Guide to HCFA Expenditures Analysis Spreadsheet

March 2022

Calculating baseline

Input_Medi-Cal
Historical and projected Medi-Cal expenditures

Input_ESI premiums
Historical employer-sponsored insurance premium data for U.S. and California

Input_GDP
Historical Gross State Product

Input_CMS_1
Historical National Health Expenditures by Source of Funds

Input_CMS_2
Historical and projected National Health Expenditures by Source of Funds

Input_CMS_3
Historical National Health Expenditures by source of funds and type of expenditure

Input_CMS_4
Historical National Health Expenditures by type of expenditure

Input_CMS_5
Historical and projected National Health Expenditures by type of expenditure

Input_CMS_6
Historical and projected National Health Expenditures and Select Economic Indicators

Baseline
Estimates historical and projected Gross State Product and health expenditures by spending category under current policy in 2014 through 2031 (note: health expenditures are adjusted as described in methodology document)

Breaks down health expenditures by payer source for purposes of estimating the federal share of expenditures in the baseline

UF_Calculations_7
Estimates expenditures by source and sponsor under baseline and various UF scenarios in 2022 and 2031

Calculating change in <u>aggregate</u> expenditures under UF

Note: UF_Scenario_Key describes the labeling for the various UF scenarios

Baseline
Estimates historical and projected Gross State Product and health expenditures by spending category under current policy in 2014 through 2031 (note: health expenditures are adjusted as described in methodology document)
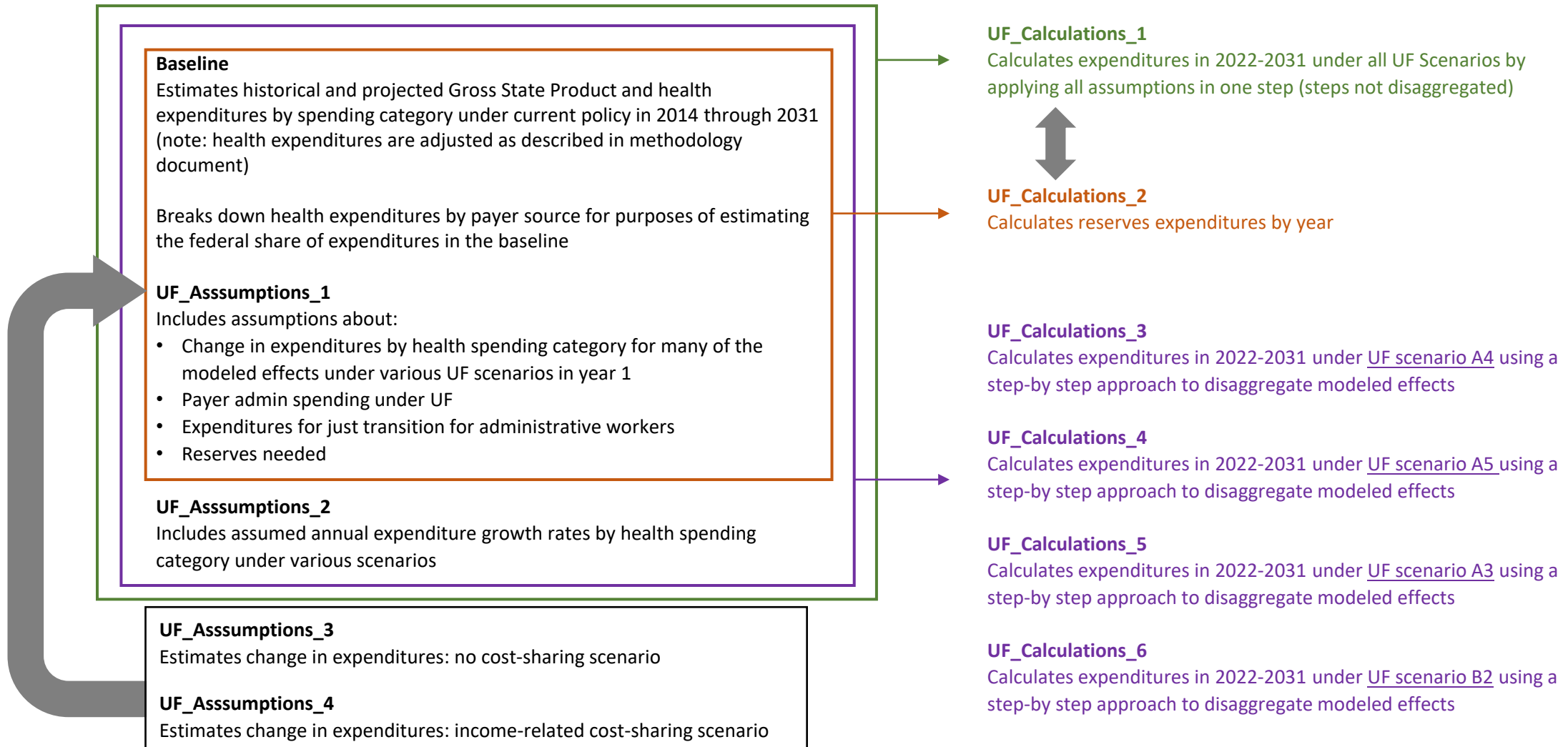
Breaks down health expenditures by payer source for purposes of estimating the federal share of expenditures in the baseline

UF_Asssumptions_1
Includes assumptions about:
- Change in expenditures by health spending category for many of the modeled effects under various UF scenarios in year 1
- Payer admin spending under UF
- Expenditures for just transition for administrative workers
- Reserves needed

UF_Asssumptions_2
Includes assumed annual expenditure growth rates by health spending category under various scenarios

UF_Asssumptions_3
Estimates change in expenditures: no cost-sharing scenario

UF_Asssumptions_4
Estimates change in expenditures: income-related cost-sharing scenario

UF_Calculations_1
Calculates expenditures in 2022-2031 under all UF Scenarios by applying all assumptions in one step (steps not disaggregated)

UF_Calculations_2
Calculates reserves expenditures by year

UF_Calculations_3
Calculates expenditures in 2022-2031 under UF scenario A4 using a step-by step approach to disaggregate modeled effects

UF_Calculations_4
Calculates expenditures in 2022-2031 under UF scenario A5 using a step-by step approach to disaggregate modeled effects

UF_Calculations_5
Calculates expenditures in 2022-2031 under UF scenario A3 using a step-by step approach to disaggregate modeled effects

UF_Calculations_6
Calculates expenditures in 2022-2031 under UF scenario B2 using a step-by step approach to disaggregate modeled effects

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Calculating change in expenditures <u>by source and sponsor</u> under UF

Baseline
Estimates historical and projected Gross State Product and health expenditures by spending category under current policy in 2014 through 2031

UF_Calculations_1
Calculates expenditures in 2022-2031 under all UF Scenarios by applying all modeled effects together (not disaggregated)

Input_Medi-Cal
Historical and projected Medi-Cal expenditures

Input_CMS_2
Historical and projected National Health Expenditures by Source of Funds

Input_CMS_5
Historical and projected National Health Expenditures by type of expenditure

Input_CMS_6
Historical and projected National Health Expenditures and Select Economic Indicators
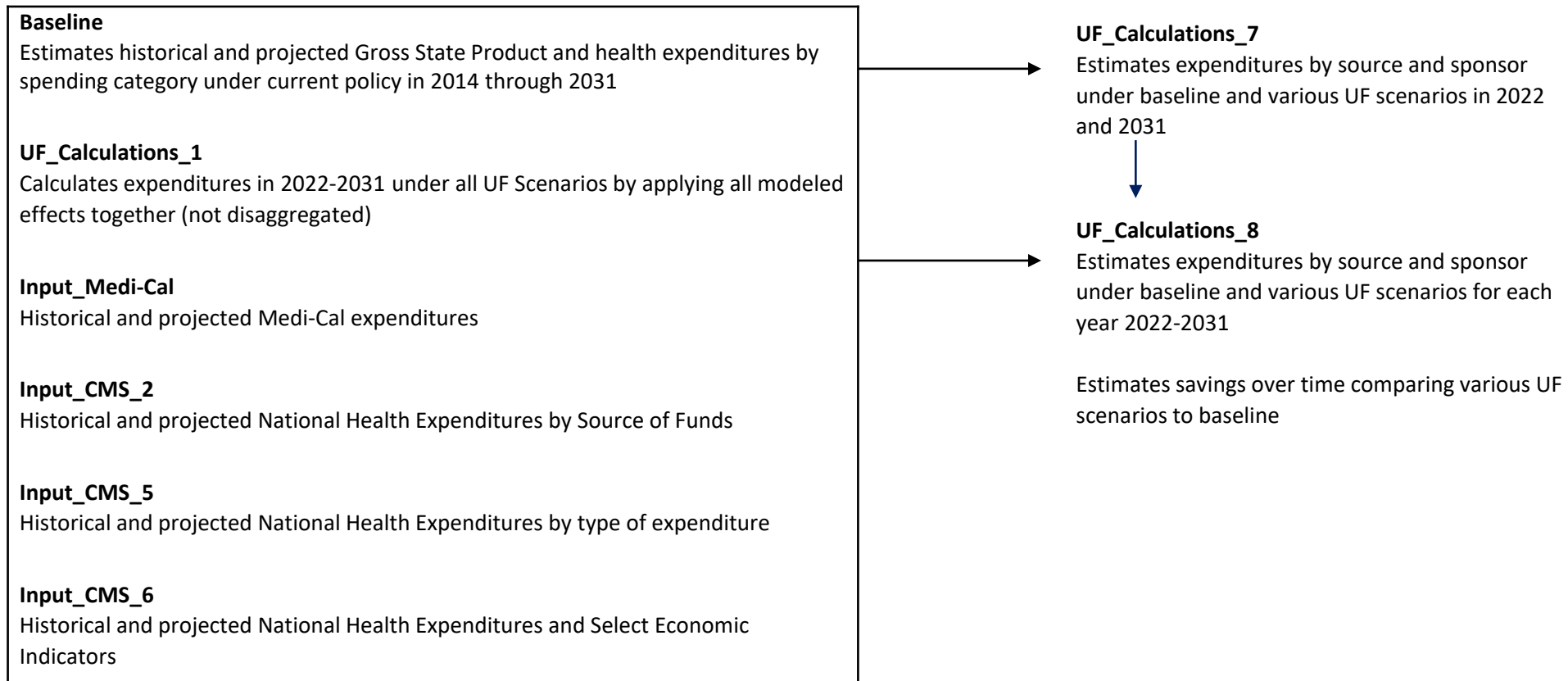
UF_Calculations_7
Estimates expenditures by source and sponsor under baseline and various UF scenarios in 2022 and 2031
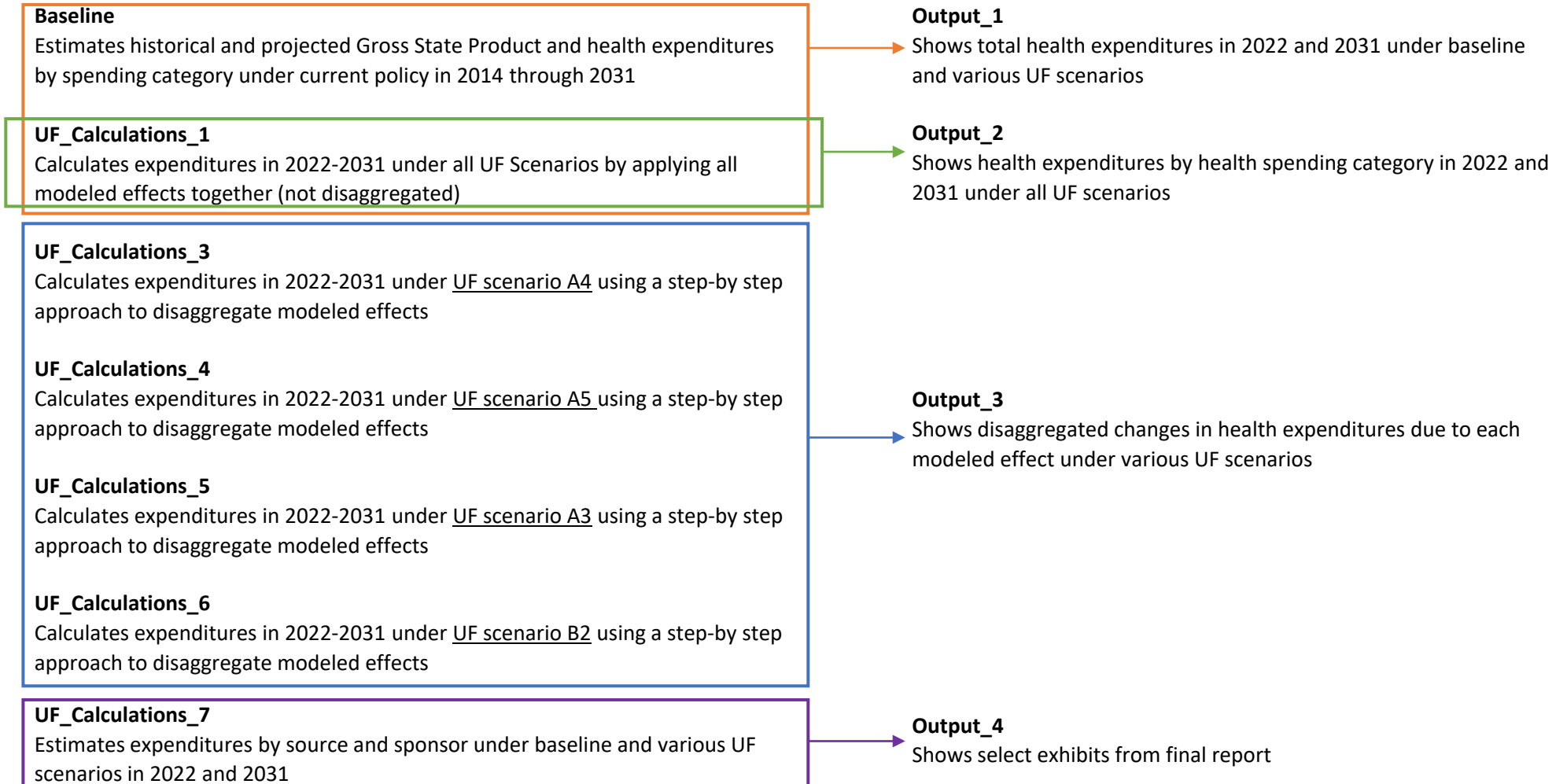
UF_Calculations_8
Estimates expenditures by source and sponsor under baseline and various UF scenarios for each year 2022-2031

Estimates savings over time comparing various UF scenarios to baseline

Summarizing change in expenditures under UF

Baseline
Estimates historical and projected Gross State Product and health expenditures by spending category under current policy in 2014 through 2031

Output_1
Shows total health expenditures in 2022 and 2031 under baseline and various UF scenarios

UF_Calculations_1
Calculates expenditures in 2022-2031 under all UF Scenarios by applying all modeled effects together (not disaggregated)

Output_2
Shows health expenditures by health spending category in 2022 and 2031 under all UF scenarios

UF_Calculations_3
Calculates expenditures in 2022-2031 under UF scenario A4 using a step-by step approach to disaggregate modeled effects

UF_Calculations_4
Calculates expenditures in 2022-2031 under UF scenario A5 using a step-by step approach to disaggregate modeled effects

UF_Calculations_5
Calculates expenditures in 2022-2031 under UF scenario A3 using a step-by step approach to disaggregate modeled effects

UF_Calculations_6
Calculates expenditures in 2022-2031 under UF scenario B2 using a step-by step approach to disaggregate modeled effects

Output_3
Shows disaggregated changes in health expenditures due to each modeled effect under various UF scenarios

UF_Calculations_7
Estimates expenditures by source and sponsor under baseline and various UF scenarios in 2022 and 2031

Output_4
Shows select exhibits from final report

Estimating revenue from broad based financing options

Input_FTB_Corporate
2018-2019 California Tax Liability for C Corporations

Input_FTB_Personal_Income
2020 California Personal Income Tax Data

Input_Economic_Census
2017 Economic Census data by Sector

Input_CMS_6
Historical and projected National Health Expenditures and Select Economic Indicators

UF_Calculations_9
Estimates California tax base by source in 2019-2022 and 2031

UF_Calculations_10
Estimates California revenues by 1% tax for various tax types in 2022 and 2031