

City Research Online

City, University of London Institutional Repository

Citation: Walsh, B. & Laudicella, M. (2017). Disparities In Cancer Care And Costs At The End Of Life: Evidence From England's National Health Service. Health Affairs, 36(7), pp. 1218-1226. doi: 10.1377/hlthaff.2017.0167

This is the accepted version of the paper.

This version of the publication may differ from the final published version.

Permanent repository link: https://openaccess.city.ac.uk/id/eprint/17775/

Link to published version: https://doi.org/10.1377/hlthaff.2017.0167

Copyright: City Research Online aims to make research outputs of City, University of London available to a wider audience. Copyright and Moral Rights remain with the author(s) and/or copyright holders. URLs from City Research Online may be freely distributed and linked to.

Reuse: Copies of full items can be used for personal research or study, educational, or not-for-profit purposes without prior permission or charge. Provided that the authors, title and full bibliographic details are credited, a hyperlink and/or URL is given for the original metadata page and the content is not changed in any way.

 City Research Online:
 http://openaccess.city.ac.uk/
 publications@city.ac.uk

Do Disparities in Cancer Care Costs Exist at the End of Life? Evidence from the English National Health Service

Abstract

In universal healthcare systems such as the English NHS, equality of access is a core principle and healthcare is free at the point of delivery. However little is known about socioeconomic disparities in end-of-life healthcare costs. This study examines disparities in end-of-life costs. Using data on 66,061 colorectal, 36,698 breast, 39,329 prostate, and 116,749 lung cancer patients from the National Cancer Data Repository, Hospital Episode Statistics, and the National Schedules of Reference Costs, evidence from generalized linear models illustrates that disparities exist. Observed differences are driven largely by the greater use of emergency inpatient care among lower SES patients. Therefore, disparities may be reduced through better management of needs through the use of less expensive, more effective healthcare. As disparities exist even within a system with free healthcare, non-financial barriers play key roles in socioeconomic disparities in cancer costs and outcomes and further study of these barriers is required.

Introduction

Cancer presents a substantial burden to societies and healthcare systems. In the English National Health Service (NHS), colorectal, breast, prostate, and lung cancer cost over £1.5 billion annually for hospital care alone.¹ A substantial cost burden is observed internationally, with $\sim 5\%$ of all healthcare expenditure in the United States and Europe a direct result of cancer.²⁻⁴ A feature of the cancer cost curve is its distinctive U-shape distribution; with costs highest at the end of life.^{1,5} However, a dearth of evidence exists on drivers of end-of-life healthcare costs and in particular if socioeconomic disparities are observed. This question is arguably of increased importance in healthcare systems such as the NHS where equality of access is a core principle and healthcare is free at the point of delivery, and patients have access to similar quality of care according to their needs rather than their willingness to pay. In this context, socioeconomic disparities may reflect poor management of healthcare needs for lower SES patients and the greater use of less appropriate and more expensive healthcare, which can affect health outcomes and costs.

It is well defined that patients with lower socioeconomic status (SES) have higher healthcare costs in general, including in universal healthcare systems such as the NHS.⁶⁻⁸ In England, despite lower SES individuals having shorter life expectancy,

they have higher lifetime hospital costs.⁶ While differences in costs among lower SES individuals may reflect greater need for healthcare overall, difference may also be explained by greater use of low value, less appropriate care. In the United States, there is clear evidence that poorer patients have higher use of low value care, i.e. acute care instead of primary care, or emergency department (ED) care, relative to higher SES patients.^{9,10} This increased use of less appropriate care among the poor may be driven by insurance coverage and other financial barriers. Yet, in the NHS where no such financial barriers exist, lower SES individuals have greater rates of emergency care.^{6,11} This is of particular concern for cancer, where one in five cancers are diagnosed through emergency presentation in England¹²⁻¹⁴ and diagnoses through emergency much higher among lower SES groups.¹⁵⁻¹⁷ This greatly impacts patients' survival, and the types of care they can receive.

This study examines three important aspects of end-of-life care in cancer patients in England. First, we estimate costs of care in the last six months of life for colorectal, breast, prostate, and lung cancer patients. Second, we examine whether a socioeconomic gradient in end-of-life healthcare costs exist, controlling for a range of important patient-level characteristics. Third, we establish whether any observed

disparities are underpinned by the greater use of emergency admissions amongst lower SES patients.

Data And Methods

Data from a population-based, patient-level database which combines data from the National Cancer Data Repository (NCDR), Hospital Episode Statistics (HES), and the National Schedules of Reference Costs (NSRC), were included in this study. This dataset is similar to SEER-Medicare in the United States. While SEER-Medicare includes data on those aged 65 and over only, this dataset includes all cancer patients in England. This dataset includes all episodes of care generated by patients between April 2006 and March 2011, before and after their cancer diagnosis.

The NCDR provides information on the characteristics of patients including tumor site (ICD-10), age at diagnosis, date of cancer diagnosis and death. HES collects information on patients' utilization of hospital inpatient and outpatient care including date and method of admission and discharge, clinical information on diagnoses and care provided (details on the most common types of care are provided in the Appendix) and geographical information with can be merged with other data sources. All NHS hospitals are mandated to report the cost of every service delivered to patients. The NSRC includes

information on the cost of all inpatient and outpatient services accessed by NHS patients. This dataset has been used in recent studies to investigate the cost of cancer in England^{1,18} and a more detailed explanation of this dataset may be found elsewhere.¹ Previous work has validated the use of HES and NCDR in estimating hospital costs for a cancer population, with costs in HES very similar to those derived from patient medical records.¹⁹

In this study, we included all individuals aged 18 and over with a recorded diagnosis of colorectal cancer (ICD-10 codes: C18, C19, C20), breast cancer (females) (C50), prostate cancer (C61), or lung cancer (C34) who died between October 1, 2006 and March 31, 2011. These four cancers account for a large proportion of diagnosed cancers and healthcare costs in England and the United States^{1,5} and equate to almost half of cancer incidence in developed countries.²⁰⁻²² We include patients having a first cancer diagnosis between 2006 and 2010 to correspond to the HES data available, and group patients according to the first cancer diagnosis, though patients can have a recurrence or a secondary cancer after the first diagnosis and enter end of life care. We excluded a small number of patients with improper death certificate registrations in line with previous work.²³ This study sample allowed for hospital utilization and costs to be estimated for all patients for at least six months prior to

their death. These costs include the care provided before the diagnosis if the latter occurred less than six months from death as health utilization, on average, increases prior to diagnosis.¹² The final sample included were 66,061 colorectal, 36,698 breast, 39,329 prostate, and 116,749 lung cancer patients.

Outcome Measures

The outcome measure in this study was hospital costs in the last six months of life. We obtained this variable by combining information in HES on patient admissions and costs reported in the NSRC. Inpatient cost data are disaggregated at the level of Healthcare Resource Group (HRG), similar to Diagnosis-Related-Group (DRGs), making adjustments for patients' type of admission, length of stay, and access to special services.^{1,24,25} To cost outpatient activity NSRC costs at the level of specialty, type of visit, and patient appointment attendance were used. A detailed description of the costing mechanism can be found in previous work.¹ All hospital activity costs were estimated at fixed 2010 prices to reduce variability from inflation and variation in reporting standards over time.²⁶

Costs were modeled using generalized linear models (GLM) with log link and gamma family. GLM estimates account for

positively skewed costs in the distribution^{27,28} and in line with previous analyses on end-of-life costs.²⁹ Not accounting for skewness may results in inaccurate estimates.

In the study, analyses were run firstly on overall hospital costs, which includes elective and emergency inpatient, and outpatient care. Elective inpatient care corresponds to a preplanned/booked admission to hospital. An emergency admission is not pre-planned and in these data emergency admissions include admissions directly from an ED, an emergency request from a General Practitioner, or an emergency transfer from another hospital. A small number of patients who received no care were included and allocated zero costs. Additionally, analyses were run separately on elective inpatient and emergency inpatient activity using a two-step approach.

First, Probit models estimated the probability of having any end-of-life elective or emergency inpatient admission. Second, GLM analyses of costs were undertaken on those patients who had at least one elective or emergency inpatient admission respectively.

Differences in the costs of care by SES were calculated by comparing average resource use of patients from different quintiles of the income distribution in England. Similar to other studies, ^{6,7,30} the income deprivation of patients' Lower Super Output Area (LSOA) of residence was used as a proxy for

individual income, since the latter is not reported in any health database in England.³¹ LSOA are homogeneous small areas with a population of 1,500 units and designed to improve the reporting of small area statistics in England. Patients were grouped into different SES quintiles by using the income domain of the 2010 Index of Multiple Deprivation (IMD), which measures the proportion of residents in a LSOA relying on mean-tested income benefits.³² In the analyses, deprivation is aggregated to the level of quintile for ease of computation and to facilitate interpretation of results.

A range of patient characteristics which may impact costs were included in the analyses including age at diagnosis (linear and squared), year of diagnosis, region, and weighted Charlson comorbidity index score. The specific site of the tumor for each cancer is also controlled for in all models using ICD-10 4-digit codes, providing a greater on the etiology and severity of the tumor. Finally, days from diagnosis to death, in linear and quadratic form, was included in all models. All statistical analyses were undertaken using STATA version 13.³³

Limitations

There are a number of limitations in this study. Important individual-level data such as marital status, household-level income, and specific cause of death are not available. Staging

information for tumors was incomplete for colorectal and breast cancer, and not available for prostate and lung cancer. However, days from diagnosis to death is used a proxy for staging in all analyses. Little information on type of care provided in an outpatient visits exist. Furthermore, the data does not cover non-acute forms of care such as primary or palliative care. However the majority of end-of-life healthcare costs are incurred in hospital for cancer.^{34,35} While high costs of informal care have been observed across healthcare systems,^{36,37} no information on informal care costs were available for this study. The income deprivation of patients' small area of residence may be subject to ecological fallacy.

Study Results

Unadjusted end-of-life costs differ across SES groups (Exhibit 1). Low SES colorectal, breast, and lung cancer patients have much higher emergency costs than high SES patients (£6,868 (\$10,721) versus £5,399 (\$8,428) for colorectal; £5,868 (\$9,160) versus £4,695 (\$7,329) for breast; £5,677 (\$8,862) versus £4,894 (\$7,640) for lung. Elective inpatient and outpatient end-of-life costs show little disparity. Low SES colorectal and breast cancer patients, in this sample, survive for fewer days after

diagnosis than high SES patients. Low SES prostate and lung cancer patients are on average one year and 1.6 years younger at diagnosis respectively, than high SES patients. Lung cancer patients are on average more deprived.

Exhibit 2 illustrates differences in adjusted total end-oflife hospital costs, with results presented as average marginal effects following GLM regressions.³⁸ The lowest SES quintile had £456 (\$712), £526 (\$821), and £564 (\$880) higher costs on average compared to the highest SES quintile for colorectal, breast, and prostate cancers respectively. The lack of differences for lung cancer patients is a consequence of poor survival across all groups.

Average marginal effects from multivariate probit regressions in Exhibit 3 show the differences in the probability of having any elective or emergency inpatient admission in the last six months of life. Low SES patients had a lower probability of having an elective admission, and a higher probability of having an emergency admission. Compared to the highest SES quintile, the lowest SES quintile had a 7 percentage point higher probability of an elective admission for colorectal and lung cancer. The lowest SES quintile had a 3 percentage point higher probability of an emergency admission for breast, prostate and lung cancer, and a 6 percentage point higher probability of an emergency admission for colorectal cancer.

Average marginal effects following GLM regressions for adjusted total elective and emergency costs (for patients who had any elective or emergency admissions respectively) are shown in Exhibit 4. For elective admissions no differences in costs across SES groups for colorectal, breast, and prostate cancer is seen. Costs were slightly higher for high SES patients with lung cancer. However, for emergency admissions, large differences in costs are observed across SES groups. The Lowest SES quintile had £693 (\$1,082), £726 (\$1,132), £701 (\$1,094), and £333 (\$520) higher costs than the highest SES group for colorectal, breast, prostate, and lung cancers respectively.

A number of other analyses were conducted.³⁸ Exhibit Al shows that in the final six months of life, the number of elective bed days did not differ across SES groups, though lower SES patients had a larger number of emergency bed days. Analyses show higher SES patients had a greater number of outpatient visits, and adjusted end-of-life outpatient costs were slightly higher amongst higher SES patients. Exhibit A2 shows patients a socioeconomic gradient exists for colorectal, breast, and prostate cancers regardless of patients weighted Charlson score. Exhibit A3 show that even in the last month of life, a socioeconomic gradient is observed for type of care used.

Discussion

While equality of access is a core principle of universal healthcare systems such as the English NHS and healthcare is free at the point of delivery, this study finds evidence that socioeconomic disparities in end-of-life costs still remain. We find that end-of-life hospital costs for cancer patients are substantial, and lower SES patients have noticeably higher cost. This study finds that disparities in costs are due to a greater use of emergency care. Disparities in costs remain after controlling for patient-level characteristics.

The study highlighta that much of the observed socioeconomic disparities in end-of-life costs may have been avoided through better management of healthcare needs through the use of elective care rather than emergency care. A substitution effect between elective admissions and emergency care is likely to exist, with lower SES patients substituting emergency care for elective care, more so than the high SES patients. Similar disparities were observed in the last month of life. The greater use of emergency care is in line with previous studies which found lower SES patients had a higher probability of diagnoses through emergency presentation.¹⁵

As equality and free care at the point of delivery are key components of the NHS, the factors generating the observed disparities differ to those in market-based healthcare systems.

In this context, factors other than financial barriers play key roles. Similar quality of care is accessible to all patients regardless of their ability to pay in England, treatment available to patients is dependent upon meeting costeffectiveness criteria, and financial incentives at the hospital- and doctor-level are at most minimal. Therefore, any disparities in cancer costs are likely explained by failures to more effectively manage the care of the patient, resulting in the use of less efficient care, particularly by lower SES patients. Difficulties accessing elective care may be due to undersupply of health services in more deprived areas and patients may face longer waiting times.³⁹ Organizational costs, travel costs, and informal care costs may also play a role.

A plethora of research has found that disparities in cancer survival and mortality exist in England and internationally. Disparities are a result of many factors including unhealthier behaviors such as smoking⁴⁰ and or lower use of screening.⁴¹⁻⁴⁴ For example, while an early stage diagnosis is more likely in patients diagnosed via screening or through primary care referral (i.e. Two Week Wait referrals), a late stage diagnosis is more likely after an emergency presentation to hospital.⁴⁵ These disparities are often placed within the wider social determinants of health literature.^{46,47} Evidence shows that one year survival can be halved in patients diagnosed via an

emergency presentation as compared to other routes^{12,16,48} and one in five cancers are diagnosed after an emergency presentation in England.¹²⁻¹⁴ Therefore, further work is warranted on the key drivers of emergency care rather than primary and/or elective and the potential implications of substituting to non-emergency healthcare has on patient outcomes and healthcare costs.

The findings from this study are relevant to policymakers in other healthcare systems more generally. Healthcare costs at the end of life constitute a substantial portion of overall costs with Approximately 25% of Medicare costs incurred in the last year of life,⁴⁹ and a slightly lower proportion in England³⁵ and the Netherlands.⁵⁰ This intensive use of care at the end of life is found for cancer patients in England in this study. Similar intensive use of care is also seen amongst Medicare cancer patients, with 61% being hospitalized, and 10% visiting an ED more than once within 30 days of death.⁵¹ Previous analyses have shown that end-of-life healthcare costs for cancer patients (aged 65 and over) in England are only half those in Canada and the United States.⁵² This may reflect other types of care continuum in place, or a greater pecuniary incentive to provide to provide intensive care. However, similar use of emergency care amongst the poor is seen, with evidence from the United States showing EDs are increasingly serving as key healthcare for poorer or medically underserved patients, such as

individuals with Medicaid.¹⁰ Additionally, other studies have shown emergency cancer surgery rates, often used as a proxy for quality of care, are higher amongst the uninsured or Medicaid patients⁵³ and amongst lower SES patients in England⁵⁴ resulting in increased hospital use and costs in both systems. While the lack of, or inadequate, insurance acts as a barrier to receiving of appropriate healthcare in the United States,⁵⁵ this cannot account for disparities in the NHS. Therefore disparities in costs manifest in different ways (though use off less appropriate care underpins disparities in all cases) and may be interpreted differently across healthcare system.

An increasingly key element in the cancer care pathway, which may also reduce hospital costs at the end-of-life, such as ED care,⁵⁶ is the use of more appropriate palliative care. The number of people dying in hospital in England has decreased over time, though a substantial proportion of people, especially poorer patients, still die in an acute setting.⁵⁷ The proportion of cancer patients dying in hospital in England (42%) is twice that observed in the US,⁵² though lower than other countries, including Canada, where over half of patients die within an acute setting.⁵² Having effective palliative care programs can reduce healthcare costs. Earlier palliative care consultation during admission to hospital in the United States is associated with lower hospital costs.^{29,58} Additionally, effective end-of-

life care planning should reflect patients' preferences regarding place of death⁵⁹ irrespective of the healthcare system.⁵² However, as other have discussed, it would not be wise to simply shift the burden of costs to informal carers.⁶⁰ Evidence from England highlighting that already, caregivers for end-of-life cancer patients spend approximately 10 hours daily providing care,⁶¹ and people in lower SES often feel that they have less sufficient support to care for someone dying at home.⁶²

Conclusion

End-of-life healthcare costs in England are higher amongst lower SES patients, even after controlling for patient-level characteristics. The socioeconomic gradient observed is largely due to the greater use of emergency inpatient care amongst lower SES patients, in lieu of more appropriate elective or outpatient care. More generally, as disparities exist even within a system with free healthcare such as the NHS, factors other than financial barriers are likely to play a key role in disparities in cancer costs and outcomes, and require further study.

Notes

1. Laudicella M, Walsh B, Burns E, Smith PC. Cost of care for cancer patients in England: evidence from population-based patient-level data. Br J Cancer. 2016 May 24;114(11):1286–92.

- 2. Brown ML, Riley GF, Schussler N, Etzioni R. Estimating health care costs related to cancer treatment from SEER-Medicare data. Med Care. 2002;40(8):IV–104.
- 3. Luengo-Fernandez R, Leal J, Gray A, Sullivan R. Economic burden of cancer across the European Union: a population-based cost analysis. Lancet Oncol. 2013;14(12):1165–1174.
- 4. National Audit Office. Progress in improving cancer services and outcomes in England. 2015.
- 5. Yabroff KR, Lamont EB, Mariotto A, Warren JL, Topor M, Meekins A, et al. Cost of Care for Elderly Cancer Patients in the United States. J Natl Cancer Inst. 2008 May 7;100(9):630–41.
- 6. Asaria M, Doran T, Cookson R. The costs of inequality: whole-population modelling study of lifetime inpatient hospital costs in the English National Health Service by level of neighbourhood deprivation. J Epidemiol Community Health. 2016 May 17; jech-2016-207447.
- Cookson R, Laudicella M. Do the poor cost much more? The relationship between small area income deprivation and length of stay for elective hip replacement in the English NHS from 2001 to 2008. Soc Sci Med. 2011 Jan;72(2):173–84.
- 8. Epstein AM, Stern RS, Weissman JS. Do the poor cost more? A multihospital study of patients' socioeconomic status and use of hospital resources. N Engl J Med. 1990 Apr 19;322(16):1122–8.
- Kangovi S, Barg FK, Carter T, Long JA, Shannon R, Grande D. Understanding Why Patients Of Low Socioeconomic Status Prefer Hospitals Over Ambulatory Care. Health Aff (Millwood). 2013 Jul 1;32(7):1196–203.
- 10. Tang N, Stein J, Hsia RY, Maselli JH, Gonzales R. Trends and Characteristics of US Emergency Department Visits, 1997-2007. JAMA J Am Med Assoc. 2010 Aug 11;304(6):664–70.
- 11. Cookson R, Propper C, Asaria M, Raine R. Socio-Economic Inequalities in Health Care in England. Fisc Stud. 2016 Sep 1;37(3–4):371–403.
- 12. Elliss-Brookes L, McPhail S, Ives A, Greenslade M, Shelton J, Hiom S, et al. Routes to diagnosis for cancer determining the patient journey using multiple routine data sets. Br J Cancer. 2012 Oct 9;107(8):1220–6.
- 13. NCIN. Routes to Diagnosis 2006-2013 preliminary results short report [Internet]. 2015 Sep. Available from: http://www.ncin.org.uk/publications/routes_to_diagnosis
- Tsang C, Bottle A, Majeed A, Aylin P. Cancer diagnosed by emergency admission in England: an observational study using the general practice research database. BMC Health Serv Res. 2013;13:308.
- 15. Abel GA, Shelton J, Johnson S, Elliss-Brookes L, Lyratzopoulos G. Cancer-specific variation in emergency presentation by sex, age and deprivation across 27 common and rarer cancers. Br J Cancer. 2015 Mar 31;112(s1):S129–36.
- 16. McPhail S, Elliss-Brookes L, Shelton J, Ives A, Greenslade M, Vernon S, et al. Emergency presentation of cancer and short-term mortality. Br J Cancer. 2013 Oct 15;109(8):2027–34.

- 17. Mitchell ED, Pickwell-Smith B, Macleod U. Risk factors for emergency presentation with lung and colorectal cancers: a systematic review. BMJ Open. 2015 Apr 1;5(4):e006965.
- Laudicella M, Walsh B, Munasinghe A, Faiz O. Impact of laparoscopic versus open surgery on hospital costs for colon cancer: a population-based retrospective cohort study. BMJ Open. 2016;6(11):e012977.
- 19. Thorn JC, Turner EL, Hounsome L, Walsh E, Down L, Verne J, et al. Validating the use of Hospital Episode Statistics data and comparison of costing methodologies for economic evaluation: an end-of-life case study from the Cluster randomised triAl of PSA testing for Prostate cancer (CAP). BMJ Open. 2016;6(4):e011063.
- 20. Ferlay J, Soerjomataram I, Dikshit R, Eser S, Mathers C, Rebelo M, et al. Cancer incidence and mortality worldwide: Sources, methods and major patterns in GLOBOCAN 2012. Int J Cancer. 2015 Mar 1;136(5):E359–86.
- 21. Ferlay J, Soerjomataram I, Ervik M. Cancer Incidence and Mortality Worldwide: IARC CancerBase No. 11 [Internet]. Lyon, France: International Agency for Research on Cancer; 2012 [cited 2017 Feb 2]. Available from: http://globocan.iarc.fr/Default.aspx
- 22. Ferlay J, Shin H-R, Bray F, Forman D, Mathers C, Parkin DM. Estimates of worldwide burden of cancer in 2008: GLOBOCAN 2008. Int J Cancer. 2010 Dec 15;127(12):2893–917.
- 23. Coupland VH, Konfortion J, Jack RH, Linklater KM. Data quality and completeness report: Upper gastrointestinal site specific clinical reference group (SSCRG) [Internet]. 2011 [cited 2015 Mar 31]. Available from: file:///C:/Users/sbbk769/Downloads/Report_DQ_C_report_Dec_2011.pdf
- 24. Alva ML, Gray A, Mihaylova B, Leal J, Holman RR. The impact of diabetes-related complications on healthcare costs: new results from the UKPDS (UKPDS 84). Diabet Med. 2015 Jan 1;n/a-n/a.
- 25. Laudicella M, Olsen KR, Street A. Examining cost variation across hospital departments–a twostage multi-level approach using patient-level data. Soc Sci Med. 2010 Nov;71(10):1872–81.
- 26. In the results section results are presented in Pound Sterling and in Dollars fixed at 31st December 2010 (£1 = \$1.56).
- 27. Manning WG, Basu A, Mullahy J. Generalized modeling approaches to risk adjustment of skewed outcomes data. J Health Econ. 2005 May;24(3):465–88.
- 28. Mullahy J. Much ado about two: reconsidering retransformation and the two-part model in health econometrics. J Health Econ. 1998 Jun;17(3):247–81.
- 29. May P, Garrido MM, Cassel JB, Kelley AS, Meier DE, Normand C, et al. Prospective Cohort Study of Hospital Palliative Care Teams for Inpatients With Advanced Cancer: Earlier Consultation Is Associated With Larger Cost-Saving Effect. J Clin Oncol Off J Am Soc Clin Oncol. 2015 Sep 1;33(25):2745–52.
- 30. Cookson R, Laudicella M, Donni PL. Does hospital competition harm equity? Evidence from the English National Health Service. J Health Econ. 2013 Mar;32(2):410–22.

- 31. The LSOA are homogeneous geographical units with a population of 1,500 units developed by the National Office of Statistics for studies on the English population. Income deprivation is measured by the share of LSOA population relying on means tested income benefits and is widely used to study on income and health care in England.
- 32. Noble M, Wright G, Smith G, Dibben C. Measuring multiple deprivation at the small-area level. Environ Plan A. 2006;38(1):169–85.
- 33. StataCorp. Stata Statistical Software: Release 13. College Station, TX: StataCorp LP. [Internet]. [cited 2015 Mar 16]. Available from: http://www.stata.com/stata13/
- 34. Georghiou T, Bardsley M. Exploring the cost of care at the end of life. Lond Nuffield Trust Res Rep [Internet]. 2014 [cited 2017 Jan 31]; Available from: https://www.mariecurie.org.uk/globalassets/media/documents/commissioning-our-services/whywork/our-impact/2014-nuffield-report.pdf
- Hughes-Hallett T, Craft A, Davies C. Palliative Care Funding Review. Funding the Right Care and Support for Everyone Back [Internet]. 2011 Jul [cited 2017 Jan 31]. Available from: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/215107/dh_133 105.pdf
- 36. Brick A, Smith S, Normand C, O'Hara S, Droog E, Tyrrell E, et al. Costs of formal and informal care in the last year of life for patients in receipt of specialist palliative care. Palliat Med. 2017 Apr 1;31(4):356–68.
- 37. Stevenson DG, Huskamp HA, Grabowski DC, Keating NL. Differences in hospice care between home and institutional settings. J Palliat Med. 2007 Oct;10(5):1040–7.
- 38. Full results provided in the Technical Appendix.
- 39. Siciliani L, Borowitz M, Moran V. OECD Health Policy Studies Waiting Time Policies in the Health Sector What Works?: What Works? OECD Publishing; 2013. 328 p.
- 40. Mackenbach JP, Stirbu I, Roskam A-JR, Schaap MM, Menvielle G, Leinsalu M, et al. Socioeconomic Inequalities in Health in 22 European Countries. N Engl J Med. 2008 Jun 5;358(23):2468–81.
- 41. Moser K, Patnick J, Beral V. Inequalities in reported use of breast and cervical screening in Great Britain: analysis of cross sectional survey data. BMJ. 2009 Jun 16;338:b2025.
- 42. Solmi F, Von Wagner C, Kobayashi LC, Raine R, Wardle J, Morris S. Decomposing socio-economic inequality in colorectal cancer screening uptake in England. Soc Sci Med. 2015 Jun;134:76–86.
- 43. von Wagner C, Good A, Wright D, Rachet B, Obichere A, Bloom S, et al. Inequalities in colorectal cancer screening participation in the first round of the national screening programme in England. Br J Cancer. 2009;101(S2):S60–3.
- 44. Waller J, Bartoszek M, Marlow L, Wardle J. Barriers to cervical cancer screening attendance in England: a population-based survey. J Med Screen. 2009 Dec 1;16(4):199–204.

- 45. Neal RD, Allgar VL, Ali N, Leese B, Heywood P, Proctor G, et al. Stage, survival and delays in lung, colorectal, prostate and ovarian cancer: comparison between diagnostic routes. Br J Gen Pract. 2007 Mar 1;57(536):212–9.
- 46. Marmot M. Social determinants of health inequalities. The Lancet. 2005 Mar 19;365(9464):1099– 104.
- 47. Wilkinson RG, Marmot M. Social Determinants of Health: The Solid Facts. World Health Organization; 2003. 34 p.
- 48. Sheringham JR, Georghiou T, Chitnis XA, Bardsley M. Comparing primary and secondary healthcare use between diagnostic routes before a colorectal cancer diagnosis: Cohort study using linked data. Br J Cancer. 2014 Oct 14;111(8):1490–9.
- 49. Riley GF, Lubitz JD. Long-term trends in Medicare payments in the last year of life. Health Serv Res. 2010 Apr;45(2):565–76.
- 50. Polder JJ, Barendregt JJ, van Oers H. Health care costs in the last year of life—The Dutch experience. Soc Sci Med. 2006 Oct;63(7):1720–31.
- 51. Miesfeldt S, Murray K, Lucas L, Chang C-H, Goodman D, Morden NE. Association of Age, Gender, and Race with Intensity of End-of-Life Care for Medicare Beneficiaries with Cancer. J Palliat Med. 2012 Apr 2;15(5):548–54.
- 52. Bekelman JE, Halpern SD, Blankart CR, Bynum JP, Cohen J, Fowler R, et al. Comparison of Site of Death, Health Care Utilization, and Hospital Expenditures for Patients Dying With Cancer in 7 Developed Countries. JAMA. 2016 Jan 19;315(3):272–83.
- 53. Diggs JC, Xu F, Diaz M, Cooper GS, Koroukian SM. Failure to screen: predictors and burden of emergency colorectal cancer resection. Am J Manag Care. 2007 Mar;13(3):157–64.
- 54. Raine R, Wong W, Scholes S, Ashton C, Obichere A, Ambler G. Social variations in access to hospital care for patients with colorectal, breast, and lung cancer between 1999 and 2006: retrospective analysis of hospital episode statistics. BMJ. 2010 Jan 15;340:b5479.
- 55. Ward E, Halpern M, Schrag N, Cokkinides V, DeSantis C, Bandi P, et al. Association of Insurance with Cancer Care Utilization and Outcomes. CA Cancer J Clin. 2008 Jan 1;58(1):9–31.
- 56. Henson LA, Gao W, Higginson IJ, Smith M, Davies JM, Ellis-Smith C, et al. Emergency department attendance by patients with cancer in their last month of life: a systematic review and meta-analysis. J Clin Oncol Off J Am Soc Clin Oncol. 2015 Feb 1;33(4):370–6.
- 57. Barratt H, Asaria M, Sheringham J, Stone P, Raine R, Cookson R. Dying in hospital: socioeconomic inequality trends in England. J Health Serv Res Policy. 2017 Jan 11;135581961668680.
- 58. May P, Garrido MM, Cassel JB, Kelley AS, Meier DE, Normand C, et al. Palliative Care Teams' Cost-Saving Effect Is Larger For Cancer Patients With Higher Numbers Of Comorbidities. Health Aff Proj Hope. 2016 Jan 1;35(1):44–53.

- 59. Lynn J, Teno JM, Phillips RS, Wu AW, Desbiens N, Harrold J, et al. Perceptions by family members of the dying experience of older and seriously ill patients. SUPPORT Investigators. Study to Understand Prognoses and Preferences for Outcomes and Risks of Treatments. Ann Intern Med. 1997 Jan 15;126(2):97–106.
- 60. May P, Garrido MM, Cassel JB, Kelley AS, Meier DE, Normand C, et al. Cost analysis of a prospective multi-site cohort study of palliative care consultation teams for adults with advanced cancer: Where do cost-savings come from? Palliat Med. 2017 Apr 1;31(4):378–86.
- 61. Rowland C, Hanratty B, Pilling M, van den Berg B, Grande G. The contributions of family care-givers at end of life: A national post-bereavement census survey of cancer carers' hours of care and expenditures. Palliat Med. 2017 Apr 1;31(4):346–55.
- 62. Dixon J, King D, Matosevic T, Clark M, Knapp M. Equity in the provision of palliative care in the UK: review of evidence. 2015 [cited 2017 Apr 17]; Available from: http://eprints.lse.ac.uk/61550/1/equity_in_the_provision_of_paliative_care.pdf

Exhibit List

```
EXHIBIT 1 (table)
Caption: [Descriptive Statistics]
Sources/notes: SOURCE [Authors' Analysis.]
EXHIBIT 2 (figure)
Caption: [Total End-of-Life Costs Across SES Quintiles: Average Marginal Effects (95% Confidence Intervals)]
Sources/notes: SOURCE [Authors' Analysis.]
EXHIBIT 3 (figure)
Caption: [Elective and Emergency Admission Utilization across SES Quintiles (95% Confidence Intervals)]
Sources/notes: SOURCE [Authors' Analysis.]
EXHIBIT 4 (figure)
Caption: [Total Elective and Emergency Admission Costs across SES Groups (95% Confidence Intervals)]
Sources/notes: SOURCE [Authors' Analysis.]
```

	Lowest	Quantile	Quantile	Quantile	Highest
	SES	2	3	4	SES
Colorectal	Qualicite				Qualitite
Number of Patients	11,930	13.348	14.381	14.042	12.360
Mean Age at Diagnosis	73.12	74.55	74.47	74.46	73.71
Mean Weighted Charlson	,0.12	, 1.00	, 1. 1,	, 1. 10	, , 1
Index score	5.44	5.40	5.35	5.40	5.44
Mean number of days from	470	100	100	F 0 0	F10
diagnosis to death	4 / 8	482	496	500	513
Mean Elective Cost	£3,417	£3,252	£3,442	£3,543	£3,620
Mean Emergency Cost	£6,868	£6,122	£5,816	£5,518	£5 , 399
Mean Outpatient Cost	£563	£533	£529	£552	£579
Mean Total Cost	£11,138	£10,237	£10,135	£9,958	£9,859
Breast					
Number of Patients	6,728	7,545	7,917	7 , 795	6,713
Mean Age at Diagnosis	70.47	72.20	72.53	72.26	70.67
Mean Weighted Charlson	5 28	5 03	5 06	5 00	5 06
Index score	5.20	5.05	5.00	9.00	5.00
Mean number of days from	775	786	791	804	824
diagnosis to death	,,,,,	,	, , , ,	001	021
Mean Elective Cost	£2,490	£2,480	£2,236	£2,480	£2,466
Mean Emergency Cost	£5,868	£5,444	£5,084	£4,859	£4,695
Mean Outpatient Cost	£648	£572	£582	£581	£625
Mean Total Cost	£9,307	£8,855	£8,298	£8,253	£8,131
Prostate					
Number of Patients	6,262	7,698	8,613	8,817	7,939
Mean Age at Diagnosis	76.24	77.25	77.69	77.37	77.19
Mean Weighted Charlson	5.58	5.50	5.47	5.42	5.46
Moon number of days from					
diagnosis to death	757	751	771	760	775
Mean Elective Cost	£9,637	£8,786	£8,791	£8,388	£8,218
Mean Emergency Cost	£1,836	£1,523	£1,719	£1,753	£1,782
Mean Outpatient Cost	£6,912	£6,330	£6,089	£5,676	£5,560
Lung					
Number of Patients	30,089	26,465	23,728	20,549	15 , 918
Mean Age at Diagnosis	71.19	72.13	72.76	72.85	72.80
Mean Weighted Charlson	5 25	E 21	E 20	F 21	E 24
Index score	5.55	5.51	5.20	5.51	5.54
Mean number of days from	254	219	250	255	264
diagnosis to death	2.54	249	2.30	200	204
Mean Elective Cost	£1,959	£2,081	£2,127	£2,105	£2,184
Mean Emergency Cost	£5,677	£5,339	£5,136	£4,937	£4,894
Mean Outpatient Cost	£671	£643	£640	£660	£683
Mean Total Cost	£8,547	£8,332	£8,196	£7,986	£8,040

Exhibit 1: Descriptive Statistics