Reviewer’s report

Title: Place of death and health care utilization for people in the last 6 months of life in Switzerland: a retrospective analysis using administrative data

Version: 2 Date: 1 February 2013

Reviewer: Marylou Cardenas-Turanzas

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Friday, February 01, 2013

I agree with the majority of the modifications and explanations given by the authors with exception of the point described below.

REVIEWER COMMENT 1st

4. Regardless of claims data. These data usually is a list of charges from the provider to the insurer and not a list of the costs of the services rendered. Costs and charges are well defined in the health care services literature. If you converted charges to costs, you need to declare this in the Methods Section including information on the formula or ratio used for the adjustment.

RESPONSE FROM AUTHORS: We did not perform any conversions to this variable. The stated costs are the total of patients’ health care costs, which were derived from claims by the providers and covered by the compulsory health insurance.

REVIEWER COMMENT 2ND: The authors present data derived from claims as health care costs in: a) Results Section, subheading of health care utilization in the last six months of life (last paragraph of page 7), and b) the first row of Table 3. Nevertheless in the Discussion Section they correctly refer to this data as health care expenditures (HCE) : “Concomitantly and consistent with high expenditures for hospital stays, last six-month HCE are significantly affected by place of death. The mean HCE for hospital deaths, at CHF 23,193.70, is more than twice the mean amount for those dying at home (CHF 11,194.30) and 40% greater than the mean amount for nursing homes (CHF 16,579.0).”

Costs tend to represent the value of production of a good or service while claims are more close to represent the price of the good or service provided (the bill or the expenditure in health). This distinction is not superficial because claims (charges/invoices) overestimate the value of the service when compared to the value assigned by using costs. I am just asking for consistency in the use of terms to avoid confusion. If you prefer to use the word costs, be prepared to deliberate on the implications of presenting the total amount of invoices/charges as the costs of care. Maybe these invoices represent costs of care for the
Helsana Group if they are reimbursed at 100% to the provider of the service (i.e. hospital, nursing home, health professional). If this is the case, they would represent the cost of care from the perspective of the insurance group. Remember not all readers of this journal are familiar with the health care organization and reimbursement practices of your country. Further explanation of these issues will be always welcomed. Find attached a couple of references that may help you to clarify my points.

Thank you for the opportunity to review your work.

References
1. Finkler SA. The distinction between costs and charges. Annals of Internal Medicine, 96:102-109, 1982

**Level of interest:** An article of importance in its field

**Quality of written English:** Acceptable

**Statistical review:** No, the manuscript does not need to be seen by a statistician.

**Declaration of competing interests:**

I declare that I have no competing interests.