West Virginia Department of Human Services

Waiver Program and State Plan Program (IDDW/ADW/TBIW/PC) Service Cost and Rate Review

June 26, 2026

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

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Project Overview

In 2023, the West Virginia Bureau for Medical Services (BMS) enlisted Myers and Stauffer LC to review service rates and provide recommendations for rate adjustments for services offered under the Intellectual/Developmental Disability Waiver (IDDW), as mandated by West Virginia (WV) Code Section 16B-12-3.[1] This review was later expanded to include the Aged and Disabled Waiver (ADW), the Traumatic Brain Injury Waiver (TBIW), and the personal care (PC) State Plan service.

The initial report fulfilled the requirements outlined in WV Code Section 16B-12-3, which directed the assessment of appropriate reimbursement levels for home- and community-based (HCBS) providers serving individuals with intellectual and developmental disabilities (IDD). According to the statute, the methodology used to determine reimbursement rates must accurately account for the costs of providing these services and align with the State's goals and standards. The rates must also account for regional wage differences, particularly in border areas, that may impact the hiring and retention of direct care workers.

Myers and Stauffer's first rate review was finalized by BMS in 2023.[2] Following this review, HCBS reimbursement rates increased substantially effective October 1, 2024. Myers and Stauffer completed a trend-based rate update in July 2025. Building upon this earlier work, the current report evaluates possible updates to these reimbursement rates to ensure their sustainability and maintain access to services for recipients. While the collection of provider wage and expense data was excluded from the scope of this review, the report offers recommended rates for State Fiscal Year (SFY) 2027. The updated recommendations are primarily focused on addressing wage increases and inflation in provider costs since the last rate adjustments were implemented.

Myers and Stauffer is a certified public accounting firm with over 45 years of experience assisting states with rate setting, auditing, and consulting services across the spectrum of provider types, with extensive experience in long-term services and supports. The firm provides services in all 50 states and specializes in providing services to government health and human service programs. Myers and Stauffer does not render services to the service provider industry to remain independent and free of any real or perceived conflicts of interest. The firm has significant experience in long-term services and supports, including developing databases of statistical, financial, and rate information; developing and maintaining cost reporting instruments and other data-gathering techniques; consulting on and drafting Medicaid waivers, Medicaid State Plans, and Medicaid reimbursement regulations; compiling analyses and preparing associated reports; and evaluating and recommending necessary changes to policy,

[1] West Virginia Code Section 16B-12-3, Annual capitation rate review. https://code.wvlegislature.gov/16B-12-3/
[2] Waiver Program and State Plan Program (IDD/AD/TBI/PC) Service Cost and Rate Review, Myers and Stauffer (2023).

service definitions, and required rate calculations. Myers and Stauffer has leveraged this extensive experience and reviewed the sufficiency of reimbursement rates relative to providers' direct service cost, geographic factors, and national benchmarks.

Summarized Methodology

Overview

The "rate build" methodology employed by BMS is a standard, CMS-approved approach for establishing HCBS rates. This method calculates rates by summing up various cost components necessary to deliver services. The cost elements are determined using data such as provider cost reports, Bureau of Labor Statistics (BLS) wage categories, and/or other national benchmarks. These rates are typically represented in 15-minute, hourly, or daily units. Below is an example of the rate model formula:

Rate Model Example	
Total Employee Cost	
Wage Component	(A)
Employee Related Expenses Component	(B)
Productivity Multiplier	(C)
Total Operations Cost	
Program Component	(D)
General/Admin Component	(E)

*(A+B)*C + D + E = Hourly Payment Rate*

Hourly Payment Rate / 4 = 15 Minute Billing Unit

Component Descriptions

The rate model breaks down service delivery costs into two primary categories: employee-related costs and operations-related costs. The total employee cost is defined as (((A) + (B)) * (C)), where (A) represents wages, (B) additional employee expenses, and (C) productivity adjustments. Each component is detailed as follows:

Component A: Wages. This represents the compensation paid to employees delivering the service. Wage amounts are based on data submitted in provider cost reports, and where such data is insufficient, BLS wage data for West Virginia is used. The wage data, originating from 2022, was adjusted using an 11.05% inflation factor to project wages through 2024, based on the CMS Home Health Agency (HHA) Occupational Wage Index. Since non-wage rate components are calculated as a percentage of wages, updates to wages (Component A) influence the overall reimbursement rate. Further details on inflation adjustments are provided in the "2026 Rate Updates" section of this report.

Component B: Employee-Related Expenses. This category includes costs like employer-incurred expenses for leave, payroll taxes, workers' compensation, and employee benefits tied to direct care wages. These expenses are calculated as a percentage of the wage component (A), set at 22.67%, based on data from the BLS and IRS (refer to the original rate report for details).[3]

Component C: Productivity Multiplier. For Medicaid services, the productivity multiplier adjusts employee costs to account for necessary but non-reimbursable activities (e.g., non-billable time as per Medicaid service definitions). This ensures providers receive adequate reimbursement for the comprehensive cost of delivering services, including indirect activities.

Component D: Program. Program costs include wages, benefits, and expenses related to program requirements stipulated by regulations. These expenses indirectly support service delivery, such as staff who perform assessments, develop care plans, conduct quality assurance, and manage participant funds. Such costs are categorized as service-specific, with median program expenses derived from provider cost reports used in the rate models.

Component E: General/Administrative. This component represents operational expenses unrelated to direct care, such as administrative wages, salaries, and benefits, as well as centralized or shared operational costs. For large organizations, costs supporting various waiver programs, including HCBS, are included in this category. Analysis of cost reports revealed a median general/administrative expense of 11.39%, which was applied uniformly to service rate models. General/administrative costs are calculated as a percentage:
General/Administrative Percentage * ((D) * (((A) + (B)) * (C))).

[3] Waiver Program and State Plan Program (IDD/AD/TBI/PC) Service Cost and Rate Review, Myers and Stauffer (2023).

2026 Rate Updates

BMS asked Myers and Stauffer to examine HCBS provider reimbursement rates as part of the annual review process. Case Management rates, which had not been updated in the 2023 report, were a new focus.

Information on provider wages and expenses was beyond the scope of this report and was not collected for this update. A comprehensive provider cost data collection was previously conducted for the initial 2023 HCBS Rate Review report, which helped determine wage levels and rate component percentages for the established rate-setting methodologies. Since this cost data remains relatively recent, conducting another extensive data collection effort during the current fiscal year was deemed unnecessary. As direct care worker wages are the primary factor driving the rate methodology and represent the largest expense for providers, this report assesses the impact of inflation on wages in the direct care workforce since the most recent HCBS rate update. Incorporating inflation adjustments follows the rate sustainability recommendations outlined in the 2023 HCBS Rate Review report.

Inflation updates

In the 2023 HCBS Rate Review report, Myers and Stauffer selected the HHA Occupational Wage Index as the inflationary index for the HCBS rate. This index is closely aligned with the primary direct service worker wages for the majority of the HCBS services under review. BMS agreed that the HHA Occupational Wage Index is an appropriate index to reflect potential changes in underlying worker wages.

The reimbursement rates recommended in the 2023 HCBS Rate Review report incorporated an 11.05% inflationary adjustment to account for wage growth from Q1 2022 through Q2 2024. This value was based on a forecasted inflation factor, given the timing of the report. For the current report, this number has been updated to reflect the actual inflation rate from Q1 2022 to Q2 2024, at 11.31%. This number was used to update the rate models adopted in 2024, apart from residential services. Changes to residential services are noted in the following section.

For the 2025 update, the HHA Occupational Wage Index was again used to estimate changes in direct care worker wages from Q2 2024 through Q1 2026 (the midpoint of the state fiscal year 2026). This inflationary factor is 5.82% and is applied as additional inflation to the 11.31% to adjust direct care worker wages up to the 2026 basis.

For this update, the HHA Occupational Wage Index for Q1 2026 through Q1 2027 (the midpoints of state fiscal years 2026 and 2027) was used. The inflationary factor for the state fiscal year 2026 through 2027 is 3.02%, and it is applied on top of the previous years' inflation factors. The direct care worker wages are component (A) of the rate methodology. An inflationary update is not required for components (B) – (E) of the rate methodology, as they are calculated as a percentage of the component (A) direct care worker wage. As such, these components increase as component (A) increases, rendering an inflationary adjustment unnecessary.

Residential Updates

For residential services, Myers and Stauffer applied a higher trend based on BLS occupational wage data. The higher trend was applied to years for which BLS wage data were available and was based on discussions with BMS, provider feedback and access concerns, and comparisons to rates in neighboring states. The inflationary factors were 19.27% for 2022-2024 and 5.82% (based on the HHA Occupational Wage Index) for 2024-2026.

In this update, the HHA Occupational Wage Index inflation factor of 3.02% was used for 2026-2027, in addition to the previous inflation factors in alignment with other HCBS services.

Case Management Rates

For this update, BMS requested that Myers and Stauffer update Case Management rates that had not been updated in the 2023 rate study. Case management services were initially excluded due to the transition of the program to a conflict-free service delivery environment and the lack of historical cost available under the new service delivery model. The HHA Occupational Wage Index 2026-2027 inflationary factor of 3.02% was also applied to the current Case Management rates in alignment with other HCBS services. The Case Management rates will specifically be included and reviewed during the forthcoming rate rebase and cost survey collection process, planned to occur during state fiscal year 2027. That rebase will include the collection and analysis of cost and wage data from Case Management providers and include a robust stakeholder feedback processes on rate development.

Service Rates Not Adopted in 2024

In cases where the recommended service rates from the 2023 HCBS Rate Review report were not adopted in 2024, the HHA Occupational Wage Index inflation for 2024-2026, at 5.82%, was used to inflate the October 1, 2024 reimbursement rates to the state fiscal year 2026 time period.

In this update, the HHA Occupational Wage Index inflation factor of 3.02% was used for 2026-2027, in addition to the previous inflation factor.

Approved Medication Assistive Personnel (AMAP) Rates

Approved Medication Assistive Personnel (AMAP) are staff that are trained and supervised by a registered nurse for medication administration. The AMAP differential applies to the Licensed and Unlicensed Residential Personal Care Services and is identified with the additional modifier HB. An enhanced AMAP rate will be implemented on August 1, 2026. The enhanced AMAP rate is calculated as a 6.39% increase over the base rate. The proposed AMAP rates are shown in the model details.

Model Details and Proposed Rates

The proposed service rates and model details are listed in Appendix I.

Appendices

Appendix I

Appendix I is attached as "WV HCBS Rate Review FINAL to State.xlsx." This appendix will contain the following items:

- *Rate models for proposed service rates updated in this report,*
- *Proposed rates compared to current rates, and*
- *Estimated fiscal impact of proposed rates.*

WV HCBS 2026 Rate Review - Proposed Residential Rates

Current Rates

Unlicensed Residential PCS-1		
Base Wage	$12.06	All DCW Average
Inflation 2022-2024	19.27%	BLS Social and Human Services Assistants
Inflation 2024-2026	5.82%	HHA Occupational Wage Index
Wage Component	$15.23	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.46	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$23.48	*Productivity Applied to (Wage Component +ERE)*
Program Cost	21.85%	
Program Component	$3.33	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$3.06	Wage component x GA Cost
Total Overhead	$6.39	
Total Rate	$29.87	
15 min units	$7.47	S5125 HI
1:2 Ratio	$3.74	S5125 UN
1:3 Ratio	$2.49	S5125 UP

Licensed Residential PCS-1		
Base Wage	$12.06	All DCW Average
Inflation 2022-2024	19.27%	BLS Social and Human Services Assistants
Inflation 2024-2026	5.82%	HHA Occupational Wage Index
Wage Component	$15.23	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.46	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$23.48	*Productivity Applied to (Wage Component +ERE)*
Program Cost	21.85%	
Program Component	$3.33	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$3.06	Wage component x GA Cost
Total Overhead	$6.39	
Total Rate	$29.87	
15 min units	$7.47	S5125 U1
1:2 Ratio	$3.74	S5125 U2
1:3 Ratio	$2.49	S5125 U3
1:4 Ratio	$1.87	S5125 U4

Potential Revision (BLS Inflation)

Unlicensed Residential PCS-1		
Base Wage	$12.06	All DCW Average
Inflation 2022-2024	19.27%	BLS Social and Human Services Assistants
Inflation 2024-2026	5.82%	HHA Occupational Wage Index
Inflation 2026-2027	3.02%	
Wage Component	$15.69	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.56	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$24.18	*Productivity Applied to (Wage Component +ERE)*
Program Cost	21.85%	
Program Component	$3.43	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$3.15	Wage component x GA Cost
Total Overhead	$6.58	
Total Rate	$30.76	
15 min units	$7.69	S5125 HI
1:2 Ratio	$3.85	S5125 UN
1:3 Ratio	$2.57	S5125 UP

Licensed Residential PCS-1		
Base Wage	$12.06	All DCW Average
Inflation 2022-2024	19.27%	BLS Social and Human Services Assistants
Inflation 2024-2026	5.82%	HHA Occupational Wage Index
Inflation 2026-2027	3.02%	
Wage Component	$15.69	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.56	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$24.18	*Productivity Applied to (Wage Component +ERE)*
Program Cost	21.85%	
Program Component	$3.43	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$3.15	Wage component x GA Cost
Total Overhead	$6.58	
Total Rate	$30.76	
15 min units	$7.69	S5125 U1
1:2 Ratio	$3.85	S5125 U2
1:3 Ratio	$2.57	S5125 U3
1:4 Ratio	$1.93	S5125 U4

WV HCBS 2026 Rate Review - Proposed Case Management Rates

Current Rates		
Case Management		
G9002 U1	$ 182.70	Case Management (ADW), per month
T1016 U1	$ 8.50	Case Management - Take Me Home Transition (ADW), per 15 minutes
G9002 U3	$ 200.00	Case Management Natural Family (IDDW), per month
G9002 U4	$ 250.00	Case Management ISS/SFC/Group Home (IDDW), per month
G9002 U2	$ 182.70	Case Management (TBIW), per month
T1016 U2	$ 8.50	Case Management - Take Me Home Transition (TBIW), per 15 minutes

Potential Revision (HHA Index Inflation)		
Case Management, 1 Year Inflation		
Inflation (2026-2027)	3.02%	
G9002 U1	$ 188.22	Case Management (ADW), per month
T1016 U1	$ 8.76	Case Management - Take Me Home Transition (ADW), per 15 minutes
G9002 U3	$ 206.04	Case Management Natural Family (IDDW), per month
G9002 U4	$ 257.55	Case Management ISS/SFC/Group Home (IDDW), per month
G9002 U2	$ 188.22	Case Management (TBIW), per month
T1016 U2	$ 8.76	Case Management - Take Me Home Transition (TBIW), per 15 minutes

WV HCBS 2026 Rate Review - Proposed Other Services Rates

Current Rates

Personal Care

Base Wage	$12.06	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$14.21	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.23	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$21.91	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	
Program Component	$2.30	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$2.76	Wage component x GA Cost
Total Overhead	$5.06	
Total Rate	$26.97	
15 min units	$6.75	T1019

Home-Based Person Centered Supports (IDDW)

Base Wage	$12.06	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$14.21	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.23	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$21.91	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	
Program Component	$2.30	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$2.76	Wage component x GA Cost
Total Overhead	$5.06	
Total Rate	$26.97	
15 min units	$6.75	S5125 U7
1:2 Ratio	$3.38	S5125 U8

Potential Revision (HHA Index Inflation)

Personal Care

Base Wage	$12.06	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$14.64	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.32	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$22.56	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	
Program Component	$2.37	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$2.84	Wage component x GA Cost
Total Overhead	$5.21	
Total Rate	$27.77	
15 min units	$6.95	T1019

Home-Based Person Centered Supports (IDDW)

Base Wage	$12.06	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$14.64	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.32	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$22.56	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	
Program Component	$2.37	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$2.84	Wage component x GA Cost
Total Overhead	$5.21	
Total Rate	$27.77	
15 min units	$6.95	S5125 U7
1:2 Ratio	$3.48	S5125 U8

WV HCBS 2026 Rate Review - Proposed Other Services Rates

Current Rates

Family PCS

Base Wage	$12.06	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$14.21	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.23	Wage component x ERE
Productivity	1.03	
Total Employee Cost	$18.01	*Productivity Applied to (Wage Component +ERE)*
Program Cost	0.00%	No program cost for family members
Program Component	$0.00	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$2.06	Wage component x GA Cost
Total Overhead	$2.06	
Total Rate	$20.07	
15 min units	$5.02	S5125 U5
1:2 Ratio	$2.51	S5125 U6

Potential Revision (HHA Index Inflation)

Family PCS

Base Wage	$12.06	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$14.64	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.32	Wage component x ERE
Productivity	1.03	
Total Employee Cost	$18.55	*Productivity Applied to (Wage Component +ERE)*
Program Cost	0.00%	No program cost for family members
Program Component	$0.00	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$2.12	Wage component x GA Cost
Total Overhead	$2.12	
Total Rate	$20.67	
15 min units	$5.17	S5125 U5
1:2 Ratio	$2.59	S5125 U6

WV HCBS 2026 Rate Review - Proposed Other Services Rates

Current Rates

Crisis Site PCS

Base Wage	$14.61	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$17.21	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.91	Wage component x ERE
Productivity	1.28	
Total Employee Cost	$27.01	*Productivity Applied to (Wage Component +ERE)*
Program Cost	23.85%	
Program Component	$4.11	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$3.55	Wage component x GA Cost
Total Overhead	$7.66	
Total Rate	$34.67	
15 min units	$8.67	T1005 U7
1:2 Ratio	$4.34	T1005 U8
1:3 Ratio	$2.89	T1005 U9

Crisis Intervention

Base Wage	$14.61	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$17.21	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$3.91	Wage component x ERE
Productivity	1.28	
Total Employee Cost	$54.02	*Productivity Applied to (Wage Component +ERE)*
Program Cost	23.85%	
Program Component	$4.11	Corresponds to Crisis Site
General/Admin Cost	11.39%	
GA Component	$3.55	Corresponds to Crisis Site
Total Overhead	$7.66	
Total Rate	$61.68	
15 min units	$15.42	T2017

Potential Revision (HHA Index Inflation)

Crisis Site PCS

Base Wage	$14.61	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$17.73	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$4.02	Wage component x ERE
Productivity	1.28	
Total Employee Cost	$27.82	*Productivity Applied to (Wage Component +ERE)*
Program Cost	23.85%	
Program Component	$4.23	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$3.66	Wage component x GA Cost
Total Overhead	$7.89	
Total Rate	$35.71	
15 min units	$8.93	T1005 U7
1:2 Ratio	$4.47	T1005 U8
1:3 Ratio	$2.98	T1005 U9

Crisis Intervention

Base Wage	$14.61	All DCW Average
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$17.73	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$4.02	Wage component x ERE
Productivity	1.28	
Total Employee Cost	$55.64	*Productivity Applied to (Wage Component +ERE)*
Program Cost	23.85%	
Program Component	$4.23	Corresponds to Crisis Site
General/Admin Cost	11.39%	
GA Component	$3.66	Corresponds to Crisis Site
Total Overhead	$7.89	
Total Rate	$63.53	
15 min units	$15.89	T2017

WV HCBS 2026 Rate Review - Proposed Other Services Rates

Current Rates

Behavior Support Professional I		
Base Wage	$23.90	BLS Occupation Code 21-1018, BLS Statewide Median
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$28.16	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$6.39	Wage component x ERE
Productivity	1.28	
Total Employee Cost	$44.18	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	Program cost of providers who deliver residential services
Program Component	$4.56	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$5.56	Wage component x GA Cost
Total Overhead	$10.12	
Total Rate	$54.30	
15 min units	$13.58	T20251 HN

Behavior Support Professional II		
Base Wage	$27.90	BLS Occupation Code 21-1018, BLS Statewide 75th Percentile
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$32.87	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$7.46	Wage component x ERE
Productivity	1.32	
Total Employee Cost	$53.09	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	Program cost of providers who deliver residential services
Program Component	$5.32	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$6.66	Wage component x GA Cost
Total Overhead	$11.98	
Total Rate	$65.07	
15 min units	$16.27	T2025 HO

Potential Revision (HHA Index Inflation)

Behavior Support Professional I		
Base Wage	$23.90	BLS Occupation Code 21-1018, BLS Statewide Median
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$29.01	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$6.58	Wage component x ERE
Productivity	1.28	
Total Employee Cost	$45.51	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	Program cost of providers who deliver residential services
Program Component	$4.70	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$5.72	Wage component x GA Cost
Total Overhead	$10.42	
Total Rate	$55.93	
15 min units	$13.99	T20251 HN

Behavior Support Professional II		
Base Wage	$27.90	BLS Occupation Code 21-1018, BLS Statewide 75th Percentile
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$33.86	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$7.68	Wage component x ERE
Productivity	1.32	
Total Employee Cost	$54.69	*Productivity Applied to (Wage Component +ERE)*
Program Cost	16.18%	Program cost of providers who deliver residential services
Program Component	$5.48	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$6.86	Wage component x GA Cost
Total Overhead	$12.34	
Total Rate	$67.03	
15 min units	$16.76	T2025 HO

WV HCBS 2026 Rate Review - Proposed Other Services Rates

Current Rates

Skilled Nursing by LPN

Base Wage	$23.43	BLS Occupation Code 29-2061, BLS Statewide 75th percentile
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$27.60	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$6.26	Wage component x ERE
Productivity	1.32	
Total Employee Cost	$44.74	*Productivity Applied to (Wage Component +ERE)*
Program Cost	15.36%	
Program Component	$4.24	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$5.58	Wage component x GA Cost
Total Overhead	$9.82	
Total Rate	$54.56	
15 min units	$13.64	T1003 U4
1:2 Ratio	$6.82	T1003 U3
1:3 Ratio	$4.55	T1003 U2

Skilled Nursing by Registered Nurse (IDDW)

Base Wage	$35.65	BLS Occupation Code 29-1441, BLS Statewide Median
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$42.00	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$9.53	Wage component x ERE
Productivity	1.32	
Total Employee Cost	$67.87	*Productivity Applied to (Wage Component +ERE)*
Program Cost	15.36%	
Program Component	$6.46	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$8.47	Wage component x GA Cost
Total Overhead	$14.93	
Total Rate	$82.80	
15 min units	$20.70	T1002 HI

Potential Revision (HHA Index Inflation)

Skilled Nursing by LPN

Base Wage	$23.43	BLS Occupation Code 29-2061, BLS Statewide 75th percentile
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$28.44	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$6.45	Wage component x ERE
Productivity	1.32	
Total Employee Cost	$46.11	*Productivity Applied to (Wage Component +ERE)*
Program Cost	15.36%	
Program Component	$4.37	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$5.75	Wage component x GA Cost
Total Overhead	$10.12	
Total Rate	$56.23	
15 min units	$14.06	T1003 U4
1:2 Ratio	$7.03	T1003 U3
1:3 Ratio	$4.69	T1003 U2

Skilled Nursing by Registered Nurse (IDDW)

Base Wage	$35.65	BLS Occupation Code 29-1441, BLS Statewide Median
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$43.26	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$9.81	Wage component x ERE
Productivity	1.32	
Total Employee Cost	$69.90	*Productivity Applied to (Wage Component +ERE)*
Program Cost	15.36%	
Program Component	$6.65	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$8.72	Wage component x GA Cost
Total Overhead	$15.37	
Total Rate	$85.27	
15 min units	$21.32	T1002 HI

WV HCBS 2026 Rate Review - Proposed Other Services Rates

Current Rates

Skilled Nursing by Registered Nurse (ADW)

Base Wage	$35.65	BLS Occupation Code 29-1441, BLS Statewide Median
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Wage Component	$42.00	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$9.53	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$65.00	*Productivity Applied to (Wage Component +ERE)*
Program Cost	15.36%	
Program Component	$6.46	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$8.14	Wage component x GA Cost
Total Overhead	$14.60	
Total Rate	$79.60	
15 min units	$19.90	T1002 UD

Employment

Facility-Based Day Habilitation	
15-minute Billing Unit (T2021 U5) Ratio 1:1	$7.90
15-minute Billing Unit (T2021 U6) Ratio 1:2	$3.39
15-minute Billing Unit (T2021 U7) Ratio 1:3	$2.15
Prevocational Services	
15-minute Billing Unit (T2021 U1) Ratio 1:1	$7.90
15-minute Billing Unit (T2021 U2) Ratio 1:2	$3.39
15-minute Billing Unit (T2021 U3) Ratio 1:3	$2.15
Supported Employment	
15-minute Billing Unit (T2019) Ratio 1:1	$7.96
15-minute Billing Unit (T2019 HQ) Ratio 1:2+	$3.20
Job Development	
15-minute Billing Unit (T1019)	$7.96

Potential Revision (HHA Index Inflation)

Skilled Nursing by Registered Nurse (ADW)

Base Wage	$35.65	BLS Occupation Code 29-1441, BLS Statewide Median
Inflation 2022-2024	11.31%	
Inflation 2024-2026	5.82%	
Inflation 2026-2027	3.02%	
Wage Component	$43.26	Base wage x (1+% inflation)
ERE	22.67%	
ERE Component	$9.81	Wage component x ERE
Productivity	1.26	
Total Employee Cost	$66.95	*Productivity Applied to (Wage Component +ERE)*
Program Cost	15.36%	
Program Component	$6.65	Wage component x Program Cost
General/Admin Cost	11.39%	
GA Component	$8.39	Wage component x GA Cost
Total Overhead	$15.04	
Total Rate	$81.99	
15 min units	$20.50	T1002 UD

Employment

Inflation for Employment	3.02%
Facility-Based Day Habilitation	
15-minute Billing Unit (T2021 U5) Ratio 1:1	$8.14
15-minute Billing Unit (T2021 U6) Ratio 1:2	$3.49
15-minute Billing Unit (T2021 U7) Ratio 1:3	$2.21
Prevocational Services	
15-minute Billing Unit (T2021 U1) Ratio 1:1	$8.14
15-minute Billing Unit (T2021 U2) Ratio 1:2	$3.49
15-minute Billing Unit (T2021 U3) Ratio 1:3	$2.21
Supported Employment	
15-minute Billing Unit (T2019) Ratio 1:1	$8.20
15-minute Billing Unit (T2019 HQ) Ratio 1:2+	$3.30
Job Development	
15-minute Billing Unit (T1019)	$8.20

MYERS AND STAUFFER LC CERTIFIED PUBLIC ACCOUNTANTS

WV HCBS 2026 Rate Review - Proposed Other Services Rates

Current Rates

Other Trended Rates

T1005 UD	$	3.17	In-Home Respite - Personal Options
T1005 UC	$	3.17	Out-of-Home Respite - Personal Options
S5125 UA	$	3.17	PCS - Personal Options (IDDW)
S5125 UA UK	$	3.17	PCS - Personal Options (IDDW)
S5125 UC	$	4.50	Personal Attendant - Personal Options (TBI)
S5125 UC UK	$	4.50	Personal Attendant-Living in the home - Personal Options (TBI)
S5130 U1	$	4.50	Personal Care Attendant - Personal Options (ADW)
S5130 U1 UK	$	4.50	Personal Care Attendant-Living in the home - Personal Options (ADW)
S5125 UD	$	3.84	Unlicensed Residential PCS - Personal Options

Potential Revision (HHA Index Inflation)

Other Trended Rates

Inflation for Other 3.02%

T1005 UD	$	3.27	In-Home Respite - Personal Options
T1005 UC	$	3.27	Out-of-Home Respite - Personal Options
S5125 UA	$	3.27	PCS - Personal Options (IDDW)
S5125 UA UK	$	3.27	PCS - Personal Options (IDDW)
S5125 UC	$	4.64	Personal Attendant - Personal Options (TBI)
S5125 UC UK	$	4.64	Personal Attendant-Living in the home - Personal Options (TBI)
S5130 U1	$	4.64	Personal Care Attendant - Personal Options (ADW)
S5130 U1 UK	$	4.64	Personal Care Attendant-Living in the home - Personal Options (ADW)
S5125 UD	$	3.96	Unlicensed Residential PCS - Personal Options

WV HCBS 2026 Rate Review - Fiscal Impact

Fiscal Impact (BLS Residential/HHA Index Inflation Other)

Service	Ratio	Year	Service Code	Units	Paid	Average Rate Paid	Current Rate	Proposed Rate	Change	Est. Fiscal Impact	Est. State Dollar Fiscal Impact
IDDW											
Behavior Support Professional I	1	2025	T2021 HN	407,995	$ 4,923,894	$ 12.07	$ 13.58	$ 13.99	3.0%	$ 148,660	$ 38,466
Behavior Support Professional II	1	2025	T2025 HO	18,635	$ 274,826	$ 14.75	$ 16.27	$ 16.76	3.0%	$ 8,277	$ 2,142
Case Management Natural Family	1	2025	G9002 U3	55,701	$ 10,775,220	$ 193.45	$ 200.00	$ 206.04	3.0%	$ 325,412	$ 84,200
Case Management ISS/SFC/Group Home	1	2025	G9002 U4	15,803	$ 3,838,100	$ 242.87	$ 250.00	$ 257.55	3.0%	$ 115,911	$ 29,992
Crisis Intervention	0.5	2025	T2017	10,089	$ 78,431	$ 7.77	$ 15.42	$ 15.89	3.0%	$ 2,391	$ 619
Crisis Site PCS	1	2025	T1005 U7	-	$ -	$ -	$ 8.67	$ 8.93	3.0%	$ -	$ -
Crisis Site PCS	2	2025	T1005 U8	-	$ -	$ -	$ 4.34	$ 4.47	3.0%	$ -	$ -
Crisis Site PCS	3	2025	T1005 U9	-	$ -	$ -	$ 2.89	$ 2.98	3.1%	$ -	$ -
Facility-Based Day Habilitation	1	2025	T2021 U5	1,666,110	$ 12,463,105	$ 7.48	$ 7.90	$ 8.14	3.0%	$ 378,626	$ 97,969
Facility-Based Day Habilitation	2	2025	T2021 U6	672,036	$ 2,130,305	$ 3.17	$ 3.39	$ 3.49	2.9%	$ 62,841	$ 16,260
Facility-Based Day Habilitation	3	2025	T2021 U7	57,407	$ 113,106	$ 1.97	$ 2.15	$ 2.21	2.8%	$ 3,156	$ 817
Family PCS	1	2025	S5125 U5	7,149,009	$ 33,165,221	$ 4.64	$ 5.02	$ 5.17	3.0%	$ 990,993	$ 256,419
Family PCS	2	2025	S5125 U6	14,168	$ 34,096	$ 2.41	$ 2.51	$ 2.59	3.2%	$ 1,087	$ 281
Home-Based Person Centered Supports (IDDW)	1	2025	S5125 U7	931,064	$ 5,282,904	$ 5.67	$ 6.75	$ 6.95	3.0%	$ 156,530	$ 40,502
Home-Based Person Centered Supports (IDDW)	2	2025	S5125 U8	39,899	$ 91,429	$ 2.29	$ 3.38	$ 3.48	3.0%	$ 2,705	$ 700
In-Home Respite	1	2025	T1005 UA	1,219,987	$ 6,466,949	$ 5.30	$ 6.75	$ 6.95	3.0%	$ 191,613	$ 49,580
In-Home Respite	2	2025	T1005 UB	15,045	$ 44,922	$ 2.99	$ 3.38	$ 3.48	3.0%	$ 1,329	$ 344
In-Home Respite - Personal Options	1	2025	T1005 UD	5,041,949	$ 14,351,957	$ 2.85	$ 3.17	$ 3.27	3.2%	$ 452,743	$ 117,147
Job Development	1	2025	T1019 HB	17,342	$ 119,757	$ 6.91	$ 7.96	$ 8.20	3.0%	$ 3,611	$ 934
Licensed Group Home PCS	1	2025	S5125 U1	1,107,218	$ 7,418,496	$ 6.70	$ 7.47	$ 7.69	2.9%	$ 218,483	$ 56,533
Licensed Group Home PCS	2	2025	S5125 U2	1,470,526	$ 4,844,903	$ 3.29	$ 3.74	$ 3.85	2.9%	$ 142,497	$ 36,871
Licensed Group Home PCS	3	2025	S5125 U3	1,554,936	$ 3,232,576	$ 2.08	$ 2.49	$ 2.57	3.2%	$ 103,858	$ 26,873
Licensed Group Home PCS	4	2025	S5125 U4	653,657	$ 1,071,008	$ 1.64	$ 1.87	$ 1.93	3.2%	$ 34,364	$ 8,892
Out-of-Home Respite	1	2025	T1005 U1	82,236	$ 520,015	$ 6.32	$ 6.75	$ 6.95	3.0%	$ 15,408	$ 3,987
Out-of-Home Respite	2	2025	T1005 U5	28,613	$ 90,368	$ 3.16	$ 3.38	$ 3.48	3.0%	$ 2,674	$ 692
Out-of-Home Respite	3	2025	T1005 U6	-	$ -	$ -	$ 2.25	$ 2.32	3.1%	$ -	$ -
Out-of-Home Respite - Personal Options	1	2025	T1005 UC	85,432	$ 254,534	$ 2.98	$ 3.17	$ 3.27	3.2%	$ 8,029	$ 2,078
PCS - Personal Options (IDDW)	1	2025	S5125 UA	2,598,710	$ 6,721,382	$ 2.59	$ 3.17	$ 3.27	3.2%	$ 212,031	$ 54,863
PCS - Personal Options (IDDW)	1	2025	S5125 UA UK	37,206,722	$ 107,041,470	$ 2.88	$ 3.17	$ 3.27	3.2%	$ 3,376,703	$ 873,722
Pre-vocational Training	1	2025	T2021 U1	208,170	$ 1,518,630	$ 7.30	$ 7.90	$ 8.14	3.0%	$ 46,136	$ 11,938
Pre-vocational Training	2	2025	T2021 U2	185,799	$ 570,074	$ 3.07	$ 3.39	$ 3.49	2.9%	$ 16,816	$ 4,351
Pre-vocational Training	3	2025	T2021 U3	35,861	$ 71,840	$ 2.00	$ 2.15	$ 2.21	2.8%	$ 2,005	$ 519
Skilled Nursing by LPN	1	2025	T1003 U4	286,809	$ 3,422,695	$ 11.93	$ 13.64	$ 14.06	3.1%	$ 105,391	$ 27,270
Skilled Nursing by LPN	2	2025	T1003 U3	2,598	$ 16,980	$ 6.54	$ 6.82	$ 7.03	3.1%	$ 523	$ 135
Skilled Nursing by LPN	3	2025	T1003 U2	-	$ -	$ -	$ 4.55	$ 4.69	3.1%	$ -	$ -
Skilled Nursing by Registered Nurse (IDDW)	1	2025	T1002 HI	221,533	$ 4,052,034	$ 18.29	$ 20.70	$ 21.32	3.0%	$ 121,365	$ 31,403
Supported Employment	1	2025	T2019	129,700	$ 965,219	$ 7.44	$ 7.96	$ 8.20	3.0%	$ 29,102	$ 7,530
Supported Employment	2	2025	T2019 HQ	33,372	$ 98,791	$ 2.96	$ 3.20	$ 3.30	3.1%	$ 3,087	$ 799
Unlicensed Residential PCS	1	2025	S5125 HI	14,334,147	$ 88,187,085	$ 6.15	$ 7.47	$ 7.69	2.9%	$ 2,597,210	$ 672,028
Unlicensed Residential PCS	2	2025	S5125 UN	18,681,387	$ 56,190,297	$ 3.01	$ 3.74	$ 3.85	2.9%	$ 1,652,656	$ 427,625
Unlicensed Residential PCS	3	2025	S5125 UP	6,076,118	$ 11,621,477	$ 1.91	$ 2.49	$ 2.57	3.2%	$ 373,381	$ 96,612
Unlicensed Residential PCS - Personal Options	1	2025	S5125 UD	590,626	$ 2,078,853	$ 3.52	$ 3.84	$ 3.96	3.1%	$ 64,964	$ 16,809
IDDW Services Total										$ 11,972,566	$ 3,097,901

MYERS AND STAUFFER LC CERTIFIED PUBLIC ACCOUNTANTS

WV HCBS 2026 Rate Review - Fiscal Impact

Fiscal Impact (BLS Residential/HHA Index Inflation Other)

Service	Ratio	Year	Service Code	Units	Paid	Average Rate Paid	Current Rate	Proposed Rate	Change	Est. Fiscal Impact	Est. State Dollar Fiscal Impact
ADW											
Case Management	1	2025	G9002 U1	88,554	$ 15,702,848	$ 177.33	$ 182.70	$ 188.22	3.0%	$ 474,437	$ 122,761
Case Management - Take Me Home Transition	1	2025	T1016 U1	223	$ 408	$ 1.83	$ 8.50	$ 8.76	3.1%	$ 12	$ 3
Personal Care Attendant - Personal Options (ADW)	1	2025	S5130 U1	5,886,644	$ 21,624,150	$ 3.67	$ 4.50	$ 4.64	3.1%	$ 672,751	$ 174,074
Personal Care Attendant-Living in the home - Personal Options (ADW)	1	2025	S5130 U1 UK	4,866,025	$ 17,566,944	$ 3.61	$ 4.50	$ 4.64	3.1%	$ 546,527	$ 141,414
Personal Care Attendant (ADW)	1	2025	S5130	25,036,745	$ 143,442,261	$ 5.73	$ 6.75	$ 6.95	3.0%	$ 4,250,141	$ 1,099,724
Personal Attendant-Living in the home (ADW)	1	2025	S5130 UK	3,067,533	$ 19,291,643	$ 6.29	$ 6.75	$ 6.95	3.0%	$ 571,604	$ 147,903
Skilled Nursing by Registered Nurse (ADW)	1	2025	T1002 UD	91,027	$ 1,654,297	$ 18.17	$ 19.90	$ 20.50	3.0%	$ 49,878	$ 12,906
ADW Services Total										$ 6,565,352	$ 1,698,785
PC											
Personal Care	1	2025	T1019	16,706,310	$ 96,388,697	$ 5.77	$ 6.75	$ 6.95	3.0%	$ 2,855,961	$ 738,980
Personal Care	1	2025	T1019 UK	3,037,110	$ 17,506,662	$ 5.76	$ 6.75	$ 6.95	3.0%	$ 518,716	$ 134,218
PC Services Total										$ 3,374,677	$ 873,198
TBI											
Case Management	1	2025	G9002 U2	1,085	$ 186,535	$ 171.92	$ 182.70	$ 188.22	3.0%	$ 5,636	$ 1,458
Case Management - Take Me Home Transition	1	2025	T1016 U2	-	$ -	$ -	$ 8.50	$ 8.76	3.1%	$ -	$ -
Personal Attendant - Personal Options (TBI)	1	2025	S5125 UC	119,872	$ 458,596	$ 3.83	$ 4.50	$ 4.64	3.1%	$ 14,267	$ 3,692
Personal Attendant-Living in the home - Personal Options (TBI)	1	2025	S5125 UC UK	232,696	$ 890,751	$ 3.83	$ 4.50	$ 4.64	3.1%	$ 27,712	$ 7,171
Personal Attendant (TBI)	1	2025	S5125 UB	222,616	$ 1,347,872	$ 6.05	$ 6.75	$ 6.95	3.0%	$ 39,937	$ 10,334
Personal Attendant-Living in the home (TBI)	1	2025	S5125 UB UK	8,960	$ 52,157	$ 5.82	$ 6.75	$ 6.95	3.0%	$ 1,545	$ 400
TBI Services Total										$ 89,098	$ 23,054
All Services Total										$ 22,001,693	$ 5,692,938

WV HCBS 2026 Rate Review - AMAP Rates

Service	Service Code	Current Non-AMAP Rate	AMAP Rate 8/1/26	Proposed Non-AMAP Rate	Proposed AMAP Rate 10/1/26	AMAP Percentage	Est. Fiscal Impact	Est. State Dollar Fiscal Impact
Unlicensed Residential PCS - AMAP	S5125 HI HB	$ 7.47	$ 7.95	$ 7.69	$ 8.18	25.0%	$ 1,446,174	$ 374,197
Unlicensed Residential PCS - AMAP	S5125 UN HB	$ 3.74	$ 3.98	$ 3.85	$ 4.10	25.0%	$ 939,009	$ 242,969
Unlicensed Residential PCS - AMAP	S5125 UP HB	$ 2.49	$ 2.65	$ 2.57	$ 2.73	25.0%	$ 186,690	$ 48,306
Licensed Group Home PCS - AMAP	S5125 U1 HB	$ 7.47	$ 7.95	$ 7.69	$ 8.18	25.0%	$ 121,655	$ 31,478
Licensed Group Home PCS - AMAP	S5125 U2 HB	$ 3.74	$ 3.98	$ 3.85	$ 4.10	25.0%	$ 80,964	$ 20,950
Licensed Group Home PCS - AMAP	S5125 U3 HB	$ 2.49	$ 2.65	$ 2.57	$ 2.73	25.0%	$ 51,929	$ 13,437
Licensed Group Home PCS - AMAP	S5125 U4 HB	$ 1.87	$ 1.99	$ 1.93	$ 2.05	25.0%	$ 17,182	$ 4,446

AMAP Ratio	1.06393
AMAP Percentage	25.0%

Est. AMAP Fiscal Impact	$ 2,843,604	$ 735,782
Est. Total Fiscal Impact	$ 24,845,297	$ 6,428,721