



Slidell Memorial Hospital (SMH)– Amounts Generally Billed (AGB) Calculation for Self-Pay Rates

In accordance with Section 501(r) of the Internal Revenue Code, SMH and its affiliated hospitals apply the look-back method to determine the Amounts Generally Billed (AGB) to individuals who have insurance coverage for emergency or other medically necessary care. Effective January 1, 2026, the AGB percentages applicable to each of our hospital facilities are listed below.

The AGB percentages are calculated by reviewing all allowed claims from private insurers, including Medicare Advantage and traditional Medicare, for inpatient and outpatient services over a 12-month period, excluding the payors specified in the AGB criteria.

AGB Calculation Criteria

For the purpose of calculating AGB, SMH includes only accounts that meet the following conditions:

- The account has an insurance payment posted between September 5, 2024 – September 4, 2025.
 - Date Range Information: The selected data must cover a consecutive 12-month period, with the end date occurring no more than 120 days before the effective date (January 1, 2026) of the new rates.
- The insurance balance = \$0.
- The following payors are excluded from the calculation:
 - Self-pay accounts
 - Medicaid
 - Managed Medicaid
 - Humana Managed Medicare
 - Tricare
 - Veterans Administration

Patient Financial Responsibility

In compliance with IRS Section 501(r)(5), SMH ensures that no patient determined to be eligible for financial assistance will be charged more than the AGB for emergency or other medically necessary care. For insured patients who qualify for financial assistance, the patient's personal responsibility will not exceed the AGB after all applicable insurance payments have been applied.

Annual Review and Compliance

AGB percentages are reviewed, recalculated, and updated annually in accordance with federal regulatory guidelines to maintain compliance and fairness in billing practices.

Attachment C – Amounts Generally Billed Discount_ Financial Assistance Policy (Version 1.0- 01/2026)

Amounts Generally Billed	
FACILITY	Calculated Discount Rate
Slidell Memorial	84%
Amounts Generally Billed	
Physician Charge	Calculated Discount Rate
Clinic - Slidell Memorial	76%