



MICHIGAN RESIDENCY TOOLKIT



MICHIGAN SOCIETY OF HEALTH-SYSTEM PHARMACISTS

developed by the Michigan Society of Health-System Pharmacists Residency Committee

Introduction

One of the American Society of Health-System Pharmacists' (ASHP) goals from the Pharmacy Practice Model Initiative (PPMI) is to increase the percentage of pharmacists that have completed ASHP-accredited residency training. As the market continues to become increasingly competitive, post-graduate training becomes even more important for pharmacists seeking a position in a health-system. Although the number of available residency positions has increased, the number of pharmacists interested in residency training has increased as well.

In order to work toward ASHP's goal of increasing residency-trained pharmacists, while meeting the level of training that the current market demands, the number of pharmacy residency positions and the number of institutions that offer residency programs must continue to increase. The Michigan Society of Health-System Pharmacists (MSHP) Residency Committee developed this toolkit for Michigan institutions that do not currently have a pharmacy residency program. The goal of this toolkit is to facilitate the process for institutions with interest in starting a program.

The toolkit includes the following information to assist your health-system with developing a new residency program and proving the value of offering a residency at your facility:

- Resident Justification Worksheet (example)
- Resident Justification Worksheet (blank template for your use)
- Checklist for Developing Your Residency Program
- Incorporating Pharmacy Residents into Your Practice Model Article
- Recruiting New Residents to Your Residency Program Article
- Resident Expansion Justification Worksheet

The toolkit also includes a list of residency program directors that are willing to assist interested institutions by answering questions regarding the implementation of a successful pharmacy residency program. If you are a

residency director who is interested in serving as a resource for potential new residency sites, please contact the MPA office at (517) 484-1466 and we will add your name to the toolkit.

The MSHP Residency Committee hopes this resource serves as a helpful reference to all Michigan institutions that do not currently offer a pharmacy residency program.

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Justifying a PGY1 Residency Program Based on Centers for Medicare and Medicaid Services (CMS) Pass-through Funding

Administrative and travel expenses related to running a residency program are eligible for Centers for Medicare and Medicaid Services (CMS) pass-through funding. This may include the cost to design and print recruitment materials, attendance/registration at recruitment fairs and travel associated with these functions. Also, educational expenses for residents attending a conference can be submitted for CMS pass-through funding. Calculations are based on Fiscal Year 2011; therefore, booth rental, accreditation fees, etc. should be adjusted accordingly, as fees tend to increase over time.

The [American Society of Health-System Pharmacists \(ASHP\) Web site](#) is a great resource to help identify changes in accreditation fees and ASHP Midyear expenses. Likewise, the [Great Lakes Residency Web site](#) provides updated cost information associated with travel to the Great Lakes Residency Conference.

Table 1. Nonsalary Program Expenses Eligible for CMS Pass-through Funding

Event	Expenses for Fiscal Year 2011
<i>ASHP Midyear Clinical Meeting</i>	
Registration and Booth Rental	\$1,095
Recruitment Display Shipment	\$449.39
Residency Director Travel Expenses	\$2,391.05
Preceptor (One) Travel Expenses	\$2,177.32
<i>Great Lakes Conference</i>	
Residency Director Registration and Travel Expenses	\$587.19
Preceptor (One) Registration and Travel Expenses	\$420.86
<i>Recruitment Materials (Brochure Printing, Design, etc.)</i>	\$1,100
<i>Resident Educational Travel Expenses (ASHP, Great Lakes, etc.)</i>	\$3,124.85
<i>Accreditation Fee</i>	\$3,020
Total Nonsalary Expenses	\$14,365.66

Hours spent by preceptors, program directors and coordinators in direct instruction with residents and administrative functions should be tracked and included. Note that you may be required to justify how you tracked these hours in an audit. Maintain monthly logs or time studies for auditing purposes. The table utilizes \$50 per hour as the average salary; however, this can be adjusted based on current salary data.

Table 2. Preceptor and Administrative Salary Expenses Eligible for CMS Pass-through Funding

	Fiscal Year 2011		
	Teaching	Administrative and Meeting	Total
Preceptor Hours	1,800	600	2,400
Preceptor Salary Expenses	\$90,000 (1,800 x \$50)	\$30,000 (600 x \$50)	\$120,000
Preceptor Benefit Expenses (Calculated at 25 Percent of Total Hourly Rate)	\$22,500 (90,000 x 0.25)	\$7,500 (30,000 x 0.25)	\$30,000
Total Salary Expenses Eligible for CMS Pass-through Funding			\$150,000

Table 3. Resident Salary and Benefits Eligible for CMS Pass-through Funding

	Fiscal Year 2011	
		Total for Two Residents
Resident Salary	\$50,000	\$100,000
Resident Benefits	\$12,500	\$25,000
Total Resident Salary and Benefits Eligible for CMS Pass-through Funding		\$125,000

Table 4. CMS Pass-through Estimates and Total Savings

	Direct Cost for Fiscal Year 2011
Nonsalary Expenses (Table 1 Total)	\$14,365.66
Preceptor Salary Expenses (Table 2 Total)	\$150,000
Resident Salary and Benefits (Table 3 Total)	\$125,000
Total Direct Cost*	\$289,365.66
CMS Direct Reimbursement Projection** (0.46 x Direct Cost)	\$133,108.20
CMS Indirect Reimbursement Projection (0.30 x Direct Reimbursement Projection)	\$39,932.46
Estimated Total CMS Pass-through Reimbursement	\$173,040.66
Actual CMS Pass-through Reimbursement #	\$190,000
Resident Salary/Benefits (Table 3 Total; Two Residents)	\$125,000
Net (CMS Pass-through \$ Actual – Resident Salary/Benefits)***	\$65,000

*Direct Cost = Nonsalary Expenses + Preceptor Salary Expenses + Resident Salary and Benefits

**Direct Reimbursement Projection = Total Direct Cost x Medicare Patient Load

***Net saving equation does not include pharmacist wages avoided secondary to weekend staffing provided by the residents compensated within their salary (see Table 5 below)

Actual reimbursement for the sample program exceeded predicted pass-through funding calculated by this methodology

The table utilizes \$50 per hour as the average salary and \$75 per hour as the average holiday pay; however, this can be adjusted based on current salary data.

Table 5. Savings in Staff Pharmacist Wages

	Number of Shifts*	Salary Expenses**
Resident Weekend Coverage (Two Residents)	67 Shifts	\$0
Resident Holiday Coverage (Two Residents)	4 Shifts	\$0
Staff Pharmacist Wage (Based on Average Salary of \$50 per Hour)	67 Shifts	\$26,800
Staff Pharmacist Holiday Wage (Based on Average Holiday Pay of \$75 per Hour)	4 Shifts	\$2,400
Total Offset Pharmacist Wage Expenses		\$29,200

*Your program can determine number of shifts and hours per shift (staff pharmacist wage and holiday wage above are based on eight-hour shifts, not including shift differentials)

**Residents are salaried employees or receive stipends; amount varies between sites based on human resources policies

Worksheet for Justifying a PGY1 Residency Program Based on Centers for Medicare and Medicaid Services (CMS) Pass-through Funding

Table 1. Nonsalary Program Expenses Eligible for CMS Pass-through Funding

Event	Cost for Fiscal Year ____
<i>ASHP Midyear Clinical Meeting</i>	
Registration and Booth Rental	\$ _____
Recruitment Display Shipment	\$ _____
Residency Director Travel Expenses	\$ _____
Preceptor (One) Travel Expenses	\$ _____
<i>Great Lakes Conference</i>	
Residency Director Registration and Travel Expenses	\$ _____
Preceptor (One) Registration and Travel Expenses	\$ _____
<i>Recruitment Materials (Brochure Printing, Design, etc.)</i>	\$ _____
<i>Resident Educational Travel Expenses (ASHP, Great Lakes, etc.)</i>	\$ _____
<i>Accreditation Fee</i>	\$ _____
Total Nonsalary Expenses	\$ _____

Table 2. Preceptor and Administrative Salary Expenses Eligible for CMS Pass-through Funding

The following hours were spent in direct instruction with residents and administrative functions. Average salary per hour is based on current salary data.

Preceptor Name: _____	Fiscal Year ____			Expanded Program		
	Teaching Hours	Administrative and Meeting Hours	Total	Teaching Hours	Administrative and Meeting Hours	Total
Preceptor Hours	_____	_____	_____	_____	_____	_____
Preceptor Salary (Based on Average Salary of \$____ per Hour)	\$ _____ (Average Hourly Rate x Hours)	\$ _____ (Average Hourly Rate x Hours)	\$ _____ (Total Teaching Hours Pay + Total Administrative Hours Pay)	\$ _____ (Average Hourly Rate x Hours)	\$ _____ (Average Hourly Rate x Hours)	\$ _____ (Total Teaching Hours Pay + Total Administrative Hours Pay)

Table 3. Resident Salary and Benefits Eligible for CMS Pass-through Funding

	Fiscal Year ____	
		Total for ____ of Residents
Resident Salary	\$ _____	\$ _____
Resident Benefits	\$ _____	\$ _____
Total Resident Salary and Benefits Eligible for CMS Pass-through Funding		\$ _____

Table 4. CMS Pass-through Estimates and Total Savings

	Direct Cost for Fiscal Year ____
Nonsalary Expenses (Table 1 Total)	\$ _____
Preceptor Salary Expenses (Table 2 Total)	\$ _____
Resident Salary and Benefits (Table 3 Total)	\$ _____
Total Direct Cost*	\$ _____
CMS Direct Reimbursement Projection** (0.46 x Direct Cost)	\$ _____
CMS Indirect Reimbursement Projection (0.30 x Direct Reimbursement Projection)	\$ _____
Estimated Total CMS Pass-through Reimbursement	\$ _____
Actual CMS Pass-through Reimbursement	\$ _____
Resident Salary/Benefits (Table 3 Total; Two Residents)	\$ _____
Net (CMS Pass-through \$ Actual – Resident Salary/Benefits)***	\$ _____

*Direct Cost = Nonsalary Expenses + Preceptor Salary Expenses + Resident Salary and Benefits

**Direct Reimbursement Projection = Total Direct Cost x Medicare Patient Load

***Net saving equation does not include pharmacist wages avoided secondary to weekend staffing provided by the residents compensated within their salary (see Table 5)

Table 5. Savings in Staff Pharmacist Wages

	Number of Shifts*	Salary Expenses**
Resident Weekend Coverage (____ Residents)	____ Shifts	\$ _____
Resident Holiday Coverage (____ Residents)	____ Shifts	\$ _____
Staff Pharmacist Wage (Based on Average Hourly Pharmacist Salary of \$__ per Hour)	____ Shifts	\$ _____
Staff Pharmacist Holiday Wage (Based on Average Holiday Pay of \$__ per Hour)	____ Shifts	\$ _____
Total Offset Pharmacist Wage Expenses		\$ _____

*Your program can determine number of shifts and hours per shift

**Residents are salaried employees or receive stipends; the amount varies between sites based on human resources policies

Checklist for Developing Your Residency Program

Compiled by Kayla Houghteling

Key steps in planning your residency program

- 1. Develop a purpose statement. Ask yourself and your team “What type of pharmacy practitioner will our residency program create?”
- 2. Evaluate your facility to determine what learning experiences you will offer. Determine which will be required and which will be electives.
- 3. Determine the program structure, types of learning experiences (rotation, longitudinal, concentrated, etc.) and a tentative schedule/sequence.
- 4. Recruit preceptors for the learning experiences that you will offer. To ensure that they are aware of and involved with the teaching plan, it is best to have your preceptors develop their own learning experience descriptions.
- 5. Review the American Society of Health-System Pharmacists goals and objectives and determine what goals and objectives you will teach and evaluate in each of your learning experiences. Create/fill in a grid with all goals and learning objectives and where things will be taught and evaluated (see the [ASHP Web site](#) for a sample grid template). In your learning experience descriptions, include the goals and objectives that pertain to each as well as the activities scheduled to achieve them.
- 6. Identify how the program will assess residents’ performance, residents’ self-evaluation and residents’ evaluations of preceptors and learning experiences. Do this manually or through Resitrak (if you are in pre-candidate or candidate status). It is important to have Nos. 2, 4 and 5 in this list completed prior to creating the rotations in Resitrak.
- 7. Determine requirements that you need during the application process. Determine if you will be using Phorcas for your application process.
 - How many references?
 - Any additional forms?
 - Other requirements? Phorcas requires curriculum vitae, college of pharmacy transcripts and three references
- 8. Develop promotional materials (brochure, flyer, etc.)
- 9. Develop a recruitment plan.
 - Where will you recruit?
 - How will you recruit?
 - Who will do the recruiting?
 - What type of resident do you want to attract?
- 10. Determine how you will pre-screen your applicant pool. Consider developing a pre-screening tool.
- 11. Determine requirements for Residency Certificate.
- 12. Consider developing a Resident Manual (not required by ASHP). This will ensure that all of your policies and procedures match the requirements for ASHP Accreditation.

Incorporating Pharmacy Residents Into Your Practice Model

Compiled by Mathew Jones and Nancy MacDonald

One of the potential barriers to establishing a residency program may be a lack of ideas on how to incorporate residents into your existing practice model. Not only can pharmacy residents contribute significantly to your existing model, but many institutions are also able to expand their practice model utilizing pharmacy residents as a tool. The following are some ways other institutions have been successful in incorporating pharmacy residents into their practice model/pharmacy services and/or have expanded their practice model/pharmacy services with the help of pharmacy residents.

- Daily management of the hospital/clinic/community pharmacy's patient population
 - Increased number of patients that can be covered by a clinical pharmacist
 - Increased number of pharmacy interventions, pharmacokinetic consults, medication therapy management sessions, pharmacotherapy/disease state education, etc.
- Support practice model with order verification, drug information consults, patient education, etc.
- Extending hours of clinical and administrative pharmacy services through an afterhours, on-call program
- Completion and presentation of drug monographs
- Medication use evaluations
- Longitudinal research
- Local, regional and national presentations
- Institutional and statewide committee work
- Providing continuing education programming for departmental staff
- Providing in-services for multidisciplinary teams and nursing staff
- Publications (review articles, research, case reports, etc.)
- Institutional quality improvement projects
- Precepting of student pharmacists
- Code Blue participation

The following ideas are specific to a health-system administration residency:

- Project management
- Human resources assistance
- Clinical service planning and implementation
- New technology implementation and maintenance
- Practice model design and implementation
- Auditing compliance

Contact Information for Michigan Institutions

The following is a list of Michigan institutions that may be of assistance if you have specific questions.

- **Bronson Methodist Hospital, Kalamazoo, Mich.**
 - Contact Name: Jesse Hogue
 - E-mail Address: HogueJ@bronsonhg.org
 - Residency Type: PGY1 Pharmacy

- **Meijer/Pfizer/Ferris State University College of Pharmacy, Jenison, Mich.**
 - Contact Name: Jacqueline Morse
 - E-mail Address: JacquelineMorse@Ferris.edu
 - Residency Type: PGY1 Community Pharmacy

- **Henry Ford Hospital, Detroit, Mich.**
 - Contact Name: Jamie Kalus
 - E-mail Address: JKalus1@hfhs.org
 - Residency Types:
 - PGY1 Pharmacy
 - PGY1 and PGY2 Pharmacotherapy
 - PGY2 Critical Care
 - PGY2 Infectious Disease

- **Sparrow Hospital, Lansing, Mich.**
 - Contact Name: Margaret Malovrh
 - E-mail Address: Margaret.Malovrh@Sparrow.org
 - Residency Type: PGY1 Pharmacy

- **St. John Hospital and Medical Center, Detroit, Mich.**
 - Contact Name: Michelle Dehoorne-Smith
 - E-mail Address: Michelle.Dehoorne-Smith@stjohn.org
 - Residency Type: PGY1 Pharmacy

- **University of Michigan Health System, Ann Arbor, Mich.**
 - Contact Name: John Clark
 - E-mail Address: JohnClar@med.umich.edu
 - Residency Types:
 - PGY1 Pharmacy
 - PGY1 Managed Care
 - PGY2 Ambulatory Care
 - PGY2 Cardiology
 - PGY2 Critical Care
 - PGY2 Infectious Disease
 - PGY2 Informatics
 - PGY2 Health-System Pharmacy Administration
 - PGY2 Oncology
 - PGY2 Pediatrics
 - PGY2 Solid Organ Transplant

Recruiting New Residents to Your Residency Program

Compiled by Kristen Tedders and Adam Brancaccio

The recruitment of potential resident candidates includes multiple modalities. Recruitment is an exciting time for both the program and resident(s). Ultimately, the matched residents will provide a great opportunity for both the recruitment and vetting of potential resident candidates.

Recruitment Events

There are a number of recruiting events throughout the state of Michigan and in surrounding states that residency programs can get involved with to recruit for their program. Recruiting events require preceptor support, printed materials and a contact list for potential candidates to follow-up. The fee for involvement in a residency showcase may range from \$50 to \$500. When the showcase is a great distance away, you may consider sending printed materials for distribution at the event. The following are events to consider in promoting your residency program.

MICHIGAN EVENTS

- **Southeastern Michigan Society of Health-System Pharmacists (SMSHP) Residency Showcase**
 - Held annually in October
 - More information online at www.SMSHP.org
- **University of Michigan (U-M) College of Pharmacy Residency Showcase**
 - Held annually in November
 - More information online at www.UMich.edu/~pharmacy
- **Western Michigan Society of Health-System Pharmacists (WMSHP) Residency Showcase**
 - Held annually in October at Ferris State University
 - More information online at www.WMSHP.net

OUT-OF-STATE EVENTS

- **American College of Clinical Pharmacy (ACCP) Annual Meeting**
 - Held annually in October
 - Residency and Fellowship Forums occur during the ACCP Annual Meeting
 - More information online at www.ACCP.com/meetings
- **American Society of Health-System Pharmacists (ASHP) Midyear Clinical Meeting**
 - Held annually in December
 - Residency Showcase occurs during the Midyear Clinical Meeting
 - CareerPharm's Personnel Placement Service is a great opportunity for recruitment
 - May include an invitation for prospective residents to an evening event
 - More information online at www.ASHP.org/mcm

- **Butler Post Graduate Education Showcase**
 - Held annually in September
 - More information online at www.Butler.edu/career/events-programs/pharmacy-events

- **Great Lakes Pharmacy Resident Conference**
 - Held annually in April/May
 - More information online at www.GLPRC.com

- **Illinois Council of Health-System Pharmacists (ICHP) Residency Showcase**
 - Held annually in September
 - Residency Showcase occurs during the ICHP Annual Meeting
 - More information online at www.ICHPnet.org

- **Ohio Society of Health-System Pharmacists (OSHP) All-Ohio Residency Showcase**
 - Held annually in November
 - More information can be found at www.OhioSHP.org/?page=ResidencyShowcase

- **Toledo Area Society of Health-System Pharmacists Residency Showcase**
 - Held annually in September
 - More information online at www.TASHP.org/TASHP-Stu.html

A recruitment event hosted at your institution could potentially be an option as well. Contact your human resources department to determine if there is funding available for such an event.

TECHNOLOGY

Technology can be utilized to recruit new residents. The Internet is an excellent tool to reach potential candidates during their search for possible residency programs in which to apply. This may include:

- A Web site describing the highlights of the program
- A program Facebook page
- E-mail marketing to surrounding colleges of pharmacy

STUDENT PHARMACIST AND RESIDENT EXPERIENCE

The experience of a past student or resident is valuable in generating interest in a program within a pool of applicants. By providing a site for Introductory Pharmacy Practice Experiences and/or Advanced Pharmacy Practice Experiences, student pharmacists have the opportunity to integrate with the pharmacy staff. Based on the experience provided, that student may apply for a resident position in the future. Recruitment can occur offsite during community service activities and with pharmacy organizations. Ultimately, after the program has been established, the current residents can be excellent modalities for the recruitment of future resident candidates.

Projected Financial Impact of Expanding a Postgraduate Year 1 Residency Program

Use this example to provide justification for expanding a program. Estimate nonsalary and salary expenses eligible for Centers for Medicare and Medicaid Services (CMS) pass-through funding as well as savings in staff pharmacist wages. This example helps justify the expansion of a residency program from two residents to four. Calculations are based on Fiscal Year 2011; therefore, booth rental, accreditation fees, etc. should be adjusted accordingly, as fees tend to increase over time.

The [American Society of Health-System Pharmacists \(ASHP\) Web site](#) is a great resource to help identify changes in accreditation fees and ASHP Midyear expenses. Likewise, the [Great Lakes Residency Web site](#) provides updated cost information associated with travel to the Great Lakes Residency Conference.

Table 1. Nonsalary Program Expenses Eligible for CMS Pass-through Funding

Event	Expenses for Fiscal Year 2011 x Two Residents	Cost of Expanding Program to Four Residents
<i>ASHP Midyear Clinical Meeting</i>		
Registration and Booth Rental	\$1,095	NAC
Recruitment Display Shipment	\$449.39	NAC
Residency Director Travel Expenses	\$2,391.05	NAC
Preceptor (One) Travel Expenses	\$2,177.32	NAC
<i>Great Lakes Conference</i>		
Residency Director Registration and Travel Expenses	\$587.19	NAC
One Preceptor Registration and Travel Expenses	\$420.86	NAC
<i>Recruitment Materials (Brochure Printing, Design, etc.)</i>	\$1,100	NAC
<i>Resident Educational Travel Expenses (ASHP, Great Lakes, etc.)</i>	\$3,124.85	\$3,000
<i>Accreditation Fee</i>	\$3,020	NAC
Total Nonsalary Expenses	\$14,365.66	\$17,365.66

NAC = no additional cost

Table 2 provides a template for documenting hours spent in direct instruction with residents and administrative functions. This table estimates how hours and costs may change in relation to expanding a residency program. These expenses are eligible for CMS pass-through funding. The table utilizes \$50 per hour as the average salary; however, this can be adjusted based on current salary data.

Table 2. Preceptor and Administrative Salary Expenses Eligible for CMS Pass-through Funding

	Two Residents			Four Residents		
	Teaching	Administrative and Meeting	Total	Teaching	Administrative and Meeting	Total
Preceptor Hours	1,800	600	2,400	3,400	680	4,080
Preceptor Salary (Based on Average Salary of \$50 per Hour)	\$90,000	\$30,000	\$120,000	\$170,000	\$34,000	\$204,000

Table 3 summarizes data needed to estimate expenses eligible for CMS pass-through funding.

Table 3. Calculated Direct Costs

	Direct Cost for Fiscal Year 2011	Direct Cost for Expanding Program
Nonsalary Program Expenses (Table 1)	\$14,365.66	\$17,365.66
Preceptor and Resident Program Director Salary Expenses (Table 2)	\$120,000	\$204,000
Resident Salary	\$100,000	\$200,000
Total Direct Cost	\$234,365.66	\$421,365.66

CMS reimbursement would be determined as follows: Direct Costs x Medicare Patient Load. Medicare Patient Load is calculated by your finance department.

Direct Costs x Medicare Patient Load = estimated dollars received from CMS pass-through funding. Sites are also eligible for CMS pass-through funding for indirect costs.

In addition to CMS reimbursement (Table 3) it is beneficial to note the savings based on avoided wage expenses when backfilling pharmacist hours with residents (calculated in Table 4). This provides additional financial justification for expansion of a residency program. We recommend using this type of information in conjunction with clinical and other noted benefits to justify residency programs. The table utilizes \$50 per hour as the average salary and \$75 per hour as the average holiday pay; however, this can be adjusted based on current salary data.

Table 4. Resident Salaries Based on Staff Pharmacist Wage Savings

	Current Program (Two Residents)		Expanded Program (Four Residents)	
		Total Expense		Total Expense
Resident Salary	\$50,000 per Resident	\$100,000	\$50,000 per Resident	\$200,000
Resident Weekend Coverage	67 Shifts	\$0	134 Shifts	\$0
Holiday Coverage	4 Shifts	\$0	8 Shifts	\$0
Weekend Cost Savings (Based on Average Salary of \$50 per Hour)	67 Shifts	\$26,800 (67 Shifts x 8 Hours per Shift x \$50 per Hour)	134 Shifts	\$53,600 (134 Shifts x 8 Hours per Shift x \$50 per Hour)
Holiday Cost Savings (Based on Average Holiday Pay of \$75 per Hour)	4 Shifts	\$2,400 (4 Shifts x 8 Hours per Shift x \$75 per Hour)	8 Shifts	\$4,800 (8 Shifts x 8 Hours per Shift x \$75 per Hour)
Reduced Pharmacist Wage Expense		\$29,200 (Weekend Cost + Holiday Cost)		\$58,400 (Weekend Cost + Holiday Cost)
Adjusted Resident Salary Expense		\$70,800 (Total Resident Salary – Reduced Pharmacist Wage Expense)		\$141,600 (Total Resident Salary – Reduced Pharmacist Wage Expense)

Expenses eligible for CMS pass-through funding and the calculation to estimate CMS pass-through funding derived from the article referenced below; however, this document was adjusted to improve ease of use.

Reference

- Miller, D.E., Woller, T.W., Understanding reimbursement for pharmacy residents, *American Journal of Health-System Pharmacy*, 1998, 55: pp. 1620-1623.



MICHIGAN SOCIETY OF HEALTH-SYSTEM PHARMACISTS

*The Michigan Residency Toolkit was developed by the
Michigan Society of Health-System Pharmacists Residency Committee.
For more information, please visit www.MichiganPharmacists.org/residencies*

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