

**Reconciliation of Non-ESRD FFS USPCC Claims with Source Data, 2022-2024**  
**(000)**

| Component  | Medicare FFS, Part A |               |               | Medicare FFS, Part B |               |               |
|--|----------------------|---------------|---------------|----------------------|---------------|---------------|
|  | 2022                 | 2023          | 2024          | 2022                 | 2023          | 2024          |
| <b><u>USPCC Incurred Claims (1)</u></b>                        |                      |               |               |                      |               |               |
| Reimbursements (pre-sequester)                                 | \$170,332,151        | \$169,686,280 | \$173,124,572 | \$203,310,156        | \$211,135,847 | \$223,854,718 |
| Sequestration adjustment                                       | 1.250%               | 2.000%        | 2.000%        | 1.250%               | 2.000%        | 2.000%        |
| USPCC claims post-sequester                                    | \$168,202,999        | \$166,292,555 | \$169,662,081 | \$200,768,779        | \$206,913,130 | \$219,377,624 |
| <b><u>Paid Claims (post-sequester)</u></b>                     |                      |               |               |                      |               |               |
| Ratebook FFSXX.xlsx  | \$152,325,896        | \$146,571,447 | \$151,673,669 | \$195,695,361        | \$203,080,066 | \$214,585,339 |
| Less pass throughs in ratebook FFS claims                      | (4,726,558)          | (4,549,590)   | (5,030,667)   | 0                    | 0             | 0             |
| MA IME included in FFS USPCC                                   | 6,801,709            | 6,748,818     | 5,130,567     | 0                    | 0             | 0             |
| Puerto Rico A-only B-only                                      | 136,263              | 144,706       | 149,512       | 594                  | 552           | 421           |
| Out of country / invalid counties                              | 281,158              | 295,478       | 323,480       | 293,894              | 318,878       | 359,164       |
| Total paid claims net of pass throughs                         | \$154,818,468        | \$149,210,859 | \$152,246,561 | \$195,989,849        | \$203,399,497 | \$214,944,924 |
| <b><u>Outside the System Adjustments (post-sequester)</u></b>  |                      |               |               |                      |               |               |
| Innovation model shared savings (Includes AAPM)                | \$1,617,329          | \$2,088,668   | \$2,764,713   | \$3,830,518          | \$4,530,066   | \$5,775,908   |
| HPSA bonuses   | 0                    | 0             | 0             | \$141,003            | \$132,597     | \$134,863     |
| Significant, anomalous and highly suspicious (SAHS) claim adj. | 0                    | 0             | 0             | \$0                  | (\$3,737,344) | (\$1,261,240) |
| Rural emergency hospital facility payments                     | 0                    | 0             | 0             | \$0                  | \$33,676      | \$93,845      |
| Medical education pass throughs                                | 4,103,000            | 4,421,750     | 4,076,094     | 0                    | 0             | 500           |
| Other pass throughs (2)  | 3,761,000            | 4,136,250     | 4,280,000     | 0                    | 0             | 0             |
| Part B provider settlements                                    | 0                    | 0             | 0             | 3,662,269            | 3,672,390     | 3,405,733     |
| Total  | \$13,384,531         | \$17,081,696  | \$17,415,520  | \$4,778,931          | \$3,513,633   | \$4,432,700   |
| Paid claims plus accruals and adjustments                      | \$168,202,999        | \$166,292,555 | \$169,662,081 | \$200,768,779        | \$206,913,130 | \$219,377,624 |
| <b><i>Diff from USPCC</i></b>                                  | <b>\$0</b>           | <b>\$0</b>    | <b>\$0</b>    | <b>\$0</b>           | <b>\$0</b>    | <b>\$0</b>    |

(1) United States Per Capita Cost (USPCC) reflected in Announcement of Calendar Year 2027 Medicare Advantage Capitation Rates and Part C and Part D Payment Policies

(2) Includes payments for Part A bad debt, organ acquisition costs, and certain capital expenditures

**Medicare Fee-for-Service “Outside the System” Adjustments (1)  
(millions)**

| Calendar Year | Part A                               |                          |                                | Part B               |         |
|---------------|--------------------------------------|--------------------------|--------------------------------|----------------------|---------|
|               | Pass Throughs: Medical Education (2) | Pass Throughs: Other (3) | Provider Settlements + Balance | Provider Settlements | Balance |
| 2022          | 4,103                                | 3,761                    | 3,903                          | \$3,662              | (2,855) |
| 2023          | 4,422                                | 4,136                    | 6,435                          | \$3,672              | (1,118) |
| 2024          | 4,076                                | 4,280                    | 6,295                          | \$3,406              | (3,717) |
| 2025          | 3,860                                | 4,497                    | n/a                            | \$3,671              | n/a     |
| 2026          | 2,773                                | 4,753                    | n/a                            | \$4,105              | n/a     |
| 2027          | 2,876                                | 4,987                    | n/a                            | \$4,558              | n/a     |

- (1) Adjustments reflected in United States Per Capita Cost (USPCC) reflected in Announcement of Calendar Year 2027 Medicare Advantage Capitation Rates and Part C and Part D Payment Policies  
(2) Medical education pass through excludes 33% of MA medical education in CY2024, 52% in CY 2025, and 100% in CY 2026  
(3) Including payments for bad debt, organ acquisition costs, and certain capital expenditures