

eAppendix Table. Data Abstraction Form

Category	Data	Description
Accountable care organization (ACO) name		Name of ACO
Date of extraction		Date website was accessed
Medicare start date	<ul style="list-style-type: none"> • April 2012 • July 2012 • January 2013 • January 2014 	Date the ACO became a Medicare Shared Savings Program participant
Location (state, zip code)		State and zip code where ACO contact address is located
ACO website link		Web address of public reporting document
External stakeholders	<ul style="list-style-type: none"> • Yes • No 	Determined based on distributions to investors/shareholders, comments on the website, or the inclusion of a nonparticipant investor or company on the governing board
Number of participating entities in ACO	<ul style="list-style-type: none"> • 1 • 2-5 • 6-10 • 11-20 • More than 20 	Reflects the number of participating entities with distinct taxpayer identification numbers, as listed on each ACO website
Composition of ACO participating entities	<ul style="list-style-type: none"> • Primary care provider (PCP) • Specialists • Hospitals • Supplier • Home care • Chiropractor • Other 	PCP, specialist, and hospital participants were included if they existed within a larger entity as determined by examining the participant list and performing a Google search for all business names; other categories of participating entities were only included if they were a distinct and separate entity
Academic medical center (AMC)	<ul style="list-style-type: none"> • Yes • No 	An ACO with any Association of American Medical Colleges (AAMC) member institution was termed an AMC
Distribution plan online	<ul style="list-style-type: none"> • Yes • No 	Reflects if the distribution plan was on the ACO website
Savings distribution plan	<ul style="list-style-type: none"> • To be determined (TBD) • General statements • Detailed plan 	Recorded if the distribution plan was listed as TBD, had general statements without specific percentages, or was detailed with specific percentages
Plan covers expenses first	<ul style="list-style-type: none"> • Yes • No 	Reflects if savings were used to cover ACO expenses before being distributed to another category
Type of expenses covered	<ul style="list-style-type: none"> • Information technology (IT) • Administration • Care management • Infrastructure 	If expenses were covered first, the type of expenses covered were recorded based on statements within the distribution plan

	<ul style="list-style-type: none"> • Unknown • Other 	
Provider distribution	<ul style="list-style-type: none"> • Yes • No 	Inclusion of providers in the distribution plan
References how providers are paid	<ul style="list-style-type: none"> • Yes • No 	States how provider distribution amounts would be determined
Provider distribution criteria	<ul style="list-style-type: none"> • Attribution • Quality performance • Cost performance • Other 	If there was a reference to how provider distributions would be determined, what criteria were involved?
Differential distribution	<ul style="list-style-type: none"> • Yes • No 	If an ACO had specialists or a hospital, did they plan to give a different percent to each type of participant?
ACO infrastructure distribution	%	Percent designated for infrastructure (includes IT, care management, administration, personnel)
ACO participants' distribution	%	Percent given to participants (includes providers and hospitals)
Hospital's distribution	%	Percent designated for hospitals
ACO providers' distribution	%	Percent designated for providers (includes PCPs and specialists)
PCP distribution	%	Percent given to PCPs
Specialists' distribution	%	Percent given to specialists
Other distributions	%	Percent given to other categories (ie, investors/shareholders, nonparticipants, or reserves)
Distributions subject to change	<ul style="list-style-type: none"> • Yes • No 	Did the ACO state that designated percentages could change?
Yearly distribution change	<ul style="list-style-type: none"> • Yes • No 	Were different percentages allocated for following years?
Plan tiered	<ul style="list-style-type: none"> • Yes • No 	A plan was tiered if it had a certain dollar value that would be given to a category followed by percentage allocations
Number of tiers	<ul style="list-style-type: none"> • 1 • 2 • 3 	If tiered, this represents the number of tiers (ie, a plan that covers expenses first and then allocates the remaining money on a percentage basis would be a tier of 1)
Distribution reference to patient improvements	<ul style="list-style-type: none"> • Yes • No 	Did the distribution plan make a reference to savings being used for improvement in patient programs or care?
Distribution reference to new patient programs	<ul style="list-style-type: none"> • Yes • No 	Were distributions going to be used to fund new patient programs?
New patient program details		What new patient programs were initiated?
Aggregate savings year 1	\$	Dollar value of shared savings for performance year 1, if reported