

# Schedule A

# Calculation of Low-Income Portion of Unreimbursed Costs

Attach to Form PTAX-300-H

## Step 1: Write the total of unreimbursed costs

1	Emergency	\$	_____
2	Trauma	\$	_____
3	Burn	\$	_____
4	Neonatal	\$	_____
5	Psychiatric	\$	_____
6	Rehabilitation	\$	_____
7	Medical education	\$	_____
8	Research	\$	_____
9	Other (describe)	\$	_____
10	Other (describe)	\$	_____
11	Total. Add Lines 1 through 10.	\$	_____

## Step 2: Calculate the low-income ratio

12	Charity	\$	_____
13	Medicaid	\$	_____
14	Other means-tested programs	\$	_____
15	Disabled Medicare for people less than 65 years of age	\$	_____
16	Dual-eligible	\$	_____
17	Add gross charges for Lines 12 through 16. This is your numerator.	\$	_____
18	Total gross charges. This is your denominator.	\$	_____
19	Multiply Line 17 by cost to charge ratio _____ =	\$	_____
20	Multiply Line 18 by cost to charge ratio _____ =	\$	_____
21	Divide Line 19 by Line 20. This is the low-income ratio.		_____

## Step 3: Determine the low-income portion of unreimbursed costs

22	Multiply Line 11 by Line 21. Write this amount on Form PTAX- 300-H, Line 16.	\$	_____
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## General Instructions

The portion of unreimbursed costs of the Relevant Hospital Entity attributable to providing, paying for, or subsidizing goods, activities, or services that relieve the burden of government related to health care for low-income individuals. Examples of these activities or services are

- providing emergency, trauma, burn, neonatal, psychiatric, rehabilitation, or other special services;
- providing medical education; and
- conducting medical research or training of health care professionals.

The portion of those unreimbursed costs attributable to benefiting low-income individuals shall be determined using the ratio calculated

by adding the Relevant Hospital Entity's costs attributable to charity care, Medicaid, other means-tested government programs, disabled Medicare patients under age 65, and dual-eligible Medicare/Medicaid patients and dividing that total by the Relevant Hospital Entity's total costs. Costs for the numerator and denominator shall be determined by multiplying gross charges by the cost to charge ratio taken from the most recently filed Medicare cost report (CMS 2552-10 Worksheet C, Part 1). In the case of emergency services, the ratio shall be calculated using costs (gross charges by the cost to charge ratio taken from the most recently filed Medicare cost report (CMS 2552-10 Worksheet C, Part 1)) of patients treated in the Relevant Hospital Entity's emergency department.