

RED TAPE IS COMING:

Medicaid Work Requirements & What's Next in Nebraska



NEBRASKA
APPLESEED
STAND UP FOR JUSTICE

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EXECUTIVE SUMMARY

H.R.1, passed by Congress and signed by the President in summer 2025, **created a federal work requirement for Medicaid for the first time** in the program's 60 year history.¹ The new work requirements will apply to individuals enrolled in the adult Medicaid expansion category, which provides coverage to adults ages 19-64 with incomes at or below 138% of the federal poverty level.² About **70,000 Nebraskans** are currently enrolled in the Medicaid expansion category.³ The new work requirements will soon take effect even though evidence shows that **work requirements do not increase workforce participation** and 92% of people who could be subject to the requirements are already working or may meet an exemption to work requirements.⁴

Federal law requires implementation of the new work requirements by January 1, 2027. Nebraska DHHS will have to work at breakneck speed to meet that deadline. Even so, Governor Pillen announced that Nebraska intends to implement the work requirements starting May 1, 2026, a full eight months early.⁵ **Early implementation will exacerbate the administrative costs and burdens of implementing work requirements:** other states that have attempted to implement work requirements have wasted time and money on ineffective work requirement programs. Governor Pillen estimates 30,000 Nebraskans will lose their health coverage because of the new work requirements.⁶

Reports Show Nebraska is Ill-Prepared

Early implementation would be even more harmful because recent reports indicate **Nebraska DHHS is struggling to complete current functions** and will be unprepared to implement such significant systems change and properly process work requirement verifications.⁷

- Nebraska **ranked the worst** out of all states for its pending renewal rate of over 70%, **suggesting system issues or backlogs of unfinished work already exist.**
- **Nebraska ranked the worst** out of all states for only a 23.2% overall renewal rate, which is the share of enrollees with a renewal due who retained coverage.
- Nebraska also received **red flags** for **poor application processing times, long call wait times, and high call abandonment rates.**

The data indicate that **Nebraska's systems are currently insufficient**, and **eligible individuals are already at risk of losing coverage** due to administrative barriers even without the additional red tape of work requirements.

Steps to Prevent Unnecessary Coverage Loss

Nebraska must implement federally-mandated work requirements effectively and **prevent as much unnecessary coverage loss as possible** by:

- Not implementing work requirements early. Instead, Nebraska must take the time required to implement effectively;
- Ensuring workable and inclusive exemptions from the work requirements;
- Investing in Nebraska DHHS *ex parte* systems;
- Ensuring efficient verification and renewal processes;
- Accepting client statements to the maximum extent possible;
- Providing robust and clear outreach to Medicaid enrollees;
- Ensuring transparency; and
- Implementing any additional flexibilities that ensure Nebraskans who qualify can access the Medicaid coverage they need.

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DETAILS AND TIMELINES FOR WORK REQUIREMENT IMPLEMENTATION

Medicaid Expansion Adults Will be Subject to New Work Requirements

The work requirements will not apply to all Medicaid enrollees, only to those enrolled in the adult Medicaid expansion category, which covers individuals ages 19-64 with incomes at or below 138% of the federal poverty level. In 2026, that limit is approximately \$22,000 for an individual or \$45,500 for a family of four.⁸

Timeline

The federal government has provided limited guidance to date and will provide more specifics to states about the requirements for implementation by June 1, 2026. States are required to implement the work requirements by January 1, 2027. There is an optional deadline extension that can be sought by states making good faith efforts to implement the requirements up to December 31, 2028, at the discretion of the federal HHS Secretary.

Governor Pillen has announced that he intends for Nebraska to implement work requirements by May 1, 2026, a month before CMS is due to provide guidance on implementation and eight months before the required implementation date.⁹ On the first day of the 2026 Nebraska Legislative session two bills were introduced, LB723 (Quick) and LB812 (Bostar), which would require Nebraska to implement the new work requirements no earlier than the federal deadline.

Qualifying Activities to Satisfy Work Requirements

Applicants and enrollees will generally be required to participate in qualifying activities for at least 80 hours in a given month. States will have to verify the work requirements were met during at least one month prior to the application date and re-verify at least one month of compliance at renewal.

A range of activities or factors could be used to determine compliance with the work requirements. These include working hours, enrollment at least half-time in school, volunteer hours, participation in a “work program,” an income proxy, or a combination of these activities. The income proxy is calculated as 80 hours times the federal minimum wage, which as of January 2026 is \$7.25 per hour, totalling \$580 per month. Additionally, seasonal workers may meet the requirement if they have an average income over six months totaling the income proxy amount. More details are required about these activities and how they will be verified. It will be critically important for Nebraska DHHS to prioritize efficiency through as much reliable data matching in these determinations and renewals as possible, while ensuring expediency, accuracy, and privacy protections.

Exceptions to Work Requirements

H.R.1 provides mandatory exemptions for certain individuals, including some individuals who have aged out of foster care, certain Native Americans, parents and caretaker relatives with dependents under the age of 14, certain veterans with disabilities, individuals who are “medically frail,” those who are pregnant or postpartum, and others. The law does not fully define “medically frail,” so until CMS issues a definition, it is unclear the full list of health conditions or circumstances which may qualify for this exemption. The law also gives states the option to implement exemptions for short-term hardships. Nebraska DHHS should opt into all the short-term hardship exemptions and prioritize reliable and automatic processes to assess whether individuals are meeting or exempt from the work requirements to ensure efficiency and effectiveness, and minimize burdens for enrollees.

As of January 20, 2026, Nebraska DHHS listed the following exemptions and temporary hardships on their website:¹⁰

Exemptions:

- People under age 26 who aged out of foster care
- People who are members of recognized Native American tribes
- Parents, caretakers or guardians of children up to age 13 or of an individual with disabilities
- Veterans with a total disability rating
- People who are medically frail or have special medical needs, including:
 - Blindness or disability
 - Substance use disorder
 - Disabling mental disorder
 - Or other significant physical, intellectual or developmental disabilities
- People compliant with work requirements under the SNAP or TANF programs
- People who are participating in a drug addiction or alcoholic treatment program
- People who are incarcerated or have been incarcerated within the last 90 days
- Women who are pregnant or up to 12 months after the end of pregnancy

Other mandatory exceptions may apply.

Temporary Hardships:

- People who were hospitalized or lived in a nursing home since their last coverage renewal.
- People who had to travel outside their community to receive care to treat a serious health condition for themselves or a dependent since their last coverage renewal.
- People who lived in a county that was under an emergency declaration or in a county with a high unemployment rate since their last coverage renewal.

Estimated Impact

Governor Pillemer estimated 30,000 Nebraskans will lose their health coverage because of the new work requirements.¹¹ This falls within researchers' estimates that between 20,000 - 41,000 Nebraskans are expected to lose Medicaid coverage due to work requirements.¹² The range in estimates reflects the variety in implementation options. Nebraska DHHS must prioritize implementation strategies that limit unnecessary coverage losses.

WORK REQUIREMENTS DON'T WORK - EXPERIENCE IN OTHER STATES

Work requirements do not ease any barriers to work; in fact, the loss of healthcare coverage may make it even harder to overcome those barriers. Studies demonstrate that poor health is associated with increased risk of job loss.¹³ Conversely, Medicaid coverage improves health outcomes and supports workforce participation.¹⁴

In recent years, some states have attempted to impose work requirements for certain Medicaid enrollees through Section 1115 waivers.¹⁵ The two states that attempted work requirements, Arkansas and Georgia, both experienced expensive and ineffective implementations.¹⁶ Nebraska should learn from these state's implementations and avoid making the same expensive implementation errors by prioritizing clear and widespread communication, ensuring exemptions are properly granted, and investing in cost-effective (but not duplicative) technology and administrative systems.

- **Arkansas** used a Section 1115 waiver to adopt work requirements as a condition for Medicaid eligibility for a short period from 2018-2019, resulting in a stark decrease in Medicaid enrollment.¹⁷ Many Medicaid enrollees who would be subjected to the work requirements were never successfully contacted, causing confusion and uncertainty.¹⁸ Further, many enrollees who had a condition which would exempt them from the work requirements, including disabilities, reported difficulties in qualifying for an exemption. Data-matching processes were insufficient, causing people who should have qualified for an exemption to instead fall through the cracks.¹⁹ Arkansas spent more than \$24 million on administrative costs for the work requirements in just 18 months.²⁰

- In 2023, **Georgia** implemented a program which required enrollees to meet work requirements at application, and only enrolled 7,000 individuals the first year compared to the 25,000 the state expected.²¹ Analysis showed the requirement was particularly limiting for adults ages 50-64.²² The Georgia program was so expensive to implement relative to the limited pool of enrollees that the Senate Committee on Finance made a formal request for information, prompting the Government Accountability Office (GAO) to investigate the costs of the program.²³ GAO attributed most of the administrative costs of implementation to changes in determining eligibility and enrolling people, along with duplicative technology, training and coordination.²⁴ As of the end of 2024, the program had cost taxpayers more than \$86 million, and the state spent twice as much on administrative costs as on actual health care.²⁵

NEBRASKA IS NOT READY FOR WORK REQUIREMENTS

Recent data indicates that Nebraska is at risk of similarly disastrous implementation of Medicaid work requirements. In a recent review of CMS data, researchers found that:²⁶

- Nebraska ranked the worst out of all states for its pending renewal rate of over 70% (the pending renewal rate is comprised of cases where the state has received renewal information from an enrollee but has not processed the case by the end of the month), suggesting system issues or backlogs of unfinished work;
- Nebraska was also ranked worst of all states for a 23.2% overall renewal rate, which is the share of enrollees with a renewal due who retained coverage;
- Nebraska also received red flags for poor application processing times, long call wait times, and high call abandonment rates.

In 2025, Nebraska DHHS processed only 34% of its renewals automatically, or *ex parte*.²⁷ These automatic *ex parte* systems will be critical to effective implementation, and more investment and improvement is clearly required.

These concerns indicate that Nebraska's systems are currently insufficient and eligible individuals are already at risk of losing coverage due to administrative barriers even without the additional work requirement red tape. Without significant investment and sufficient time to stand up the necessary administrative processes for work requirements, Nebraska is on track to encounter the same costly and error-ridden issues other states have experienced, or even worse.

HOW CAN NEBRASKA PREVENT UNNECESSARY COVERAGE LOSS?

While the work requirements are now federal law, states will have some flexibility and should ensure they are preventing as much unnecessary loss of coverage as possible in implementing work requirements, including:²⁸

- **Not implementing work requirements early. Instead, Nebraska must take the time required to implement effectively.** States will be required to implement work requirements on January 1, 2027, or seek an exemption while demonstrating a good faith effort to comply with the work requirements and delay implementation through December 31, 2028 at the latest. It is clear Nebraska's current systems are already insufficient for the existing workload and cannot withstand the added demand of implementing work requirements.²⁹ Even though Governor Pillen has announced his intention to implement by May 1, 2026, Nebraska DHHS instead needs to take all the time it can to ensure that there are adequate systems in place to reduce error and to communicate the work requirements to Medicaid applicants and enrollees.
- **Ensuring workable and inclusive exemptions from the work requirements.**
 - Ensure mandatory exemptions, including for medical frailty, are comprehensive and automatic. Some individuals will meet a mandatory exemption from the work requirements per the federal law, including parents and caretakers with children under 14, individuals who are "medically frail," individuals who are pregnant or postpartum,

and others. Nebraska should ensure the “medically frail” exemption is defined as broadly and comprehensively as possible, and is easily applied to individuals who qualify. Nebraska should implement the following strategies:

- Include homelessness in the medically frail definition or apply for a waiver to exempt individuals dealing with homelessness.
- Identify individuals who meet the medically frail definition by 1) self-attestation, 2) claims data, and 3) health care provider referral, to the maximum extent allowed by federal law.³⁰
- Describe the exemption to applicants and Medicaid enrollees in plain language and in a way that allows eligible individuals to identify that an exemption applies to them.
- Adopt and apply for all short-term hardship exemptions. States can choose to apply short-term hardship exemptions to the work requirements. Nebraska should adopt every optional hardship exception, seek the exceptions for all counties that qualify, and grant the exemptions to all individuals who qualify to ensure Nebraskans do not unnecessarily lose health coverage while dealing with hardships. Additionally, Nebraska must ensure the exemption process is workable, including by automatically deeming exempt those individuals the agency knows to be exempt without unnecessary verification, accepting client statements to the maximum extent possible, prioritizing *ex parte* review with existing data sources and seeking new data sources, and utilizing any other approaches that limit burdens for applicants, enrollees, and eligibility workers.
- **Investing in Nebraska DHHS *ex parte* systems.** Nebraska DHHS already has access to databases that can verify whether many applicants or enrollees meet the work requirements or an exemption. Even so, in 2025, Nebraska DHHS processed only 34% of its renewals automatically, or *ex parte*.³¹ Investment and improvement is required to ensure these automatic systems efficiently determine whether an applicant or enrollee meets an exemption or satisfies the work requirements. Specifically, DHHS should automate straightforward tasks like using an automatic income proxy of 80 hours at the federal minimum wage, exempting parents with dependent children under 14, and other simple exemptions.

These investments should maximize system flexibilities, easily be activated and deactivated, ensure enrollee usability and be built mobile-first to prioritize phone-based access, and integrate data-reporting and transparency measures. DHHS should ensure it uses all available data sources, including but not limited to managed care organization (MCO) claims data, Supplemental Nutrition Assistance Program (SNAP) data, and other sources. Investing in systems and data sources to improve *ex parte* reviews will promote DHHS's efficiency for implementing the new work requirements and other existing administrative duties.

- **Ensuring efficient verification and renewal processes.**

- Require only one month of compliance or exemption status at application and renewal. H.R.1 requires that states “look back” one month to determine that Medicaid applicants have met work requirements, but states can “look back” as many as three months. Additionally, H.R.1 requires verification of work requirements at subsequent renewals. Verification at these renewals should only require one month of compliance or exemption status during the renewal period. No additional months of compliance nor more frequent verifications than required by federal law are necessary. Limiting the look back period to only one month of compliance or exemption status will streamline DHHS review and will limit harm to individuals who have irregular work schedules, like gig and seasonal workers. As described above, Nebraska DHHS does not have capacity or sufficient systems to accommodate more frequent verifications.
- Do not require more frequent renewals or verifications than mandated by federal law. H.R.1 requires states to redetermine eligibility for Medicaid expansion enrollees every 6 months instead of the current practice of every 12 months starting January 1, 2027. Renewals exacerbate administrative burdens for state employees and Medicaid expansion enrollees. More frequent eligibility determinations will cause Nebraskans to lose coverage even when they are eligible and will disrupt continuity of care. Our systems are not prepared for additional renewal processing requirements, and imposing additional renewals would increase errors, improper terminations, and other administrative barriers.

- **Accepting client statements to the maximum extent permitted.** DHHS should accept self-attestation about compliance with community engagement requirements and exemption status from applicants and enrollees. Accepting self-reported information reduces unnecessary coverage loss, and minimizes state staff time to review and process documentation. Requiring additional documentation from applicants and enrollees requires significant resources, has a risk for high procedural errors, and wastes DHHS time and resources.³²
- **Providing robust and clear outreach to Medicaid enrollees regarding work requirements.** Before the work requirements are implemented, H.R.1 requires that Nebraska must provide outreach on the new requirements to enrollees. Nebraska DHHS should ensure this outreach and other publicly available information is thorough, understandable, and accessible. To the maximum extent allowed, Nebraska DHHS should enlist assistance from community partners, managed care organizations, Medicaid providers, and other groups to ensure its outreach is effective and far-reaching. Nebraska DHHS should ensure FAQs and tutorials for completing verification processes are readily accessible in multiple formats and languages, and widely available far in advance of the effective date. DHHS should also leverage support from community enrollment assisters through a community assister portal, which has been done in Montana.³³ Such a portal would allow trained outreach and enrollment staff to review the status of applications, notices, and outstanding action items for the clients they serve. This would help reduce the administrative burden of increased reporting requirements and support Medicaid enrollees in responding timely to requests.
- **Ensuring transparency.** Nebraska DHHS should clearly communicate with enrollees, providers, and other stakeholders about its plan for implementation and progress once implementation is underway. A frequently updated dashboard tracking the requirements, processes, and coverage losses would be extremely helpful for Medicaid members, policymakers, and Nebraskans at large. DHHS should seek and implement meaningful feedback from community stakeholders regarding its messaging and outreach, technology updates and user experience, and implementation plan.

- **Implementing any additional flexibilities that ensure Nebraskans who qualify can access the Medicaid coverage they need.** More information is still to come from CMS to states about the requirements for implementation. As more comes to light, Nebraska DHHS should take advantage of any flexibilities that keep Nebraskans enrolled in health coverage.

CONCLUSION

Unfortunately, new work requirements for Medicaid applicants and enrollees will cause hardship and coverage losses. In Nebraska, the increased administrative burden will be costly and may add to existing systems issues, application backlog, and erroneous terminations. For Nebraskans with Medicaid expansion coverage, additional paperwork and processes to determine work requirement compliance or exemptions is another barrier to health care access, which in turn could exacerbate health problems that turn into barriers to employment. Nebraska DHHS must take all possible steps to mitigate the harms that are likely to result from work requirements, ensure Nebraskans who qualify can get enrolled and keep their Medicaid, and prevent any unnecessary loss of coverage.

FOOTNOTES

1. H.R.1 is also called the “One Big Beautiful Bill Act” or the “Working Families Tax Cuts Act” and is a federal tax and spending bill supported by all five members of Nebraska’s congressional delegation (Senators Fischer and Ricketts and Representatives Flood, Bacon, and Smith) and signed into law by President Trump on July 4, 2025. Gina Dvorak, *How They Voted: Nebraskan, Iowan Representatives Send Trump His ‘Big, Beautiful Bill’* (July 3, 2025), WOWT, <https://www.wowt.com/2025/07/03/how-they-voted-nebraska-iowa-representatives-send-trump-his-big-beautiful-bill/>.
2. Jessica Mathers et al., *5 Key Facts About Medicaid Expansion* (April 25, 2025), KFF, <https://www.kff.org/medicaid/5-key-facts-about-medicaid-expansion/>.
3. Danielle Shenk, *Nebraska to Become First State Implementing Medicaid Work Requirements* (Dec. 17, 2025), KOLN, <https://www.1011now.com/2025/12/17/nebraska-become-first-state-implementing-medicaid-work-requirements/>.
4. Jennifer Tolbert et al., *Understanding the Intersection of Medicaid and Work: an Update* (May 30, 2025), KFF, <https://www.kff.org/medicaid/understanding-the-intersection-of-medicaid-and-work-an-update/>.
5. Juan Salinas II, *Nebraska Becomes First State to Add New Medicaid Federal Work Requirements: Up to 30,000 People Could Lose Medicaid Coverage from Proposal Allowed Under “Big, Beautiful Bill,” Gov. Jim Pillen Says* (Dec. 17, 2025), Nebraska Examiner, <https://nebraskaexaminer.com/2025/12/17/nebraska-becomes-first-state-to-add-new-medicaid-federal-work-requirements/>.
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7. Tricia Brooks et al., *Are States Ready to Implement HR1 and Medicaid Work Reporting Requirements?* (Sept. 4, 2025), Georgetown University Center for Children and Families, Sept. 4, 2025, <https://ccf.georgetown.edu/2025/09/04/are-states-ready-to-implement-hr-1-and-medicaid-work-reporting-requirements/>.
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9. Salinas II, *supra* note 5.
10. Nebraska DHHS, *Work Requirements*, last accessed Jan. 20 2026, <https://dhhs.ne.gov/Pages/WorkRequirements.aspx>.
11. Salinas II, *supra* note 5.
12. Elizabeth Zhang & Gideon Lukens, *Medicaid Work Requirements Will Take Away Coverage From Millions: State and Congressional District Estimates*, Center on Budget and Policy Priorities (July 22, 2025), https://www.cbpp.org/research/health/medicaid-work-requirements-will-take-away-coverage-from-millions-state-and#_ftn1.
13. Jennifer Tolbert, Sammy Cervantes & Gary Claxton, *Different Data Source, But Same Results: Most Adults Subject to Medicaid Work Requirements Are Working or Face Barriers to Work* (June 25, 2025), KFF, <https://www.kff.org/medicaid/different-data-source-but-same-results-most-adults-subject-to-medicaid-work-requirements-are-working-or-face-barriers-to-work/>; Larisa Antonisse & Rachel Garfield, *The Relationship Between Work and Health: Findings from a Literature Review* (Aug. 7, 2018), KFF, <https://www.kff.org/medicaid/the-relationship-between-work-and-health-findings-from-a-literature-review/>.
14. Alice Burns et al., *10 Things to Know About Medicaid* (Feb. 18, 2025), KFF, <https://www.kff.org/medicaid/10-things-to-know-about-medicaid/>; Elizabeth Hinton & Robin Rudowitz, *5 Key Facts About Medicaid Work Requirements* (Feb. 18, 2025), KFF, <https://www.kff.org/medicaid/5-key-facts-about-medicaid-work-requirements/>.
15. KFF, *Medicaid Waiver Tracker: Approved and Pending Section 1115 Waivers by State* (Sept. 22, 2025), <https://www.kff.org/medicaid/medicaid-waiver-tracker-approved-and-pending-section-1115-waivers-by-state/>.

16. Elizabeth Hinton & Robin Rudowitz, *Implementing Work Requirements on a National Scale: What We Know from State Waiver Experience* (May 20, 2025), KFF, <https://www.kff.org/medicaid/implementing-work-requirements-on-a-national-scale-what-we-know-from-state-waiver-experience/>.
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19. *Id.*
20. United States Government Accountability Office, Report to Congressional Requesters: Medicaid Demonstrations - Actions Needed to Address Weaknesses in Oversight of Costs to Administer Work Requirements (Oct. 2019), <https://www.gao.gov/assets/d20149.pdf>.
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28. Elizabeth Hinton, Amaya Diana & Robin Rudowitz, *A Closer Look at the Work Requirement Provisions in the 2025 Federal Budget Reconciliation Law* (July 30, 2025), KFF, <https://www.kff.org/medicaid/a-closer-look-at-the-work-requirement-provisions-in-the-2025-federal-budget-reconciliation-law/>.
29. Tricia Brooks, *supra* note 7.
30. See, e.g., *Medically Frail Identification Process*, Healthy Michigan Plan, [https://www.michigan.gov/-/media/Project/Websites/mdhhs/Folder3/Folder65/Folder2/Folder165/Folder1/Folder265/Attachment D - Medically Frail Process.pdf?rev=941dade01fab49ff961a0e089ec89838](https://www.michigan.gov/-/media/Project/Websites/mdhhs/Folder3/Folder65/Folder2/Folder165/Folder1/Folder265/Attachment_D_-_Medically_Frail_Process.pdf?rev=941dade01fab49ff961a0e089ec89838).
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