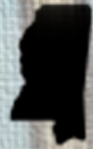


# MISSISSIPPI



SHAD  
WHITE  
STATE AUDITOR

*Analyzing the Cost of Medicaid  
Services for Illegal Immigrants*

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## Executive Summary

The United States is currently dealing with the aftermath of the largest wave of illegal immigration in its history.<sup>1</sup> Under the Biden administration, over 6.7 million immigrants entered the United States illegally, resulting in an estimated \$110 billion annual cost to taxpayers.<sup>2</sup> Since January 2025, President Trump's administration has deported 675,000 illegal immigrants while 2.2 million have self-deported.<sup>3</sup> Further, federal agents under the Trump administration have recorded a historically low number of border encounters and not released illegal immigrants into the country.<sup>4</sup> Research shows approximately 14 million illegal immigrants lived in the United States in 2023.<sup>5</sup> That number likely continued to increase in 2024. According to a previous report released by the Office of the State Auditor (OSA), at least 22,000 illegal aliens lived in Mississippi and cost our state's taxpayers over \$100 million each year, mainly in education, healthcare, and criminal justice costs.<sup>6</sup>

Some taxpayer spending on illegal immigrants is required by federal law. For example, the Emergency Medical Treatment and Active Labor Act (EMTALA) requires hospitals to provide certain medical treatment regardless of immigration status.<sup>7</sup> Services subject to EMTALA are often billed to Medicaid, a federally subsidized healthcare program for low-income individuals operated in each state.<sup>8</sup> In 2024, OSA analysts estimated emergency and labor care for illegal immigrants likely costs the Mississippi Medicaid program and, therefore, taxpayers approximately **\$4 million each year**.

However, prior to federal fiscal year (FFY) 2025, Mississippi's Medicaid program had never reported expenditures on care for illegal immigrants despite the fact over 20,000 illegal immigrants lived in Mississippi at that time. In fact, Mississippi is one of only a few states reporting no Medicaid spending on emergency services for illegal immigrants. Meanwhile, Mississippi's neighboring states report spending millions of dollars providing medical care to illegal immigrants each year.<sup>9</sup>

After identifying this reporting anomaly, State Auditor Shad White commissioned an analysis to determine why Mississippi's Medicaid program has never reported spending on care for

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<sup>1</sup> See [report](#).

<sup>2</sup> See [report](#).

<sup>3</sup> See [press release](#).

<sup>4</sup> Ibid.

<sup>5</sup> See [report](#).

<sup>6</sup> See [report](#).

<sup>7</sup> See [report](#).

<sup>8</sup> See [resource](#).

<sup>9</sup> See [resource](#).

illegal immigrants despite federal law requiring it.<sup>10</sup> During this work, the Mississippi Division of Medicaid (DOM) identified approximately **\$10.5 million spent on Medicaid for illegal aliens from FFY 2023 to FFY 2025**. Additionally, the DOM has committed to updating sections of Mississippi's State Medicaid Plan to reflect its current procedures.

## Background

Illegal immigrants are not eligible for regular Medicaid benefits.<sup>11</sup> However, federal law requires Medicaid to cover uninsured illegal immigrants receiving emergency medical care, including labor and delivery, if they meet other eligibility requirements.<sup>12</sup> According to the DOM, "emergency medical services" are medical conditions requiring urgent medical intervention.<sup>13</sup> Though life-threatening conditions are covered, DOM staff told analysts most of the emergency medical services rendered to illegal immigrants in Mississippi are related to childbirth.<sup>14</sup>

When someone enters a hospital to receive emergency medical care covered by Medicaid, they are asked to declare their citizenship status as part of their admissions paperwork. After the emergency is resolved, the patient can apply for Medicaid coverage. The DOM, upon receiving an application for benefits, uses Social Security records to verify the citizenship status of all applicants. If that process fails to confirm citizenship or the applicant self-identifies as a legal immigrant with a qualifying immigration status, the DOM follows a multi-step process to determine program eligibility.

For unconfirmed U.S. citizens or self-identified qualified aliens, the DOM enters data into the Systematic Alien Verification for Entitlements (SAVE) system to verify the immigration status of the applicant. If the initial verification fails, a longer, secondary verification is initiated. If the applicant's citizenship status still cannot be confirmed, a U.S. Citizenship and Immigration Services review of the submitted documentation will be initiated through SAVE. If the DOM is still unable to verify status as a qualified alien or if the applicant self-identifies as an illegal immigrant, the applicant is labeled as an illegal alien, and the service(s) provided will be coded accordingly. This process is not accurately outlined in the State Medicaid Plan. In other words, the DOM's plan lists one procedure to identify qualified aliens applying for Medicaid benefits while it conducts a different one. Analysts identified this discrepancy, and DOM officials have acknowledged the need for Mississippi's State Medicaid Plan to be updated.

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<sup>10</sup> See [Title 42 Section 430.30](#).

<sup>11</sup> See section [1903\(v\) of the Social Security Act](#).

<sup>12</sup> Ibid.

<sup>13</sup> See [resource](#).

<sup>14</sup> Information provided by DOM staff.



## Mississippi Medicaid Reporting

The Centers for Medicare & Medicaid Services (CMS, the federal entity overseeing all state Medicaid divisions) requires each state to submit a quarterly Form CMS-64 detailing the state’s Medicaid expenses, including the amount spent on emergency medical services rendered to illegal aliens.<sup>15</sup> Analysis shows 43 other states and territories reported spending on “Emergency Services for Undocumented Aliens” in FFY 2024.<sup>16</sup> Mississippi reported no Medicaid expenditures related to illegal aliens in FFY 2024, and, in fact, had never before reported spending in this category.<sup>17</sup> Figure 1 shows the reporting history of states in the southeastern United States on the Form CMS-64.<sup>18</sup>

**Figure 1**

States	Year							Total
	2018	2019	2020	2021	2022	2023	2024	
<b>Florida</b>	\$147 M	\$140 M	\$159 M	\$152 M	\$170 M	\$148 M	\$110 M	\$1.03 B
<b>Georgia</b>	\$62 M	\$72 M	\$79 M	\$85 M	\$89 M	\$63 M	\$56 M	\$505 M
<b>Kentucky</b>	\$0	\$23 M	\$38 M	\$20 M	\$33 M	\$32 M	\$37 M	\$183 M
<b>Alabama</b>	\$12 M	\$12 M	\$14 M	\$15 M	\$18 M	\$22 M	\$24 M	\$119 M
<b>Louisiana</b>	\$0	\$9 M	\$7 M	\$8 M	\$13 M	\$16 M	\$14 M	\$67 M
<b>South Carolina</b>	\$4 M	\$5 M	\$5 M	\$6 M	\$7 M	\$7 M	\$8 M	\$43 M
<b>Arkansas</b>	\$0	\$0	\$0	\$0	\$3 K	\$0	\$1 M	\$1 M
<b>Mississippi</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Tennessee</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

When analysts questioned DOM staff in February 2026, they acknowledged the agency became aware of this reporting discrepancy after OSA published its 2024 report on the cost of illegal immigration to Mississippi taxpayers. Further, DOM staff revealed the agency has since begun reporting the spending on “Emergency Services for Undocumented Aliens” to the federal government. These changes should be reflected when the federal government publishes FFY 2025 Form CMS-64 data.

As a result of this reporting change, DOM now acknowledges spending millions of taxpayer dollars on illegal aliens. From FFYs 2023-2025—the only data DOM was able to retroactively

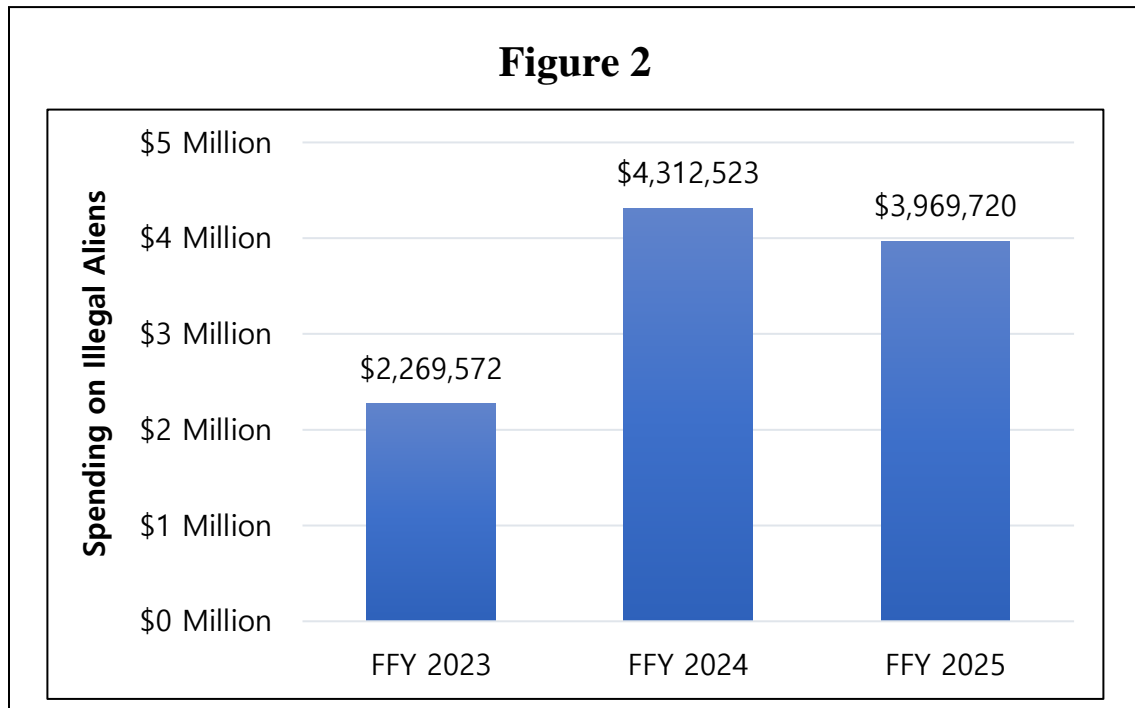
<sup>15</sup> See [resource](#).

<sup>16</sup> See [resource](#).

<sup>17</sup> Ibid.

<sup>18</sup> Ibid.

tabulate—**Mississippi’s Medicaid program reportedly spent over \$10.5 million providing emergency medical services to illegal aliens.** Figure 2 shows the amounts that should have been reported in FFYs 2023-2025.<sup>19</sup>



In interviews, DOM staff noted this spending almost exclusively represents labor and delivery expenses for illegal aliens, whose children are United States citizens and likely eligible for comprehensive Medicaid services. DOM data show roughly 95% of Medicaid spending on illegal immigrants in Mississippi on medical services provided from July 2022 to June 2025 was attributed to childbirth.<sup>20</sup> Figure 3 shows Medicaid reimbursements to hospitals for providing emergency care to illegal immigrants from July 2024 to June 2025.<sup>21, 22</sup>

<sup>19</sup> Data provided by DOM staff.

<sup>20</sup> Ibid.

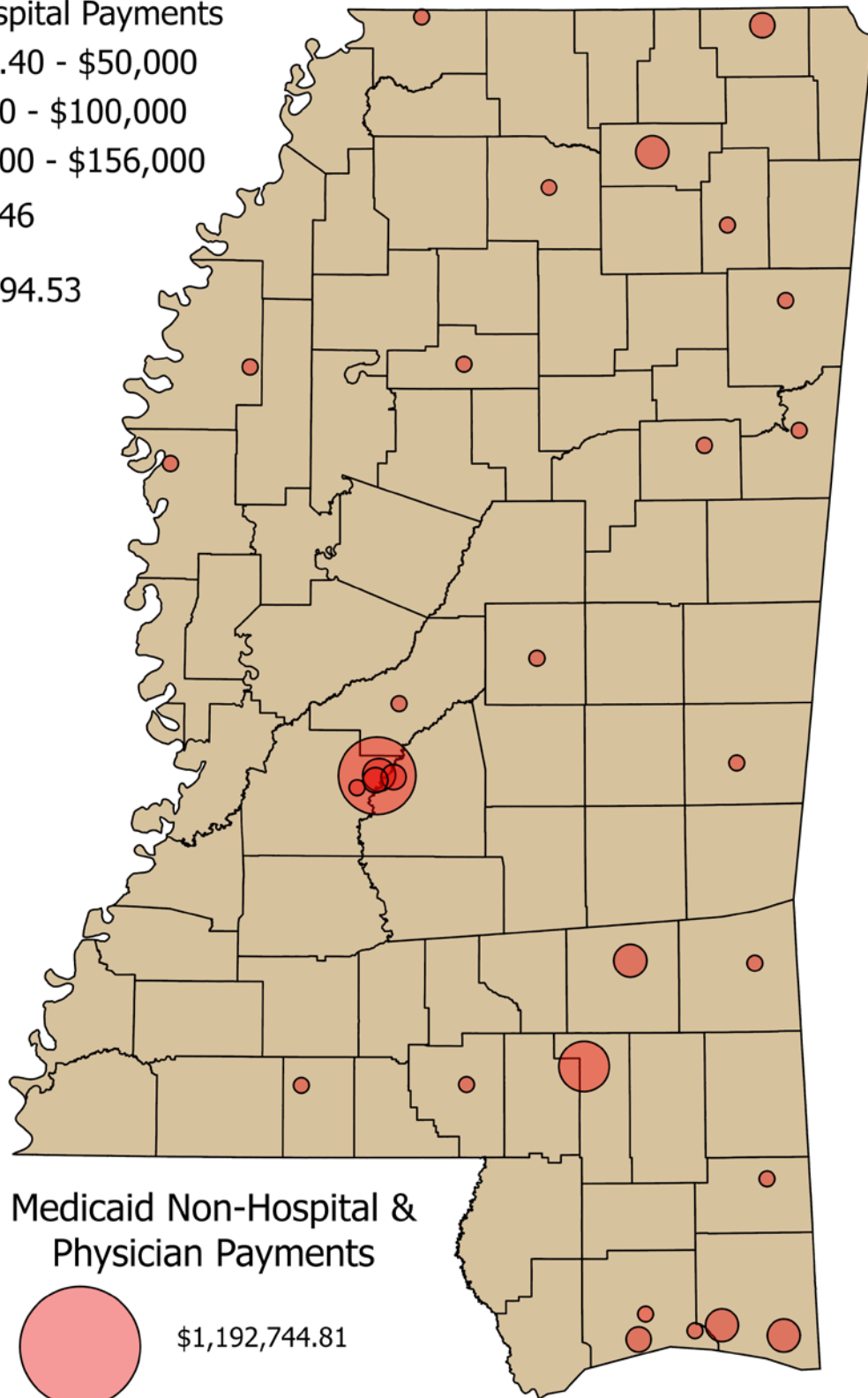
<sup>21</sup> Ibid.

<sup>22</sup> Hospitals in other states are omitted. Non-Hospital and Physician payments are calculated by subtracting the amount paid by service category from hospital payments. Two locations of Singing River in Jackson County were combined.

**Figure 3**

**Medicaid Hospital Payments**

- \$1,518.40 - \$50,000
- \$50,000 - \$100,000
- \$100,000 - \$156,000
- \$349,546
- \$707,094.53



**Medicaid Non-Hospital & Physician Payments**

- \$1,192,744.81

## **Conclusion**

Because federal law requires treating illegal immigrants for emergency procedures, state leaders have few policy levers to pull to stop the spending on healthcare for illegal immigrants. However, Mississippi's taxpayers should know the cost of illegal immigration, especially when federal law requires state agencies to report this spending. For decades, the DOM failed to properly publish the cost of emergency medical care for illegal immigrants on the Form CMS-64, but OSA's 2024 report prompted the agency to begin reporting Mississippi Medicaid spending on illegal immigrants to the federal government. Work on this report prompted DOM to begin the process of updating an outdated section of Mississippi's State Medicaid Plan. Further, this report shows Mississippi's Department of Medicaid reports spending millions of taxpayer dollars providing medical care for illegal immigrants and validates the Mississippi Office of the State Auditor's previous report on the cost of illegal immigration to taxpayers.