Beginning on January 1, 2022, the Centers for Medicare & Medicare Services (CMS) requires selected ground ambulance organizations to collect and report cost, revenue, utilization, and other information through the GADCS. This FAQ is provided to assist ground ambulance organizations in collecting and reporting the required data. It will be updated as necessary based on feedback and questions we receive from ambulance organizations. Questions and answers added or updated after the initial November 1, 2019 version of the FAQ are noted at the end of each question.

Additional questions on the GADCS instructions and data collection and reporting requirements may be submitted to CMS’ ambulance data collection mailbox (AmbulanceDataCollection@cms.hhs.gov). Additional questions on system access to the GADCS web-based portal to report the collected data may be submitted to the GADCS Helpdesk (GADCShelpdesk@dcca.com). For a printable version of the GADCS instrument, the GADCS Quick Reference Guide, prior webinars, and other resources, please see CMS’ GADCS website.
**Top 5 Questions**

**Question 1. Has my organization been selected to participate? [Updated 11/2/2023]**
Answer: The lists of organizations selected to participate in Year 1, 2, 3, and 4 of the GADCS are posted by year with the selected National Provider IDs (NPIs) on CMS’ [GADCS website](https://www.cms.gov/). 

**Question 2: When will we need to collect and report data? [Updated 11/2/2023]**
Answer: Selected organizations must collect data over a continuous 12-month period and report data within 5 months after the data collection period ends. Selected organizations in **Years 1, 2, 3, and 4** should have already reported a data collection period start date and contact information to CMS, via the [Palmetto GBA website](https://www.palmettogba.com/). Selected organizations in **Year 1 and Year 2** must collect data over a continuous, 12-month period starting in 2022 and report data within a 5-month period starting immediately after the end of the data collection period in 2023. Selected organizations in **Year 3 and Year 4** must collect data over a continuous, 12-month period starting in 2023 and report data within a 5-month period starting immediately after the end of the data collection period in 2024.

**Question 3: What questions will we need to answer and what information do we need to collect? [Updated 11/2/2023]**
Answer: Please review the most up-to-date printable (Adobe PDF) version of the GADCS “Instrument,” available in English and Spanish, on CMS’ [GADCS website](https://www.cms.gov/). The printable GADCS instrument describes the instructions and questions that organizations will see in the GADCS web-based portal. CMS’ [GADCS website](https://www.cms.gov/) also includes many other GADCS resources.

**Question 4: Is participation required? [Updated 11/2/2023]**
Answer: Yes. CMS regulations at 42 CFR § 414.610(c)(9), states that organizations that do not sufficiently report data will receive a 10 percent Medicare payment reduction for ambulance services provided during the next calendar year.

**Question 5: What are the steps for reporting data? [Added 11/2/2023]**
Answer: There are a few key steps to submit and certify your organization’s GADCS data after your organization’s data collection period ends.

- **First,** register to get access to the [GADCS portal](https://www.cms.gov/). The Quick Tips on Registration document provides illustrated instructions on registering.
- Your organization will need to register at least one submitter (that is, individuals entering information into the system) and one certifier (that is, the person reviewing and attesting to the completeness and accuracy of the data).
- **Second,** after registering, enter the GADCS and link your account to the correct NPI. Section 2.1 of the [GADCS User Guide](https://www.cms.gov/) has detailed instructions on new user registration and linking to NPIs.
- **Third,** enter your organization’s data into the [GADCS portal](https://www.cms.gov/). Reference the GADCS User Guide, this FAQ document, and other resources on CMS’ [GADCS website](https://www.cms.gov/).
- Fourth, submitters submit the data and notify your organization’s certifier when submission is complete.
- Finally, the certifier must certify the data which may include revisions made by data submitters. Detailed information on submitting and certifying data are also available in the GADCS User Guide.
Important Timeline Updates

[Updated 11/2/2023] Due to the COVID-19 Public Health Emergency (PHE), CMS delayed the data collection and reporting requirements for ground ambulance organizations that were selected to participate in Year 1 and Year 2 of the GADCS. Selected organizations in Years 1 and 2 began collecting information in 2022 and began reporting information in 2023. For further information about the COVID-19 Emergency Declaration Blanket Waivers for Health Care Providers document, see CMS’ website and for further information about the COVID-19 FAQs on Medicare Fee-for-Service (FFS) Billing document, see CMS’ website.

In the CY 2022 Physician Fee Schedule Final Rule (86 FR 65314), CMS changed the data collection periods and data reporting periods for Year 3 organizations prior to their selection. Selected organizations in Year 3 will now collect and report information at the same time as selected organizations in Year 4, with data collection starting in 2023 and data reporting starting in 2024. The FAQ has been updated throughout to reflect these changes.

General Questions

Question 1: Why is CMS collecting cost, revenue, and other information from Medicare ground ambulance providers and suppliers? [Updated 1/6/2022]
Answer: Section 50203(b) of the Bipartisan Budget Act (BBA) of 2018 (Public Law 115-123) added paragraph (17) to section 1834 (l) of the Social Security Act. This section requires the Secretary of the U.S. Department of Health and Human Services to collect cost, revenue, utilization, and other information determined appropriate by the Secretary from providers and suppliers of ground ambulance services. CMS has developed the GADCS to meet this requirement.

Question 2: What is a Medicare ground ambulance organization? [Updated 1/6/2022]
Answer: CMS uses the term “ground ambulance organizations” in this document and in the GADCS to refer to organizations enrolled in Medicare as providers or suppliers of services that bill Medicare for ground ambulance services. Ground ambulance services include ambulance services rendered using land and/or water ambulances, but not air ambulances.

Question 3: Why is it important for ground ambulance organizations to collect and report complete and accurate information? How will the collected information be used? [Updated 11/2/2023]
Answer: The information will help CMS understand the costs that your organization and other ground ambulance organizations face to provide ground ambulance services. The collected information will be provided to the Medicare Payment Advisory Commission (MedPAC), which is required to submit a report to Congress on the adequacy of Medicare payment rates for ground ambulance services and geographic variations in the cost of furnishing such services. MedPAC is an independent federal body established by the Balanced Budget Act of 1997 (P.L. 105-33) to advise the U.S. Congress on issues affecting the Medicare program.
**Question 4:** Is the GADCS limited to services provided to Medicare beneficiaries or to payments from Medicare? [Added 11/2/2023]

Answer: No. You must consider the full breadth of your ground ambulance organization’s expenses, revenue, service volume and mix, etc. In general, it will be easier for organizations to report total amounts rather than just a Medicare share.

**Question 5:** Will the information that my organization reports be made public?

Answer: Your organization’s specific responses will not be made public. CMS will periodically release summary statistics, respondent characteristics, and other relevant results from the collected information in the aggregate so that individual ground ambulance organizations are not identifiable.

**Question 6:** How can my organization prepare to collect and report information? [Updated 11/7/2022]

Answer: Ground ambulance organizations can review a printable version of the data collection instrument (i.e., the specific questions that you will be asked to respond to as part of the GADCS), review supplemental documentation, and participate in CMS webinars to ensure that they are collecting the required information. For a list of resources, please see CMS’ GADCS website.

**Sampling and Notification**

**Question 1:** How does CMS determine which ground ambulance organizations must report information? [Updated 1/6/2022]

Answer: CMS is required to identify annual, representative samples of ground ambulance organizations to collect and report information. Organizations are selected using their National Provider Identifiers (NPIs). A ground ambulance organization may not be selected in two consecutive years, to the extent practicable. We expect that each NPI will be selected and need to report information only once through 2024.

**Question 2:** What is my organization’s National Provider Identifier (NPI)? [Updated 11/2/2023]

Answer: Your organization’s NPI is a 10-digit number that is listed on your claims that are submitted when billing Medicare for ground ambulance services. You can look up your NPI number and other information associated with your NPI (e.g., addresses) using the CMS National Plan and Provider Enumeration System (NPPES) at CMS’ NPI registry. You can update or correct the information associated with your NPI via NPPES.

**Question 3:** Which NPIs need to participate in GADCS? [Updated 11/2/2023]

Answer: The lists of Year 1-4 organizations selected to participate in the GADCS are posted by year with the selected NPIs on CMS’ GADCS website.

**Question 4:** How will CMS notify the ground ambulance organizations that have been sampled each year? [Updated 11/2/2023]

Answer: Sampled Year 1, 2, 3, and 4 organizations received notification letters by mail or email from the Medicare Administrative Contractor (MAC) assigned to their service area and/or from CMS directly. Sampled organizations are posted on CMS’ GADCS website.
**Question 5: Which contact information will CMS use to notify organizations sampled each year? [Updated 11/7/2022]**

Answer: Notifications are sent to the contact address in the Medicare Provider Enrollment, Chain, and Ownership System (PECOS) enrollment record linked to each selected NPI. You can view and update your current PECOS enrollment record at the [PECOS website](https://www.cms.gov/Medicare/Provider-Participation/EnrollAndCert/EnrollAndCert.html).

**Timeline and Level of Effort**

**Question 1: When will sampled organizations collect and report information? [Updated 11/2/2023]**

Answer: Sampled organizations will **collect** the required information during a continuous 12-month data collection period. Organizations may choose a data collection period aligning with the calendar year or the organization’s fiscal year. Sampled organizations must notify CMS as to which continuous 12-month data collection period they will use. Instructions are provided in the notification letters sent from CMS. If you are certain that your NPI was selected and you did not receive a notification letter, you may report your data collection start date and contact information to CMS, via the [Palmetto GBA website](https://www.palmettogba.com).

Sampled organizations will **report** information within a 5-month reporting period that starts at the end of the organization’s data collection period. The table below provides an example of a data collection period and a data reporting period for selected organizations in **Year 1 and Year 2** choosing a 12-month data collection period aligning with the **2022 calendar year accounting period**.

<table>
<thead>
<tr>
<th>Data Collection Period</th>
<th>Data Reporting Period</th>
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<tbody>
<tr>
<td>01/01/2022 – 12/31/2022</td>
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Selected organizations in **Year 1 and Year 2** choosing a 12-month data collection period aligning with their **annual fiscal year accounting period** will have different data collection periods and data reporting periods. The table below lists several examples.

<table>
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<td>06/01/2023 – 10/31/2023</td>
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<td>07/01/2022 – 06/30/2023</td>
<td>07/01/2023 – 11/30/2023</td>
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<td>08/01/2022 – 07/31/2023</td>
<td>08/01/2023 – 12/31/2023</td>
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<tr>
<td>10/01/2022 – 09/30/2023</td>
<td>10/01/2023 – 02/28/2024</td>
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The data collection periods and data reporting periods for selected organizations in Year 3 and Year 4 will start one year after the examples listed above for selected organizations in Year 1 and Year 2. The table below provides an example of a data collection period and a data reporting period for selected organizations in **Year 3 and Year 4** choosing a 12-month data collection period aligning with the **2023 calendar year accounting period**.

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**Question 2:** How do I change my organization’s data collection period? [*Added 11/2/2023*]

Answer: If you need to revise the start date for your organization’s data collection period or change your organization’s contact information for the GADCS, you can report this information to CMS via the Palmetto GBA website. Click “Report Your Initial Data” and report the updated information there. The most recent submission will be considered the latest record. In general, if your organization has already begun to report data into the GADCS, you should contact CMS regarding changing your organization’s data collection period.

**Question 3:** How long will it take to collect and report data?

Answer: The time spent collecting the required information will vary depending on your organization’s accounting and recordkeeping systems. Some organizations will need to adjust how they track information prior to the start of the data collection period in order to collect the required information. CMS estimates it will take 20 hours on average to collect information, including your ongoing collection of information over your organization’s 12-month collection period. CMS estimates that it will take 3 hours to enter and report the requested information.

**Requirement to Report**

**Question 1:** My organization also provides fire/rescue (or other public safety) services. Do we need to report information? [*Updated 11/2/2023*]

Answer: Yes. All organizations that provide ground ambulance services, including those that provide other services such as fire, police, or other public safety services, must report information if selected. The GADCS provides instructions on how to report costs and revenue for a range of ground ambulance organization types.

**Question 2:** My organization does not currently furnish ground ambulance services. Do we need to respond to the notification letter? [*Updated 11/2/2023*]

Answer: Yes. Every sampled NPI must respond to the initial notification letter, submit a data collection period start date and contact information within 30 days of receipt of the notification, register for the GADCS, and submit a response during its data reporting period. Upon entering the GADCS system, one of the first questions will ask whether your organization provided ground ambulance services during its continuous 12-month data collection period. Answering “no” to this initial question, proceeding through follow-up confirmation questions, and submitting and certifying your response is all that is required to complete the reporting requirement. Please note that this question specifically refers to your
organization’s continuous 12-month data collection period. Reporting is still required if your
organization provided ground ambulance services during its continuous 12-month data
collection period and stopped providing services before the end of its data collection period.

Question 3: My organization did not furnish any ground ambulance services during the 12-
month collection period. Do we need to report information? [Updated 11/2/2023]
Answer: Yes. Every sampled NPI must respond to the initial notification letter by submitting
a start date of the data collection period and contact information within 30 days of receipt of
the notification, register for access to the GADCS, and submit a response during its data
reporting period. Upon entering the GADCS system, one of the first questions will ask
whether your organization provided ground ambulance services during its continuous 12-
month data collection period. Answering “no” to this initial question, proceeding through
follow-up confirmation questions and submitting and certifying your response is all that is
required to complete the reporting requirement.

Question 4: An NPI associated with my organization was selected but merged with another NPI.
How should I report my data? [Added 11/2/2023]
If this merger happened after the end of your data collection period, report information for
the selected NPI during the data collection period. If this merger happened during the data
collection period, please contact the CMS ambulance data collection mailbox so that they can advise you on your specific situation. In general, if the merged organization continues to use
the same NPI as an NPI selected for Year 1, 2, 3, or 4 of the GADCS, then reporting is still
required.

Question 5: My organization was sampled but ceased ground ambulance operations before or
during the data collection and reporting periods. Is reporting required? [Updated 11/2/2023]
Answer: Reporting is required if the organization provided any ground ambulance services
during its data collection period. You should report information about your organization for
the data collection period in which it was in operation even if it’s a partial year and not a
continuous 12-month data collection period. In the CY 2024 Physician Fee Schedule Final
Rule (CMS-1784-F), CMS finalized its proposal to add an additional question that allows
you to specify the dates during which your organization provided services if it did not do so
for the entire data reporting period.

Question 6: What happens if my organization doesn’t report the required information?
Answer: If your organization does not report the required information by the end of the 5-
month reporting period, it will be subject to a 10% reduction in Medicare payments under the
Medicare Part B Ambulance Fee Schedule (AFS) for the following calendar year.

Question 7: Can my organization request a hardship exemption from the payment reduction?
[Updated 11/2/2023]
Answer: Yes. Organizations that did not report sufficient data due to a significant hardship,
such as a natural disaster, bankruptcy, or other similar situations may request a hardship
exemption. Organizations can request a hardship exemption within 90 calendar days of the
date that CMS notified the organization that it would receive a 10 percent payment reduction
as a result of not submitting sufficient information under the data collection system.
Your organization must supply information such as reason for requesting a hardship exemption, evidence of the hardship (e.g., photographs, newspaper, other media articles, financial data, bankruptcy filing, etc.), and date when your organization would be able to begin reporting information. A copy of the hardship exemption request form is available on CMS’ GADCS website. The request form must be completed and submitted through the GADCS portal. All hardship exemption requests will be evaluated based on the information submitted that clearly shows that they are unable to submit the required data.

**Reporting Process**

**Question 1: Who within my organization should register for the GADCS as a “submitter”?**

**[Updated 11/2/2023]**

**Answer:** Each organization must have at least one data entry user to complete the GADCS reporting requirement. Individuals in the submitter role will enter the requested information into the online GADCS portal. Submitters may also need to respond to requests for corrections or updates from your organization’s certifier. We recommend that the person or persons in your organization with the most knowledge of your organization’s costs and revenues report information. You may find that this person needs to reach out to additional individuals to gather cost information not currently tracked by your ground ambulance organization (e.g., if your municipality pays your ambulance facility rent or provides benefits). Organizations can have more than one submitter. Additional information about how to designate a data submitter is available in Section 2 of the GADCS User Guide.

**Question 2: Who within my organization should register for the GADCS with the “certifier” role?**

**[Added 11/2/2023]**

**Answer:** The certifier should be someone in your organization who can attest to the accuracy and completeness of the submitted information. This may be your organization’s CEO, fire chief, compliance officer, or anyone else with the knowledge and authority to certify your results. It is strongly recommended that the data certifier be a different person than the data submitter to provide an outside check on the data submitted. However, it is possible for the submitter to request a role change to certifier after they submit the data. Additional information about how to designate a data certifier is available in Section 2 of the GADCS User Guide.

**Question 3: Where and how does my organization report information?**

**[Updated 11/2/2023]**

**Answer:** After reporting your data collection start date and contact information to CMS via the Palmetto GBA website, after reviewing the required information to collect, and collecting your data, you may begin the process of reporting your information in the GADCS. At the end of your data collection period, your organization should register to get access to the GADCS portal (please note that individuals associated with selected organizations in Year 3 and Year 4 will be able to register and link to their NPIs in late 2023 and begin reporting data on January 1, 2024. Section 2.1 of the GADCS User Guide has detailed instructions on new user registration. Once you have registered, you will get an email with login credentials that you can use to access the GADCS, link to your organization’s NPI, and report information via the GADCS portal (please note that selected organizations in Year 3 and Year 4 will not
be able to access the GADCS until January 2024). Once you have finished entering your
information into the system, you will need to submit and certify your answers. Data reporting
is not considered complete until your answers have been submitted and certified.

**Question 4: When will my organization be able to access the GADCS web-based portal?**

[Updated 11/2/2023]

Answer: You will be able to register to access the GADCS web-based portal after you have
reported your organization’s start date of your data collection period and contact information
to CMS via the Palmetto GBA website and your data collection period has concluded. As of
the time these FAQs were updated, most selected organizations in **Year 1 and Year 2**
should already have access to the GADCS web-based portal. Selected organizations in Year 1 and
Year 2 who specified a January 1, 2022 start date of their data collection period or any other
start date in 2022 are eligible to register to access the GADCS web-based portal. Selected
organizations in **Year 3 and Year 4** who have specified a January 1, 2023 start date will be
able to register to access the GADCS web-based portal beginning in late 2023 and begin
reporting on January 1, 2024. All other selected organizations in Year 3 and Year 4 will be
able to register to access the GADCS web-based portal at the conclusion of their data
collection period. At any time, all selected organizations can access the publicly available
printed version of the instrument to see what data is required to be collected.

**Question 5: What is the data collection instrument?** [Updated 11/2/2023]

Answer: Medicare’s GADCS includes a data collection instrument, which is a series of
questions that you will respond to in order to report information. You will use a web-based
data collection system to actually report information. The web-based system, which is
available through the GADCS portal and only accessible to organizations who have reported
their data collection start date and contact information, completed their data collection
period, and registered in the system, will present you with instructions and questions that
match those in the printable version of the instrument available via CMS’ GADCS website.
The GADCS allows you to enter required information over multiple sittings. The system will
save your responses after every screen, or whenever you hit the “Save” button at the bottom
of your screen. When you log in again later, you can pick up where you left off. After you
enter all required information, a Certifier at your organization will review the entire response
and either request changes or certify the information.

**Question 6: Who can my organization contact if we are experiencing technical issues or have a
question related to GADCS?** [Updated 11/2/2023]

Answer: Multiple resources to help with all aspects of data collection are available at CMS’
GADCS website. For questions on accessing the GADCS web-based portal, please email
GADCShelpdesk@dcca.com. For all other questions on the GADCS, please email
AmbulanceDataCollection@cms.hhs.gov.
General Data Collection Scope and Principles

**Question 1: What information does the GADCS collect? [Updated 11/2/2023]**

Answer: The data collection instrument includes questions on your organization’s characteristics, service area, emergency response time (if applicable), mix of ground ambulance services (e.g., basic life support versus advanced life support and emergency versus non-emergency transports), costs (including those related to labor, facilities, vehicle, equipment, consumables, supplies, and other), and revenues (e.g., payments from health insurers).

**Question 2: What should my organization do when precise estimates are not available? Should we leave the answer blank, or should we estimate? [Updated 11/2/2023]**

Answer: Information reported should be as complete and accurate as possible. For certain questions, the GADCS instructions indicate that your organization may report an estimate or the best response that is relevant to your organization. You will be asked at the end of reporting information in the GADCS to certify the accuracy of your responses. If the reported information is not sufficient or reported within the data reporting period, a 10% reduction in payment will be applied on Medicare AFS payments for the following calendar year.

**Question 3: Should my organization report certain costs or revenues more than once on the data collection instrument?**

Answer: No. Staff time, costs, and revenues should be reported only once and should not be double counted. Please see the detailed instructions in each section.

**Question 4: Can my organization collect information using our current accounting practices? [Added 7/31/2020]**

Answer: In general, you will be able to report information collected under your organization’s current accounting practices. CMS understands that some ground ambulance organizations use accrual-basis accounting while others use cash-basis accounting. Please follow the instructions in each instrument section.

**Question 5: My ground ambulance organization is owned and/or operated by our local municipality. The municipality pays directly for some costs associated with our ground ambulance operations (e.g., facilities costs, utilities, fuel, benefits, etc.). Do we need to report on these costs? [Updated 11/2/2023]**

Answer: Yes. You must work with your municipality to report the costs that are relevant to your ground ambulance service. Otherwise, the costs that you report will be incomplete and not reflect your organization’s total costs. This would also apply if your ground ambulance organization is part of a broader organization that pays directly for some of your organization’s costs (e.g., a hospital Medicare provider that also owns and provides ground ambulance services).

The specific information that you will need to collect and report might include information on labor costs (Section 7); facilities costs (Section 8); Vehicle costs (Section 9); equipment, consumable, and supply costs (Section 10), and other costs (Section 11). For example, in Section 7, you may need to gather information from your municipality about hours worked and total compensation for accounting and human resources staff, which you
would then multiply by an allocation factor to estimate the portion of hours worked and total compensation that applied to your ground ambulance organization. In this scenario, if your ground ambulance organization accounts for 10 percent of your municipality’s budget, you could allocate 10 percent of hours worked and total compensation for these staff to your ground ambulance organization.

As another example, if your municipality has a single workers’ compensation policy for the town, you could allocate a portion of the costs for that policy based on the percentage of the municipality’s employees or number of hours worked related to supporting ground ambulance operations.

If you are a fire, police, or other public safety-based ground ambulance organization, please report labor hours separately for ground ambulance; fire, police, and other public safety; and all other activities per the data collection instrument instructions. The “Reporting for Government-Based Organizations” tip sheet on the GADCS website provides additional examples of how to allocate some of these shared costs.

**Question 6: How should we account for goods or services (e.g., medical supplies, dispatch services) provided by another organization (e.g., hospital, local government)?** [Updated 11/2/2023]

**Answer:** Whether and how to account for costs realized by an entity other than your ground ambulance organization depends on the nature of the relationship with the other entity. CMS has heard that it is relatively common for some costs – for example dispatch, vehicle maintenance, or administrative costs – to be borne by an organization’s local municipality or a part of a local municipal government (such as a police department):

- **If your ground ambulance organization is part of or associated with a local municipality,** you need to report these costs. For example, if dispatch services are provided by your municipality’s police department and your ground ambulance organization is part of or associated with the same municipality, then you must collect and report a share of dispatch costs associated with ground ambulance operations. See the related question “My ground ambulance organization is owned and/or operated by our local municipality. The municipality pays directly for some costs associated with our ground ambulance operations (e.g., facilities costs, utilities, ambulance fuel, benefits, etc.). Do we need to report on these costs?”

- **If your ground ambulance organization is NOT part of (i.e., owned or operated by) a local municipality,** you do NOT need to report costs associated with services provided by your local municipality other than costs (if any) paid directly by your organizations for the service. If your municipality provides dispatch services for your community and your organization does not pay for this service, then no costs related to dispatch are reported. See the related question “My organization received donations during the data collection period (e.g., an ambulance donated by the community, medicines or medical consumables provided by hospitals, or cash donations). How should these donations be reported?” If your organization makes a payment in exchange for a service, report the payment as a cost under the appropriate section of the GADCS.

The same principles apply to similar cases, for example when the other entity is a hospital, non-profit organization, or other type of entity.
Question 7: My organization received donations during the data collection period (e.g., an ambulance donated by the community, medicines or medical consumables provided by hospitals, or cash donations). How should these donations be reported?

Answer: Cash donations are reported in the revenue section of the data collection instrument. You will be able to report whether vehicles, facilities, and supplies are donated to your organization. You do not need to provide a fair market value for these donations. Note that for the purposes of reporting, donations are defined as coming from organizations with which you do not have business relationships. Facilities, utilities, benefits, etc. provided by your municipality are not considered donations if your organization is run by the same municipality (see question above).

Question 8: My organization responds to emergency calls for service in conjunction with another organization. How should this information be reported? [Updated 11/2/2023]

Answer: The GADCS instrument provides you with the ability to report these calls in various sections based on your circumstances. Calls for service that are made with another organization can be reported in Section 5, Question 1 (total responses). When a fully equipped and staffed ground ambulance from your organization responds to a call from another organization, you can also report these responses in in Section 5, Question 2 (ground ambulance responses). Section 5, Question 3 asks whether your organization responds to calls with another non-transporting agency (e.g., a local fire department) that is not part of your organization. For Section 5, Question 3, only consider responses where your organization is the main responding organization (that is, your organization transported or would have transported the patient, if needed). Section 11, Questions 4 and 5 allows you to report amounts paid to other organizations if your organization compensates another organization for providing labor or other inputs used in joint responses to calls for service. Section 13, Question 5 allows you to report cases where your organization receives revenue from another organization from joint responses to calls for service.

Question 9: My organization is part of a larger parent organization (such as a broader company) that bills for ground ambulance services under multiple NPIs. Should my organization’s costs and revenues associated with the larger parent organization be reported? [Updated 11/2/202023]

Answer: Yes. One of the initial GADCS instrument questions will ask whether this scenario applies to your ground ambulance organization. If so, the GADCS instrument will ask you to report an allocated share of your parent organization’s (also known as “central office”) costs in “multi-NPI questions” in different GADCS sections. Costs and revenues that are reported in these multi-NPI questions should not be reported elsewhere (“double counted”) in the GADCS instrument.

Question 10: My organization also provides fire, police, and/or other public safety services. How should ground ambulance costs and revenue be reported? [Updated 11/2/2023]

Answer: The purpose of this data collection effort is to understand the costs and revenues associated with ground ambulance operations. CMS understands that many ground ambulance organizations provide other services, for example emergency services related to fire and broader public safety activities. The instructions in each section of the instrument will indicate how you should report staffing, labor costs, other costs, and revenues if your
organization provides ground ambulance and other services. For some sections of the instrument, such as Section 8 (Facilities Costs) and Section 9 (Vehicle Costs), the data collection instrument allows you to report cost in terms of either: 1) total costs for those services for your entire organization, with the percentage of these costs attributable to ground ambulance; or 2) ground ambulance-specific costs for your organization, with 100% of the cost attributable to ground ambulance services. This table shows the difference between these two methods for a hypothetical $20,000 expense that you determine is 50 percent related to ground ambulance operations and 50 percent related to other activities:

<table>
<thead>
<tr>
<th>Method</th>
<th>Expense</th>
<th>% Attributable Ground Ambulance Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Method 1</td>
<td>$20,000</td>
<td>50%</td>
</tr>
<tr>
<td>Method 2</td>
<td>$10,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

If applicable, you can use your organization’s existing approaches to allocate, i.e., determine the ground ambulance share, of an expense or revenue amount. If you do not currently calculate these percentages, you can develop your own based on data reported elsewhere in the instrument, for example the share of responses that were for medical calls for service, the share of garage space for ground ambulance operations, etc.

Section 7 (Labor Costs) requires you to report hours worked and compensation for all staff at your organization who have responsibilities that are partially related to ground ambulance, e.g., firefighter/EMTs and administrative staff with both ground ambulance and fire responsibilities. For staff with ground ambulance and other roles, you must report hours worked related to ground ambulance; fire, police, and other public safety; and all other activities separately. For compensation, the instructions ask for one total amount covering all activities at your organization, not just ground ambulance roles. The instructions in Section 7 provide more detail on what contributes to reported hours worked and compensation.

Importantly, staff without any ground ambulance responsibilities (e.g., firefighters who are not EMTs and do not have other ground ambulance responsibilities) do not contribute to Section 7 in any way. The “Reporting for Public Safety Organizations” tip sheet on the GADCS website provides examples of how to allocate some of these shared costs.

Question 11: My organization provides medical services other than ground ambulance responses and transports, for example vaccination clinics, infusion services during the COVID-19 pandemic, and blood pressure screening. Separately, my organization sometimes treats patients at the scene even when they are not subsequently transported. Are the expenses and revenues from these activities included in GADCS? Should they considered part of our ground ambulance operation? [Added 1/6/2022]

Answer: When reporting on service volume and mix in Sections 5 and 6, you will be asked to separately report ground ambulance responses (where a ground ambulance responds to a call but may or may not transport the patient) and ground ambulance transports. Your reported expenses and revenues in later sections can include a broader set of services, including “treat no transport” (TNT), transportation to alternate destinations, and expenses for ground ambulance responses where no patient is located. Furthermore, expenses and revenue from certain mass immunization services (roster billing for flu and pneumococcal vaccines only) can be considered in-scope. Expenses and revenue related to other services, including paratransport, health screenings, etc., cannot be considered part of your ground ambulance
operation. If your expenses or revenues span both ground ambulance and other services, you must report a percent attributable to in-scope ground ambulance services.

Organizational Characteristics (GADCS Section 2)

**Question 1:** Should we answer “yes” to Section 2, Question 2 (“Is this NPI part of a larger ‘parent organization’...”) if our organization bills under a second NPI for services provided under contract in neighboring municipalities? [Added 1/6/2022]

Answer: You should not consider yourself to be a multiple NPI organization in this scenario. Please note that it will be important for organizations like yours to report costs and revenue related to the selected NPI only, not with other NPIs that you may bill under. When the other NPIs (i.e., those that pay you to provide services under contract) are selected, they will report the amount they pay your organization as an expense.

**Question 2:** If my organization is an independent/proprietary organization that is licensed as an EMS service but provides primarily non-emergency services, which option should I select for Section 2, Question 7? [Added 11/7/2022]

Answer: You should select the response that you feel best describes your organization. If you consider your organization to provide primarily non-emergency services, you should select the sixth option, “Independent/proprietary organization providing non-emergency services,” even if you are licensed as an EMS service. If your independent/proprietary organization provides primarily interfacility transports, you should choose between “independent/proprietary organization primarily providing EMS services” or “independent/proprietary organization primarily providing non-emergency services” as you feel best aligns with your organization.

**Question 3:** The GADCS Instrument uses “organization” to refer to a specific National Provider Identifier (NPI) selected to collect and report information under the GADCS. Does this narrow definition also apply to Section 2, Question 9 which asks about operations beyond providing ground ambulance services? [Added 11/7/2022]

Answer: You should answer Section 2, Question 9 from a broader perspective. NPIs apply only to health care providers and suppliers; the same company or organization billing for ground ambulance services under a given NPI may provide other services (e.g., fire or police services).

**Question 4:** If my ambulance organization provides non-medical transport or community paramedicine services, should I check the fourth option “Another healthcare organization” in Section 2, Question 9? [Added 11/7/2022]

Answer: The fourth option is meant to apply to broader health care delivery organizations, such as a clinic or urgent care center, that are not hospitals or other Medicare providers of service. Do not select this option if you provide on-medical patient transport and community paramedicine services and not a broader range of health care services.
Question 5: How should we indicate if we use “peak trucks” (i.e., use additional ambulances on specific days or at specific times)? [Added 1/6/2022]

Answer: In Section 2, Question 14, you should indicate that your organization using a “Dynamic deployment” model. The expenses associated with these ambulances should be included in your responses to Section 9, Vehicle Costs.

Question 6: My organization typically has the same number of fully staffed ambulances regardless of the time of day or day of the week. However, we have more ambulances available during the summer. What type of deployment model should we say we have in Section 2, Question 14? [Added 11/7/2022]

Answer: For this question, only focus on staffing across a typical week. Do not consider differences in staffing based on seasonality.

Question 7: If my organization deploys ALS emergency response staff as a joint response to meet a Basic Life Support Ambulance (BLS) and bills for transports, should I answer “Yes” to Section 2, Question 17? [Updated 11/2/2023]

Answer: Only answer “Yes” to Section 2, Question 17 if your organization provided an ALS intervention as joint response to meet a BLS ambulance from another organization where your organization did not bill the patient or an insurer for a resulting transport.

Service Area (GADCS Section 3)

Question 1: How should our organization define the primary and secondary service area for our particular circumstances? [Updated 1/6/2022]

Answer: For the purposes of this data collection effort, use your best judgement. In general, your primary service area is the area in which you are exclusively or primarily responsible for providing service at one or more levels and where it is highly likely that the majority of your transport pickups occur. A secondary service area is outside your primary service area, but one where you regularly provide services through mutual or auto-aid arrangements or at a different level of service compared to your primary service area. When reporting service areas using ZIP codes, it is possible that you will report the same ZIP code as belonging to both your primary and secondary service area, for example in a case where a town and a township share a ZIP code and your organization is primarily responsible for service within the town but has mutual or auto aid agreements with the surrounding township. Please list all ZIP codes in your service area, even if they cross over into another county or municipality. For the service volume and service mix sections of the instrument, responses, transports, etc. to both primary and secondary service areas should be included in the totals reported unless otherwise noted.
Emergency Response Time (GADCS Section 4)

Question 1: If an emergency vehicle other than a ground ambulance (e.g., fire truck, rescue vehicle) arrives on the scene before a ground ambulance, does this “stop the clock” when measuring response time? [Added 11/7/2022]

Answer: You may use whatever definition of response time is used by your organization. If your organization measures response time as ending when an emergency vehicle (ground ambulance or otherwise) arrives on the scene, you may use this definition when reporting response time.

Question 2: How can I estimate the share of responses that take more than twice as long as the average response time in Section 4, Question 3c or Section 4, Question 3f? [Added 11/7/2022]

Answer: First multiply the average response time you reported in Section 4, Question 3b or 3e (as appropriate) by two. For example, if you reported an average response time of 10 minutes, twice the average response time would be 20 minutes. Next, measure or estimate the percentage of your organization’s calls for service where the response time was greater than twenty minutes. For example, if you had 20 total calls and two of those calls had responses times of greater than 20 minutes, you would answer 2 divided by 20 or 10%. Below are two more examples of how you would calculate the average response time and the percentage of responses that take greater than twice the average response time. Remember to round each answer to the nearest whole number.

**Example 1:** The organization had 8 responses that took 4, 6, 6, 7, 10, 10, 15, and 30 minutes
Average response time: \((4+6+6+7+10+10+15+30)/8=\)11 minutes
Share of responses that take more than twice the average response time: 11*2=22 minutes. 1/8 responses or 13% take more than 11 minutes.

**Example 2:** The organization had 12 responses that took 3, 4, 4, 5, 5, 5, 6, 6, 6, 10, 10, and 12 minutes
Average response time: \((3+4+4+5+5+5+6+6+6+10+10+12)/12=\)7 minutes
Share of responses that take more than twice the average response time: 7*2=14 minutes. 0/12 or 0% take more than 14 minutes.

Service Mix & Volume (GADCS Sections 5 & 6)

Question 1: Do “total responses” referred to in Section 5 include responses from non-ambulance vehicles? [Updated 11/2/2023]

Answer: Yes, “total responses” includes responses that only involve non-ambulance vehicles such as fire trucks, police cars, or rescue vehicles. Community paramedicine services and non-medical transports (e.g., wheelchair transport to medical appointment) can also contribute to total responses. These responses do not necessarily need to involve a medical emergency (e.g., a fire with no injured individuals). In other questions that specify “ground ambulance responses,” responses that only involve non-ambulance vehicles should NOT be
included. Cases where both a ground ambulance and another emergency response vehicle respond should be counted as a single response.

Question 2: My organization bills for “treat, no transport” services as permitted in our state. Should I consider these ground ambulance responses and transports? [Added 11/7/2022]
Answer: You should consider these services as ground ambulance responses if your organization dispatched a fully equipped and staffed ground ambulance to the scene. Do not, however, count “treat, no transport” treatment at the scene as ground ambulance transports, even if you use ground ambulance service codes to bill for these services in your state or to specific payers.

Question 3: How should my organization count ground ambulance responses and/or transports if more than one vehicle is sent to the scene or if more than one patient is transported? [Added 7/31/2020]
Answer: If more than one vehicle is sent to the scene, count this as one response. Organizations should count the total number of patients transported. A single response may result in multiple transports in cases where multiple ambulances are deployed or when multiple patients are transported by the same ambulance.

Question 4: How should our organization report on situations where we respond to calls for service in conjunction with staff from another organization? [Updated 11/2/2023]
Answer: In Section 5, Question 3, you can report that your organization responds to calls for service in conjunction with vehicles and/or staff from another organization. In this question, only consider cases where your ground ambulance does or would have transported the patient, if necessary. You must report payments that you make to the other organization (as “other costs” in Section 11). If your organization responds to calls as the non-transporting organization and receives payment for them, you must report payments received by your organization (as revenue in Section 13). You will not need to report specific labor or other costs from the other organization. Report the total revenue that your organization receives from payers and other sources, even if you later share the revenue with the other organization.

Question 5: How should I answer Section 5, Question 3 if firefighters or other non-EMT responders contribute to ground ambulance responses as part of a non-transporting agency? [Added 11/7/2022]
Answer: Firefighters, non-EMT first responders, and any other type of responders may be specified in the “other” category.

Question 6: If a transport does not generate fee-for-service revenue but was covered by some other payment approach (e.g., per-patient, per-month-based from managed care organizations, other capitated payments from managed care organizations, or ambulance membership/subscription fees), should the transport be considered “paid” for the purposes of answering questions in Section 5? [Updated 11/7/2022]
Answer: Yes, these transports should be considered paid transports in Section 5. The revenue received during your organization’s data collection period related to capitation, membership fees, or other non-fee-for-service arrangements should also be included in Section 13.
Question 7: Are the questions in Section 5 limited to responses, transports, and other services that resulted in a payment to our organization? [Added 11/2/2023]

Answer: In general, no. Section 5 covers all of the services that your organization provided during its continuous, 12-month data collection period, regardless of whether they were paid in part, in full, or not at all, and regardless of whether the patient(s) involved were Medicare beneficiaries. Some specific questions will ask you to report on paid services only.

Question 8: Should emergency interfacility transports be considered “interfacility transports”? Do we need to use Medicare’s formal definition of interfacility transport for transports not paid by Medicare? [Updated 11/7/2022]

Answer: Yes, this transport will still be considered an interfacility transport. You should also report the transport in the relevant “Emergency” category in Section 6, Question 3. If your organization already has a definition for interfacility transports, you may use that definition for non-Medicare payers only.

Question 9: In Section 6, does “transports” refer to all transports or just paid transports? [Added 11/7/2022]

Answer: In Section 6 (Service Mix), “transports” refers to all transports. We recognize that unpaid transports may be more difficult to categorize as they may not have yet been adjudicated, but please categorize them as accurately as possible.

Questions on Labor Costs and Staffing (GADCS Section 7)

Question 1: My organization uses volunteer staff. How should volunteer labor be reported? [Updated 1/6/2022]

Answer: When completing the data collection instrument, you will be asked to indicate the various categories you have for paid and volunteer staff. You will be directed to a section specifically for reporting staffing and costs associated with volunteer labor if applicable. In this section, you should report on hours worked annually by volunteer staff in different categories, as well as the total costs associated with stipends, honoraria, benefits, and/or other compensation for ground ambulance volunteer labor.

Question 2: How should staffing and labor costs be reported if some staff have both administrative/facilities and emergency medical technical (EMT)/response responsibilities? [Updated 1/6/2022]

Answer: With respect to categorizing staff, you will report individuals with ANY EMT/response responsibilities in the appropriate EMT/response category and not in any other category. You will categorize EMT/response staff in the category that matched their level at the start of the data collection period. You will not report these staff in the administration/facilities staff categories. For example, an EMT with vehicle maintenance responsibilities would contribute to the appropriate EMT category but not to the vehicle maintenance category. When it comes time for reporting labor costs for staff that have both EMT and administrative/facility responsibilities, report total compensation as well as total labor hours annually for all EMT/response staff per category.
**Question 3:** How should hours worked and compensation for staff who have ground ambulance as well as fire, police, and/or other public safety roles in my organization be reported? [Updated 11/7/2022]

Answer: There are separate labor categories for staff with and without fire, police, and/or other public safety roles. Assign staff members to “with fire, police, and/or other public safety” categories if they have fire, police, and/or other public safety roles at your organization. All ground ambulance staff that also support fire, police, or public safety operations in your organization should be categorized as having a “Fire/Police/Public Safety” role. This includes ground ambulance staff who respond to fires or police calls (e.g., EMTs), but also ground ambulance staff performing administrative or other support activities related to both ground ambulance and fire/police/public safety operations.

**Question 4:** What if some of my organization’s staff have non-ground ambulance responsibilities (e.g., air ambulance operations, non-medical transport, community paramedicine, public health responsibilities, or fire/police activities)? [Updated 11/7/2022]

Answer: If staff contributes only a fraction of their time to ground ambulance operations, you will have the opportunity to separately report the total hours worked annually related to ground ambulance operations; fire, police, and other public safety operations (if applicable); and all other activities. Activities such as non-medical transport and community paramedicine are neither ground ambulance nor fire, police, or other public health activities and must be included in “Hours Worked Annually Related to All Other Responsibilities.” Do not report hours worked outside of your organization in any category.

**Question 5:** Should medical director hours worked and compensation be reported in Section 7.1? [Added 11/7/2022]

Answer: No. Do not report medical director hours worked and compensation in Section 7.1 (e.g., in the “Nurse, doctor, or other medical staff”). There is a dedicated medical director labor category in Section 7.2. There is also a separate question if you contract with a medical director rather than employing one directly.

**Question 6:** How are hours worked and compensation reported for a contracted medical director? [Updated 11/7/2022]

Answer: You can include individuals that you hire under contract in your responses to Sections 7.1 and 7.2. Separately, you can report broader contracted services, dispatch, billing, and information technology services, in Section 11, Other Costs, Question 1. Some large organizations may contract out a broader medical direction service, rather than hire an individual medical director via a contract. If this applies to your organization, you can report the medical direction service contract amount in Section 11. It is important to only report each expense once in the instrument: if you report medical director expenses in Section 7, do not report the same expenses in Section 11, and vice versa.

**Question 7:** How should staffing and labor costs be reported if some staff changed roles during the data collection period? [Updated 12/4/2019]

Answer: Include staff in the labor category that best matched their level at the start of the data collection period. The one exception is when a volunteer staff member transitions to a paid position or vice versa. In this case, always count the staff member and his or her hours
and compensation in the relevant paid staff category. In all cases, each staff member should contribute to only one labor category for the purposes of reporting even if they change roles during the data collection period.

**Question 8:** My state uses different levels of EMT/response staff than the categories included in Section 7 (e.g., EMT-Basic, EMT-Intermediate, and EMT-Paramedic). How should I report labor hours and total compensation by category? [Added 1/6/2022]

**Answer:** CMS understands that different states may have different license and certification requirements and types. Please use your best judgement to align labor categories in your state with the labor categories listed in Section 7. For example, you could report labor hours and total compensation for EMT-Advanced under the EMT-Intermediate category.

**Question 9:** Some staff at my organization are certified and licensed paramedics that work at the paramedic level at another organization and volunteer at my BLS organization. How should I report labor hours and total compensation for these staff? [Added 1/6/2022]

**Answer:** Please include the staff in their role at your organization. Staff in this scenario should be categorized in a volunteer EMT/response role other than the EMT-paramedic category.

**Question 10:** Should hours on call be included in total hours worked? [Updated 11/7/2022]

**Answer:** When reporting hours worked, do not include hours on-call toward hours worked unless staff are paid and present at the station. While off-site on-call hours are excluded, you should report total compensation, including compensation for off-site on-call time.

**Question 11:** How should we report staff training in the data collection instrument? [Added 7/31/2020]

**Answer:** There are two ways that you can report training. If training is conducted by your organization’s staff, you would include hours worked and compensation for training staff in your calculations of total hours worked and total compensation. Employees would report hours spent and compensation (if any) for attending trainings. If the training is not just on ground ambulance topics, the reported total hours and compensation would reflect an estimate the percent of time related to ground ambulance. If you have other training expenses or pay money to an outside organization for training activities, these can be listed in Section 11, Question 3 under the category “Training and continuing education costs (e.g., costs for materials, travel, training fees, and labor).” Costs related to collecting and reporting data to the Medicare Ground Ambulance Data Collection System should not be reported.

**Question 12:** How should we report paid time off (PTO) in the data collection instrument? [Added 7/31/2020]

**Answer:** Paid time off (PTO) is not included in the hours worked section in the labor portion of the data collection instrument. However, PTO is a benefit that should be included in the total compensation questions of the labor section.
Question 13: How should an organization determine whether it has one or more staff members working at least half time on the activities listed in Section 7.2, Question 2? [Added 11/7/2022]

Answer: Please consider any staff employed by your organization that devoted at least half time (i.e., 1,000 hours annually or approximately 20 hours a week) to billing, data analysis, training, or medical quality assurance. While this question is in Section 7.2 which focuses on administration, facilities, and medical director staff, you may consider staff that you categorized as response staff in Section 7.1 as well. However, do not consider volunteers or individuals whose services were part of an outside contracted service.

Facilities Costs (GADCS Section 8)

Question 1: Which facilities must be reported?

Answer: Include all facilities that are related to your ground ambulance operations. These include dispatch/call centers, garages, maintenance facilities, administrative buildings, and staff buildings. Include facilities regardless of whether they are owned by, rented by, or donated to your organization. Do not include facilities that are used by contracted entities, i.e., that your organization does not itself occupy. For example, if your organization does not operate its own call center but rather pays a monthly fee to a call center for the broader area, you do not need to include that call center’s facilities in your costs.

Question 2: If my organization shares facilities with another organization or if my organization also provides non-ground ambulance services (e.g., fire/rescue services), how do we calculate the percent square footage dedicated to ground ambulance services? [Updated 1/6/2022]

Answer: For shared facilities, report your best estimate as to what percent of square footage of the facility is dedicated to ground ambulance activities. If part or all of your facility is used for both ground ambulance and non-ground ambulance activities (e.g., office space that houses administrative activities for both fire and ambulance), one option is to allocate based on the proportion of responses that are for ground ambulances. For example, if your organization typically responds to 1000 fire and ambulance calls a year and a ground ambulance is deployed in 70% of those calls, you can allocate 70% of the office space to ground ambulance activities. For garage space, fire department-based ground ambulance organizations may choose to allocate based on the share of square footage occupied by ground ambulances.

Question 3: My organization does not record buildings as assets or calculate depreciation for buildings. Do we need to report depreciation for buildings? [Updated 11/2/2023]

Answer: No, although CMS expects most organizations will depreciate facilities for accounting purposes. If your organization did not capitalize one or more facilities, you can report the purchase cost provided the acquisition occurred during your organization’s data collection period. Do not input purchase costs for buildings that were purchased prior to the data collection period. If the facility was purchased prior to the data collection period and your organization operates on a cash basis, input $0 for the purchase price. If your organization depreciates the cost of facilities and the facility is fully depreciated, input $0 for the depreciation.
Question 4: What types of costs are included in “other annual costs of ownership” in Section 8.2, Question 2? [Added 11/7/2022]

Answer: This includes annual mortgage interest, bond interest, and other costs of ownership not listed elsewhere in the GADCS. Please note that this does not include insurance, maintenance, utilities, or taxes which will be reported later in Section 8. You may include payments against principal only if you do not depreciate costs for the facility.

Question 5: What types of costs are included in “utilities” in Section 8.3? [Added 11/2/2023]

Answer: Utilities may include water, electricity, gas, phone, internet, cable, and regular garbage collection. There are separate questions about facilities-related insurance, maintenance, improvement, and taxes in Section 8.3, so these should not be considered utilities. There are specific questions about biohazard waste and medication removal fees in Section 11, so these should also not be considered utilities.

Vehicle Costs (GADCS Section 9)

Question 1: Should my organization include ground ambulances that we used for only part of the data collection period in the vehicles section of the data collection instrument? [Updated 1/6/2022]

Answer: Yes. Report all ground ambulances used at any point during the data collection period.

Question 2: Our organization uses combination fire truck/ambulances. Are these considered ground ambulances?

Answer: If these vehicles are considered ground ambulances in your jurisdiction, report them as ambulances. If not, include them in the “other vehicles” section.

Question 3: Our organization purchased a ground ambulance “fully loaded,” i.e., with all necessary equipment installed. How do we report this expense across Sections 9 (Vehicle Costs) and 10 (Equipment & Supply Costs)? [Added 11/7/2022]

Answer: You have some flexibility in reporting this expense. If possible, please report a portion of the expense (either an annual depreciation expense or an acquisition amount, as applicable to your organization) in Section 9 as a ground ambulance vehicle and a separate portion allocated to the equipment in Section 10 as capital medical equipment. You can use a breakdown of the “sticker” prices for the vehicle and equipment as a rule of thumb to allocate this expense. If for some reason it is not possible to separate costs in this way, please report the entire amount in Section 9 rather than in Section 10.

Question 4: Our organization also has fire/rescue services. Should we include fire trucks in the “other vehicle costs” section?

Answer: You should report only fire trucks that are included in ground ambulance calls or support ground ambulance operations.
**Question 5:** How should we calculate annual depreciation expenses for vehicles and capitalized equipment?  [Updated 11/2/2023]

Answer: In general, you will be able to use your organization’s standard approach to calculating depreciation expenses. If your organization calculates depreciation expense for multiple purposes (e.g., depreciation for tax incentive purposes vs. Generally Accepted Accounting Principles (GAAP) for standard auditing purposes), please report the depreciation expense captured for standard auditing purposes. If you report depreciation expenses for a vehicle, do not report the purchase price for that vehicle.

**Question 6:** When should I report a purchase cost for a vehicle?  [Added 11/2/2023]

Answer: You should only report a purchase price for a vehicle if you did not report depreciation expenses (i.e., if you operate on a cash basis) for the vehicle AND the vehicle was purchased during your organization’s data collection period. If your organization does not depreciate vehicle costs and you purchased the vehicle prior to the data collection period, you should report $0 for purchase price.

**Question 7:** What should be reported as insurance costs in Section 9.3, Question 3 if our organization self-insures its vehicles?  [Added 11/7/2022]

Answer: Do not report bonds or other deposits to qualify for self-insurance in Section 9.3, Question 3. You can report an expense in this question only if you realized a loss during your organization’s data reporting period. Only report this expense once in the GADCS Instrument (i.e., if you report the expense in Section 9.3, Question 3, do not also report the amount in Section 9.3, Question 4 (maintenance expenses) or in Section 11 (Other Costs).

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**Equipment, Consumable, and Supply Costs (GADCS Section 10)**

**Question 1:** How should we distinguish between capital and non-capital equipment? What are examples of capital equipment?

Answer: Organizations use different approaches to determine whether equipment is capital or non-capital. You may use your organization’s guidelines to determine which medical or non-medical equipment could be reported as capital equipment. Generally, equipment will be considered a capital expense if it can endure repeated use and is high cost (e.g., over $5,000). Examples include, but are not limited to, ventilators, monitors, or power lifts.

**Question 2:** Should oxygen be considered a consumable or a medication?  [Added 11/2/2023]

Answer: You may include oxygen in either category, depending on your organization’s accounting practices. Do not double count any costs.

**Question 3:** Where should we include the purchase of new radios?  [Added 11/2/2023]

Answer: Radio purchases can be considered equipment costs. Depending on the cost of the radio and your organization’s accounting practices, you may choose to include the cost as a capital or non-capital equipment expense.
**Question 4:** My organization is a Medicare provider. Do we need to report on annual capital medical and non-medical equipment expenses for the entire provider (e.g., hospital)? [Updated 11/2/2023]

Answer: No. You can report an amount that is specific to your ground ambulance operations. In this case, report 100% when asked for the percentage of capital medical equipment expenses attributable to ground ambulance services during the data collection period. An exception may be if there is a piece of medical equipment (e.g., power lift) that is shared between ground ambulance and non-ground ambulance related operations at the hospital. In this case, you can estimate the percentage of use that is ground ambulance related.

**Question 5:** My organization uses a cash basis for accounting and does not depreciate equipment or supplies. Do we need to start calculating annual depreciation? [Updated 1/6/2022]

Answer: No. If your department is a cash basis entity and doesn’t calculate depreciation, you do not have to report depreciation. Please report the entire purchase costs for equipment and supplies purchased during the data collection period in the relevant sections.

**Other Costs (GADCS Section 11)**

**Question 1:** My organization contracts with another company to run many aspects of our ground ambulance service, including providing and maintaining ambulance, staffing ambulances, administrative functions, etc. How should we report in this scenario? [Updated 11/2/2023]

Answer: You can report that your organization has this type of broad contracting scenario in Section 2, Question 18. You can report your organization’s expense related to this broad contractual arrangement in Section 11, Question 1. Please decompose the total expense across the categories in Section 11, Question 1, as much as possible. For example, you can estimate the share of the total amount associated with EMT/response labor versus facility maintenance, etc. It is important that you do not also report these expenses in earlier sections of the instrument. However, please do report information on the hours worked by your contracted staff, the number of facilities and their allocated square footage used for contracted services, and the number of ground ambulances and other vehicles used to provide contracted services. To reiterate, please report the total contract expense in Section 11; report staff hours, the number of facilities, and the number of ground ambulances and other vehicles used by your contractor in Sections 7, 8, and 9, respectively; but do not report total compensation, facility expenses, or vehicle expenses in Sections 7, 8, and 9 because you already reported the total contract expense in Section 11. The “Reporting Expenses for Contracted Services” tip sheet on CMS’ GADCS website provides additional details and examples on reporting costs under these broad contracted services scenarios.
Revenue (GADCS Section 13)

**Question 1:** How is revenue defined for the purposes of collecting and reporting data? [Updated 11/7/2022]

Answer: Report gross/total revenue received from all sources **received during the data collection period**. You may need to collect information from a billing company or your municipality in order to report this information. Do not report charges, billed amounts, or bad debt. Depending on your organization’s accounting practices, CMS understands that the revenue received during the data collection period may not perfectly align with the services provided during the data collection period.

**Question 2:** My organization is part of a municipal government. For Question 1, which asks for “total revenue from all sources your organization received...,” should I report total revenue for the entire municipal government, or just for our ground ambulance operation? [Added 1/6/2022]

Answer: Throughout the instrument, the term “organization” refers to the selected NPI. Please only report revenue associated with your ground ambulance organization, not the entire municipal government. This amount should include revenue from billing for ground ambulance services and amounts paid by your municipal government to cover expenses (e.g., your organization’s budgeted expenses).

**Question 3:** My organization is provider-based. For Question 1, which asks for “total revenue from all sources your organization received...,” should I report total revenue for the entire hospital, or just for our ground ambulance operation? [Added 1/6/2022]

Answer: For the purposes of the Medicare Ground Ambulance Data Collection System, "organization" refers to just your NPI. If your ground ambulance organization bills under the same NPI as your hospital, then please report the total cost (in Section 12) and total revenue (in Section 13) for the entire hospital. However, if your ground ambulance organization uses a different NPI than the hospital that owns and operates your organization, then you can report total costs and revenues specific to your ground ambulance organization. Please note that you will still need to fully report expenses related to your ground ambulance organization, some of which are likely covered by your hospital.

**Question 4:** My organization has both ground and air ambulance operations. Should I report our total revenue for ground and air operations, or just for our ground ambulance operation? [Added 11/7/2022]

Answer: For the purposes of the Medicare Ground Ambulance Data Collection System, "organization" refers to just the selected NPI. If your ground ambulance and air ambulance operations bill under the same NPI, then please report the total cost (in Section 12) and total revenue (in Section 13) for the entire NPI. These are the only two questions in the instrument where air ambulance costs and revenues may be included. If your ground ambulance organization uses a different NPI than the air ambulance operations, then you can report total costs and revenues specific to your ground ambulance organization.
Question 5: In reporting revenue by payer, my organization is unable to separate Medicare revenue between original fee-for-service (FFS) and Medicare Advantage, or between traditional Medicaid and Medicaid Managed Care. How should we report this revenue? [Added 7/31/2020]

Answer: It is important that you report on the different sources of revenue that your organization receives. Reporting revenue from Medicare FFS and Medicare Advantage into one source of revenue could distort the data. It is important that CMS have accurate data to access the adequacy of payments under the AFS which is a Medicare Part B FFS program. Medicare FFS and Medicare Advantage (Medicare Part C) are two different programs with different payment structures and as such will need to be uniquely identified. If you are reporting revenue by payer, you will have to separate revenue across these categories.

Question 6: Should we include revenue from the Emergency Triage, Treat, and Transport (ET3) model, Medicare, and other revenue from treatment in place and transports to alternate destinations, and revenue for providing other health care services? [Updated 11/2/2023]

Answer: You may include revenue from the ET3 model and revenue related to responding to ground ambulance calls for service (including payments for treatment in place and “treat no transport” (TNT)). You may also include revenue from certain mass immunization efforts (flu and pneumococcal vaccines only) regardless of payer. All other services must not contribute to the revenue amounts you report in Section 13 (with the exception of Section 13, Question 1 on “Total Revenue.”).

Question 7: My organization is unable to separate revenue from payers related to transports and non-transport services. How should we report revenue for non-transport services? [Added 7/31/2020]

Answer: If possible, report only revenue from transports in Section 13, Questions 2-4. Report revenue from non-transport EMS and ground ambulance services in Section 13, Question 5.

Question 8: Should patient co-pays and cost-sharing be included under whichever payer insures the patient, or in the patient self-pay category? [Updated 11/2/2023]

Answer: CMS understands some organizations group together all cash payments received, including copayments for services covered by insurers and services paid entirely out-of-pocket by those without coverage or not using their coverage (e.g., for transports that are not medically necessary). Other organizations account for cost-sharing as revenue billed or received to the primary payer. If possible, include patient cost-sharing in the relevant primary payer category (i.e., the 20% patient liability under fee-for-service Medicare would be reported under Traditional Medicare). If you cannot report revenue in this way, patient cost-sharing can be included in the “Patient self-pay” category. Make sure that you do not report patient cost-sharing in both categories. If you report cost sharing as part of revenue from each payer, please check “Yes” to the question “Indicate if cost sharing (i.e., the amount for a transport that is billed to a patient with this insurance) was included” in Section 13, Question 3.
Question 9: How should revenue from Medigap plans or other secondary sources of coverage be reported? [Added 11/7/2022]

Answer: If possible, the total revenue related to a transport should contribute to the primary payer for the transport. Amounts received from Medigap plans should ideally be reported under the Traditional (fee-for-service) Medicare and the “Yes” option under “Indicate if cost sharing…” should be selected. If this is not possible, include this revenue in the patient paid category. As with all types of revenue, make sure that revenue from Medigap plans is reported in the instrument and in only one place.

Question 10: Where should I report transport revenue from third-party liability insurers, such as auto insurers? [Added 1/6/2022]

Answer: There is no separate category for reporting revenue from liability insurers in Section 13, Questions 3 and 4. Please include this amount in the “Commercial” category.

Question 11: How are donated medications and/or supplies reported?

Answer: You do not need to report the costs or market value of donated medications or supplies. You can indicate that your organization did not have any costs associated with medicines because medicines were provided by another entity (e.g., a hospital that does not own or operate your ground ambulance organization). You must report medication and supply costs if medications and/or supplies are provided by another entity (e.g., a hospital) that does own and/or operate your ground ambulance organization.

Question 12: My organization shares revenue from billed service with another organization. Should we report the revenue we receive from payers or the share we retain? [Added 7/31/2020]

Answer: Report the revenue that you initially receive from payers. Do not subtract the amount that you share with another organization. Report the amount you do share in Section 11 (“Other Costs”) as a cost.

Question 13: Where should I report revenue from grants and programs related to the COVID-19 public health emergency received during the data collection period? [Updated 11/2/2023]

Answer: Please report this revenue in ‘Special Purpose’ grants in Question 5, Section 13.

Question 14: My organization receives general tax support for the operations of our ground ambulance service that is not earmarked. Where should this tax revenue be reported? [Updated 11/2/2023]

Answer: Please include any tax support from local governments under the “Local taxes earmarked for EMS services” source of revenue. If your organization is a public safety organization and has its expenses covered by general tax revenue, report the actual ground ambulance-related outlays from general tax revenue here, even if they were not initially earmarked for ground ambulance purposes.