Quality Payment
PROGRAM

Merit-based Incentive Payment System (MIPS)

2026 Small Practice Eligibility and Participation Frequently Asked Questions

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Frequently Asked Questions

I'm a part of a small practice. Am I required to participate in MIPS for the 2026 performance year?

You're a MIPS eligible clinician and are **required** to report when:

- You're an eligible clinician type; **AND**
- You enrolled in Medicare before January 1, 2026; **AND**
- You aren't identified as a Qualifying APM Participant (QP); **AND**
- You exceed the low-volume threshold as an individual.

You'll receive a positive, negative, or neutral MIPS payment adjustment based on the data you do or don't submit.

You're also a MIPS eligible clinician, but **not required** to report when:

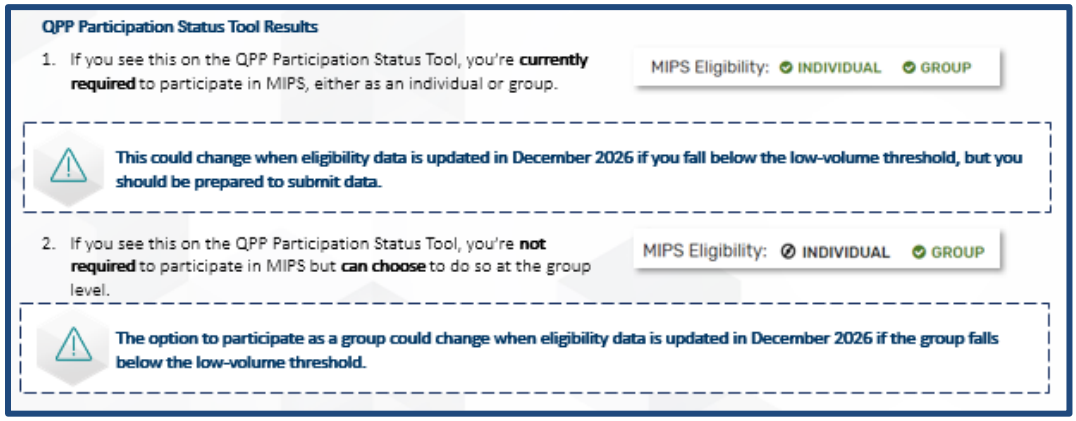
- You're an eligible clinician type; **AND**
- You enrolled in Medicare before January 1, 2026; **AND**
- You aren't identified as a QP; **AND**
- You're in a practice that exceeds the low-volume threshold (but you don't exceed it as an individual).

If the practice chooses to report as a group, you'll receive a positive, negative, or neutral MIPS payment adjustment based on the data submitted by or on behalf of the group.

How do I find out if I'm required to participate in MIPS?

Go to the Quality Payment Program (QPP) Participation Status Tool to check your eligibility status. Enter your 10-digit National Provider Identifier (NPI) number to view your QPP participation status by performance year.

Groups identified by a single Taxpayer Identification Number (TIN) can review and download eligibility information for all clinicians in the practice by signing in to the QPP website and navigating to the Eligibility & Reporting tab.



What are the eligible clinician types for the 2026 performance year?

- Physicians, including doctors of medicine, osteopathy, dental surgery, dental medicine, podiatric medicine, and optometry; osteopathic practitioners; and chiropractors
- Physician assistants
- Nurse practitioners
- Clinical nurse specialists
- Certified registered nurse anesthetists
- Clinical psychologists
- Physical therapists
- Occupational therapists
- Qualified speech-language pathologists
- Qualified audiologists
- Registered dietitians or nutrition professionals
- Clinical social workers
- Certified nurse midwives

What is the low-volume threshold?

The low-volume threshold includes 3 aspects of covered professional services: 1) allowed charges, 2) number of Medicare patients who receive services, and 3) number of services provided.

To exceed the low-volume threshold for the 2026 performance year, you must:

- Bill more than $90,000 for Part B-covered professional services under the Physician Fee Schedule; **AND**
- Provide services to more than 200 Medicare Part B patients; **AND**
- Furnish more than 200 covered professional services to Medicare Part B patients.

We evaluate clinicians for eligibility at both the individual and practice (group) level. We do this for each TIN that the clinician bills Medicare Part B-covered professional services. We look at Medicare Part B claims during two 12-month segments, referred to as the MIPS Determination Period.

Segment 1	Segment 2
October 1, 2024—September 30, 2025	October 1, 2025—September 30, 2026
(preliminary eligibility results available now)	(available December 2026)

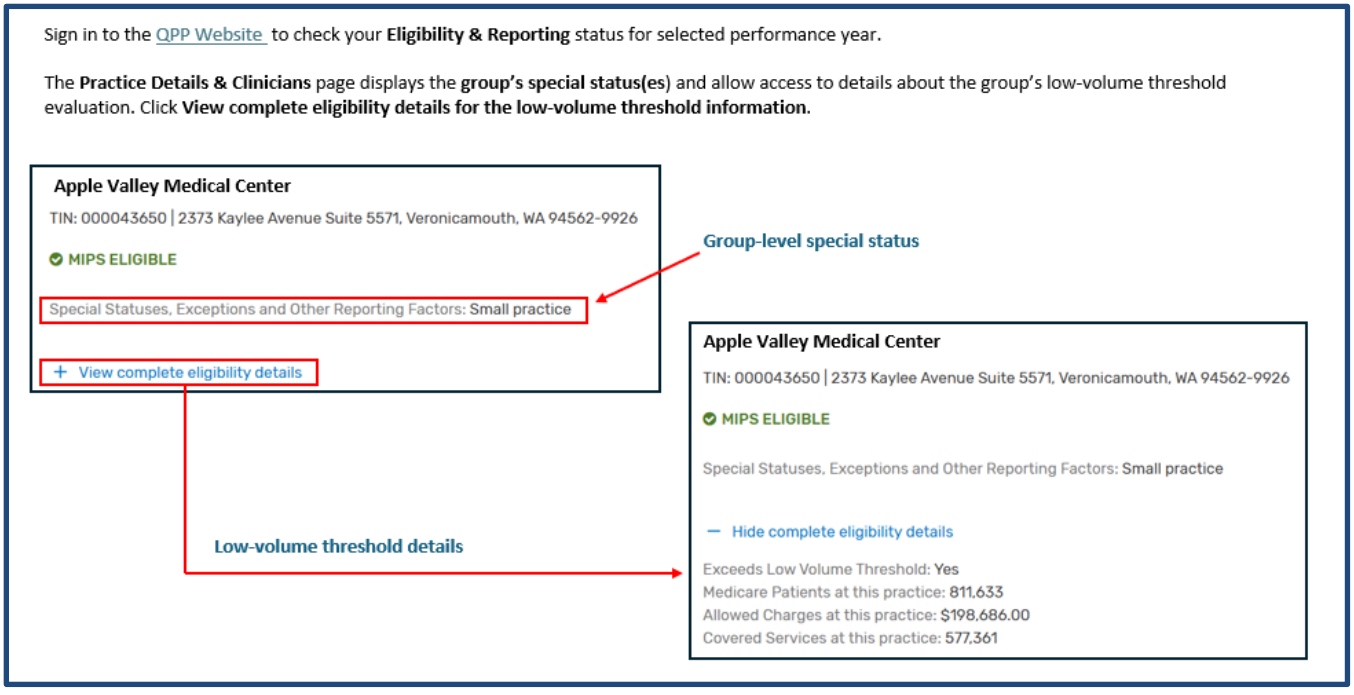
How do I know if I have the small practice special status?

Small practices are defined as 15 or fewer clinicians billing under the same TIN during one or both 12-month segments of the MIPS Determination Period.

If you've been assigned the small practice special status at the clinician or practice level, it will be added to your eligibility profile in the QPP Participation Status Tool.

Special statuses at the practice level ONLY apply to group reporting.

For information about small practice reporting requirements, review the 2026 MIPS Quick Start Guide for Small Practices (PDF, 2MB).



Some of the clinicians in my practice don't exceed the low-volume threshold. Are these clinicians included in the group reporting?

When you participate in MIPS, including traditional MIPS, MVPs, and the APM Performance Pathway (APP) as a group, you're choosing to submit aggregated data on behalf of all clinicians billing under the group's TIN for each performance category requiring data submission. **This includes data for clinicians that aren't individually eligible for MIPS and don't meet the low-volume threshold**.

- The group will earn a final score based on the aggregated data submitted (or collected for you) across all performance categories.
- Clinicians that are MIPS eligible at the group level will receive the group's final score.
- Individually eligible clinicians will also receive the group's score unless they have a higher final score from individual or APM Entity participation.

For more information refer to the 2026 MIPS Quick Start Guide for Small Practices (PDF, 3MB).

Our small practice just opened within the last year. Are we required to participate in MIPS?

If your practice is newly formed or has otherwise established a new TIN between October 1, 2025, and September 30, 2026, we'll only evaluate your eligibility during segment 2 of the MIPS Determination Period. These results won't be available until December 2026.

Once final eligibility is available in December 2026, you should check the eligibility for each of the clinicians in the practice. Those identified with a green check mark next to "Individual" are individually eligible for MIPS and required to report. The practice can choose to report as a group, or they can report for the individually eligible clinicians.

There's no requirement to report as a group just because you exceed the low-volume threshold at the practice level.

If we choose to report as a group, whose data do we need to include?

If you choose to participate in MIPS as a group, you'll need to collect and submit the available quality data from all the clinicians within your group, as appropriate for the quality measures you select. This includes data for clinicians not eligible for MIPS or a MIPS payment adjustment.

For improvement activities, each improvement activity for which groups attest must be performed by at least 50% of the clinicians billing under the group's TIN. Clinicians don't need to perform the activity concurrently, as long as they each perform the activity for the required performance period (a continuous 90-day period during the calendar year, unless otherwise specified in the activity description). See the Appendix for group reporting examples or view How to Participate as a Group in MIPS (Video).

If you choose to participate as a subgroup under the MVP reporting option, your quality measures must be collected and reported at the subgroup level, which means the subgroup must be able to submit aggregated measure data limited to the clinicians in the subgroup. Any measure calculated through administrative claims (including population health measures) are calculated at the affiliated group level. Improvement activities must be performed by at least 50% of the clinicians in the subgroup. Cost measures (and population health quality measures) don't require data submission as these measures are calculated from administrative claims; subgroups will be evaluated at the affiliate group level.

Some of the clinicians in my practice are part of an Advanced Alternative Payment Model (APM). Are those clinicians excluded from the group's submission?

Sometimes. A clinician can participate in an APM and still be eligible for MIPS. However, a subset of Advanced APM participants (Qualifying APM Participants, or QPs) are excluded from MIPS and aren't required to report on any MIPS performance categories. If your group includes clinicians who participate in an Advanced APM and have QP status, their data can be included; however, we don't require that their data be included. Additionally, clinicians with QP status aren't eligible for a MIPS payment adjustment.

What happens if a clinician leaves our group during the performance year? Should we still include them in our group reporting?

When submitting data as a group, your practice will report aggregated data from the clinicians billing under your TIN, as appropriate for the measures and activities you select. This may include data from clinicians who left your practice before the end of the 2026 performance year.

Even if a MIPS eligible clinician left your practice, the clinician will still receive a final score and payment adjustment based on your practice's performance, which may follow the clinician to any new practice (TIN) they join for the 2028 payment year.

What happens if a clinician joins our group of 15 clinicians after September 30 of the performance year? Are we no longer considered a small practice?

Once the small practice special status is assigned for the performance year, you can't lose that status. (Additionally, we don't include data from October 1 – December 31 of the performance year in our eligibility or special status evaluations.) If the practice reports as a group, the only impact to the group is that the clinicians become eligible to receive the group's score.

Example 1. Practice has 13 clinicians billing to the TIN in segment 1 of the MIPS Determination Period and 20 clinicians in segment 2.

The practice gets the small practice status when initial eligibility is released (this won't change).

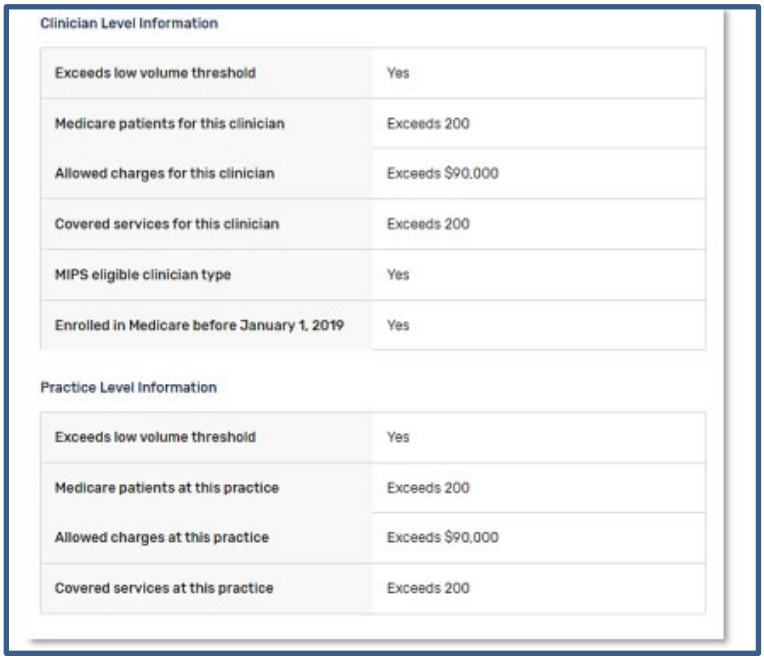
Example 2. Practice has 20 clinicians billing to the TIN in segment 1 of the MIPS Determination Period and 13 clinicians in segment 2.

The practice doesn't receive small practice status when initial eligibility is released, but they do receive it when final eligibility is released.

I'm a clinician that works in more than one practice. Am I required to report at all of these practices?

If you work at multiple practices, you may be required to report at one practice, but not at another.

Enter your NPI into the QPP Participation Status Tool to check the eligibility status for all groups you're associated with and the connected clinicians in your practice, based on an analysis of data from segment 1 of the MIPS Determination Period. Beneath each practice association, you'll see an indicator of your individual and group eligibility statuses.



Click the **+ Expand** option to the right of each associated practice name to view information about your MIPS participation (reporting requirements, reporting options, and payment adjustment information) based on your eligibility status.

Keep scrolling to view more information about your eligibility, including whether you meet the low-volume threshold and qualify for other reporting factors at the Clinician Level (for individual participation) and the Practice Level (for group participation).

I'm new to my practice, am I required to participate in MIPS?

It depends on when you joined the practice. If you assign your billing rights to, and start billing covered professional services under, the TIN on or after October 1, 2025, your MIPS eligibility won't be available until December 2026.

If you're identified as individually eligible when this data is available, then you'll be required to participate in MIPS.

You may become MIPS eligible at a new practice when we update eligibility status information in December 2026.

- In the meantime, you can monitor your eligibility by tracking the number of Medicare patients to whom you provide care.
- While the volume of Medicare patients is just 1 of the 3 elements of the low-volume threshold, you won't be required to participate in MIPS if you see 200 or fewer Medicare patients.

You'll be evaluated for eligibility during two 12-month segments, called the MIPS Determination Period. During this time, we'll check your eligibility based on your low-volume threshold. You can check your eligibility status in the QPP Participation Status Tool.

If you aren't eligible individually and your practice chooses to participate as a group, all aggregated data will be submitted on behalf of all clinicians billing under the group's TIN for each performance category requiring data submission. This includes data for clinicians that aren't eligible for MIPS and don't meet the low-volume threshold.

The group will earn a final score based on the aggregated data submitted (or collected for you) across all performance categories, and all of the MIPS eligible clinicians who are eligible at the group level will receive a MIPS payment adjustment based on the group's final score. (This includes clinicians who aren't eligible at the individual level.)

Can I participate individually if my practice is also reporting as a group?

Yes. If your practice chooses to participate in MIPS as a group, you may also choose to participate individually. If you're a MIPS eligible clinician and you exceed the low-volume threshold at the individual level (or you're opt-in eligible and elect to opt-in as an individual), you'll be evaluated for 2 final scores: one from your individual participation and one from the group participation. You'll receive the higher final score and associated MIPS payment adjustment when billing Medicare Part B claims under your practice's TIN in the 2028 payment year.

Reminder – clinicians who are MIPS eligible as individuals must report or be subjected to a negative payment adjustment. They may report individually, as a group, or both.

Where can I find QPP resources and information for small practices?

Sign up for the monthly **QPP Small Practices Newsletter** and visit the Small Practices webpage on the QPP website.

Where can I go if I still have questions?

Contact the QPP Service Center by either emailing us at QPP@cms.hhs.gov, or by submitting a QPP Service Center ticket, or calling 1-866-288-8292 (Monday through Friday 8 a.m. – 8 p.m. ET). Please consider calling during non-peak hours, before 10 a.m. and after 2 p.m. ET. People who are deaf or hard of hearing can dial 711 to be connected to a TRS Communications Assistant.

Visit the QPP website for other help and support information, to learn more about MIPS, and to check out the resources available in the QPP Resource Library.

Appendix: Group Participation Examples

Example 1: A practice has 4 clinicians on staff, all of whom have reassigned their billing rights to the TIN.

- **Clinician A** enrolled in Medicare during the performance year (on or after January 1, 2026).
- **Clinician B** enrolled in Medicare prior to the performance year (before January 1, 2026) but didn't exceed the low-volume threshold as an individual at this practice.
- **Clinicians C and D** each enrolled in Medicare prior to the performance year (before January 1, 2026) and exceed the low-volume threshold as individuals at this practice.

For the 2026 performance year, the practice:

- Participates in MIPS at the group level; and
- Exceeds the low-volume threshold as a group; and
- Submits aggregated data representing performance by all 4 clinicians, as appropriate to the measures selected. For improvement activities, at least 2 clinicians would need to complete the same activity during the performance year for the group to attest.

The group earns a final score that corresponds to a +1.2% MIPS payment adjustment based on their 2026 performance. The MIPS payment adjustment will be applied in the 2028 MIPS payment year for covered professional services (payable under the Medicare Part B PFS) furnished by **Clinicians B, C, and D**.

- The MIPS payment adjustment will be applied to **Clinician B** because the low-volume threshold is applied at the group level for group reporting.
- **Clinician A** isn't eligible to receive a MIPS payment adjustment because the clinician was newly enrolled in Medicare.

Example 2: A practice has a clinical pharmacist (Clinician A) and 3 physicians (Clinicians B, C, and D) on staff, all of whom have reassigned their billing rights to the TIN.

- **Clinician A** is a clinical pharmacist, which isn't a MIPS eligible clinician type.
- **Clinician B** is a MIPS eligible clinician type but didn't exceed the low-volume threshold as an individual at this practice.
- **Clinicians C and D** are MIPS eligible clinician types and exceed the low-volume threshold as individuals at this practice.

For the 2026 performance year, the practice:

- Participates at the group level; and
- Exceeds the low-volume threshold as a group; and
- Submits aggregated data representing performance by all 4 clinicians, as appropriate to the measures selected. For improvement activities, at least 2 clinicians were required to attest to completing the same activity during the performance year.

The group earns a final score that corresponds to a +0.5% MIPS payment adjustment based on their 2026 performance. The MIPS payment adjustment will be applied to the payments for covered professional services (payable under the Medicare Part B Physician Fee Schedule (PFS)) furnished by **Clinicians B, C, and D** in the 2028 MIPS payment year.

- The MIPS payment adjustment will be applied to **Clinician B** because the low-volume threshold is applied at the group level for group reporting.
- The payment adjustment won't be applied to **Clinician A** because the clinician isn't a MIPS eligible clinician type.

Version History

Date	Change Description
01/12/2026	Original Version.