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Reporting Summary

Nature Research wishes to improve the reproducibility of the work that we publish. This form provides structure for consistency and transparency in reporting. For further information on Nature Research policies, see <u>Authors & Referees</u> and the <u>Editorial Policy Checklist</u>.

Statistics

For all statistical analyses, confirm that the following items are present in the figure legend, table legend, main text, or Methods section.						
n/a	Cor	nfirmed				
		The exact sample size (n) for each experimental group/condition, given as a discrete number and unit of measurement				
\boxtimes		A statement on whether measurements were taken from distinct samples or whether the same sample was measured repeatedly				
		The statistical test(s) used AND whether they are one- or two-sided Only common tests should be described solely by name; describe more complex techniques in the Methods section.				
	\square	A description of all covariates tested				
		A description of any assumptions or corrections, such as tests of normality and adjustment for multiple comparisons				
		A full description of the statistical parameters including central tendency (e.g. means) or other basic estimates (e.g. regression coefficient) AND variation (e.g. standard deviation) or associated estimates of uncertainty (e.g. confidence intervals)				
		For null hypothesis testing, the test statistic (e.g. <i>F</i> , <i>t</i> , <i>r</i>) with confidence intervals, effect sizes, degrees of freedom and <i>P</i> value noted Give <i>P</i> values as exact values whenever suitable.				
\boxtimes		For Bayesian analysis, information on the choice of priors and Markov chain Monte Carlo settings				
\boxtimes		For hierarchical and complex designs, identification of the appropriate level for tests and full reporting of outcomes				
	\square	Estimates of effect sizes (e.g. Cohen's d, Pearson's r), indicating how they were calculated				
		Our web collection on statistics for biologists contains articles on many of the points above.				

Software and code

Policy information about availability of computer code

Data collection	Data was used from Open Payments, Medicare Provider Physician and Other Supplier (MPOS), and the National Provider Identifier public registry						
Data analysis	R version 3.4.3 was used to execute all statistical analyses using custom scripts that are made available for use.						
For monuccripts utilizing sustain algorithms or coffware that are control to the research but not yet described in published literature, software must be made available to editors (reviewers							

For manuscripts utilizing custom algorithms or software that are central to the research but not yet described in published literature, software must be made available to editors/reviewers. We strongly encourage code deposition in a community repository (e.g. GitHub). See the Nature Research guidelines for submitting code & software for further information.

Data

Policy information about availability of data

All manuscripts must include a data availability statement. This statement should provide the following information, where applicable:

- Accession codes, unique identifiers, or web links for publicly available datasets
- A list of figures that have associated raw data
- A description of any restrictions on data availability

Data that support the findings of this study are available at https://osf.io/y9ge4/

Field-specific reporting

Please select the one below that is the best fit for your research. If you are not sure, read the appropriate sections before making your selection.

Life sciences

Behavioural & social sciences

Ecological, evolutionary & environmental sciences

Behavioural & social sciences study design

All studies must disclose on these points even when the disclosure is negative.

Study description	The study links quantitative data on the payments medical providers received from the healthcare industry and the medical costs these medical providers charge Medicare. The data is cross-sectional, representing annual totals for a single year.				
Research sample	All providers that participated in Medicare in 2016 and appeared in the Open Payments data for 2016.				
Sampling strategy	No sample was taken. We are using the entire dataset.				
Data collection	To link the two major datasets (Open Payments and Medicare Physician costs), we used the National Provider Identifier (NPI) public registry. The NPI of providers in the Open Payments dataset was imputed by querying the NPI public registry.				
Timing	The data was collected in November 2018.				
Data exclusions	Only individual providers, not organizations, were considered in the analysis.				
Non-participation	N/A.				
Randomization	N/A.				

Reporting for specific materials, systems and methods

Methods

We require information from authors about some types of materials, experimental systems and methods used in many studies. Here, indicate whether each material, system or method listed is relevant to your study. If you are not sure if a list item applies to your research, read the appropriate section before selecting a response.

Materials & experimental systems

n/a	Involved in the study	n/a	Involved in the study
\boxtimes	Antibodies	\boxtimes	ChIP-seq
\boxtimes	Eukaryotic cell lines	\boxtimes	Flow cytometry
\boxtimes	Palaeontology	\boxtimes	MRI-based neuroimaging
\boxtimes	Animals and other organisms		
\boxtimes	Human research participants		
\boxtimes	Clinical data		