



## Financial Assistance Policy – Appendix A

Approved by:	Date Last Approved:	Date of Issue:	Version: 2026-1
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Printed copies are for reference only. Please refer to the electronic copy for the latest version.

### Regulatory Requirement/References:

This Policy is in compliance with Internal Revenue Code Section 501(r) and related Treasury Regulations.

## Financial Assistance Policy Appendix A

### Basis for Calculating Amounts Charged to Patients

Select Specialty Hospital – West Tennessee utilizes the “look-back” method to determine the “amounts generally billed” (AGB) to individuals who have insurance covering other Medically Necessary Care. The AGB percentage applicable as of 1/1/2026 at our facility is 15.05%.

The amount was calculated using all claims allowed by Medicare (Traditional) having discharge dates from January 1, 2025, to December 31, 2025. Total expected payment from allowed claims was divided by total billed charges for such claims.