

**Explanation of Data Elements for Covered Entities**

- A. FY
  - a. Fiscal year, pre-populated for 2025, 2024, and 2023
- B. 340B ID
- C. Entity Name
- D. Total 340B Claims (ct)
  - a. Total number of 340B claims submitted within the fiscal year
- E. Total Reimbursement (\$)
  - a. Total annual reimbursement from 340B drugs, equal to the sum of all gross allowed amount payments received from payers for 340B drugs (\$)
- F. Total Acquisition Cost (\$)
  - a. Total annual acquisition cost of 340B drugs, equal to the sum of all net invoice prices paid by entity to purchase 340B drugs after all applicable discounts are applied
- G. Spread (\$)
  - a. Total 340B spread, calculated by subtracting total acquisition cost (column F) from total reimbursement (column E)
  - b. Formula: [E-F]
- H. Expenses (\$)
  - a. Total expenses incurred in administration of the 340B program, including payments to contract pharmacies, internal 340B program expenses, and payments to outside vendors and third-party administrators
- I. Estimated Savings (\$)
  - a. 340B savings realized when compared to theoretical acquisition of 340B drugs at non-340B prices (\$)
  - b. Formula: [E]-[Would-be total acquisition cost of 340B drugs had the actual volume for that fiscal year been purchased at your entity's non-340B prices]
- J. In-House Pharmacies (ct)
  - a. Total number of in-house pharmacies belonging to the entity
- K. In-House Outpatient Claims (ct)
  - a. In-house outpatient 340B drug volume, in number of claims (340B drug volume passed through in-house pharmacies)
- L. Physician Administered Claims (ct)
  - a. Physician-administered 340B drug volume, in number of claims
- M. Total In-House Claims (ct)
  - a. Total in-house 340B drug volume, in number of claims, equal to the sum of in-house outpatient claims (column K) and physician-administered claims (column L)
  - b. Formula: [K+L]
- N. Total Contract Pharmacy Claims (ct)
  - a. Contract pharmacy 340B drug volume, in number of claims (340B drug volume passed through contract pharmacies)
- O. TPA Contracts (ct)
  - a. Total number of contracts between entity and third-party administrators
- P. Separate 340B revenue account?
  - a. Does the entity have a separate account for 340B reimbursement?
  - b. Select yes or no.
- Q. Separate 340B acquisition account?
  - a. Does the entity have a separate account for spending on 340B acquisition?
  - b. Select yes or no
- R. Separate 340B expenses account?
  - a. Does the entity have a separate account for 340B administration costs?
  - b. Select yes or no
- S. Separate 340B savings reinvestment account?
  - a. Does the entity have a separate account to track spending of 340B savings?
  - b. Select yes or no