



**STATE OF WASHINGTON**  
**DEPARTMENT OF SOCIAL AND HEALTH SERVICES**  
Aging and Long Term-Support Administration  
Management Services Division  
PO Box 45600, Olympia, WA 98504-5600

February 9, 2023

**AL TSA: NH Rates #2023-001**

**RE: Employee Retention Tax Credit (ERTC)**

Dear Nursing Facility Administrator/Cost Report Preparer:

The CARES ACT contained the Employee Retention Tax Credit (ERTC) as a source of financial assistance for healthcare providers. The ERTC was intended to provide additional resources to retain employees through a tax credit and provide emergency assistance and health care response for nursing facilities affected by the 2020 COVID pandemic.

For the purposes of reporting this information in a consistent manner by all cost report preparers on the 2022 Cost Report, the department is requesting that the revenue be reported on Schedule G and detailed on Schedule R.

If you have questions, please contact your analyst. The facility/analyst list is available on our website at <https://www.dshs.wa.gov/altsa/management-services-division/nursing-facility-cost-reports>.

Sincerely,

*Tiffany Hills*

Tiffany Hills, Manager  
Nursing Facility Rates  
Office of Rates Management

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cc: Interested Parties