

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
Center for Medicare and Medicaid Innovation  
7500 Security Boulevard, Mail Stop WB-06-05  
Baltimore, Maryland 21244-1850



ACO PRIMARY  
CARE FLEX MODEL

## Center for Medicare and Medicaid Innovation

**DATE:** March 2026  
**TO:** A5615 – C3 MSSP Enhanced LLC  
**FROM:** ACO Primary Care Flex Model  
**SUBJECT:** Public Reporting of ACO Primary Care Flex Model Performance Year 2026 Annual Spend Plan

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This document contains the ACO Primary Care (PC) Flex Model Annual Spend Plan for Performance Year 2026 prepared by C3 MSSP Enhanced LLC (A5615). Pursuant to Section 8.05.C of the *ACO Primary Care Flex Model Participation Agreement*, the ACO shall publish certain elements, as specified by CMS, of its Spend Plan on its Medicare Shared Savings Program webpage (maintained pursuant to 42 CFR § 425.308), in a form and manner and at a time specified by CMS. PC Flex ACOs are required to publicly publish their Spend Plans, to ensure additional accountability and transparency in how they are spending the Advance Shared Savings Payment and Prospective Primary Care (PPC) Payment to support the provision of primary care. Spend plans are approximate and non-binding and may differ from actual expenditures.

This communication material was prepared as a service to the public and is not intended to grant rights or impose obligations. It may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations, and other interpretive materials for a full and accurate statement of its contents.

## PLANNED ADVANCE SHARED SAVINGS PAYMENT

Table 1: Calculating the Amount of Advance Shared Savings Payment Remaining for Performance Year 2026.<sup>1,2,3</sup>

<b>Total Funds Received for the Model Performance Period</b>	<b>\$250,000.00</b>
<b>Total Amount Spent in Performance Year 2025<sup>3</sup></b>	<b>\$128,115.00</b>
<b>Total Amount Reported Spent in ACO's Q1 and Q2 Spend Report</b>	\$67,115.00
<b>Total Amount ACO Projects to Spend in Q3 and Q4</b>	\$61,000.00
<b>Total Amount of the Advance Shared Savings Payment Remaining for Performance Year 2026<sup>3</sup></b>	<b>\$121,885.00</b>

Table 2: ACO's Plan for Advance Shared Savings for Performance Year 2026.<sup>2,3</sup>

Item #	Category	Subcategory	Amount
1	Category 2: Operations Expenditures	(Subcategory 2A) Legal, Actuarial, Financial, Analytic or Other Professional Services	\$121,885.00
<b>Total</b>			<b>\$121,885.00</b>

<sup>1</sup> Totals may reflect some variation due to rounding or reporting conventions.

<sup>2</sup> During the first quarter of PY 2025, CMS made a one-time Advance Shared Savings Payment of \$250,000 to ACOs. For PY 2026, ACOs completed spend planning for this \$250,000 amount, less any use of the funds reported in the ACO's PY 2025 Q1 and Q2 Spend Reports and any use of the funds projected to be spent in Q3 and Q4 PY 2025.

<sup>3</sup> Starting in Q3 of PY 2025, if a PC Flex ACO had less than one dollar remaining (\$0.00-\$0.99) of the Advance Shared Savings Payment, CMS waived the remaining amount. As of Q3, any waived amounts are denoted as "N/A" in Tables 1 and 2.

## PLANNED PPC PAYMENTS

Table 3: ACO's Plan for PPC Payments for Performance Year 2026.

Item #	Category	Subcategory	Percentage
1	Category 1: Advanced Primary Care Expenditure	(Subcategory 1A) Replace FFS revenue for PPCP-Eligible Participants - Population-Based Payment	80.00%
2	Category 1: Advanced Primary Care Expenditure	(Subcategory 1B) Provision of Other Advanced Primary Care	3.00%
3	Category 1: Advanced Primary Care Expenditure	(Subcategory 1C) Health-Related Social Needs Screening and Referrals	4.00%
4	Category 1: Advanced Primary Care Expenditure	(Subcategory 1E) Expansion and Retention of Primary Care Workforce	3.00%
5	Category 1: Advanced Primary Care Expenditure	(Subcategory 1F) Health Care Practice Infrastructure	10.00%
<b>Total</b>			<b>100.00%</b>

## ADDITIONAL RESOURCES

The following resources may be helpful in understanding the requirements of the ACO PC Flex Model Annual Spend Plan:

- **ACO Primary Care Flex Model Landing Page.** This [page](#) provides an overview of the ACO Primary Care Flex Model, including details about the Model, participation information, and links to additional resources. Frequently asked questions are addressed on the [FAQ page](#).
- **ACO PC Flex Model Request for Applications (RFA).** This document provides detailed information about the Prospective Primary Care (PPC) Payment expenditure categories, and reporting and monitoring requirements. The RFA is available in the [ACO Primary Care Flex Request for Applications](#) document.
- **ACO Primary Care Flex Model Financial Methodology.** This [document](#) covers rate book development, monthly PPC Payment calculations, and financial settlement. Updates are available in the [ACO PC Flex Model: Financial Methodology Updates and Information](#) document.

## CONTACT INFORMATION FOR THE ACO PC FLEX MODEL TEAM

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If you have questions about the ACO Primary Care Flex Model, please contact the Model Team at [SharedSavingsProgram@cms.hhs.gov](mailto:SharedSavingsProgram@cms.hhs.gov).