your EHR system or qualified registries may require a set-up process. Check with your software vendor or registry contact to determine what is required for your system.

Who Can Form a Group?

Any group of two or more physicians billing under the same Tax Identification Number (TIN) can report as a group. If choosing group reporting, all physicians billing under the TIN must report as part of the group for every MIPS category.

Exclusions: Certain physicians who are not MIPS-eligible may be excluded from the group.

- **Advanced APM participants:** If a physician billing under a TIN that elects group reporting participates in an Advanced APM, his or her performance is excluded from the group, and the group payment adjustments will not impact the APM participant.
- **New Medicare providers:** Physicians in their first year of billing Medicare are excluded from group reporting and payment adjustments.

Low-volume physicians: Physicians who bill less than \$90,000 in allowed Medicare charges, see fewer than 200 Medicare patients in a year, or perform 200 or fewer Medicare professional services, fall under the low-volume threshold and are excluded from MIPS. However, if a physician who is considered low volume works in a practice that is reporting MIPS as a group, he or she will no longer be considered exempt from MIPS. The low-volume physician's performance will be included in the group score.

Physicians practicing under more than one TIN: If one of the members of a group also bills under a different TIN, he or she is responsible for meeting the MIPS requirements under each TIN. Only the services billed under a particular TIN that is reporting as a group will be included in the group's MIPS score. Services billed under different TINs may be reported individually or as a group. For example, Dr. Smith, a retina specialist, works at Practice A three days a week and Practice B two days a week. Practice A reports as a group and includes Dr. Smith's performance as part of the group. Practice B does not report as a group, so Dr. Smith must report individually for services rendered under that TIN.

What Is a Virtual Group?

A virtual group is made up of two or more solo practitioners and practices of 10 or fewer eligible clinicians all billing Medicare under their own TINs who elect to aggregate their performance to be scored collectively under MIPS. Virtual group reporting and scoring is the same as group reporting and scoring, discussed above.

Who May Form a Virtual Group?

Any MIPS-eligible solo practitioner or practice of 10 or fewer eligible clinicians may form a virtual group. If a practice of 10 or fewer elects to join a virtual group, all eligible clinicians practicing under that TIN must join the virtual group. There is no limit to how many clinicians may be part of the virtual group, and there are no limitations related to geographic area or specialty. A physician who practices under two or more different TINs may elect to join a virtual group and have his or her performance under some or all of those TINs aggregated in the same virtual group.

Virtual groups that do not exceed 15 participants in total are also eligible for the 6-point small practice bonus in the Quality category and the small practice hardship exemption for the PI category.

How Do I Form a Virtual Group?

Unlike groups all practicing under the same TIN, virtual groups must apply to CMS prior to the beginning of the performance year and be accepted through the virtual group two-stage election process.

To form a virtual group, the group must be deemed eligible to create a group. Before proceeding with the election process, the group may begin the process with an optional Stage 1 to determine eligibility. Interested clinicians may contact their designated technical assistance representative or the Quality Payment Program Service Center to determine if they are eligible to join or form a virtual group. Visit qpp.cms.gov for contact information.

If the group decides not to begin with Stage 1 to determine its eligibility, its prospective members may still proceed directly to Stage 2. CMS will make the eligibility determination in Stage 2 for any group that did not begin with Stage 1.

In Stage 2 of the election process, the group must submit the following to CMS for approval:

- A written formal agreement between each of the virtual group members, and
- Information about the TIN and NPI associated with the virtual group representative's contact information.

The election information in Stage 2 must be submitted to CMS via email to MIPS_VirtualGroups@cms.hhs.gov no later than December 31 of the year immediately prior to the performance period. **To form a virtual group for 2020, the election information must be submitted by December 31, 2019.**

What Are the Advantages and Disadvantages of Participating in a Virtual Group?

The Congressional sponsors of MACRA intended the concept of virtual groups as a way to reduce burden on small or solo practices who may not be able to implement the MIPS program on their own. Physicians and practices should consider their options carefully before joining a virtual group.

Advantages: Many of the advantages of virtual groups are the same as group reporting. Solo practitioners, especially sub-specialists, may not have enough relevant measures or the resources to implement, track data, and submit. A virtual group could consolidate those functions and reduce burden. For physicians practicing under multiple TINs, virtual groups also offer the opportunity to aggregate total performance and reduce or eliminate duplicative reporting.

Disadvantages: Virtual group participation is relatively low across all of medicine, and few physicians have experience in these groups. In addition, virtual groups require cooperation between practices that do not have a current business relationship. CMS requires a formal written agreement between all members of a virtual group. While the agreement would provide some protections, its development could be burdensome, time-consuming, and expensive if legal services are required. The deadline to submit all election materials to CMS for 2020 participation is December 31, 2019, which will likely be difficult for most practices to meet.

Additional Resources

For additional information, you may contact Allison Madson, manager of regulatory affairs, at amadson@ascrs.org or 703-591-2220