

Quality Payment  
PROGRAM

# Merit-based Incentive Payment System (MIPS)

Reporting Traditional MIPS:  
2026 [Measures and Activities](#) for  
Dentistry



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# Overview

# What is the Merit-based Incentive Payment System?

If you're eligible for MIPS in 2026:

- You must report measure and activity data for the quality, improvement activities, and Promoting Interoperability [performance categories](#).
  - Exceptions to these reporting requirements include your [MIPS reporting option](#), [special status](#), [extreme and uncontrollable circumstances \(EUC\)](#) or [hardship exception](#). Detailed information will be available in the forthcoming 2026 Traditional MIPS Scoring Guide, 2026 APP Scoring Guide and 2026 MIPS Value Pathways Implementation Guide. These will be posted to the [QPP Resource Library](#).
- We collect and calculate data for the [cost performance category](#) for you, if applicable.
  - Exceptions include your [MIPS reporting option](#), [participation option](#), [extreme and uncontrollable circumstances](#) and whether you meet the case minimum for any cost measures. Detailed information will be available in the forthcoming 2026 MIPS Cost User Guide, which will be posted on the [QPP Resource Library](#).
- Your performance across the MIPS performance categories, each with a specific weight, will result in a MIPS final score of 0 to 100 points.
- Your MIPS final score will determine whether you receive a negative, neutral, or positive MIPS payment adjustment.
  - Positive payment adjustment for clinicians with a 2026 final score above 75.
  - Neutral payment adjustment for clinicians with a 2026 final score equal to 75.
  - Negative payment adjustment for clinicians with a 2026 final score below 75.
- Your MIPS payment adjustment is based on your performance during the 2026 performance year and applied to payments for your Medicare Part B-covered professional services beginning on January 1, 2028.




To learn more about MIPS eligibility and participation options:

- Visit the [How MIPS Eligibility is Determined](#) and [Participation Options Overview](#) webpages on the [Quality Payment Program website](#).
- Check your current participation status using the [QPP Participation Status Tool](#).



# What is the Merit-based Incentive Payment System (Continued)

There are 3 reporting options available to MIPS eligible clinicians to meet MIPS reporting requirements:

 <p>Traditional MIPS</p>	 <p>MIPS Value Pathways (MVPs)</p>	 <p>APM Performance Pathway (APP)</p>
<ul style="list-style-type: none"> <li>The original reporting option for MIPS.</li> <li>Visit the <a href="#">Traditional MIPS webpage</a> to learn more.</li> </ul>	<ul style="list-style-type: none"> <li>The newest reporting option, offering clinicians a more meaningful and reduced grouping of measures and activities relevant to a specialty or medical condition.</li> <li>Visit the <a href="#">MIPS Value Pathways (MVPs) webpage</a> to learn more.</li> </ul>	<ul style="list-style-type: none"> <li>A streamlined reporting option for <b>clinicians who participate in a MIPS Alternative Payment Model (APM)</b>.</li> <li>Visit the <a href="#">APM Performance Pathway webpage</a> to learn more.</li> </ul>
<ul style="list-style-type: none"> <li>You select the quality measures and improvement activities that you'll collect and report from all of the quality measures and improvement activities finalized for MIPS.</li> </ul>	<ul style="list-style-type: none"> <li>You select an MVP that's applicable to your practice.</li> <li>Then you choose from the quality measures and improvement activities available in your selected MVP.</li> <li>You'll report a reduced number of quality measures and improvement activities as compared to traditional MIPS.</li> </ul>	<ul style="list-style-type: none"> <li>You'll report a predetermined set of quality measures. There are 2 quality measure sets available (APP and APP Plus).</li> <li>MIPS APM participants currently receive full credit in the improvement activities performance category, though this is evaluated on an annual basis.</li> </ul>
<ul style="list-style-type: none"> <li>You'll report the complete Promoting Interoperability measure set.</li> </ul>	<ul style="list-style-type: none"> <li>You'll report the complete Promoting Interoperability measure set (the same as reported in traditional MIPS).</li> </ul>	<ul style="list-style-type: none"> <li>You'll report the complete Promoting Interoperability measure set (the same as reported in traditional MIPS).</li> </ul>
<ul style="list-style-type: none"> <li>We collect and calculate data for the cost performance category and any applicable administrative claims measures for you.</li> </ul>	<ul style="list-style-type: none"> <li>We collect and calculate data for the cost performance category and population health measures for you.</li> </ul>	<ul style="list-style-type: none"> <li>Cost isn't evaluated under the APP.</li> </ul>



## What is the Merit-based Incentive Payment System (Continued)

### Did you know?

The level at which you participate in MIPS (individual, group, or virtual group) applies to all performance categories. We won't combine data submitted at the individual, group, and/or virtual group level into a single final score.

For example:

- If you submit any data as an individual, you'll be evaluated for all performance categories as an individual.
- If your practice submits any data as a group, you'll be evaluated for all performance categories as a group.
- If a clinician has multiple final scores, CMS will use the following hierarchy to assign the final score and determine the payment adjustment:
  - Virtual group final score
  - Highest available final score from the group or individual participation

\* Note: Subgroups are only available within MVP reporting. Refer to the MIPS Value Pathways (MVPs) webpage for additional information.



# MIPS Value Pathways (MVPs): The Future of MIPS

**This guide reviews** the quality measures and improvement activities most relevant for your specialty along with reporting requirements for clinicians reporting **traditional MIPS**.

**However, we will sunset traditional MIPS through future rulemaking so it's important that you begin preparing to report an MVP.**

- MVPs offer a more meaningful way to participate in MIPS; each MVP includes a subset of measures and activities related to a specialty or medical condition.
- The main difference between reporting an MVP and reporting traditional MIPS are the measures and activities available for reporting.
- While we identify the MVPs considered most applicable to certain specialties, you aren't limited to those MVPs.
- Clinicians may select the MVP that aligns best with their scope of care and for which they're able to meet the reporting requirements.

**Not all specialties have an applicable MVP at this point.**

- We will continue to expand MVPs to include more specialties and subspecialties that participate in MIPS.
- Review the [MVP Candidate Development & Submission](#) webpage to learn more about the MVP development process and participate in the future of MIPS.

# MIPS Value Pathways (MVPs): The Future of MIPS

There are 27 MVPs finalized for the 2026 performance year.

Review the available MVPs to see if any may be relevant to your specialty or focus of care; get familiar with MVPs – and what they'll mean for your practice – before they become required.

- [Adopting Best Practices and Promoting Patient Safety within Emergency Medicine MVP](#)
- [Advancing Cancer Care MVP](#)
- [Advancing Care for Heart Disease MVP](#)
- [Advancing Rheumatology Patient Care MVP](#)
- [Complete Ophthalmologic Care MVP](#)
- [Coordinating Stroke Care to Promote Prevention and Cultivate Positive Outcomes MVP](#)
- [Dermatological Care MVP](#)
- [Diagnostic Radiology MVP](#)
- [Focusing on Women's Health MVP](#)
- [Gastroenterology Care MVP](#)
- [Improving Care for Lower Extremity Joint Repair MVP](#)
- [Interventional Radiology MVP](#)
- [Neuropsychology MVP](#)
- [Optimal Care for Kidney Health MVP](#)

- [Optimal Care for Patients with Urologic Conditions MVP](#)
- [Pathology MVP](#)
- [Patient Safety and Support of Positive Experiences with Anesthesia MVP](#)
- [Podiatry MVP](#)
- [Prevention and Treatment of Infectious Disorders Including Hepatitis C and HIV MVP](#)
- [Pulmonology Care MVP](#)
- [Quality Care for Patients with Neurological Conditions MVP](#)
- [Quality Care for the Treatment of Ear, Nose, and Throat Disorders MVP](#)
- [Quality Care in Mental Health and Substance Use Disorders MVP](#)
- [Rehabilitative Support for Musculoskeletal Care MVP](#)
- [Surgical Care MVP](#)
- [Value in Primary Care MVP](#)
- [Vascular Surgery MVP](#)

Performance  
Categories:  
**QUALITY**

# Quality Performance Category – Traditional MIPS

## Getting Started with Quality

### 1. Understand Your Reporting Requirements

- To meet the quality performance category requirements, you must report:

#### 6 quality measures

Including at least 1 outcome measure or high-priority measure in the absence of an applicable outcome measure.

OR

#### A defined specialty measure set or sub-specialty measure set

If the measure set has fewer than 6 measures, you need to submit all applicable measures within that set.

### 2. Choose Your Quality Measures

- Use the [2026 Quality Measures List \(XLSX, 813KB\)](#) to identify:
  - The available collection type(s)\* for each measure
  - Measure type (outcome, patient experience, etc.)
  - Specialty sets associated with each measure

#### \*Collection Types

- Collection type refers to the way you collect data for a quality measure. While an individual quality measure may be collected in multiple ways, each collection type has its own specifications (instructions) for reporting that measure. You would follow the measure specifications that correspond with how you choose to collect your quality data.
- For example: You're looking for a quality measure to report on the Use of High-Risk Medications in Older Adults (ID: 238). The measure is available as 2 distinct collections types with 2 distinct specifications: MIPS CQM (clinical quality measure) and eCQM (electronic clinical quality measure). You would use the measure specification that corresponds with how you choose to collect your data.
- You can report different measures using different collection types to meet quality reporting requirements.

## Quality Performance Category – Traditional MIPS (Continued)

### 3. Collect Your Data

- **Start data collection on January 1, 2026**, to meet data completeness requirements for a 12-month performance period (January 1 to December 31, 2026).
- The **data completeness requirement will remain at 75% through the 2028 performance period.**
  - Your submission must identify the total eligible population/denominator for the 12-month performance period as outlined in the measure's specification.
  - You need to report performance data (met, not met, or exclusion/exceptions) for at least 75% of denominator-eligible encounters.
  - Measures that don't meet data completeness requirements will earn 0 points (3 points for small practices).
- If you're working with a third party intermediary to collect and submit data, make sure you work with them throughout the year on data collection because you're responsible for submitting data for the full performance period regardless of the third party intermediary used.

## Quality Performance Category – Traditional MIPS (Continued)

The **Dentistry Specialty Measure Set** contains quality measures relevant to the dentistry specialty and includes the measures below.

- 
- Children who have dental decay or cavities (**Identifier [ID]: 378**)
  - Primary caries prevention intervention as offered by dentists (**ID: 379**)
- 

In addition, MIPS eligible clinicians, groups, and virtual groups may want to consider applicable dentistry-specific Qualified Clinical Data Registry (QCDR) measures that are available via the QCDR collection type only. Review the [2026 QCDR measure specifications \(XLSX, 633KB\)](#) on the [QPP Resource Library](#).



30% of final score for most MIPS eligible clinicians, groups, and virtual groups.

Please refer to [Help, Resources, and Version History](#) for more information.

Performance  
Categories:  
**PROMOTING  
INTEROPERABILITY**

# Promoting Interoperability Performance Category – Traditional MIPS

Promote electronic exchange of information using certified electronic health record technology (CEHRT) certified to ONC Certification Criteria for Health IT necessary to meet the CEHRT definition (88 FR 79307). To earn a score greater than zero for the Promoting Interoperability performance category, MIPS eligible clinicians, groups, and virtual groups must:



25% of final score for most MIPS eligible clinicians, groups, and virtual groups.

- Collect your data using a CEHRT for a minimum of any continuous 180-day period in 2026
- Submit a “Yes” response for the Actions to Limit or Restrict Interoperability of CEHRT Attestation
- Submit a “Yes” response for the SAFER Guides attestation measure
- Submit a “Yes” response for the ONC Direct Review Attestation
- Submit 2 “Yes” responses for the Security Risk Analysis attestation measure starting in 2026
- Report the 6 to 7 required measures or claim an exclusion as available and applicable, and
  - For measures that require a numerator and denominator, you must submit at least a ‘1’ in the numerator
- Submit your level of active engagement for the Public Health and Clinical Data Exchange measures you’re reporting
- Provide your CMS EHR Certification ID from the [Certified Health IT Product List \(CHPL\)](#)

\*If measure exclusions are applicable, you must claim an exclusion to have the measure points redistributed to another measure or objective. The measure specifications can be located on the [QPP Resource Library](#).

MIPS eligible clinicians must use CEHRT for the 2026 performance period. Functionality must be in place by the start of the performance period with certification obtained by the last day of the performance period. The 2026 Promoting Interoperability performance category scored objectives include:

- Electronic Prescribing\*
- Health Information Exchange\*
- Provider to Patient Exchange
- Public Health and Clinical Data Exchange\*



## Promoting Interoperability Performance Category – Traditional MIPS (Continued)

Qualifying hospital-based, Ambulatory Surgical Center (ASC)-based, small practice, and non-patient-facing MIPS eligible clinicians, groups, and virtual groups will automatically have their Promoting Interoperability performance category score reweighted to 0% of the final score. You can find additional information about the criteria to qualify as hospital-based, ASC-based, non-patient facing, or as a small practice on the [Special Statuses](#) webpage.

MIPS eligible clinicians, groups, and virtual groups may also request reweighting by submitting a MIPS Promoting Interoperability Performance Category [Hardship Exception Application](#) prior to the start of data submission.

- When Promoting Interoperability is reweighted to 0%, the MIPS eligible clinician, group, or virtual group isn't required to report data for this performance category, and it won't contribute to their MIPS final score. CMS will assign the 25% from the Promoting Interoperability performance category to another performance category.
- MIPS eligible clinicians, groups, and virtual groups that qualify for reweighting of the Promoting Interoperability performance category can still choose to report Promoting Interoperability data; CMS will score any qualifying (complete) submission, and the Promoting Interoperability performance category will contribute to their MIPS final score.

See the [2026 MIPS Promoting Interoperability Quick Start Guide \(PDF, 1MB\)](#) for more information on the Promoting Interoperability performance category's measures and attestations, reporting requirements, scoring, and reweighting.



Performance  
Categories:  
**IMPROVEMENT  
ACTIVITIES**

# Improvement Activities Performance Category – Traditional MIPS

Clinicians, groups, and virtual groups with a small practice, rural, non-patient facing, or health professional shortage area special status attest to 1 activity. All other clinicians, groups, and virtual groups must attest to 2 activities.



**15% of final score**  
for most MIPS eligible  
clinicians, groups, and  
virtual groups.

Recommended Improvement Activities for Dentistry	
<ul style="list-style-type: none"> <li>IA_BE_6 – Regularly assess patient experience of care and follow up on findings</li> <li>IA_CC_9 – Implementation of practices/processes for developing regular individual care plans</li> <li>IA_EPA_8 – Provide education opportunities for new clinicians</li> <li>IA_PSPA_16 – Use decision support—ideally platform-agnostic, interoperable clinical decision support (CDS) tools —and standardized treatment protocols to manage workflow on the care team to meet patient needs</li> </ul>	<ul style="list-style-type: none"> <li>IA_PSPA_17 – Implementation of analytic capabilities to manage total cost of care for practice population</li> <li>IA_PSPA_19 – Implementation of formal quality improvement methods, practice changes, or other practice improvement processes</li> </ul>

Review the [MIPS data validation criteria](#) for detailed information and guidance on documentation requirements for each improvement activity.

**Note: Attestation to IA\_PCMH:** You’ll receive full credit in this performance category if you attest to Patient Centered Medical Home accreditation (or comparable specialty practice) during the submission period.

Performance  
Categories:  
**COST**

## Cost Performance Category – Traditional MIPS

Helps create efficiencies in Medicare spending

- The 2026 performance period includes 2 population-based cost measures:
  - Medicare Spending Per Beneficiary Clinician measure, which assesses costs surrounding a hospital stay.
  - Revised Total Per Capita Cost measure, which assesses overall cost of care.
- It also includes 33 episode-based cost measures across a range of procedures, acute inpatient medical conditions requiring a hospital stay, settings (i.e., emergency medicine), and chronic conditions.
- A list of the MIPS cost measures is available at [2026 MIPS Summary of Cost Measures \(PDF, 479KB\)](#).
- Data for cost measurement are collected from Medicare Parts A and B claims submitted by MIPS eligible clinicians, groups, and virtual groups. Certain measures also incorporate Part D costs. Clinicians, groups, and virtual groups don't have to submit any additional data.
- For a cost measure to be scored, a MIPS eligible clinician, group, or virtual group must have enough attributed cases to meet or exceed the case minimum for that measure.
- For most MIPS eligible clinicians, groups, and virtual groups who don't have a cost performance category score assigned, majority of the cost weight goes to the quality performance category. This is true if only the cost performance category is reweighted.
- Benchmarks based on data from the performance period will be established for each cost measure. Since the benchmark isn't based on a historical baseline period, CMS can't publish the numerical benchmarks for the cost measures before the start of each performance period.
  - A MIPS eligible clinician, group, or virtual group can compare their costs for each measure with the benchmark information provided in their performance feedback to better understand their performance relative to their peers.



**30% of final score**  
for most MIPS eligible  
clinicians, groups, and  
virtual groups.

## Cost Performance Category – Traditional MIPS (Continued)

CMS will automatically reweight the cost performance category for MIPS eligible clinicians, groups, and virtual groups located in a CMS-designated region that has been affected by extreme and uncontrollable circumstances.

MIPS eligible clinicians, groups, and virtual groups that are designated in the extreme and uncontrollable circumstances policy won't receive a score for the cost performance category, regardless of whether they have applicable cost measures.

Review the [Cost: Traditional MIPS Requirements page of the QPP website](#) for more information on the cost performance category.

### **Cost Performance Category Scoring**

- If only 1 cost measure can be scored, that cost measure's score will serve as the performance category score.
- If 3 cost measures are scored, the cost performance category score is the equally-weighted average of the 3 scored measures.
- If no cost measures can be scored, the MIPS eligible clinician, group, or virtual group won't be scored on cost, and the weight of the cost performance category would be redistributed to another category (or categories).

## Help, Resources, and Version History

## Where Can You Go for Help?

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Contact the Quality Payment Program Service Center by emailing [QPP@cms.hhs.gov](mailto:QPP@cms.hhs.gov), by creating 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 [Quality Payment Program website](#) for other [help and support information](#), to learn more about [MIPS](#), and to check out the resources available in the [Quality Payment Program Resource Library](#).

Visit the [Small Practices page](#) of the Quality Payment Program website where you can **sign up for the monthly QPP Small Practices Newsletter** and find resources and information relevant for small practices.

## Additional Resources

The following resources are available in the QPP Resource Library and other QPP and CMS webpages:

- [MIPS Overview Quick Start Guide \(PDF, 1MB\)](#)
- [2026 Small Practices Quick Start Guide \(PDF, 2MB\)](#)
- [2026 MIPS Data Validation Criteria \(ZIP, 992KB\)](#)
- [2026 Quality Quick Start Guide \(PDF, 2MB\)](#)
- [2026 MIPS Eligibility and Participation User Guide \(PDF, 2MB\)](#)
- [2026 Part B Claims Reporting Quick Start Guide \(PDF, 2MB\)](#) | added
- [2026 MIPS Quality Measures List \(XLSX, 813KB\)](#)
- [2026 MIPS Clinical Quality Measure Specifications and Supporting Documents \(ZIP, 262B\)](#)
- [2026 Medicare Part B Claims Measure Specifications and Supporting Documents \(ZIP, 8MB\)](#)
- [2026 eCQM Measure Specifications \(Links\)](#)
- [2026 MIPS Promoting Interoperability Quick Start Guide \(PDF, 1MB\)](#)
- [2026 MIPS Promoting Interoperability Measure Specifications \(ZIP, 6MB\)](#)
- [2026 Improvement Activities Quick Start Guide \(PDF, 1MB\)](#)
- [2026 Improvement Activities Inventory \(ZIP, 464KB\)](#)
- [2026 MIPS Summary of Cost Measures \(PDF, 479KB\)](#)
- [2026 Cost Measure Codes Lists \(ZIP, 23KB\)](#)
- [2026 QPP Policies Final Rule Fact Sheet and Policy Comparison Table \(PDF, 998 KB\)](#)



## Version History

If we need to update this document, changes will be identified here.

DATE	DESCRIPTION
03/13/2026	Original Posting.