

Supplemental Online Content

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eTable 1. Study Population

eTable 2. OLS Regression Results on Natural Log of Billings for All Physicians

eTable 3. Female-to-Male Payment Gaps by Category

This supplemental material has been provided by the authors to give readers additional information about their work.

eTable 1. Study Population

Inclusion/ Exclusion Criteria	Number Removed	Total Remaining	% of FY 2017 Billers Removed
Any physician with billing records in FY 2017	-	31,798	-
<i>Exclusions:</i>			
<i>Missing Record of "Sex" on File</i>	19	31,779	0.1%
<i>Missing or Invalid Ontario Postal Code</i>	9	31,770	0.0%
<i>Missing Individual Income Information*</i>	253	31,517	0.8%
<i>Anomalous Billing Information (Billings total \leq\$0)</i>	36	31,481	0.1%
Final Study Population	-	31,481	1.0%

*Fees from Telehealth, Laboratory Medicine, and Community Palliative on-call codes were excluded from the analysis. Cases where billings could not reasonably be attributed to individuals were also excluded.

eTable 2. OLS Regression Results on Natural Log of Billings^{a,b} for All Physicians

		Annual Unadjusted (95% CI)	P value	Daily Unadjusted (95% CI)	P value	Daily Within Specialty ^c (95% CI)	P value	Daily Adjusted ^c (95% CI)	P value
Physician Sex	Female ref: Male	0.672 (0.654-0.692)	p<0.001	0.775 (0.762-0.788)	p<0.001	0.832 (0.819-0.844)	p<0.001	0.865 (0.852-0.877)	p<0.001
Working Characteristics	Years since graduation							1.023 (1.021-1.025)	p<0.001
	Years since graduation, squared							1.000 (1.000-1.000)	p<0.001
	Part-time status (<3 days/week)							0.750 (0.735-0.765)	p<0.001
	Weekend days worked as a percentage of total days worked annually							1.005(1.004-1.006)	p<0.001
	Days with after-hours worked as a percentage of total days worked annually							1.010 (1.009-1.011)	p<0.001
	Holidays worked as a percentage of total days worked annually							1.008 (1.001-1.014)	0.02
Practice Setting	Mixed practice ref: 95%+ Hospital based							0.932 (0.909-0.956)	p<0.001
	95%+ Private clinic ref: 95%+ Hospital based							0.969 (0.952-0.986)	0.001
Academic Status	Received any academic funding							1.037 (1.016-1.060)	0.001
Rurality (based on the Rurality Index of Ontario)	Semi-urban (RIO=1-39) ref: Urban (RIO=0)							1.048 (1.033-1.064)	p<0.001
	Rural (RIO=40-100) ref: Urban (RIO=0)							0.852 (0.821-0.884)	p<0.001
	RIO Missing ref: Urban (RIO=0)							0.924 (0.877-0.973)	0.003
R-squared		0.02		0.03		0.28		0.36	
N		31,481		31,481		31,481		31,481	

Notes:

- a) Exponentiated coefficients are reported.
- b) Findings are based on gross clinical payments in FY 2017 and do not consider overhead or earnings from non-public sources.
- c) Daily Adjusted and Daily Within Specialty results include specialty-level fixed effects.

eTable 3. Female-to-Male Payment Gaps^{a,b} by Category

		Annual Unadjusted (95% CI)	<i>P</i> value	Daily Unadjusted (95% CI)	<i>P</i> value	Daily Adjusted^c (95% CI)	<i>P</i> value
Overall		32.8% (30.8%-34.6%)	p<0.001	22.5% (21.2%-23.8%)	p<0.001	13.5% (12.3%-14.8%)	p<0.001
Specialty	Family Medicine	32.8% (29.8%-35.7%)	p<0.001	22.3% (20.0%-24.4%)	p<0.001	16.8% (14.6%-18.9%)	p<0.001
	All Other Specialties	29.7% (27.0%-32.3%)	p<0.001	16.9% (15.2%-18.5%)	p<0.001	10.1% (8.6%-11.6%)	p<0.001
Family Practice Payment Model	Fee-for-Service	42.4% (36.3%-48.0%)	p<0.001	31.8% (27.2%-36.2%)	p<0.001	22.8% (17.3%-28.0%)	p<0.001
	Enhanced FFS	28.5% (25.0%-31.8%)	p<0.001	19.1% (16.5%-21.7%)	p<0.001	17.1% (14.4%-19.7%)	p<0.001
	Capitation (FHO & FHN)	29.1% (27.2%-31.0%)	p<0.001	17.5% (15.7%-19.4%)	p<0.001	13.4% (11.3%-15.5%)	p<0.001
	Other PEM	26.5% (3.4%-44.1%)	0.03	17.4% (-1.8%-32.9%)	0.07	15.1% (-0.4%-28.2%)	0.06
Payment Model – Excluding Family Practice	Fee-For-Service	32.8% (28.9%-36.4%)	p<0.001	19.1% (16.8%-21.4%)	p<0.001	11.6% (9.5%-13.7%)	p<0.001
	APP Funding (Any)	27.0% (23.6%-30.2%)	p<0.001	15.3% (13.2%-17.3%)	p<0.001	8.0% (6.1%-10.0%)	p<0.001
Practice Setting	Hospital	26.7% (22.8%-30.4%)	p<0.001	15.9% (13.7%-18.2%)	p<0.001	8.3% (6.3%-10.3%)	p<0.001
	Private Office	28.4% (24.6%-32.1%)	p<0.001	19.8% (17.2%-22.4%)	p<0.001	17.2% (14.7%-19.6%)	p<0.001
	Mixed	39.1% (36.8%-41.4%)	p<0.001	27.3% (25.4%-29.1%)	p<0.001	14.6% (12.7%-16.5%)	p<0.001
Practice Setting – Excluding Family Practice	Hospital	24.3% (20.1%-28.3%)	p<0.001	13.0% (10.6%-15.3%)	p<0.001	6.9% (4.9%-8.8%)	p<0.001
	Private Office	26.0% (17.0%-34.0%)	p<0.001	15.2% (9.8%-20.2%)	p<0.001	13.8% (9.0%-18.4%)	p<0.001
	Mixed	35.4% (32.3%-38.3%)	p<0.001	21.8% (19.6%-24.0%)	p<0.001	12.7% (10.4%-14.9%)	p<0.001
Rurality (based on the Rurality Index of Ontario)	Urban (RIO=0)	32.5% (29.9%-35.0%)	p<0.001	21.7% (19.9%-23.5%)	p<0.001	12.1% (10.4%-13.9%)	p<0.001
	Semi-Urban (RIO=1-39)	33.6% (30.6%-36.4%)	p<0.001	23.8% (21.9%-25.7%)	p<0.001	16.5% (14.6%-18.4%)	p<0.001
	Rural (RIO=40-100)	23.6% (10.2%-35.0%)	0.001	19.2% (11.7%-26.2%)	p<0.001	8.0% (1.3%-14.3%)	0.02

Notes:

a) Payment Gap is expressed as one minus the ratio of female to male billings. Exponentiated coefficients are reported.

b) Findings are based on gross clinical payments in FY 2017 and do not consider overhead or earnings from non-public sources.

c) Daily Adjusted controls for tenure, specialty, primary care payment model, part-time status, after hours work, holiday work, weekend work, practice setting, academic physician status and rurality.