

Quality Payment
PROGRAM

Merit-based Incentive Payment System (MIPS)

2027 MIPS Performance Year Virtual
Group Election Process Guide



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How to Use This Guide

How to Use This Guide

Please Note: This guide was prepared for informational purposes only and isn't intended to grant rights or impose obligations. The information provided is only intended to be a general summary. It isn't intended to take the place of the written law, including the regulations. We encourage readers to review the specific statutes, regulations, and other interpretive materials for a full and accurate statement of their contents.

This guide helps solo practitioners and/or groups consisting of 10 or fewer clinicians (including at least one MIPS eligible clinician) who are interested in forming a virtual group for the 2027 performance year through the **election process**.

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Hyperlinks

Hyperlinks to the [Quality Payment Program website](#) are included throughout the guide to direct the reader to more information and resources.



Important Dates

Key Dates for Solo Practitioners and Groups Interested in Forming a Virtual Group for the 2027 Performance Year

**Oct. 1,
2026**

Virtual Group Election Period Starts

- You may submit your virtual group election on this date.
- Check if your group meets the Taxpayer Identification Number (TIN) size requirements (10 or fewer clinicians, including at least one MIPS eligible clinician) to participate in MIPS as part of a virtual group by signing in to your account on the [Quality Payment Program website](#). If you have any questions, please contact the Quality Payment Program Service Center by email at QPP@cms.hhs.gov, by creating a [QPP Service Center ticket](#), or by phone at 1-866-288-8292 (Monday through Friday, 8 a.m. - 8 p.m. ET).
 - People who are deaf or hard of hearing can dial 711 to be connected to a Telecommunications Relay Services (TRS) Communications Assistant.

**Dec. 31,
2026
(11:59 p.m.
ET)**

Virtual Group Election Period Ends

- You have until this date and time to submit, revise, or retract your virtual group election. After this date, you can't make changes to your election.

**Jan. 1,
2027**

2027 Performance Year Starts

- Start collecting data for the virtual group



Key Dates for Solo Practitioners and Groups Interested in Forming a Virtual Group for the 2027 Performance Year (Continued)

**Apr. 1,
2027**

Registration Opens for the Consumer Assessment of Healthcare Providers and Systems (CAHPS) for MIPS Survey

- The CAHPS for MIPS Survey is an optional quality measure.

**Jun. 30,
2027**

Registration Closes for the CAHPS for MIPS Survey

**Dec. 31,
2027
(11:59 p.m.
ET)**

2027 Performance Year Ends

- Confirm by this date and time that you're connected to the virtual group on the [Quality Payment Program website](#).
- See the "Connect to an Organization" document in the [Quality Payment Program Access User Guide \(ZIP, 5MB\)](#) for further information.
- **IMPORTANT:** If there are any changes to the composition of the virtual group (i.e., if clinicians (identified by their National Provider Identifier (NPI)) have left or joined a TIN within the virtual group) during the performance year, the virtual group's official representative must contact the [Quality Payment Program Service Center](#) regarding these changes by this date.



Quick Facts

Participation

- A virtual group is one of several ways clinicians can participate in traditional MIPS.
- A virtual group is a combination of 2 or more TINs assigned to one or more solo practitioners and/or groups consisting of **10 or fewer clinicians** (including at least one MIPS eligible clinician).
- Virtual group eligibility for the 2027 performance year is based on data from the first 12-month segment (October 1, 2025 – September 30, 2026) of the MIPS Determination Period.
- For any solo practitioners or group that meets or exceeds at least 1 of the 3 low-volume threshold elements AND is included in a virtual group election, the virtual group election will serve as their election to opt-in to MIPS.
- We encourage solo practitioners and groups that are interested in participating as a virtual group to consider the questions in [Appendix A](#) prior to submitting an election.

QUESTIONS ABOUT PARTICIPATING IN A VIRTUAL GROUP?

- 2027 MIPS Performance Year Virtual Group Participation Overview Fact Sheet in the [2027 MIPS Virtual Group Toolkit \(ZIP, 2MB\)](#)

DID YOU KNOW?

- A virtual group can only report via [traditional MIPS](#). Virtual groups can't report via the [Alternative Payment Model \(APM\) Performance Pathway \(APP\)](#) or [MIPS Value Pathways \(MVPs\)](#) for the 2027 performance year.



Selecting Measures and Activities, and Collecting and Submitting Data

- A virtual group can choose from the same measures and activities and use the same submission types that are available to groups.
- A virtual group will collect and report data for traditional MIPS at the virtual group level.
- Each virtual group must aggregate its data across the virtual group (all TINs within the virtual group) for each MIPS performance category that requires data submission.



Virtual Group Election Process

- The virtual group election period occurs from **Monday, October 1, 2026, to December 31, 2026**, and is a two-step process.
- To participate in traditional MIPS as a virtual group for the 2027 performance year, a virtual group election **must be made before the 2027 performance year starts**.
 - Therefore, a virtual group election must be made by **December 31, 2026, at 11:59 p.m. ET**.
 - After an election is made, a virtual group has until December 31, 2026, to **revise or retract** their virtual group election.
 - A virtual group election can't be revised or retracted once the performance year starts.
 - A virtual group must identify an official representative and establish a formal written agreement between each solo practitioner and/or group in the virtual group for a minimum of one performance year.
- An approved virtual group election will remain valid for the entire performance year, even if the virtual group's composition changes during the performance year.
 - If the virtual group experiences a **change** (i.e., if clinicians (identified by their NPI) have left or joined a TIN within the virtual group) during the performance year, the virtual group's official representative must **notify** the [Quality Payment Program Service Center](#) of these changes by the end of the performance year.



Election Process

What Is the Election Process Like for Solo Practitioners and Groups Who Are Interested in Forming a Virtual Group?

- A virtual group election is a **two-step process** for solo practitioners and groups with 10 or fewer clinicians (including at least one MIPS eligible clinician) who want to form a virtual group. Virtual groups can submit an election during the election period from **October 1, 2026, to December 31, 2026, at 11:59 p.m. ET.**
- To participate in MIPS as a virtual group for the 2027 performance year, a virtual group election must be made before the start of the performance year, and the election can't be revised during the performance year.
- If a virtual group needs to **revise** their election or would like to **retract** their election, this must be done before the election period ends on **December 31, 2026, at 11:59 p.m. ET.**



Where Should Solo Practitioners and Groups With 10 or Fewer Clinicians (With at Least One Being a MIPS Eligible Clinician) Interested in Joining or Forming a Virtual Group Start?

The following outlines the two-step process for joining or forming a virtual group.

STEP 1 (Optional)

- Check the **eligibility** for your TIN and determine if the TIN **meets the criteria** to join or form a virtual group.
- Although optional, we **strongly encourage** TINs interested in forming a virtual group to do this to determine if they **meet the criteria** to join or form a virtual group.



How Can Solo Practitioners and Groups Check Their Eligibility to Determine If They Meet the Virtual Group Criteria?

- Determine if a TIN meets the TIN size criteria to join or form a virtual group for the 2027 performance year by signing in to your account on the [Quality Payment Program website](#). If you have any questions, please contact the Quality Payment Program Service Center by emailing QPP@cms.hhs.gov, by submitting a [QPP Service Center ticket](#), or calling 1-866-288-8292 (Monday through Friday, 8 a.m. - 8 p.m. ET). People who are deaf or hard of hearing can dial 711 to be connected to a TRS Communications Assistant.
- Once you determine that a TIN meets the size criteria, you can move forward onto the second step of the election process that's **required** to join or form a virtual group.
- Please reference the 2026 MIPS Performance Year Virtual Group Participation Overview Fact Sheet in the [2027 MIPS Virtual Group Toolkit \(ZIP, 2MB\)](#) for information on participation criteria.



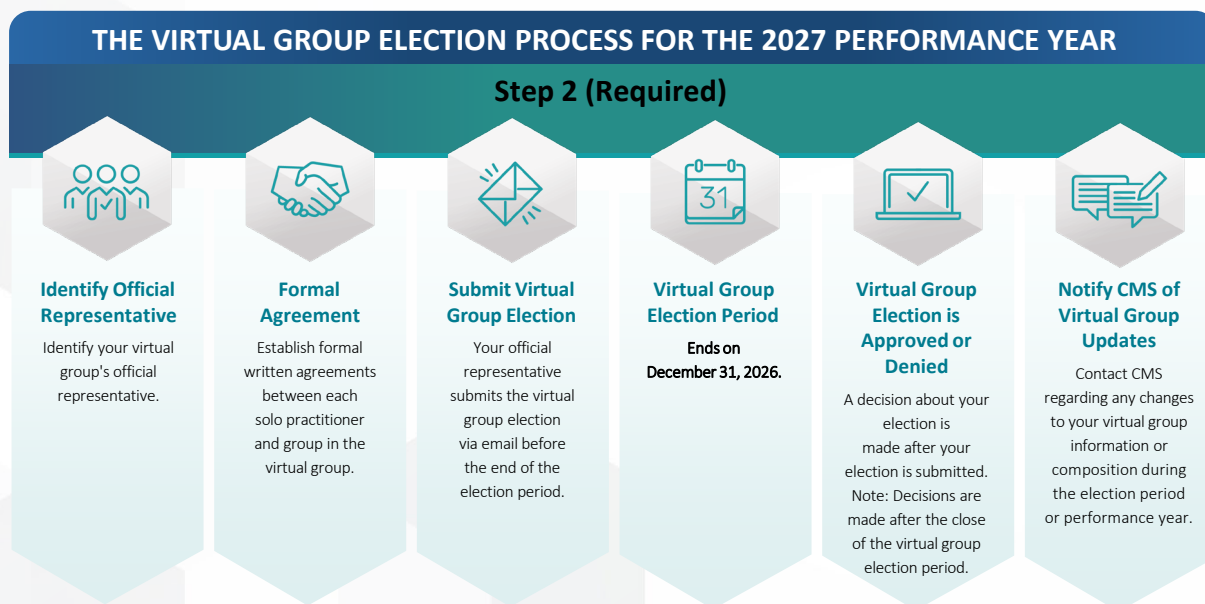
What Does the Second Step of the Virtual Group Election Process Involve?

STEP 2 (Required)

The second step of the virtual group election process is **required** for solo practitioners and groups with 10 or fewer clinicians (with at least one being a MIPS eligible clinician) who are interested in forming or joining a virtual group.

During the **second required step**, you'll:

- Prepare for an election (i.e., budget your resources for the virtual group).
- Identify your official representative.
- Establish a formal written agreement between each solo practitioner and/or group within the virtual group.
- Submit the virtual group election via email to MIPS.VirtualGroups@cms.hhs.gov.



Remember: The virtual group election period is from **October 1, 2026, to December 31, 2026, at 11:59 p.m. ET.**



What Does the Second Step of the Virtual Group Election Process Involve? (Continued)

STEP 2 (Required) (Continued)

The following components are part of the second required step of the election process:



Identify Official Representative

Identify Your Official Virtual Group Representative

The official virtual group representative will be responsible for submitting the virtual group's election and serving as the virtual group's point of contact.



Formal Agreement

Have a Formal Written Agreement

Each virtual group is required to have a formal written agreement between each solo practitioner and group in the virtual group before an election is submitted.

Note: Virtual groups don't need to submit their formal written agreement to CMS as part of a virtual group election, but virtual groups must acknowledge in their election that they've established a formal written agreement.



Submit Virtual Group Election

Submit the Virtual Group's Election by the Election Submission Deadline

Each virtual group's official representative is responsible for submitting the virtual group's election via email to CMS at MIPS_VirtualGroups@cms.hhs.gov during the election period, which is from **October 1, 2026, to December 31, 2026**. (Please note the underscore “_” after MIPS in the email address.)

IMPORTANT: The virtual group election period ends at 11:59 p.m. ET on December 31, 2026.



What Does the Second Step of the Virtual Group Election Process Involve? (Continued)

STEP 2 (Required) (Continued)

The following components are part of the second required step of the election process:



Virtual Group
Election is
Approved or
Denied

CMS Determines Eligibility for Submitted Virtual Group Elections

CMS conducts eligibility determinations for each TIN within a virtual group election to determine which TINs meet the TIN size criteria and low-volume threshold.



Notify CMS of
Virtual Group
Updates

Notify CMS of Changes to Virtual Group Composition and/or Information

If an **NPI joins** or **leaves** the TIN, or a **change** is made to a TIN that impacts the agreement (i.e., a legal business name change), a virtual group must update the agreement, and a virtual group's official representative must notify the Quality Payment Program of these changes.

If these changes occurred during:

- **The Virtual Group Election Period:** Contact the [Quality Payment Program Service Center](#) to revise your election before the election period ends on December 31, 2026, at 11:59 p.m. ET.
- **The 2027 Performance Year:** Contact the [Quality Payment Program Service Center](#) to provide the changes before the submission period opens in January of 2028.

To learn more about notifying the Quality Payment Program of changes, please review the [next steps](#) section.



What Does the Second Step of the Virtual Group Election Process Involve? (Continued)

What Needs to Be Included in a Virtual Group Agreement?

A virtual group arrangement must be established in a **formal written agreement** between each solo practitioner and group in the virtual group.

- A virtual group agreement must include **the 9 required elements** listed in the virtual group checklist available in [Appendix B](#) for your reference.
- A virtual group agreement template is available in [Appendix C](#) for you to reference as a guide when establishing your agreement.

The parties that must form a virtual group agreement are the TINs that make up the virtual group. The written virtual group agreement must identify all clinicians who bill under the TIN of a group that's in the virtual group and the agreement applies for the performance year.

A sample election is available in [Appendix D](#) for you to reference when establishing your election.



What Does the Second Step of the Virtual Group Election Process Involve? (Continued)

What Information Must Be Included in a Virtual Group Election?

- The virtual group election **must include** the following:

	• Identification of the <u>official virtual group representative</u>. — Provide the representative's name, TIN/practice affiliation, and contact information.
	• <u>Identification and information on each TIN and NPI associated with the virtual group.</u> — Provide the TIN and legal business name, as recorded in the Provider Enrollment, Chain, and Ownership System (PECOS), for each TIN. ○ For a TIN that's the Social Security Number (SSN) of a clinician, only include the last 6 digits of the SSN when you're submitting an election. • Include the name and NPI of the clinicians associated with each TIN.
	• Acknowledge that a <u>formal written agreement</u> has been established between each solo practitioner and group in the virtual group. — Note: Formal written agreements don't need to be submitted to CMS as part of the group election.

Next Steps

How Does a Virtual Group Update the Virtual Group Information Included in Their Election if Something Has Changed During the Election Period?

If there are any changes to the information that was included in your election, such as an **NPI joins or leaves the TIN** or a **change is made to a TIN that impacts the agreement** (i.e., a legal business name change), your virtual group's official representative must contact the Quality Payment Program Service Center by emailing QPP@cms.hhs.gov, submitting a [QPP Service Center ticket](#), or calling 1-866-288-8292 (Monday through Friday, 8 a.m. - 8 p.m. ET) regarding these changes in order to revise your election before the election period ends on December 31, 2026, at 11:59 p.m. ET.

A virtual group can **revise or retract** their election until the end of the election period on December 31, 2026, at 11:59 p.m. ET. After the election period closes, your virtual group **can't** revise or retract your election; your election will remain valid for the entire performance year.

People who are deaf or hard of hearing can dial 711 to be connected to a TRS Communications Assistant.



What Does a Virtual Group Do if Something Has Changed with Their Virtual Group After the Election Period Closes?

If there are any changes to your virtual group during the 2027 performance year (January 1, 2027, to December 31, 2027), such as an **NPI joins or leaves the TIN**, or a **change is made to a TIN that impacts the agreement** (i.e., a legal business name change), your virtual group's official representative must contact the [Quality Payment Program Service Center](#) to provide the changes before the **submission period opens** in January 2028.

Note: An approved virtual group election will remain valid for the entire performance year, even if the virtual group's composition changes during the performance year.

For example, if a TIN within a virtual group has 10 NPIs at the start of the performance year, but an NPI joins the TIN during the performance year, such TIN would continue to be part of the virtual group even though it has 11 NPIs associated with the TIN. While the clinician composition of TINs that are part of a virtual group may change following an election, virtual groups can't add or remove TINs from the virtual group during the performance year.

To notify us of updates to your virtual group election, contact the Quality Payment Program Service Center by emailing QPP@cms.hhs.gov, submitting a [QPP Service Center ticket](#), or calling 1-866-288-8292 (Monday through Friday, 8 a.m. - 8 p.m. ET).



How Does CMS Evaluate a Virtual Group Election for the 2027 Performance Year?

After we receive a virtual group election via email, we carefully review the virtual group election along with claims data from the first 12-month segment (October 1, 2025 – September 30, 2026) of the [MIPS Determination Period](#) to determine the eligibility of TINs identified in the virtual group election for the 2027 performance year.

Eligibility determinations are made to identify solo practitioners who exceed at least 1 of the 3 low-volume threshold criteria and groups that meet the TIN size and exceed at least 1 of the 3 low-volume threshold criteria.



How Are Virtual Groups Notified if Their Virtual Group Election Was Approved?

After we review a virtual group's election and determine that the virtual group meets the virtual group eligibility criteria, the virtual group is **approved** to participate in the 2027 MIPS performance year as an official virtual group.

We'll **notify** the virtual group's official representative by email of their official virtual group status and issue a unique virtual group identifier (Virtual Group ID – for example, X00037), which is a representation of the following:



NOTE: An approved virtual group election will remain valid for the entire performance year, even if the virtual group's composition changes during the performance year.

Virtual groups using a third party intermediary (i.e., Qualified Registries, Qualified Clinical Data Registries (QCDRs)) to submit their performance data must provide their Virtual Group ID to the third party intermediary.

The third party intermediary will include the Virtual Group ID alone (for example, X00037) in the file submissions.

- Virtual groups that choose to administer the CAHPS for MIPS Survey must register and provide their Virtual Group ID (for example, X00037) during registration.

Help, Resources,
Updates, and Version
History

Where Can You Go for Help?

Contact the Quality Payment Program Service Center by emailing QPP@cms.hhs.gov, submitting a [QPP Service Center ticket](#), or calling 1-866-288-8292 (Monday through Friday, 8 a.m. - 8 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 webpage](#) 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.



Resources

- The [Quality Payment Program website](#) provides additional information and resources to help you actively participate in the Quality Payment Program.
- The [Quality Payment Program Resource Library](#) contains the [2027 Virtual Group Toolkit \(ZIP, 2MB\)](#) as well as many other fact sheets, guides, and FAQs created for the program.
- View upcoming and past webinars in the [Webinar Library](#).
- Check your QPP participation status using the [QPP Participation Status Tool](#).



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Subscribe to updates via “Sign Up for the QPP Listserv” (just enter your email and click the “Subscribe” button) at the bottom of the [Quality Payment Program website](#) for notifications when new information is released. You can also contact us using the contact information at the bottom of the webpage for help with your questions.

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Contact the Quality Payment Program

1-866-288-8292 (TRS: 711)

Monday - Friday 8 a.m. - 8 p.m. ET

QPP@cms.hhs.gov

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Quality Payment PROGRAM

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Version History

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

DATE	DESCRIPTION
09/25/2026	Original Posting.



Appendices

Appendix A: Forming a Virtual Group – Prep Questions

Solo practitioners and groups interested in forming a virtual group are encouraged to **consider the following items prior to** submitting a virtual group election.

- ☐ How would the virtual group meet the requirements for each performance category?
- ☐ Are there operational elements that the virtual group would need to address to meet the reporting requirements for each performance category?
- ☐ Which measures and activities would the virtual group report?
- ☐ How would the virtual group collect and aggregate its data across the TINs within the virtual group?
- ☐ Which submission type(s) would the virtual group use?
- ☐ What health information technology is used by each TIN within the virtual group?
- ☐ What would be the resources and needs of the virtual group?
- ☐ How would the virtual group identify and share best practices used by TINs within the virtual group?
- ☐ What processes, workflows, and other tools would need to be established for the virtual group to prepare for reporting?
- ☐ How would each TIN within the virtual group share decision-making responsibility?
- ☐ Has the virtual group considered the development of a strategic plan and timeline?
- ☐ Has the virtual group determined if, how, and when TINs within the virtual group would be able to view quality data and/or data pertaining to the other 3 performance categories (in which case such permissibility could be established as a provision under the virtual group agreement)?

Did You Know?

A virtual group can only report via traditional MIPS. Virtual groups **can't** report via the Alternative Payment Model (APM) Performance Pathway (APP) or MIPS Value Pathways (MVPs) for the 2027 performance year.



Appendix B: Virtual Group Agreement Checklist

CMS created a [Virtual Group Agreement Template](#) so virtual groups can add elements to the agreement that would meet the needs of the virtual group.

The following are the required elements of a formal written agreement between each solo practitioner and group in the virtual group:

- ☐ Identifies the parties to the agreement by the name of the party, TIN, and NPI, and includes as parties to the agreement only the groups and solo practitioners in the virtual group.
- ☐ Requires that each TIN within a virtual group notify all NPIs associated with the TIN of their participation in MIPS as a virtual group.
- ☐ Is executed on behalf of each party by an individual who is authorized to bind the party.
- ☐ Expressly requires each member of the virtual group (and each NPI under each TIN in the virtual group) to participate in MIPS as a virtual group and comply with the requirements of MIPS and all other applicable laws and regulations (including, but not limited to, federal criminal law, False Claims Act, anti-kickback statute, civil monetary penalties law, the Health Insurance Portability and Accountability Act of 1996, and the physician self-referral law).
- ☐ Sets forth the NPI's rights and obligations in, and representation by, the virtual group, including without limitation, the reporting requirements and how participation in MIPS as a virtual group affects the ability of the NPI to participate in MIPS outside of the virtual group.
- ☐ Describes how the opportunity to receive payment adjustments will encourage each member of the virtual group (and each NPI under each TIN in the virtual group) to adhere to quality assurance and improvement.
- ☐ Requires each party in the agreement to update its Medicare enrollment information, including the addition and deletion of NPIs billing through its TIN, on a timely basis in accordance with Medicare program requirements and to notify the virtual group representative of any such changes within 30 days after the change.
- ☐ Is for a term of at least one performance year as specified in the formal written agreement.
- ☐ Requires completion of a close-out process upon termination or expiration of the agreement that requires each party to the virtual group agreement to furnish, in accordance with applicable privacy and security laws, all data necessary for the virtual group to aggregate its data across the virtual group.



Appendix C: Virtual Group Agreement Template

The virtual group agreement is valid for at least one performance year.

Requires completion of a close-out process upon termination or expiration of the agreement.

Identifies parties that are subject to the agreement by name of party, TIN, and NPI.

NOTE: Each TIN within a virtual group must notify all NPIs associated with that TIN of their participation in MIPS as a virtual group.

Virtual Group Agreement Template

Sample Introductory Paragraph:

This Virtual Group Agreement ("Agreement") is by and between Virtual Group Identifier provided by the Centers for Medicare & Medicaid Services, and XYZ Group Practice P.C. ("virtual group member") and is effective [Month, Day, Year] ("Effective Date").

<Body of Agreement>

Sample Signature Page:

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by the duly authorized representatives as of the dates below.

Virtual Group Member/National Provider Identifier

Signature

Virtual Group Member/National Provider Identifier

Signature

Virtual Group Member/National Provider Identifier

Signature

Virtual Group Member/National Provider Identifier

Signature

Identify virtual group member joining/forming virtual group.

Date virtual group agreement goes into effect.

Agreement is executed on behalf of each party by an individual authorized to bind the party.

Agreement must also:

- Express and require each virtual group member to comply with requirements of MIPS and other applicable laws and regulations.
- Set forth an NPI's rights and obligations in, and representation by, the virtual group.
- Describe the opportunity to receive payment adjustments.
- Require each member of the agreement to update their Medicare enrollment information and require the official representative to notify CMS of updates.



Appendix D: Virtual Group Election Email Sample

VIRTUAL GROUP ELECTION SUBMISSION EMAIL SAMPLE

This is a sample email that could be used in a virtual group election submission.

Enter "Virtual Group Election" into the subject line.

Subject: Virtual Group Election

Identify yourself (official representative).

Body of Email:

Official virtual group representative:

John Doe
Group Practice X
1211 Example Avenue
Example, EX 11111
Phone: (555) 555-5555
Email: JohnDoe@GroupPracticeX.com

As the official representative, I acknowledge that a formal, written agreement has been established between the below group and solo practitioner.

Acknowledge that a written virtual group agreement has been established and indicate the participating members (groups and/or solo practitioners) that will be participating in the virtual group.

Identify virtual group member by name of party, TIN, and NPI.

NOTE: You may use an Excel file format for virtual groups with a large number of NPIs by structuring the file with the first column being the group practice name, then TIN, NPI, and first name, last name.

The following groups and solo practitioner are electing to form a virtual group:

- Group Practice X: (TIN) XX-XXXXXXX
 - Clinician A Name: (NPI) XXXXXXXXXXX
 - Clinician B Name: (NPI) XXXXXXXXXXX
 - Clinician C Name: (NPI) XXXXXXXXXXX
- Group Practice Y: (TIN) XX-XXXXXXX
 - Clinician D Name: (NPI) XXXXXXXXXXX
 - Clinician E Name: (NPI) XXXXXXXXXXX
 - Clinician F Name: (NPI) XXXXXXXXXXX
 - Clinician G Name: (NPI) XXXXXXXXXXX
- Dr. Z Practice: (TIN) XX-XXXXXXX (TIN is the SSN of Dr. Z; only provided the last six digits as required by CMS)
 - Clinician Z Name: (NPI) XXXXXXXXXXX

If a clinician's TIN is their SSN, provide **ONLY** the last 6 digits of the clinician's SSN.

Virtual Group elections should be emailed to: MIPS_VirtualGroups@cms.hhs.gov

