DEPARTMENT OF HEALTH & HUMAN SERVICES
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CENTER FOR MEDICARE

DATE: May 16, 2023

TO: All Part D Sponsors

FROM: Jennifer R. Shapiro, Director, Medicare Plan Payment Group

SUBJECT: Prescription Drug Event Record Reporting Instructions for the Implementation of the Inflation Reduction Act for Contract Year 2024

The purpose of this memo is to present the Prescription Drug Event (PDE) record reporting instructions effective January 1, 2024, consistent with the provisions of the Inflation Reduction Act (IRA), that are effective January 1, 2024 in the Part D program. Specifically, this document provides PDE examples for benefit year 2024 and should not be used for prior benefit years nor future benefit years. For prior benefit years, plan sponsors should refer to previous guidance and examples released through the Health Plan Management System (HPMS).

The PDE reporting examples in this document address the following topics for reporting PDEs for covered insulin products and adult vaccines recommended by the Advisory Committee on Immunization Practices (ACIP):

- Reporting as Part D Standard Prescription Drug Coverage
- Reporting PDEs when the Deductible Does Not Apply
- Determining Patient Pay when the Non-Insulin Coinsurance Amount is Less Than the Covered Insulin Product Copay
- Reporting in the Coverage Gap
- Calculating and Reporting the Low-Income Cost-Sharing Subsidy (LICS) Amount
- Special Rules pertaining to Straddle Claims

In addition, the PDE examples in this document demonstrate how to report PDEs in the Catastrophic Phase, for which there is no enrollee cost-sharing for Part D drugs, including covered insulin products and ACIP-recommended vaccines.

The following PDE examples use the 2024 benefit parameters.

Please direct questions regarding this memo to PDE-Operations@cms.hhs.gov.

Example #1: Covered Insulin Product in the Initial Coverage Phase (ICP) of a Basic Plan (The Deductible Does Not Apply)

This example demonstrates how to report a PDE for a $100.00 covered insulin product ($100.00 ingredient cost/$0.00 dispensing fee) that *would* have fallen within the Deductible Phase of a Basic Plan (Defined Standard, Actuarially Equivalent, Basic Alternative) if it were *not* a covered insulin product. Per the IRA, covered insulin products are not subject to a deductible, whether it is the Defined Standard deductible or a plan-defined deductible. Therefore, in 2024, covered insulin products will *never* be reported with Deductible benefit phase indicators.

When the claim adjudication begins, the Total Gross Covered Drug Cost (TGCDC) Accumulator is $0.00 and the True Out-of-Pocket (TrOOP) Accumulator is $0.00. The beneficiary is in the ICP of the benefit (TGCDC Accumulator ≤ $5,030.00 for a covered insulin product) in 2024; the ICP is the beginning and ending benefit phase. Per the IRA, a beneficiary cannot pay greater than a $35.00 copay for each one-month supply of a covered insulin product. The plan in this example has indicated a $35.00 pre-catastrophic copay for covered insulin products in its 2024 bid. The beneficiary will *always* pay the plan specified copay for covered insulin products on a particular formulary tier rather than the coinsurance that other (non-insulin) covered drugs on the same formulary tier may be subject to.[1] This applies even when the non-insulin coinsurance amount is less than the plan specified copay for covered insulin products. Therefore, the beneficiary pays $35.00. The plan pays the remainder of the drug cost falling in the ICP ($100.00 - $35.00 = $65.00), and reports this as Covered D Plan Paid Amount (CPP).

With the implementation of the IRA, the deductible does not apply for covered insulin products and ACIP-recommended vaccines. The beneficiary will move through the Deductible Phase based on TGCDC for products that are subject to a deductible, rather than accumulated TGCDC for all products. Therefore, $0.00 is counted towards satisfying the deductible for this claim.[2]

After the claim is processed, the TGCDC Accumulator increases by $100.00 and the TrOOP Accumulator increases by $35.00. Note that $0.00 is counted towards the deductible for this claim. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$0.00

[1] As stated in the April 4, 2023 HPMS memorandum, *Final Contract Year (CY) 2024 Part D Bidding Instructions*, the plan-specific copay for insulin products is the cost-sharing that will apply for covered insulin products, even for Defined Standard plans.

[2] The deductible does not apply to the covered insulin product, therefore, none of the cost of the insulin product in this example would count towards satisfying the deductible that otherwise applies under the plan for other products. It must also be noted that, as stated in the September 10, 2010 HPMS memorandum, *Additional Guidance Concerning Closing the Coverage Gap in 2011*, a Part D deductible ceases to apply once a beneficiary's TGCDC amount exceeds the initial coverage limit, even if the beneficiary has not satisfied the deductible under the plan.

True Out of Pocket Accumulator	$0.00
Beginning Benefit Phase	N
Ending Benefit Phase	N
Ingredient Cost Paid	$100.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$100.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$35.00
Covered D Plan Paid Amount (CPP)	$65.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #2: ACIP-Recommended Vaccine in the ICP of a Basic Plan (The Deductible Does Not Apply)

This example demonstrates how to report a PDE for a $130.00 ACIP-recommended vaccine ($130.00 ingredient cost/$0.00 dispensing fee) that *would* have fallen within the Deductible Phase of a Basic Plan (Defined Standard, Actuarially Equivalent, Basic Alternative) if it were *not* an ACIP-recommended vaccine. Per the IRA, ACIP-recommended vaccines are not subject to a deductible, whether this be the Defined Standard deductible or a plan-defined deductible. Therefore, in 2024, ACIP-recommended vaccines will *never* be reported with Deductible benefit phase indicators.

When the claim adjudication begins, the TGCDC Accumulator is $0.00 and the TrOOP Accumulator is $0.00. The beneficiary is in the ICP of the benefit (TGCDC Accumulator ≤ $5,030.00 for an ACIP-recommended vaccine) in 2024; the ICP is the beginning and ending benefit phase. Per the IRA, a beneficiary pays $0.00 for ACIP-recommended vaccines throughout the Part D benefit. The plan pays the remainder of the drug cost falling in the ICP ($130.00 - $0.00 = $130.00) and reports this amount as CPP.

After the claim is processed, the TGCDC Accumulator increases by $130.00 and the TrOOP Accumulator remains unchanged. Note that $0.00 is counted towards the deductible for this claim. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$0.00
True Out of Pocket Accumulator	$0.00
Beginning Benefit Phase	N

Ending Benefit Phase	N
Ingredient Cost Paid	$130.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$130.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$0.00
Covered D Plan Paid Amount (CPP)	$130.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #3: Covered Insulin Product in the Initial Coverage Phase (ICP) of an Enhanced Alternative (EA) Plan (The Deductible Does Not Apply)

This example demonstrates how to report a PDE for a $300.00 covered insulin product ($300.00 ingredient cost/$0.00 dispensing fee) that *would* have fallen within this EA plan's $350.00 plan-defined deductible if it were *not* a covered insulin product.

When the claim adjudication begins, the TGCDC Accumulator is $0.00 and the TrOOP Accumulator is $0.00. The beneficiary is in the ICP of the benefit (TGCDC Accumulator ≤ $5,030.00 for a covered insulin product) in 2024; the ICP is the beginning and ending benefit phase. This covered insulin product is on a $20.00 pre-catastrophic insulin cost-sharing copay tier. The beneficiary pays $20.00 for this product. The plan pays the remainder of the drug cost falling in the ICP ($300.00 - $20.00 = $280.00), and reports this as CPP.

In 2024, covered insulin product cost-sharing and ACIP-recommended vaccine cost-sharing in EA plans always reflects basic coverage and not enhanced coverage.[3] Therefore, EA plans will *never* report NPP for either a covered insulin product or an ACIP-recommended vaccine. As such, mapping CPP to the Defined Standard benefit is no longer a necessary step for EA plans submitting PDE records for covered insulin products and/or ACIP-recommended vaccines.

After the claim is processed, the TGCDC Accumulator increases by $300.00 and the TrOOP Accumulator increases by $20.00. Note that $0.00 is counted towards the EA plan deductible for this claim. The table below illustrates how the plan sponsor would populate the PDE record.

[3] With respect to covered insulin products, as stated in the April 4, 2023 HPMS memorandum, *Final Contract Year (CY) 2024 Part D Bidding Instructions*, the statute prohibits cost sharing that exceeds the applicable copayment amount, but does not require that cost sharing be equal to the applicable copayment amount. Accordingly, the standard prescription drug coverage requirement includes the value of the Part D plan's coverage of covered insulin products (regardless of whether cost sharing under the plan is equal to the IRA maximum of $35 per month supply or a lower amount), which will always be reflected in the plan bid as a basic benefit.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$0.00
True Out of Pocket Accumulator	$0.00
Beginning Benefit Phase	N
Ending Benefit Phase	N
Ingredient Cost Paid	$300.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$300.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$20.00
Covered D Plan Paid Amount (CPP)	$280.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #4: Covered Insulin Product in the Coverage Gap Phase of a Basic Plan

This example demonstrates how to report a PDE for a $85.00 covered insulin product ($80.00 ingredient cost/$5.00 dispensing fee) that falls within the Coverage Gap Phase of a Basic Plan (Defined Standard, Actuarially Equivalent, Basic Alternative). Because Part D coverage of covered insulin products and ACIP-recommended vaccines is always a basic benefit and not a supplemental benefit, the Coverage Gap Discount will always be calculated based on the negotiated price of the drug that falls within the gap, prior to the applications of the beneficiary copay amount.

Step 1 – Determine costs that fall within the Coverage Gap:
When the claim adjudication begins, the TGCDC Accumulator is $5,500.00 and the TrOOP Accumulator is $1,725.00. The beneficiary's Gross Covered Drug Cost has exceeded the Initial Coverage Limit (TGCDC > ICL), and the beneficiary's TrOOP remains below the TrOOP threshold (Accumulated TrOOP < TrOOP threshold) through the processing of the claim. The Coverage Gap is the beginning and ending benefit phase.

Step 2 – Determine the Discount Eligible Cost:
The discount eligible cost is equal to the ingredient cost falling in the Coverage Gap, which is $80.00. The $5.00 dispensing fee is excluded from the discount eligible cost.

Step 3 – Calculate the Gap Discount:
The gap discount is 70% of the $80.00 discount eligible cost, or $56.00.

Step 4 – Determine Beneficiary Cost-Sharing:
This plan has specified a $30.00 pre-catastrophic copay for covered insulin products in its 2024 bid. The beneficiary copay exceeds the total drug cost remaining ($85.00 - $56.00 = $29.00). The beneficiary is only responsible for the total remaining drug cost of $29.00.

Step 5 – Calculate CPP:
The plan pays the remainder of drug cost falling in the Coverage Gap ($85.00 - $56.00 - $29.00 = $0.00) and reports this amount as CPP.

After the claim is processed, the TGCDC Accumulator increases by $85.00 and the TrOOP Accumulator increases by $85.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$5,500.00
True Out of Pocket Accumulator	$1,725.00
Beginning Benefit Phase	G
Ending Benefit Phase	G
Ingredient Cost Paid	$80.00
Dispensing Fee Paid	$5.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$85.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$29.00
Covered D Plan Paid Amount (CPP)	$0.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$56.00

Example #5: Covered Insulin Product in the Coverage Gap Phase of an EA Plan

This example demonstrates how to report a PDE for a $575.00 covered insulin product ($568.00 ingredient cost/$7.00 dispensing fee) that falls within the Coverage Gap Phase of an EA plan.

Step 1 – Determine costs that fall within the Coverage Gap:
When the claim adjudication begins, the TGCDC Accumulator is $6,830.00 and the TrOOP Accumulator is $1,235.00. The beneficiary's Gross Covered Drug Cost has exceeded the Initial Coverage Limit (TGCDC > ICL), and the beneficiary's TrOOP remains below the TrOOP threshold (Accumulated TrOOP < TrOOP threshold) through the processing of the claim. The Coverage Gap is the beginning and ending benefit phase.

Step 2 – Determine the Discount Eligible Cost:
The discount eligible cost is equal to the ingredient cost falling in the Coverage Gap, which is $568.00. The $7.00 dispensing fee is excluded from the discount eligible cost.

Step 3 – Calculate the Gap Discount:
The gap discount is 70% of the $568.00 discount eligible cost, or $397.60.

Step 4 – Determine Beneficiary Cost-Sharing:
This covered insulin product is on a $25.00 pre-catastrophic cost-sharing copay tier. The beneficiary pays $25.00.

Step 5 – Calculate CPP:
The plan pays the remainder of drug cost falling in the Coverage Gap ($575.00 - $397.60 - $25.00 = $152.40) and reports this amount as CPP.

After the claim is processed, the TGCDC Accumulator increases by $575.00 and the TrOOP Accumulator increases by $422.60. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$6,830.00
True Out of Pocket Accumulator	$1,235.00
Beginning Benefit Phase	G
Ending Benefit Phase	G
Ingredient Cost Paid	$568.00
Dispensing Fee Paid	$7.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$575.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$25.00
Covered D Plan Paid Amount (CPP)	$152.40
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$397.60

Example #6: PDE in the Catastrophic Phase of a Basic Plan or an EA Plan

This example demonstrates how to report a PDE for a $425.00 covered Part D drug ($425.00 ingredient cost/$0.00 dispensing fee) that falls within the Catastrophic Phase of a Basic Plan (Defined Standard, Actuarially Equivalent, Basic Alternative) or an EA Plan. Per the IRA, beginning in 2024, beneficiaries will not have cost-sharing in the Catastrophic Phase for covered Part D drugs, irrespective of the plan type.

When the claim adjudication begins, the TGCDC Accumulator is $15,054.00 and the TrOOP Accumulator is $8,000.00. The beneficiary is in the Catastrophic Phase of the benefit (TrOOP Accumulator = $8,000.00); the Catastrophic Phase is the beginning and ending benefit phase. The beneficiary pays $0.00 in the Catastrophic Phase for covered Part D drugs. The plan pays 100% of the drug cost falling in the Catastrophic Phase ($425.00) and reports this amount as CPP.

After the claim is processed, the TGCDC Accumulator increases by $425.00 and the TrOOP Accumulator is unchanged. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	**Value**
Total Gross Covered Drug Cost Accumulator	$15,054.00
True Out of Pocket Accumulator	$8,000.00
Beginning Benefit Phase	C
Ending Benefit Phase	C
Ingredient Cost Paid	$425.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$0.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$425.00
Patient Pay Amount	$0.00
Covered D Plan Paid Amount (CPP)	$425.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #7: Covered Insulin Product in the ICP of a Basic Plan or an EA Plan for a Category 2 LIS Beneficiary

This example demonstrates how to report a PDE for a $335.00 covered insulin product ($330.00 ingredient cost/$5.00 dispensing fee) that falls within the Initial Coverage Phase of a Basic Plan (Defined Standard, Actuarially Equivalent, Basic Alternative) or an EA Plan for a Category 2 LIS beneficiary.

When the claim adjudication begins, the TGCDC Accumulator is $845.00 and the TrOOP Accumulator is $580.00. The beneficiary is in the ICP of the benefit (TGCDC Accumulator ≤

$5,030.00 for a covered insulin product) in 2024; the ICP is the beginning and ending benefit phase.

Step 1 – Determine Non-LIS Beneficiary Cost-Sharing:
The plan in this example has indicated a $35.00 pre-catastrophic copay for covered insulin products in its 2024 bid. A non-LIS beneficiary in this plan pays a $35.00 copay.

Step 2 – Determine LIS Beneficiary Cost-Sharing:
A category 2 LIS beneficiary pays a $4.60 copay in 2024 for a brand drug in the ICP.

Step 3 – Compare Non-LIS and LIS Beneficiary Cost-Sharing to Determine Final Patient Pay Amount:
The LIS beneficiary cost-sharing amount, as calculated in Step 2, is $4.60. The non-LIS beneficiary cost-sharing amount, as calculated in Step 1, is $35.00. When comparing the non-LIS and LIS beneficiary cost-sharing using the "lesser of" test, the LIS beneficiary cost-sharing of $4.60 is less than the non-LIS beneficiary cost-sharing of $35.00, so the beneficiary will pay the LIS beneficiary cost-sharing amount of $4.60.

Step 4 – Apply LICS Formula:
The LICS amount equals the difference between the non-LIS and LIS beneficiary cost-sharing amounts. The LICS amount is $35.00 – $4.60 = $30.40.

Step 5 – Calculate CPP:
The plan pays the remainder of drug cost falling in the ICP ($335.00 - $30.40 - $4.60 = $300.00) and reports this amount as CPP.

After the claim is processed, the TGCDC Accumulator increases by $335.00 and the TrOOP Accumulator increases by $35.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$845.00
True Out of Pocket Accumulator	$580.00
Beginning Benefit Phase	N
Ending Benefit Phase	N
Ingredient Cost Paid	$330.00
Dispensing Fee Paid	$5.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$335.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$4.60

Covered D Plan Paid Amount (CPP)	$300.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$30.40
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #8: ACIP-Recommended Vaccine in the ICP of a Basic Plan or an EA Plan for a Category 1 LIS Beneficiary

This example demonstrates how to report a PDE for a $70.00 ACIP-recommended vaccine ($70.00 ingredient cost/$0.00 dispensing fee) that falls within the Initial Coverage Phase of a Basic Plan (Defined Standard, Actuarially Equivalent, Basic Alternative) or an EA Plan for a Category 1 LIS beneficiary.

When the claim adjudication begins, the TGCDC Accumulator is $932.00 and the TrOOP Accumulator is $641.75. The beneficiary is in the ICP of the benefit (TGCDC Accumulator ≤ $5,030.00 for an ACIP-recommended vaccine) in 2024; the ICP is the beginning and ending benefit phase.

Step 1 – Determine Non-LIS Beneficiary Cost-Sharing:
Per the IRA, a beneficiary (non-LIS or LIS) cannot pay more than $0.00 for an ACIP-recommended vaccine. Therefore, a non-LIS beneficiary has a $0.00 copay in the ICP.

Step 2 – Determine LIS Beneficiary Cost-Sharing:
As noted in Step 1, per the IRA, an LIS beneficiary cannot pay more than a $0.00 copay for an ACIP-recommended vaccine. For ACIP-recommended vaccines, $0.00 is considered the nominal copay amount for LIS beneficiaries.

Step 3 – Compare Non-LIS and LIS Beneficiary Cost-Sharing to Determine Final Patient Pay Amount:
Because there is no cost-sharing for an ACIP-recommended vaccine for any beneficiary (LIS or non-LIS), it is unnecessary to conduct the "lesser of" test to determine the cost-sharing amount that the beneficiary pays. The patient pay amount is $0.00.

Step 4 – Apply LICS Formula:
The LICS amount equals the amount (if any) by which the non-LIS beneficiary cost-sharing amount exceeds the LIS beneficiary cost-sharing amount. In this example, the LIS beneficiary cost-sharing of $0.00 is equal to the non-LIS beneficiary cost-sharing of $0.00, so the LICS amount is $0.00.

Step 5 – Calculate CPP:
The plan pays the remainder of drug cost falling in the ICP ($70.00 - $0.00 - $0.00 = $70.00) and reports this amount as CPP.

After the claim is processed, the TGCDC Accumulator increases by $70.00 and the TrOOP Accumulator is unchanged. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$932.00
True Out of Pocket Accumulator	$641.75
Beginning Benefit Phase	N
Ending Benefit Phase	N
Ingredient Cost Paid	$70.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$70.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$0.00
Covered D Plan Paid Amount (CPP)	$70.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #9: Covered Insulin Product in the Coverage Gap of a Basic Plan or an EA Plan for a Category 2 LIS Beneficiary

This example demonstrates how to report a PDE for a $410.00 covered insulin product ($410.00 ingredient cost/$0.00 dispensing fee) that falls within the Coverage Gap Phase of a Basic Plan (Defined Standard, Actuarially Equivalent, Basic Alternative) or an EA Plan for a Category 2 LIS beneficiary. Given that LIS beneficiaries are non-applicable beneficiaries, neither plan cost-sharing nor a Coverage Gap discount applies to this PDE.

When the claim adjudication begins, the TGCDC Accumulator is $5,230.00 and the TrOOP Accumulator is $1,670.00. The beneficiary's Gross Covered Drug Cost has exceeded the Initial Coverage Limit (TGCDC > ICL), and the beneficiary's TrOOP remains below the TrOOP threshold (Accumulated TrOOP < TrOOP threshold) through the processing of the claim. The Coverage Gap is the beginning and ending benefit phase.

Step 1 – Determine Non-LIS Beneficiary Cost-Sharing:
Step 1A - The cost-sharing owed by an LIS beneficiary is determined by first identifying the cost-sharing amount that would be owed by a non-LIS beneficiary under the plan. This covered insulin product is on a $35.00 pre-catastrophic insulin cost-sharing copay tier. A non-LIS beneficiary would therefore pay $35.00 for this insulin product.

Step 1B - In the Coverage Gap Phase, for purposes of determining the LICS amount only, the non-LIS cost-sharing for covered insulin products is determined as 100% of Gross Covered Drug Cost in the Coverage Gap Phase, without taking into account any plan limits on beneficiary cost-sharing (including cost-sharing limits required by the IRA), Coverage Gap discount, or generic coinsurance. Therefore, in this example, the non-LIS beneficiary cost-sharing amount used to calculate the LICS amount is determined to be $410.00.

Step 2 – Determine LIS Beneficiary Cost-Sharing:
A Category 2 LIS beneficiary pays a $4.60 copay in 2024 for a brand drug in the Coverage Gap.

Step 3 – Compare Non-LIS and LIS Beneficiary Cost-Sharing to Determine Final Patient Pay Amount:
The LIS beneficiary cost-sharing amount, as determined in Step 2, is $4.60. The non-LIS beneficiary cost-sharing amount, as determined in Step 1A, is $35.00. Under the "lesser of" test, because the LIS beneficiary cost-sharing of $4.60 is less than the non-LIS beneficiary cost-sharing of $35.00, the beneficiary will pay the LIS beneficiary cost-sharing amount of $4.60.

Step 4 – Apply LICS Formula:
The LICS amount for a covered insulin product in the Coverage Gap phase equals the amount (if any) by which the non-LIS beneficiary cost-sharing amount identified in Step 1B (i.e., the Gross Covered Drug Cost without taking into account any plan-specific limits on beneficiary cost-sharing (including limits required by the IRA), Coverage Gap discount, or generic coinsurance) exceeds the LIS beneficiary final patient pay amount determined in Step 3. The LICS amount is therefore $410.00 – $4.60 = $405.40.[4]

Step 5 – Calculate CPP:
LIS beneficiaries are exempt from plan cost-sharing in the Coverage Gap; therefore, CPP is $0.00 for this PDE.

After the claim is processed, the TGCDC Accumulator increases by $410.00 and the TrOOP Accumulator increases by $410.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$5,230.00
True Out of Pocket Accumulator	$1,670.00
Beginning Benefit Phase	G
Ending Benefit Phase	G

[4] In accordance with section 1860D-14(a)(1)(C) of the Social Security Act, as amended by the IRA, for low-income subsidy-eligible beneficiaries in the Coverage Gap in 2024, the low-income cost-sharing subsidy will continue to cover the cost of a covered insulin product up to the low-income patient payment, or nominal copayment amount, for said product.

Ingredient Cost Paid	$410.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$410.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$4.60
Covered D Plan Paid Amount (CPP)	$0.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$405.40
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #10: ACIP-Recommended Vaccine in the Coverage Gap of a Basic Plan or an EA Plan for a Category 1 LIS Beneficiary

This example demonstrates how to report a PDE for a $250.00 ACIP-recommended vaccine ($250.00 ingredient cost/$0.00 dispensing fee) that falls within the Coverage Gap Phase of a Part D plan, irrespective of the plan type, for a Category 1 LIS beneficiary. Given that LIS beneficiaries are non-applicable beneficiaries, neither plan cost-sharing nor a Coverage Gap discount applies to this PDE.

When the claim adjudication begins, the TGCDC Accumulator is $5,080.00 and the TrOOP Accumulator is $1,630.00. The beneficiary's Gross Covered Drug Cost has exceeded the Initial Coverage Limit (TGCDC > ICL), and the beneficiary's TrOOP remains below the TrOOP threshold (Accumulated TrOOP < TrOOP threshold) through the processing of the claim. The Coverage Gap is the beginning and ending benefit phase.

Step 1 – Determine Non-LIS Beneficiary Cost-Sharing:
Step 1A - Per the IRA, a beneficiary (LIS or non-LIS) cannot pay more than $0.00 for an ACIP-recommended vaccine.

Step 1B - In the Coverage Gap Phase, for purposes of determining the LICS amount only, the non-LIS cost-sharing for ACIP-recommended vaccines is determined as 100% of Gross Covered Drug Cost in the Coverage Gap Phase, without taking into account any plan-specific limits on beneficiary cost-sharing (including limits required by the IRA), Coverage Gap discount, or generic coinsurance. Therefore, in this example, the non-LIS beneficiary cost-sharing amount used to calculate the LICS amount is determined to be $250.00.

Step 2 – Determine LIS Beneficiary Cost-Sharing:
As noted in Step 1A, an LIS beneficiary cannot have a copayment for an ACIP-recommended vaccine. For ACIP-recommended vaccines, $0.00 is considered the nominal copay amount for LIS beneficiaries.

Step 3 – Compare Non-LIS and LIS Beneficiary Cost-Sharing to Determine Final Patient Pay Amount:
Because there is no cost-sharing for an ACIP-recommended vaccine for any beneficiary (LIS or non-LIS), it is unnecessary to conduct the "lesser of" test to determine the cost-sharing amount that the beneficiary pays. The patient pay amount is $0.00.

Step 4 – Apply LICS Formula:
The LICS amount for an ACIP-recommended vaccine in the Coverage Gap Phase equals the amount (if any) by which the non-LIS beneficiary cost-sharing amount identified in Step 1B (i.e., the Gross Covered Drug Cost without taking into account any plan-specific limits on beneficiary cost-sharing (including limits required by the IRA), Coverage Gap discount, or generic coinsurance) exceeds the LIS beneficiary final patient pay amount determined in Step 3. The LICS amount is therefore $250.00 – $0.00 = $250.00.

Step 5 – Calculate CPP:
LIS beneficiaries are exempt from plan cost-sharing in the Coverage Gap; therefore, CPP is $0.00 for this PDE.

After the claim is processed, the TGCDC Accumulator increases by $250.00 and the TrOOP Accumulator increases by $250.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$5,080.00
True Out of Pocket Accumulator	$1,630.00
Beginning Benefit Phase	G
Ending Benefit Phase	G
Ingredient Cost Paid	$250.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$250.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$0.00
Covered D Plan Paid Amount (CPP)	$0.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$250.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #11: Covered Insulin Product in the ICP of an Employer Group Waiver Plan (EGWP)

This example demonstrates how to report a PDE for a $300.00 covered insulin product ($300.00 ingredient cost/$0.00 dispensing fee) that falls in the ICP for an EGWP. Per the IRA, EGWPs cannot charge a beneficiary more than $35.00 for a covered insulin product. Under the EGWP OHI benefit, the beneficiary pays $30.00 for this covered insulin product.

When the claim adjudication begins, the TGCDC Accumulator is $1,800.00 and the TrOOP Accumulator is $925.00. The beneficiary is in the ICP of the benefit (TGCDC Accumulator ≤ $5,030.00 for a covered insulin product); the ICP is the beginning and ending benefit phase. If the beneficiary were in a Defined Standard plan, the beneficiary would pay between $0.00 and $35.00 for a covered insulin product. Because the original patient pay amount is a range between $0.00 and $35.00, and EGWPs cannot charge more than $35.00 for covered insulin products, PLRO (positive or negative) will not be calculated. The plan reports the remainder of the drug cost falling in the ICP ($300.00 - $30.00 = $270.00) as CPP.

After the claim is processed, the TGCDC Accumulator increases by $300.00 and the TrOOP Accumulator increases by $30.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$1,800.00
True Out of Pocket Accumulator	$925.00
Beginning Benefit Phase	N
Ending Benefit Phase	N
Ingredient Cost Paid	$300.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$300.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$30.00
Covered D Plan Paid Amount (CPP)	$270.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$0.00

Example #12: Covered Insulin Product that Straddles the ICP and Coverage Gap Phase of a Basic Plan or an EA Plan (Copay is Capped at Drug Cost Remaining in the ICP)

This example demonstrates how to report a PDE for a $400.00 covered insulin product ($400.00 ingredient cost/$0.00 dispensing fee) that straddles the ICP and the Coverage Gap Phase of a Part D plan, irrespective of the plan type. This covered insulin product is on a $35.00 pre-catastrophic insulin cost-sharing copay tier.

Step 1 – Determine costs that fall within the Coverage Gap:
When the claim adjudication begins, the TGCDC Accumulator is $5,010.00 and the TrOOP Accumulator is $1,312.00; the beginning benefit phase is the ICP. The first $20.00 of the claim falls in the ICP ($5,030.00 - $5,010.00 = $20.00). The beneficiary's TrOOP remains below the TrOOP threshold (Accumulated TrOOP < TrOOP threshold) through the processing of the claim; the ending benefit phase is the Coverage Gap.

Step 2 – Determine the Discount Eligible Cost:
The discount eligible cost is equal to the ingredient cost falling in the Coverage Gap, which is $380.00.

Step 3 – Calculate the Gap Discount:
The gap discount is 70% of the $380.00 discount eligible cost, or $266.00.

Step 4 – Determine Beneficiary Cost-Sharing:
This covered insulin product is on a $35.00 insulin copay tier. Consistent with long-standing Part D policy, when the plan charges a copay in adjoining benefit phases for a PDE that straddles both of those phases, the beneficiary pays only the copay associated with the benefit phase in which the adjudication began, and the copay is capped at the remaining drug cost in the beginning phase. Therefore, the beneficiary's $35.00 copay in the ICP in this example is capped at $20.00, and the beneficiary is not responsible for any cost-sharing for this PDE in the Coverage Gap.

Step 5 – Calculate CPP:
The plan pays the remainder of the drug cost falling in the ICP ($20.00 - $20.00 = $0.00) and the Coverage Gap ($380.00 - $266.00 = $114.00) and reports this amount as CPP.

After the claim is processed, the TGCDC Accumulator increases by $400.00 and the TrOOP Accumulator increases by $286.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$5,010.00
True Out of Pocket Accumulator	$1,312.00
Beginning Benefit Phase	N
Ending Benefit Phase	G
Ingredient Cost Paid	$400.00
Dispensing Fee Paid	$0.00

Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$400.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$0.00
Patient Pay Amount	$20.00
Covered D Plan Paid Amount (CPP)	$114.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$266.00

Example #13: PDE for a Covered Part D drug that Straddles the Coverage Gap Phase and Catastrophic Phase of an Actuarially Equivalent (AE) Plan

This example demonstrates how to report a PDE for a $340.00 brand drug ($335.00 ingredient cost/$5.00 dispensing fee) that straddles the Coverage Gap Phase and the Catastrophic Phase in an AE Plan. This example is for a covered Part D drug that is not a covered insulin product or an ACIP-recommended vaccine.

Step 1 – Determine costs that fall within the Coverage Gap:
When the claim adjudication begins, the TGCDC Accumulator is $12,500.00 and the TrOOP Accumulator is $7,847.00; the beginning benefit phase is the Coverage Gap. Remaining TrOOP is $153.00. To determine the drug cost in the Coverage Gap, the remaining TrOOP amount is divided by 1 minus the plan cost-sharing in the gap, or 0.95. The total drug cost in the coverage gap is $161.05 ($153.00/0.95).

Step 2 – Determine the Discount Eligible Cost:
The discount eligible cost is equal to the ingredient cost falling in the Coverage Gap, which is $161.05. The $5.00 dispensing fee falls completely outside of the Coverage Gap.

Step 3 – Calculate the Gap Discount:
The gap discount is 70% of the $161.05 discount eligible cost, or $112.74.

Step 4 – Determine Beneficiary Cost-Sharing:
In the Coverage Gap, the beneficiary is responsible for 25% of the discount eligible cost, or $40.26. There is no beneficiary cost-sharing in the Catastrophic Phase beginning in 2024.

Step 5 – Calculate CPP:
In the Coverage Gap, the plan pays 5% of the discount eligible cost, or $8.05. In the Catastrophic Phase, CPP is equal to the total drug cost falling in the Catastrophic Phase, or $178.95.

Step 6 – Update TGCDC Accumulator and TrOOP Accumulator:

After the claim is processed, the TGCDC Accumulator increases by $340.00 and the TrOOP Accumulator increases by $153.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$12,500.00
True Out of Pocket Accumulator	$7,847.00
Beginning Benefit Phase	G
Ending Benefit Phase	C
Ingredient Cost Paid	$335.00
Dispensing Fee Paid	$5.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$161.05
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$178.95
Patient Pay Amount	$40.26
Covered D Plan Paid Amount (CPP)	$187.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$112.74

PDE Reporting Calculations for Covered Insulin Products and ACIP-Recommended Vaccines that Straddle the Coverage Gap and Catastrophic Phase of the Part D Benefit

To date, the Part D basic prescription drug benefit has not allowed for copays in the Coverage Gap. Therefore, it is necessary to establish a method to determine the drug cost remaining in the Coverage Gap when the straddle claim is a covered insulin product or ACIP-recommended vaccine. CMS is establishing the following formula to determine the drug cost remaining in the Coverage Gap for covered insulin products and ACIP-recommended vaccines that straddle from the Coverage Gap to the Catastrophic Phase:

GDCB = Remaining TrOOP Amount / (0.7 + (plan-specified copay/TGCDC))*

*If the proportion of beneficiary cost-sharing for this product in the Coverage Gap (plan-specified copay/TGCDC) is **greater than** 0.3, then set the beneficiary cost-sharing proportion amount to 0.3 (in other words, the denominator in this formula should never be greater than 1). Otherwise, leave the beneficiary cost-sharing proportion amount as calculated.

Example #14: Covered Insulin Product that straddles the Coverage Gap Phase and Catastrophic Phase of a Basic Plan or an EA Plan (Calculation of Remaining Drug Cost in the Coverage Gap)

This example demonstrates how to report a PDE for a $200.00 covered insulin product ($200.00 ingredient cost/$0.00 dispensing fee) that straddles the Coverage Gap Phase and the Catastrophic Phase, irrespective of the plan type. This plan has specified a $35.00 pre-catastrophic copay for covered insulin products in its 2024 bid.

Step 1 – Determine costs that fall within the Coverage Gap:
When the claim adjudication begins, the TGCDC Accumulator is $12,500.00 and the TrOOP Accumulator is $7,900.00; the beginning benefit phase is the Coverage Gap. Remaining TrOOP is $100.00. To determine the drug cost in the Coverage Gap, the remaining TrOOP amount is divided by the gap discount percentage plus the proportion of beneficiary cost-sharing for this product in the Coverage Gap. The proportion of beneficiary cost-sharing for this product in the Coverage Gap is equal to 0.175 ($35.00/$200.00). Because this amount does not exceed 0.3, the beneficiary cost-sharing proportion amount is set to 0.175. Therefore, the drug cost amount remaining in the Coverage Gap is $114.29 ($100.00/(0.7+0.175)).

Step 2 – Determine the Discount Eligible Cost:
The discount eligible cost is equal to the ingredient cost falling in the Coverage Gap, which is $114.29.

Step 3 – Calculate the Gap Discount:
The gap discount is 70% of the $114.29 discount eligible cost, or $80.00.

Step 4 – Determine Beneficiary Cost-Sharing:
This plan has specified a $35.00 pre-catastrophic copay for covered insulin products in its 2024 bid, and per the IRA, there is no beneficiary cost-sharing in the Catastrophic Phase beginning in 2024. Because there is only $20.00 of TrOOP left in the Coverage Gap after the Gap Discount is applied ($100.00 - $80.00), the beneficiary pays this amount.

Step 5 – Calculate CPP:
In the Coverage Gap, CPP is equal to the remainder of the drug cost falling in the Coverage Gap ($114.29 - $80.00 - $20.00 = $14.29). In the Catastrophic Phase, CPP is equal to the total drug cost falling in the Catastrophic Phase, or $85.71.

Step 6 – Update TGCDC Accumulator and TrOOP Accumulator:
After the claim is processed, the TGCDC Accumulator increases by $200.00 and the TrOOP Accumulator increases by $100.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value

Total Gross Covered Drug Cost Accumulator	$12,500.00
True Out of Pocket Accumulator	$7,900.00
Beginning Benefit Phase	G
Ending Benefit Phase	C
Ingredient Cost Paid	$200.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$114.29
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$85.71
Patient Pay Amount	$20.00
Covered D Plan Paid Amount (CPP)	$100.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$80.00

Example #15: Covered Insulin Product that straddles the Coverage Gap Phase and Catastrophic Phase of a Basic Plan or an EA Plan (Calculation of Remaining Drug Cost in the Coverage Gap)

This example demonstrates how to report a PDE for a $100.00 covered insulin product ($100.00 ingredient cost/$0.00 dispensing fee) that straddles the Coverage Gap Phase and the Catastrophic Phase, irrespective of the plan type. This plan has specified a $35.00 pre-catastrophic copay for covered insulin products in its 2024 bid.

Step 1 – Determine costs that fall within the Coverage Gap:
When the claim adjudication begins, the TGCDC Accumulator is $12,500.00 and the TrOOP Accumulator is $7,920.00; the beginning benefit phase is the Coverage Gap. Remaining TrOOP is $80.00. To determine the drug cost in the Coverage Gap, the remaining TrOOP amount is divided by the gap discount percentage plus the proportion of beneficiary cost-sharing for this product in the Coverage Gap. The proportion of beneficiary cost-sharing for this product in the Coverage Gap is equal to 0.35 ($35.00/$100.00). Because this amount exceeds 0.3, the beneficiary cost-sharing proportion amount is set to 0.3. Therefore, the drug cost amount remaining in the Coverage Gap is $80.00 ($80.00/(0.7+0.3)).

Step 2 – Determine the Discount Eligible Cost:
The discount eligible cost is equal to the ingredient cost falling in the Coverage Gap, which is $80.00.

Step 3 – Calculate the Gap Discount:
The gap discount is 70% of the $80.00 discount eligible cost, or $56.00.

Step 4 – Determine Beneficiary Cost-Sharing:
This plan has specified a $35.00 pre-catastrophic copay for covered insulin products in its 2024 bid, and per the IRA, there is no beneficiary cost-sharing in the Catastrophic Phase beginning in 2024. Because there is only $24.00 of TrOOP left in the Coverage Gap after the Gap Discount is applied ($80.00 - $56.00), the beneficiary pays this amount.

Step 5 – Calculate CPP:
In the Coverage Gap, CPP is equal to the remainder of the drug cost falling in the Coverage Gap ($80.00 - $56.00 - $24.00 = $0.00). In the Catastrophic Phase, CPP is equal to the total drug cost falling in the Catastrophic Phase, or $20.00.

Step 6 – Update TGCDC Accumulator and TrOOP Accumulator:
After the claim is processed, the TGCDC Accumulator increases by $100.00 and the TrOOP Accumulator increases by $80.00. The table below illustrates how the plan sponsor would populate the PDE record.

PDE Field	Value
Total Gross Covered Drug Cost Accumulator	$12,500.00
True Out of Pocket Accumulator	$7,920.00
Beginning Benefit Phase	G
Ending Benefit Phase	C
Ingredient Cost Paid	$100.00
Dispensing Fee Paid	$0.00
Sales Tax	$0.00
Vaccine Administration Fee or Additional Dispensing Fee	$0.00
Gross Covered Drug Cost Below Out-of-Pocket Threshold (GDCB)	$80.00
Gross Covered Drug Cost Above Out-of-Pocket Threshold (GDCA)	$20.00
Patient Pay Amount	$24.00
Covered D Plan Paid Amount (CPP)	$20.00
Low-Income Cost-Sharing Subsidy (LICS) Amount	$0.00
Non-Covered Plan Paid Amount (NPP)	$0.00
Patient Liability Reduction due to Other Payer Amount (PLRO)	$0.00
Reported Gap Discount	$56.00