

Understanding Attribution in Value-Based Care



Why Attribution Is Foundational to ACO Success

What is Attribution?

The process by which CMS assigns a Medicare beneficiary to an ACO based on where they have received the majority (plurality) of their primary care services - typically through qualifying physician or advanced practitioner visits. This designation holds the ACO accountable for the beneficiary's cost, quality, and outcomes during the applicable performance year (PY).

Why Attribution Matters for LTC Providers

In LTC settings, attribution often presents unique challenges due to the following:

- ❖ Frequent patient transitions (e.g., SNF to ALF or home)
- ❖ Complex billing structures (multiple NPIs, TINs, and vendors)
- ❖ Intermittent care patterns (provider turnover, part-time physicians)

For LTC providers, successful attribution is the gateway to:

- ❖ Participation eligibility (meeting minimum beneficiary counts)
- ❖ Accurate benchmarking
- ❖ Optimized financial outcomes

Key Concepts to Understand

TIN-Based Attribution

- ❖ Attribution happens at the Tax Identification Number (TIN) level.
- ❖ CMS may require TIN exclusivity models (e.g., [MSSP](#), [ACO REACH](#)), meaning a TIN can only be attributed to one ACO.
- ❖ Groups must confirm whether their TIN is already attributed or if transitions are possible.

Beneficiary Thresholds

- ❖ Minimum: 75 Medicare FFS beneficiaries in long-term care settings ([POS 31](#), 13, etc.).
- ❖ Required to ensure statistical validity and performance viability.

Flagging Process

- ❖ ACOs generate preliminary patient lists from claims data.
- ❖ Providers must review and validate lists to confirm eligibility and services.
- ❖ Incorrect attribution risks include outdated rosters, incomplete billing, or lack of supporting physician documentation.

The Role of Physicians in NP-Only Groups

- ❖ A physician must be associated with NP-only groups to meet CMS billing and attribution rules - even if not full-time.
- ❖ Physician visits serve as the anchor for Medicare's attribution logic.

Attribution First, Everything Else Follows

Understanding attribution means understanding who you serve and how you're scored. It shapes everything from your clinical priorities to your savings potential. Getting attribution right from the start sets the tone for everything that follows.

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