

Approved June 2022

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## *Emergency Physician Practice Costs*

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Revised June 2022 with  
current title, April 2016 titled  
“Emergency Physician  
Overhead”, June 2009

Reaffirmed June 2002

Revised June 1997,  
September 1992

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1987

Emergency physicians bear significant practice costs. These costs include, but are not limited to:

- Uncompensated and undercompensated care including that resulting from EMTALA mandates.
- Compliant coding, billing, audit appeals, and collections costs.
- Costs associated with the adoption of CMS-directed modifications to emergency department evaluation and management CPT codes, and other CPT codes applicable to the practice of emergency medicine.
- Legal and accounting services.
- Implementation costs of governmental, hospital, and internal quality initiatives.
- Physician management services including medical director duties.
- Personnel and payroll expenses.
- Documentation expenses including scribe costs, transcription costs, documentation training, and supplies.
- Adoption and implementation of electronic health record systems.
- Emergency physician group and individual medical equipment, materials, and supplies including depreciation.
- Office expenses including rent or mortgage expenses for office space, utilities, telephone, information technology (IT) services, and IT support.
- Physician, nurse practitioner, and physician assistant recruitment expenses including travel, moving costs, and orientation.
- Professional books and journals, continuing medical education expenses, professional fees, and licenses.
- Availability expenses. The emergency department must be appropriately staffed and operational 24 hours-a-day, 7 days-a-week in an environment of unscheduled care and variable patient management demands. Unlike other specialists that can be “on call,” emergency physicians must be physically present and prepared to provide expert care at all times. This unique practice requirement incurs significant costs that cannot be assigned to a particular patient.
- Costs associated with regional and national disaster preparation and planning, including travel and lodging, vaccine/immunization updates, shift coverage, community support, and adherence to federal/state mandates.
- Expenses related to compliance with mandated patient experience of care initiatives.
- Administrative costs required for adherence to compliance regulations, including patient privacy issues.