

## 2025 340B State Profiles Citation Sheet

- Charity care, uncompensated care, and assets: Based on analysis of hospital cost reports from Berkley Research Group, Q1 2024.
- Audits: Based on analysis of Health Resources & Services Administration audits of covered entities from 2015-2024. <https://www.hrsa.gov/opa/program-integrity>
- Estimated lost tax revenue: Magnolia Market Access, “How the 340B Program Impacts Federal and State Tax Liability,” Jan. 2025. <https://www.magnoliamarketaccess.com/insight/how-the-340b-program-impacts-federal-state-tax-liability/>
- Estimated value of lost rebates: IQVIA, “The Cost of the 340B Program to States,” Feb. 2025. <https://www.iqvia.com/locations/united-states/library/white-papers/the-cost-of-the-340b-program-to-states>
- Median income: U.S. Census Bureau, Current Population Survey, 1985 to 2024 Annual Social and Economic Supplements (CPS ASEC). <https://www2.census.gov/programs-surveys/cps/tables/time-series/historical-income-households/h08.xlsx>
- Rural urban commuting area codes values: U.S. Department of Agriculture, ZIP code file for the 2010 Rural-Urban Commuting Area Codes, last updated Aug. 17, 2020. <https://ers.usda.gov/sites/default/files/laserfiche/DataFiles/53241/RUCA2010zipcode.xlsx?v=21936>
- Zip Code Vulnerability: Vizient Vulnerability Index, accessed Jan. 2025. [Vizient Vulnerability Index public access](#)
- Contract pharmacy data: Based on analysis of Office of Pharmacy Affairs Information System contract pharmacy data, accessed Jan. 12, 2025. <https://340bopais.hrsa.gov/ContractPharmacySearch>
- Nationwide contract pharmacy growth: Berkley Research Group, “The Pharmaceutical Supply Chain: 2013-2023,” Jan. 2025. <https://www.thinkbrg.com/insights/publications/the-pharmaceutical-supply-chain-2013-2023>