



2026 Merit-based Incentive Payment System (MIPS) Performance Year Virtual Group Participation Overview Fact Sheet

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How Can Clinicians Participate in MIPS?

Under [traditional MIPS](#), there are 4 ways clinicians can participate, including participation as:

- An individual;
- A group;
- A **virtual group**; and
- An [Alternative Payment Model \(APM\) Entity](#).

Did you know? A virtual group can only report via traditional MIPS. Virtual groups **can't** report via the [APM Performance Pathway \(APP\)](#) or [MIPS Value Pathways \(MVPs\)](#) for the 2026 performance year.

What is a Virtual Group?

A virtual group is a combination of 2 or more Taxpayer Identification Numbers (TINs) assigned to:

- One or more solo practitioners (who are MIPS eligible); **or**
- One or more groups consisting of 10 or fewer clinicians (including at least one MIPS eligible clinician); **or**
- Both – solo practitioners (who are MIPS eligible) and groups of 10 or fewer clinicians (including at least one MIPS eligible clinician) that elect to form a virtual group for the performance year.

Note: A solo practitioner or group can **only participate in one virtual group** during the performance year.



Who Can Participate in a Virtual Group?

You can participate in a virtual group if you're either:

 A SOLO PRACTITIONER ELIGIBLE FOR MIPS	 A GROUP WITH 10 OR FEWER CLINICIANS – AT LEAST ONE ELIGIBLE FOR MIPS
A solo practitioner that meets the following criteria:	A group that meets the following criteria:
• Is a MIPS eligible clinician type; • Exceeds at least one element of the low-volume threshold; • Enrolled in Medicare as a clinician by December 31, 2024; • Isn't a Qualifying APM Participant (QP); AND • Isn't a Partial QP choosing <u>not</u> to participate in MIPS.	• Exceeds at least one element of the low-volume threshold at the group level (i.e., the National Provider Identifiers (NPIs) within the TIN collectively meet or exceed at least one of the low-volume threshold elements), AND • Has 10 or fewer clinicians (including at least one clinician who is MIPS eligible) who have reassigned their billing rights to the TIN. ○ TIN size is based on the total number of NPIs billing under a TIN, which includes clinicians who are and aren't MIPS eligible.

	Notes: • If a group chooses to join a virtual group, all of the clinicians in the group are part of the virtual group. • A group that's part of a virtual group might have clinicians who are also participating in Advanced APMs. Participants in Advanced APMs may achieve QP status and will be excluded from MIPS.
Note: When determining 2026 eligibility for virtual groups, we use eligibility data from the first 12-month segment (10/1/2024 – 9/30/2025) from the MIPS Determination Period. QP: An eligible clinician who has met or exceeded the payment amount or patient count thresholds based on participation in an Advanced APM. Learn more about QPs. Partial QP: A status that depends on meeting thresholds for payment amount and patient count during a performance year. If a clinician is a Partial QP, they have the option to report for MIPS. Learn more about Partial QP status.	

Opting-in and Virtual Groups

For any solo practitioner 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 serves as an **election to opt-in** to MIPS. Therefore, solo practitioners and groups that want to participate in MIPS as part of a virtual group due to meeting or exceeding at least 1 of the 3 low-volume threshold elements don't need to separately make an election to opt-in to MIPS.

If you're interested in forming or joining a virtual group, review the [2026 MIPS Performance Year Virtual Group Election Process Guide \(ZIP, 2MB\)](#) for more information on the election process.

Why Should a Solo Practitioner or Group Participate in a Virtual Group?

Virtual Groups Can Increase Performance Volume

Solo practitioners or groups with **10 or fewer clinicians** (including at least one MIPS eligible clinician) may not have enough cases to be reliably measured on their own, but if a solo practitioner or group forms a virtual group with another solo practitioner or group, together they could increase the performance volume to be reliably measured.

Virtual Groups Allow Collaboration and Resource Sharing

If a solo practitioner and/or a group with **10 or fewer clinicians** participate in a virtual group, they could work together, share resources, and potentially increase performance under MIPS.

Virtual Groups Are Flexible

Virtual groups have the flexibility to determine their own **composition**. There are no requirements that restrict virtual group makeup to classifications or factors such as locality or specialty.



Also, virtual groups have the flexibility to determine their **own size**. There's no limit on the number of TINs that may form or join a virtual group. Any number of solo practitioners eligible for MIPS and/or groups with **10 or fewer clinicians (at least one eligible for MIPS)** can be in a virtual group.

How Do Special Statuses Apply to Virtual Groups?

Generally, policies that are established for groups apply to virtual groups. However, there are certain group policies that differ from policies that pertain to virtual groups, such as special status designations.

If a virtual group has a special status designation, the virtual group will qualify for reduced reporting requirements under certain MIPS performance categories.

The special status designations that are applicable to virtual groups are:

1. Ambulatory Surgical Center (ASC)-based;
2. Hospital-based;
3. Health Provider Shortage Area (HPSA);
4. Non-patient-facing;
5. Rural;
6. Small practice; and
7. Facility-based.

For more information on special status designations, please review [Special Statuses](#) on the [Quality Payment Program \(QPP\) website](#).

How Do Virtual Groups Select Measures and Activities? How Do They Collect and Submit Data?

Select Measures and Activities

Similar to groups, virtual groups will select measures and activities that are most applicable to their virtual group (all TINs within the virtual group and patient population).

- Virtual groups can choose from the same measures and improvement activities that are available to groups.
- Virtual groups must meet the same reporting requirements for each measure and activity as groups.

Once a virtual group finds measures and activities that work for their virtual group, the virtual group should prepare to collect data on those measures and activities by reviewing the specifications for each of the selected measures and activities.

Collect and Report Data

Virtual groups will collect and report their data at the **virtual group level**. Their performance will be assessed and scored at the virtual group level across all 4 MIPS performance categories (quality, cost, improvement activities, and Promoting Interoperability).

Where can I learn more about measures and activities?

You can learn about measures and activities for the 2026 MIPS performance year, when available, by visiting the [Explore Measures & Activities](#) tool on the [QPP website](#). The [2026 Electronic Clinical Quality Measures Specifications*](#) are available now.

*Did you know?

In the Calendar Year (CY) 2025 Medicare Physician Fee Schedule (PFS) final rule, CMS established the complex organizational adjustment that applies one bonus point for each electronic clinical quality measure (eCQM) submitted by a virtual group, beginning with the 2025 performance period. Learn more about the complex organization adjustment in the [CY 2025 Medicare Physician Fee Schedule Final Rule: QPP Fact Sheet \(PDF, 798 KB\)](#) (see page 10).

Submit Data

Virtual groups can use the same submission types as groups. Virtual groups must meet the requirements for a selected submission type.

What's a submission type?

A submission type is the way that data is submitted to CMS.

Submission Type	Description	Available Performance Categories
Medicare Part B Claims	Virtual groups with the small practice designation (15 or fewer clinicians in the virtual group) can add Quality Data Codes (QDCs) to their claims to denote measure performance.	Quality
Sign In and Attest	Virtual groups and their authorized representatives can sign in to the QPP website and manually report Promoting Interoperability measures and/or improvement activities.	Improvement Activities, Promoting Interoperability
Sign In and Upload	Virtual groups, their authorized representatives, and third-party intermediaries† can sign in to the QPP website and upload a file in a CMS-approved format.	Quality, Improvement Activities, Promoting Interoperability
Direct Submission	Authorized third party intermediaries (such as Qualified Clinical Data Registries (QCDRs) and Qualified Registries) can perform a direct submission, transmitting data through a computer-to-computer interaction, such as an application programming interface (API).	Quality, Improvement Activities, Promoting Interoperability
Note: There are <u>no data submission requirements for the cost performance category</u> . We use administrative claims data to calculate a score for the cost performance category on behalf of all clinicians in the virtual group.		

† A third-party intermediary is an entity that collects and submits data on behalf of MIPS eligible clinicians. For more information, review the CMS-approved QCDRs and Qualified Registries in the [QPP Resource Library](#).

IMPORTANT: Each virtual group must **aggregate its data across the virtual group** (all TINs within the virtual group) for each MIPS performance category, with the exception of the cost performance category. We won't aggregate virtual group data; each virtual group is responsible for aggregating data across all solo practitioners and/or groups within the virtual group. MIPS data may be submitted by third party intermediaries on behalf of a virtual group.

How Is the MIPS Final Score Determined for a Virtual Group?

A virtual group's performance is assessed and scored at the virtual group level across all 4 MIPS performance categories. A virtual group will receive a score for each MIPS performance category and a MIPS final score based on the sum of each MIPS performance category score. Each clinician in a virtual group, as identified by a TIN/NPI combination, will receive a MIPS final score based on the virtual group's performance. Only MIPS eligible clinicians will receive a MIPS payment adjustment based on the virtual group's MIPS final score. Clinicians in a virtual group that aren't MIPS eligible clinician types, are newly Medicare-enrolled clinicians, are QPs, or are Partial QPs choosing not to participate in MIPS, aren't eligible to receive a MIPS payment adjustment.

How Are Clinicians in a Virtual Group and an APM Scored?

During the performance year, clinicians (NPIs) in a group (TIN) that are part of a virtual group may also be part of a MIPS APM or Advanced APM. The TIN, as part of the virtual group, must submit MIPS performance data for all clinicians associated with the TIN, including those in a MIPS APM or Advanced APM. This assures that all clinicians associated with a virtual group's TINs are being measured under MIPS.

- If a clinician participating in both a **virtual group** and an [Advanced APM](#) is a **QP**, the eligible clinician will be assessed under MIPS as part of the virtual group. However, the clinician will be **excluded** from the MIPS payment adjustment due to their QP status.
- A MIPS eligible clinician who participates in both a **virtual group** and a [MIPS APM](#) will be assessed under MIPS as part of the virtual group and would **receive** a MIPS payment adjustment based on the virtual group score.

How Are MIPS Payment Adjustments Applied for Virtual Groups?

MIPS payment adjustments are applied as follows.

Virtual Group Member	Included in Virtual Group Performance Data?	Receive MIPS Payment Adjustment based on Virtual Group's Final Score?
Clinician isn't a MIPS eligible clinician	Yes	No
Clinician is a MIPS eligible clinician	Yes	Yes
Clinician is a MIPS APM participant	Yes	Yes

Virtual Group Member	Included in Virtual Group Performance Data?	Receive MIPS Payment Adjustment based on Virtual Group's Final Score?
Clinician has Partial QP status	Yes	Yes, if the clinician with Partial QP status chooses to participate in MIPS. No, if the clinician with Partial QP status chooses not to participate in MIPS.
Clinician has QP status	Yes	No, excluded due to QP status.

How Do We Form a Virtual Group if We're Interested?

There's a **two-step election process** for solo practitioners and groups with 10 or fewer clinicians (including at least one MIPS eligible clinician) that want to form a virtual group. To participate in MIPS as a virtual group for the 2026 performance year, a virtual group election must be made before the start of the performance year and **can't change during the performance year**.

To participate in MIPS as part of a virtual group for the 2026 performance year, an election will need to be made during the virtual group election period, which begins on October 1, 2025, and ends on December 31, 2025 (11:59 p.m. ET).

Where Can I Get Help if I Want to Participate in a Virtual Group?

For additional information regarding the two-step virtual group election process, please review the 2026 MIPS Performance Year Virtual Group Election Process Guide in the [2026 Virtual Group Toolkit \(ZIP, 2MB\)](#) located in the [QPP Resource Library](#).

Questions?

Contact the QPP 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.

Version History

Date	Change Description
09/30/2025	Original version