Bloomberg GOVERNMENT

What's Obama's Health Reform Costing? More Than $73 Billion to Date: BGOV Analysis

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EXECUTIVE SUMMARY

This Bloomberg Government Analysis offers the most comprehensive estimate of costs to date for the Affordable Care Act (ACA) and related legislation

In some areas, spending has exceeded estimates. One such area is the price of healthcare.gov

» BGOV's price tag for healthcare.gov is more than $2 billion. This figure is more than twice recent Obama administration estimates, mostly due to BGOV's inclusion of related, but necessary, components that were not included in administration estimates

The overall costs of Obama's health reform, excluding expanded Medicaid, but including ACA and IT-related costs, are now more than $73 billion

» How policy makers and the public react to the total may well turn on what they use as a measuring stick
- Compared with the $54.9 billion development costs for the F-35 joint strike fighter, the Pentagon's single most expensive weapons system, the sum is likely to be judged large
- Compared with the $14 trillion that the nation has spent on health care since the ACA's enactment, it looks tiny

Gaps in the startup exist despite the $73-billion-plus price tag, with spending in some areas that's lower than expected, and little-noticed signs of potential trouble

» ACA contract spending by the Internal Revenue Service (IRS) has been as little as 10 percent of what the agency had been expected to spend to implement its portions of the health law

» IRS-distributed premium subsidies, the ACA's chief means of expanding health coverage, are less than half of the $36.7 billion that the administration predicted for fiscal 2014

Though coverage expansion has drawn the most attention, slightly more than half of total costs have gone to the reform effort's other big goal, health-care delivery overhaul

» While overhaul spending will continue, the tab for coverage expansion is set to climb sharply as costs for premium subsidies and the Medicaid expansion fully kick in

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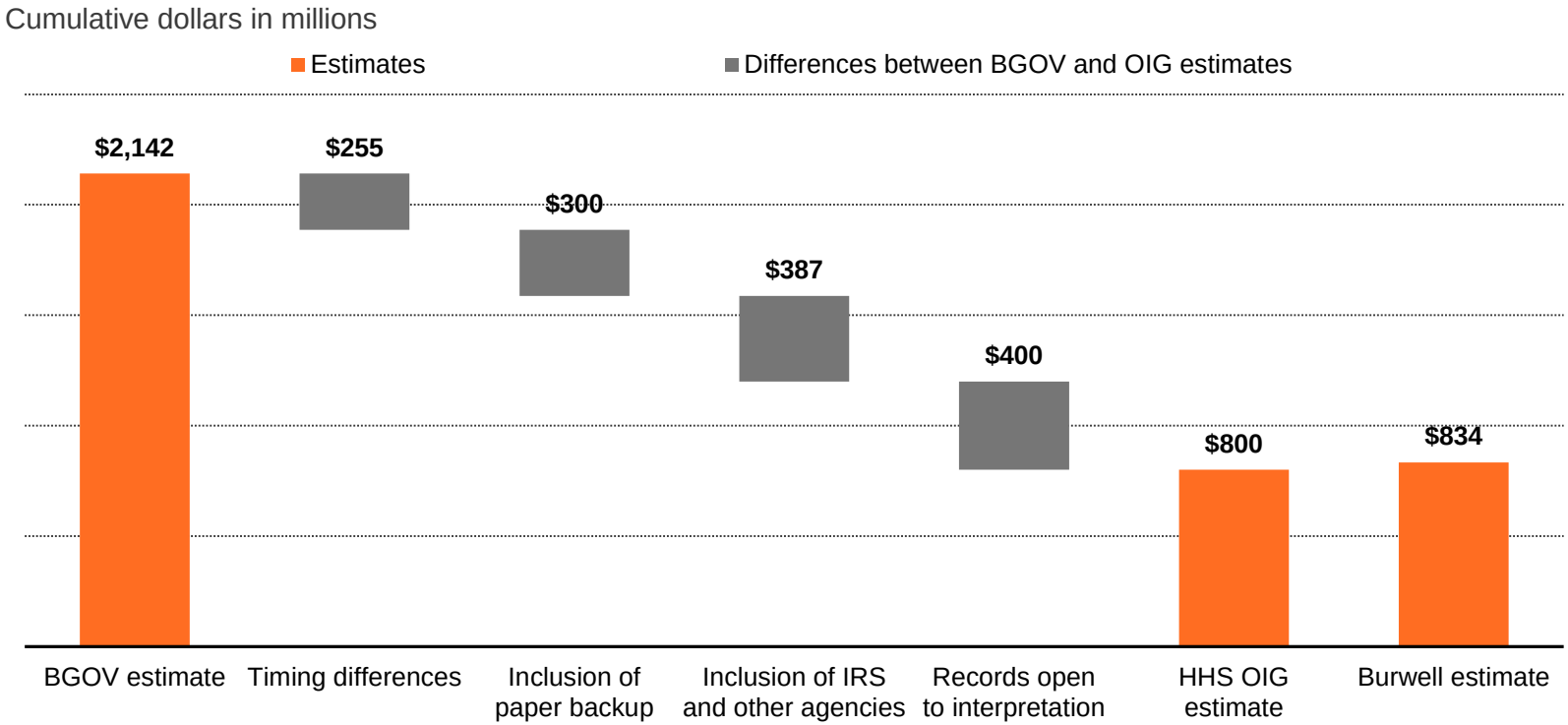
THE PRICE OF HEALTHCARE.GOV (1 OF 3)

BGOV's cost estimate of healthcare.gov is more than double HHS estimates

- Recently issued cost estimates of healthcare.gov by Department of Health and Human Services (HHS) Secretary Sylvia M. Burwell and HHS' Office of the Inspector General (OIG) provide comparison points for BGOV's estimate
- Most of the difference is due to BGOV's inclusion of related, but necessary, components that were not included in administration estimates



Notes: The chart focuses on differences between the estimates by BGOV and the OIG, which lists the contract records it includes in its count thus allowing for a closer comparison. The BGOV total is based on contracts data through Aug. 20. In order to avoid overstating the difference between estimates, projected full-fiscal-year 2014 numbers are not used here as they are elsewhere in the presentation

Sources: Burwell's written response to Senate committee questions (May 8), HHS-OIG (Aug. 26), Bloomberg Government proprietary contracts database

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THE PRICE OF HEALTHCARE.GOV (2 OF 3)

Much of the discrepancy is explained by differences in measurement methods

- **Likely discrepancy:** Timing differences
  - BGOV's total is based on contracts data through Aug. 20
  - The HHS estimates are only through Feb. 28
- **Why BGOV uses a longer time frame:** The Burwell and OIG estimates stopped counting just as a major drive got underway to make permanent repairs to healthcare.gov and thus omitted those costs
- **Dollar value of difference**: $255 million

- **Likely discrepancy**: Inclusion of paper backup
  - BGOV's definition of healthcare.gov includes the website, a data services hub, supporting information technology (IT) and backups, among them a paper application operation
  - The administration estimates don't include the paper operation
- **Why BGOV includes**: Healthcare.gov needs the paper operation both as a fallback and to collect applicants' paper documents
- **Dollar value of difference**: $300 million

- **Likely discrepancy**: Inclusion of IRS and other agencies
  - BGOV includes the healthcare.gov costs of the IRS and other federal agencies
  - The HHS estimates either don't include those costs or include only a small fraction
- **Why BGOV includes**: The IRS work, in particular, is crucial to healthcare.gov's operation
- **Dollar value of difference**: $387 million

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THE PRICE OF HEALTHCARE.GOV (3 OF 3)

Some are explained by differences in how records were examined, and how many

- **Likely discrepancy**: Contract records open to interpretation involve definitional differences and BGOV's inclusion of approximately 200 contract records that HHS's OIG may not have inspected as part of its analysis. Specifically:
  - BGOV excludes amounts counted by OIG as part of healthcare.gov costs because contract records don't make a strong enough link. This reduces the discrepancy
  - BGOV includes amounts for contracts well beyond the 60 examined by the OIG. These are identified by agencies such as the Government Accountability Office (GAO) or by BGOV's contract records searches. This increases the discrepancy
- **Why BGOV includes**: See BGOV's full methodology in the Appendix, and healthcare.gov contract records of $1 million or more that were included in BGOV's count. These are provided in an accompanying spreadsheet
- **Dollar value of difference**: $400 million

Notes: For an example of one type of contract record that BGOV counts in its healthcare.gov total which the HHS OIG doesn't, see the accompanying spreadsheet for Accenture Plc, contract number HHSM50020140019C. A Feb. 21 transaction for $15 million that was within the OIG's time frame was counted by BGOV, but apparently not by the OIG. Six subsequent transactions ending June 26 with a value of $130.4 million also were counted by BGOV, but were outside the OIG's time frame. For examples of a second type of record that BGOV and the OIG treat differently, see July 25, 2011, and July 19, 2012, transactions involving Heitech Services Inc. for $1.57 million and $1.42 million, respectively. The OIG includes the 2012 transaction, but not the 2011 one, although according to the contract records the 2012 transaction was a follow-on to the 2011 one.

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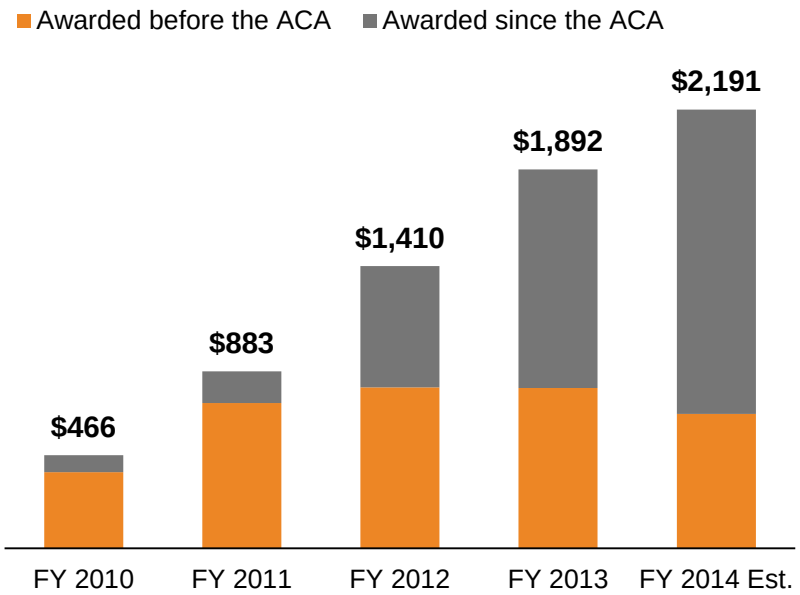
GAUGING THE COST OF HEALTH REFORM (1 OF 2)

Contracting for the ACA and related laws hasn't fit the standard mold…



…and that's made it difficult to keep track of spending

Of the 434 contracts BGOV identifies as used to implement the full ACA, 204, or nearly half, were signed for other purposes before the law's 2010 enactment and only later re-worked to help pay for the law. Half of the dollars spent have been via old contracts

- Usually when the government makes a big purchase, it signs a prime contract, effectively defining what's being bought
- Health reform spending has been scattered across many vendors and contract vehicles, making it hard to identify
- Because of this, BGOV has had to analyze spending down to individual transactions and modifications, the finest-grained levels in the federal contracting hierarchy
- For details, see the Appendix and accompanying spreadsheet

Notes: The BGOV total is based on contracts data through Aug. 20. BGOV's fiscal 2014 full-year estimate was generated by assuming that contract spending would continue at its average weekly rate through Aug. 20 for the remainder of the fiscal year. This is conservative because contracting tends to pick up during the final weeks of a fiscal year.
Source: Bloomberg Government proprietary contracts database

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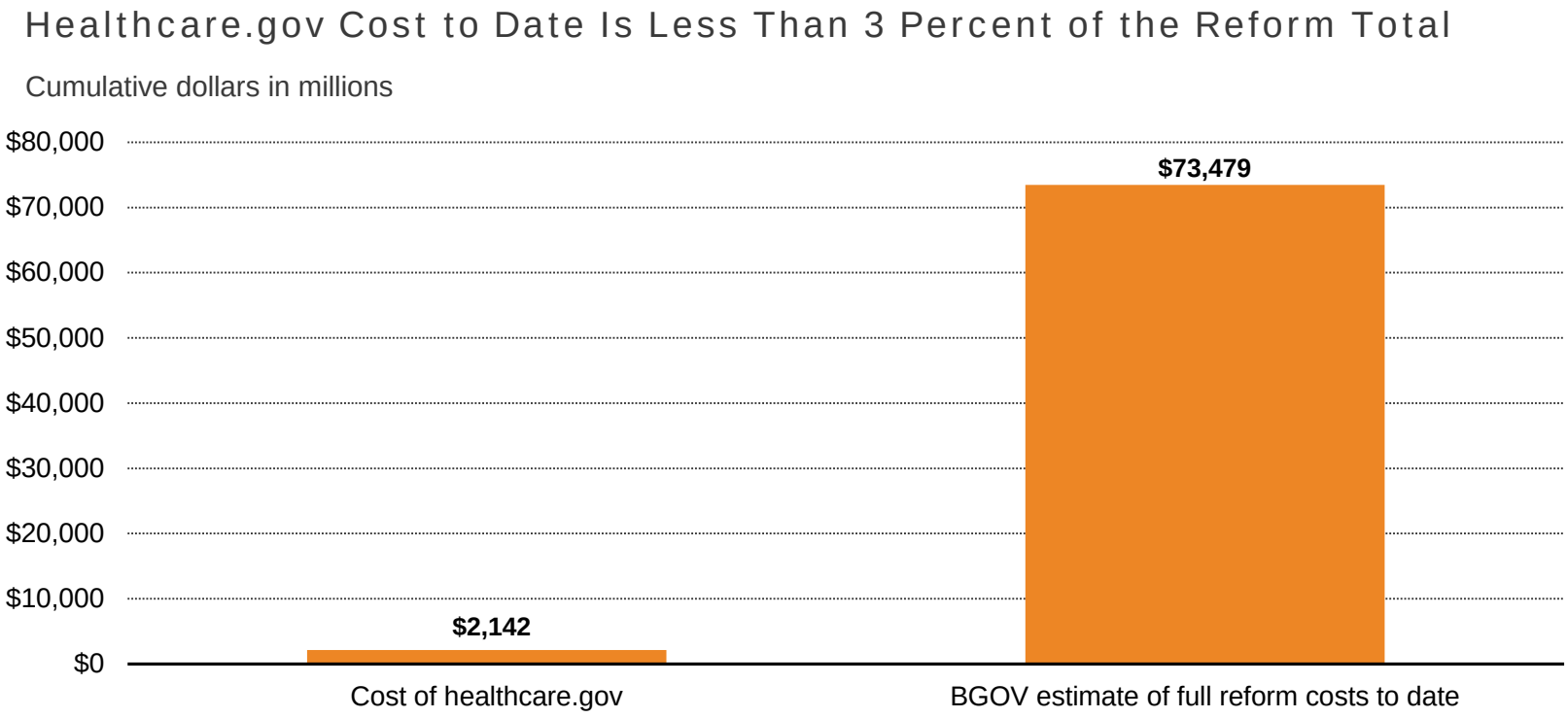
GAUGING THE COST OF HEALTH REFORM (2 OF 2)

Healthcare.gov's price is small compared with the overall costs

» The BGOV total for healthcare.gov only begins to capture the cost to date of implementing the ACA and related legislation



Notes: The BGOV total is based on contracts data through Aug. 20. BGOV's fiscal 2014 full-year estimate was generated by assuming contract spending would continue at its average weekly rate to date for the remainder of the fiscal year. This is conservative because contracting tends to pick up during the final weeks of a fiscal year.
Sources: Office of Management & Budget (OMB), Centers for Medicare and Medicaid Services (CMS), Bloomberg Government proprietary contracts database

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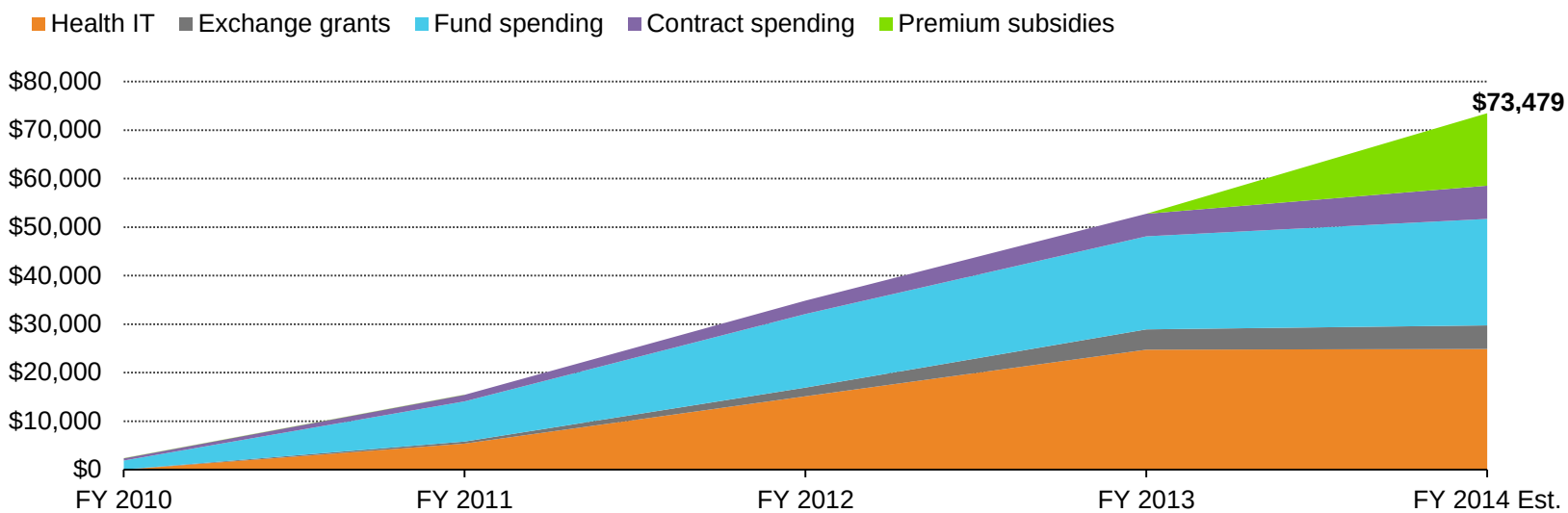
THE FULL COST OF HEALTH REFORM (1 OF 3)

Previous attempts to estimate total costs have foundered on the laws' wide reach and the complexity of the funding

- The issue has grown so complicated that the Congressional Budget Office (CBO) has given up trying to keep tabs on total costs
- As a result, most public discussion has been about parts of the puzzle, such as healthcare.gov, rather than the whole

Reform Startup Costs Exceed Any Publicly Discussed

Cumulative dollars in millions



Notes: The ACA created several temporary insurance programs as well as funds. Some of the spending from these can't be easily tracked via contract or grants databases. In these instances, totals are drawn from the president's budget with amounts that do show up as contract or grants netted out. They appear in the chart as fund spending. The contract portion of the 2014 total is based on contract data through Aug. 20. BGOV's fiscal 2014 full-year estimate was generated by assuming contract spending would continue at its average weekly rate through Aug. 20 for the remainder of the fiscal year. This is conservative because contracting tends to pick up during the final weeks of a fiscal year.

Sources: OMB, CMS, Bloomberg Government proprietary contracts database

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THE FULL COST OF HEALTH REFORM (2 OF 3)

What BGOV's cost estimate includes and what it doesn't

BGOV estimate includes the cost of the government's electronic health records (EHR) program

- Technically, the program was created by the HITECH Act, part of the fiscal stimulus law enacted 13 months before the ACA
- President Obama and other administration officials have regularly linked the two laws in public remarks before and after the ACA's enactment
- The push for EHRs has become a major element of the ACA-mandated overhaul of health-care delivery
- EHR subsidies play a similar role for doctors and hospitals that ACA exchange grants have played for some states and exchange subsidies are beginning to play for consumers: All three provide "carrots" that give key groups a stake in the law

BGOV doesn't include the cost of the ACA's expansion of Medicaid because reliable data on actual spending, as opposed to forecasts, isn't publicly available

- CBO estimates the health law will boost Medicaid spending by $20 billion in fiscal 2014 and by more than $350 billion through 2019

If the CBO forecast proves correct, reform costs to date would be almost 25 percent higher, or more than $90 billion

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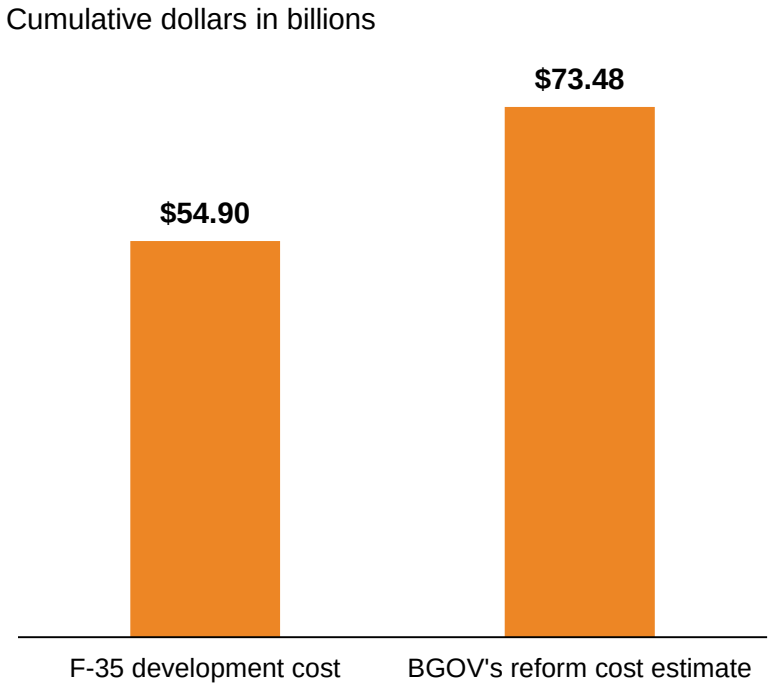
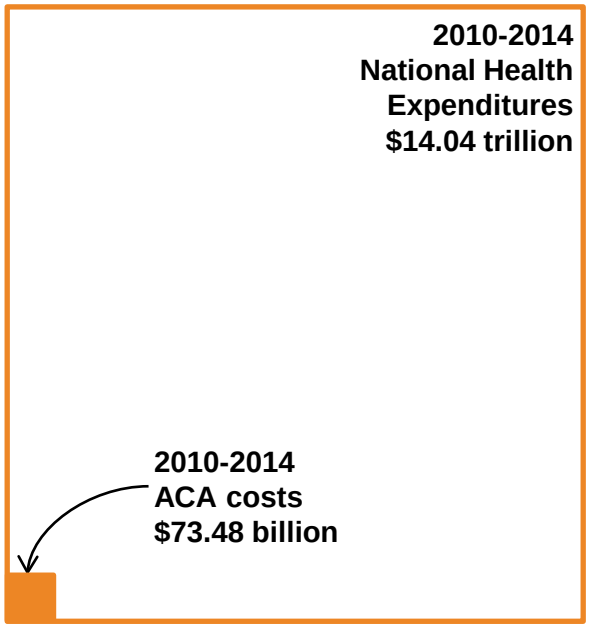
THE FULL COST OF HEALTH REFORM (3 OF 3)

Whether policymakers and the public decide the price of health-care overhaul is reasonable or exorbitant may turn on what they use as a measuring stick

Startup costs look large next to those of the Pentagon's costliest fighter, the F-35...



… but tiny next to the U.S. health-care industry the law seeks to overhaul



Notes: Starting a government program usually involves different costs than running an ongoing one. The comparison in the first panel is between the reform costs to date and the RDT&E (research, development, test and evaluate) costs of the F-35 joint strike fighter. U.S health-care spending in the second panel is cumulative to be consistent with the other numbers in the two charts, but the orders of magnitude are similar if annual figures are used.
Sources: Defense Department, OMB, CMS, BGOV, 2010-2012: NHE historical, 2013-2014: NHE projections

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GAPS IN THE STARTUP (1 OF 3)

Despite the effort's $73-billion-plus price tag, there have been gaps in the implementation of the ACA, especially involving the IRS

The IRS is assigned crucial roles in the health law machinery, among them:

- Providing exchanges with eligibility-determining income and family-size data on applicants
- Along with CMS, performing the back-office functions of collecting monthly data on such things as who's enrolled in what coverage
- Administering the premium tax credits and cost-sharing reductions that are the reform's chief means of making private health insurance more affordable

Congressional opponents of the ACA have repeatedly refused to approve IRS budget requests to fund its work on the law

- Most of the money the IRS has received for its ACA work has come from HHS over the objections of congressional appropriators
- HHS has transferred between $500 million and $700 million to the IRS from the $1 billion ACA-established Health Insurance Reform Implementation Fund

Congressional refusal to fund has meant that even with the HHS transfers, the IRS has spent substantially less than what it was expected to spend to implement the law

Lower-than-expected funding has left the IRS unable to collect and distribute crucial tax information about enrollees in the new health exchange system

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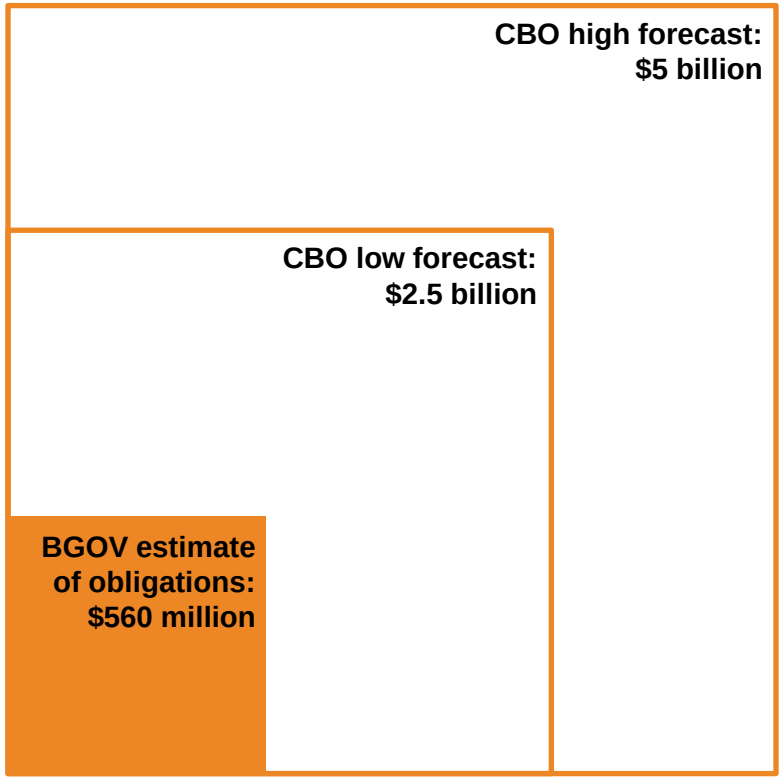
GAPS IN THE STARTUP (2 OF 3)

The IRS has spent a fraction of what it was predicted the agency would need, excluding subsidies, to implement its parts of the law

IRS health law spending vs. CBO forecasts



Comparing forecasts and reality

CBO said the IRS would need $5 billion to $10 billion from fiscal 2010 through 2019 to implement its parts of the law

» The midpoint of the CBO timeline is Sept. 30
- Conservatively assuming evenly distributed spending across the 10 years, the IRS should have spent between $2.5 billion and $5 billion by now

It has spent only about 10 percent to 20 percent of that amount

» Even if, as seems likely, the IRS did a good deal of work in-house, it's unlikely to have done enough to close the gap between forecasted and actual spending

Notes: The figures in the chart are cumulative for contract spending. The IRS does more work in-house than, for example, CMS, which reports only 591 ACA-funded employees assigned to administer the $62-billion-plus reform effort. But given the relatively small size of the IRS operating budget, it's likely to have relied heavily on contract spending to implement the ACA and related measures. The BGOV total is based on contract data through Aug. 20. BGOV's estimate for the full 2014 fiscal year was generated by assuming contract spending would continue at its average weekly rate through Aug. 20 for the remainder of the fiscal year. This is conservative because contract spending tends to pick up during the final weeks of a fiscal year.
Sources: Actual: Bloomberg Government proprietary contracts database. Predicted: CBO

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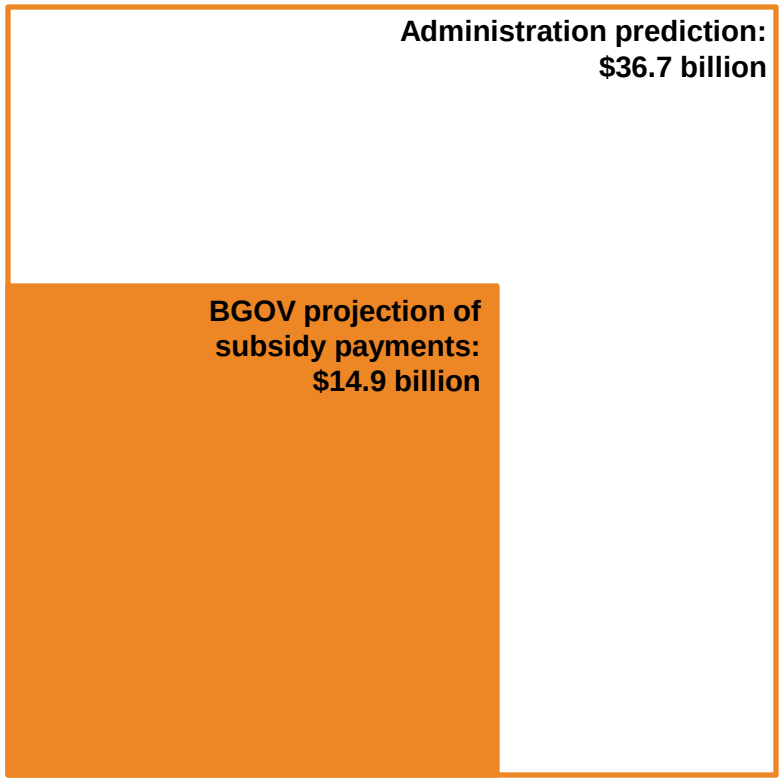
GAPS IN THE STARTUP (3 OF 3)

Despite the funding shortage, the IRS has fulfilled some key ACA functions. But it's coming up short on others crucial to clearing the law's next big hurdles

Premium subsidy payments for fiscal 2014 are likely to fall short of predictions



Successes and serious shortfalls

The IRS had a nearly perfect record delivering applicant data during the ACA's rocky first open enrollment

But IRS and CMS computers are still unable to accept monthly exchange data needed for the next open enrollment and the 2015 tax season

- » It's unclear whether this is an IRS, CMS or exchange problem
  - A data feed for October has been delayed

Payments of IRS-distributed premium subsidies, intended to make health coverage affordable, are running well short of predictions

Notes: The BGOV estimate for full-year exchange subsidy payouts is based on the trend of average monthly payouts during May and June, which OMB reported on a quarterly basis in its SF-133 documents, broke out for July and will do so again for August. The estimate assumes that the 23.5 percent growth rate between the average monthly payout in May, June and July continues during August and September.
Sources: OMB, CBO, Bloomberg Government proprietary contracts database

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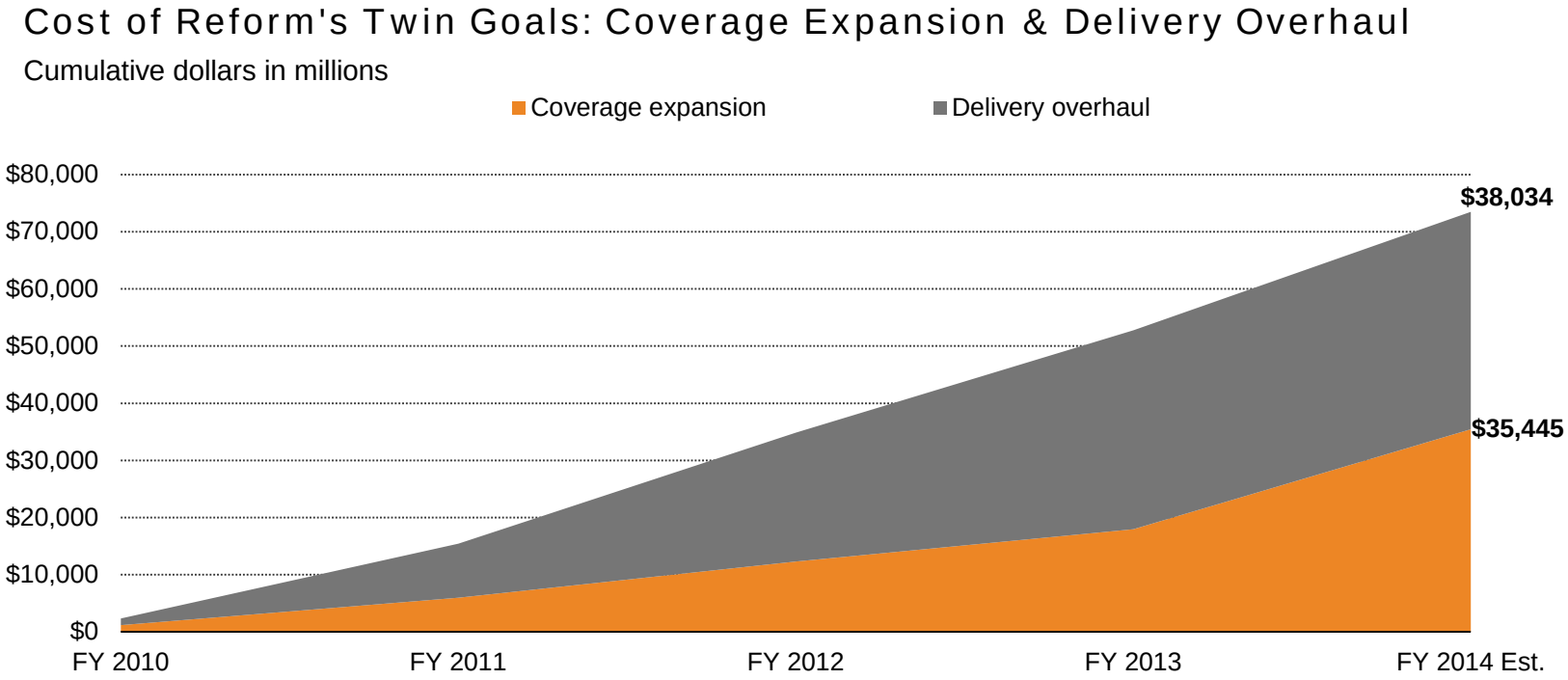
REFORM'S SPENDING MIX (1 OF 2)

The least-noticed aspect of the reform's startup has been the pursuit of its other major aim: overhauling U.S. health-care delivery

» Administration spending on delivery overhaul has been slightly greater than that on coverage expansion to date



Note: The coverage expansion total includes spending on healthcare.gov and related activities, including from the ACA-created Health Insurance Reform Implementation Fund (HIRIF), state exchange grants and premium subsidies, as well as for the now-ended Pre-Existing Condition Insurance Plan (PCIP) and Early Retiree Reinsurance Program. The delivery overhaul total includes spending on health IT, payment and delivery experiments, included those funded by the ACA-created Patient-Centered Outcomes Research Trust Fund (PCORTF) and spending from the ACA-created Community Health Centers Fund (CHCF) and Prevention and Public Health Fund (PPHF). A full fiscal 2014 estimate for the contract portion of the total was generated as described in earlier notes.
Sources: OMB, CMS, Bloomberg Government proprietary contracts database

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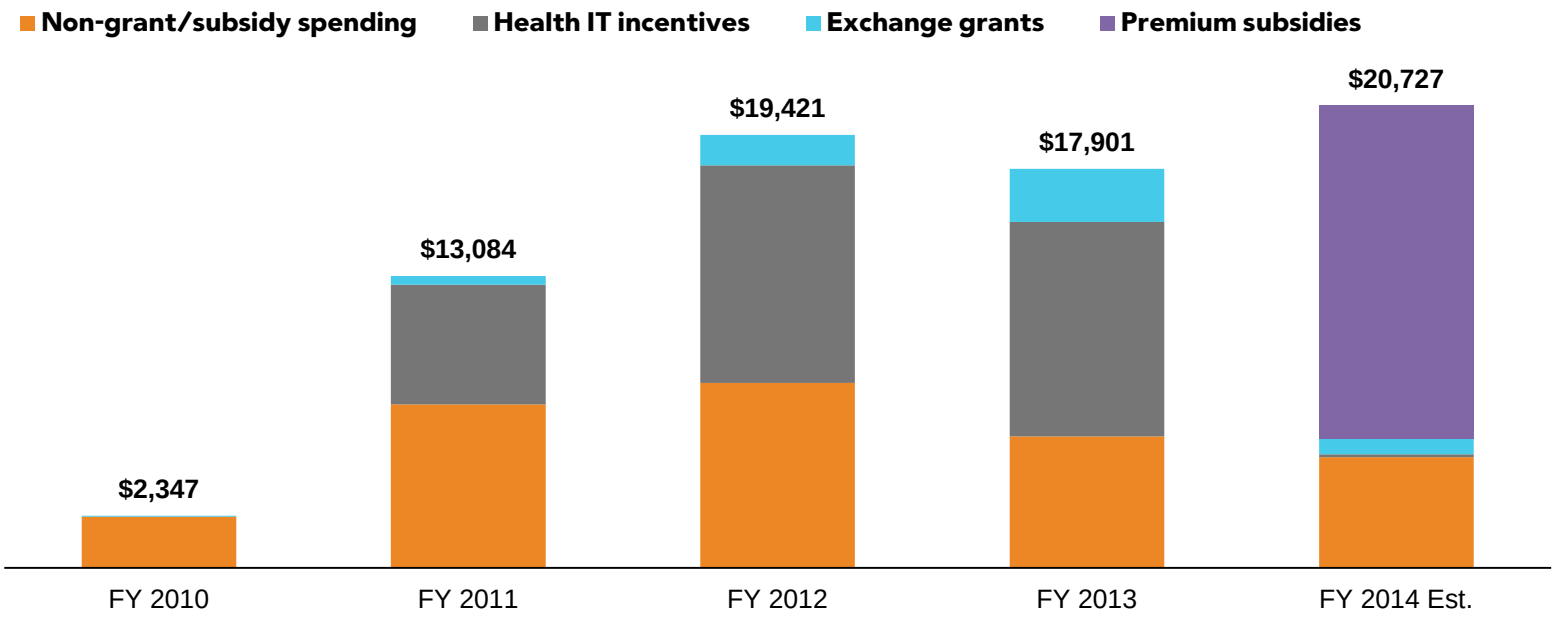
REFORM'S SPENDING MIX (2 OF 2)

Spending is shifting toward coverage expansion

- Premium subsidies to help individuals buy private insurance are starting to kick in as IT incentives for providers and exchange grants to states dwindle
- Although off to a slower-than-predicted start, the subsidies are expected to cost more than $650 billion through 2019
- The other expensive provision–the Medicaid expansion—could cost $350 billion or more

Premium Aid Replaces IT & Exchange Spending in Reform Mix

Annual dollars in millions



Note: The contract portion of the 2014 total is based on contract data through Aug. 20. BGOV's full-year estimate for fiscal 2014 was generated by assuming contract spending would continue at its average weekly rate through Aug. 20 for the remainder of the fiscal year. This is conservative because contract spending tends to pick up during the final weeks of a fiscal year.

Sources: OMB, CMS, Bloomberg Government proprietary contracts database

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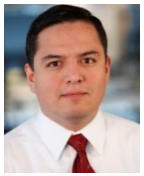

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APPENDIX

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METHODOLOGY (1 OF 3)

The traditional way to look at any government initiative is through the federal budget. But spending for the Affordable Care Act (ACA) and related measures has been scattered through the budget; sits on both sides of the budget's mandatory-discretionary divide and often involves inter-account transfers that make it hard to trace. This analysis seeks to leverage BGOV's unique capacity to look at the federal government from the vantage point of spending, rather than solely through the budget, and relies to the greatest extent possible on Bloomberg Government's proprietary federal contracts database.

The analysis is built around several key decisions.

Because the aim is to focus on spent or obligated amounts, rather than forecast or budgeted numbers, the analysis doesn't include costs for the ACA-mandated expansion of Medicaid, for which no reliable spending data is yet available. The CBO has estimated that the Medicaid expansion will cost $20 billion in fiscal 2014 and more than $350 billion through the end of the decade.

The analysis includes the government's electronic health records program. Technically, the program was created by the HITECH Act, passed 13 months before the ACA as part of the 2009 fiscal stimulus. However, Obama administration officials have repeatedly linked the two efforts, and electronic health records are playing a central role in the ACA-mandated overhaul of U.S. health-care delivery. In addition, inclusion of the program squares with how BGOV has treated electronic health records in its BGOV Health Law Regulation Tracker since 2012.

To limit its dependence on the budget and to simplify the exercise, BGOV's analysis doesn't include a number of smaller programs either authorized by, or expanded by the ACA, for example, insurance rate review grants or the insurer risk-sharing programs that the administration says will be, in effect, self-contained and financed entirely from charges on insurers.

In general, the analysis proceeded by examining reform-related contracts and only turning to other sources, such as the budget, when spending, or spending at levels known to have occurred, doesn't show up. For example, the ACA establishes four large funds, the $1 billion Health Insurance Reform Fund (HIRIF), the $3 billion Patient Centered Outcomes Research Trust Fund (PCORTF), the $11 billion Community Health Centers Fund (CHCF) and a related construction fund and the $10 billion Prevention and Public Health Fund (PPHF). Tracking spending from the HIRIF and PCORTF through the contracts data is fairly easy. But contracts spending that can be identified as coming from the CHCF and PPHF is tiny in comparison with what the administration budget shows has been spent. So in these instances, the budget numbers are used and the contract spending that is identified is netted out. Two other tranches of spending are treated in a similar way, those for the now-ended Pre-Existing Condition Insurance Plan (PCIP) and Early Retiree Reinsurance Program.

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METHODOLOGY (2 OF 3)

Similarly, publicly available grants data doesn't show anything like the levels of payout known to have occurred under the electronic health records program and exchange planning grants program. In these cases, spending data from the Centers for Medicare and Medicaid Services (CMS), which is responsible for the bulk of reform implementation, was used. The electronic health records spending can be found here. Exchange grants spending can be found here.

The ACA, in particular, is being implemented in a disaggregated fashion. One result is that of the 434 contracts that BGOV ultimately identified as having been used to implement the law, 204 were originally signed for other purposes before the ACA's enactment and were only later reworked to help pay for the law. This required examining contract spending at the finest-grained level in the hierarchy of federal contracts that the government discloses—at the level of individual transactions within contract task orders.

The job of assembling all reform-related transaction level records began with a number of already identified contract vehicles and a BGOV-assembled dictionary of ACA- and HITECH-related key words. Among the sources for identified contract vehicles were:

- A BGOV 2013 ACA Analysis
- 2011, 2012 and 2013 Government Accountability Office (GAO) studies
- IRS contract schedules and forecasts such as here
- An Aug. 26, 2014, HHS Office of the Inspector General report
- ACA-Related Exhibit 300 documents, especially for the IRS and CCIIO

The dictionary included dozens of key words and phrases such as "Affordable Care," "CCIIO," for the Center for Consumer Information and Insurance Oversight (the HHS unit most immediately responsible for the law's coverage expansion), "HIX," for health insurance exchange, and so forth.

An examination of the initially selected records resulted in the recognition that several budget source codes were devoted exclusively to ACA and related spending. These codes were added to the selection criteria and records selected with the source codes were added to the database. The database was updated through Aug. 20.

Once updated, an initial round of about 10,000 records were classified into one of four "status" categories: Definite; Shared; Possible; and No.

Because of the nature of the ACA and that of the reported contract data, it became clear that a substantial number of records were for cross-cutting services that may be part of the implementation of the ACA, but that also

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METHODOLOGY (3 OF 3)

serve Medicare, Medicaid, the Children's Heath Insurance Program and other federal health care programs. Some contracts, task orders and transactions, for example for call centers and enterprise-wide development work, were clearly devoted to ongoing programs, as well as to the ACA. These were classified as Shared. Others exhibiting similar market classifications, vendors and timing, but with vague descriptions were classified as Possible. Records with descriptors that specified ACA work or that included acronyms for programs or governmental units that are key to implementation, as well as those identified by GAO or HHS as ACA contracts, task order or transactions were classified as Definite. A relatively small percentage of the initial round of records was determined to be not related to ACA and therefore classified as No.

To reduce the number of records requiring further sorting without damaging the quality of the cost estimate, all positive records for under $100,000 were removed. Although several thousand records were thus eliminated, their dollar total represented less than one third of one percent of the final estimate. To ensure against overstating the final estimate, all records for negative amounts, including those under $100,000 were retained and netted out from the final total.

Finally, the remaining records were sorted into "buckets" to capture the part of the law's implementation to which they were devoted. The buckets included: Shared, Insure, healthcare.gov, Delivery and HITECH. The Insure and healthcare.gov buckets were designed to between them capture the contract costs of the reform's coverage expansion. The Delivery and HITECH buckets were designed to capture the contract costs of its health-care delivery overhaul.

In a number of instances, particularly involving Indefinite Delivery Vehicles, BGOV's analysis of contract records included transactions with unclear, narrative work descriptors that nevertheless displayed common characteristics with other transactions on the same contract that were definitively linked to the ACA. In these instances, evidence of ACA linkages included common task order numbers, sequential contract modification numbers, common market descriptors (for example, product service and NAICS codes), common budget codes, company names, award dates, and links to official documents, such as Exhibit 300s that refer to ACA spending.

BGOV is accompanying this analysis with a spreadsheet showing results for all contract records of $1 million or more that were categorized as Definite, Shared or Possible, and a selection of those categorized as No. The spreadsheet also shows how the records were classified in terms of the various parts of the startup to which they contributed. In most cases where the link to the ACA or HITECH is not clear from the contract descriptor, an explanation is provided.

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