



EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES
COMMONWEALTH OF MASSACHUSETTS
OFFICE OF MEDICAID
ONE ASHBURTON PLACE, BOSTON, MA 02108



MAURA T. HEALEY
GOVERNOR

KIAME MAHANIAH, MD, MBA
SECRETARY

KIMBERLEY DRISCOLL
LIEUTENANT GOVERNOR

Administrative Bulletin 26-11

101 CMR 345.00: Rates for Temporary Nursing Services

Effective April 24, 2026

Issuance of the Fiscal Year (FY) 2025 Temporary Nursing Services Cost Report, with Submission Deadline of June 1, 2026

Purpose and Reporting Period

In accordance with 101 CMR 345.05(1): *Temporary Nursing Service Cost Report*, the Executive Office of Health and Human Services (EOHHS) is issuing an administrative bulletin to inform temporary nursing agencies of issuance of the FY 2025 Temporary Nursing Services Cost Report. Temporary Nursing Services (TNS) agencies registered in Massachusetts must complete and file their FY 2025 TNS Cost Report by June 1, 2026. Agencies must also submit copies of financial statements and other external documentation supporting the accuracy of the data reported on the cost report.

The FY 2025 TNS Cost Report was deployed by the Center for Health Information and Analysis (CHIA) on April 1, 2026, and the deadline for agencies to complete and submit their cost reports is June 1, 2026.

The Cost Report Excel template, detailed instructions, and FAQs for filing agencies can also be accessed online at <https://www.chiamass.gov/tns>.

Exempt Temporary Nursing Agencies

An agency that meets any of the following criteria may request an exemption from filing:

- The agency was in business for less than 6 months during its FY 2025.
- The agency was owned by the current owner for less than 6 months during its FY 2025.
- The agency did not have any Massachusetts TNS business during its FY 2025.

- The agency only employed fixed-term employees as defined in 101 CMR 345.00: *Rates for Temporary Nursing Services*, during the cost report year.

If you believe the agency is exempt from filing for any of the above reasons, you must request an exemption using the FY 2025 TNS Exemption Request Form, available as a Word document at <https://www.chiamass.gov/tns>. Email the completed form to tnscostreports@chiamass.gov.

Requirements for Temporary Nursing Agencies Employing Only Fixed-Term Employees

In accordance with 101 CMR 345.05(1)(b), temporary nursing agencies that employed only fixed-term employees in FY 2025 must file a certified or audited financial statement using the process for submitting a TNS Cost Report provided above, which is due no later than the submission due date of the TNS Cost Report provided above.

Failure to File TNS Cost Report

In accordance with 101 CMR 345.05(6): *Failure to File Information*, a TNS agency that fails to submit timely and complete TNS Cost Report information may be subject to revocation of its registration as a TNS agency. An agency that is not registered, or whose registration has been revoked, may not provide Temporary Nursing Services in Massachusetts