PMS12 TESTING indirect costs: differences caused by various approaches to unit costs. RESULTS OF MOVE TO WORK STUDY (M2W) Bebrzycki M., Wladyshuk M.*, Fedyna M., Haldas M., Rutkowski J., Jahan-Rozik K.*

**METHODS:** We analyzed data on presenteeism and absenteeism measured with Work Productivity and Activity Impairment (WPAI) Work Productivity and Activity Impairment (WPAI) questionnaire from an observational, cross-sectional M2W study of patients with rheumatoid arthritis (RA), Crohn’s disease (CD) and psoriasis (Ps) in Poland, with 19,846, 464 and 822, respectively. We estimated indirect costs of presenteeism and absenteeism of employed patients, using human capital method. We compared two methods of estimating unit costs of lost productivity recommended in the literature: reflection of the productivity loss on GDP and market value of work time.

**RESULTS:** Our study was shown to lead to different results in terms of cost estimations. The main differences are being attributed to the assumptions of the mathematic calculations. The market value of work time was estimated using average hourly gross income in Poland (21.98 PLN). **MEANS:** Mean rate of overall productivity loss (presenteeism and absenteeism) for RA was 43%, for CD equalled 36% and for Ps 35%. Total annual costs of productivity loss due to RA, CD and Ps using work market value equalled 1.03, 0.77 and 2.07 billion PLN respectively. Costs of total indirect costs GD amounted to 1.56, 0.88 and 7.92 billion PLN.

**CONCLUSION:** Depending on the theoretical assumptions for what constitutes the unit cost of productivity loss the results of indirect costs analysis show great variability.

PMS13 ECONOMIC COST OF RHEUMATOID ARTHRITIS IN TAIWAN Chang I., Yang H.
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**OBJECTIVE:** Rheumatoid arthritis (RA) is an autoimmune disease that results in a chronic inflammatory condition of the joints. It can be a disabling and painful condition, which can lead to substantial loss of functioning and mobility if not adequately treated. The aim of this study was to estimate the economic cost of RA patients in their family in Taiwan.

**METHODS:** We estimated cost of RA from the societal perspective. Data Sources from both the Taiwan’s National Health Insurance Research Database (NHIRD) in 2010 and a face-to-face interview survey to the patients with RA. We identified all patients by both the primary diagnosis code ICD-9-CM 714.0 and ICD-10 codes respectively. Costs of RA patients GDP amounted to 1.56, 0.88 and 7.92 billion PLN.

**CONCLUSIONS:** Depending on the theoretical assumptions for what constitutes the unit cost of productivity loss the results of indirect costs analysis show great variability.

PMS14 HEALTH CARE RESOURCE REQUIREMENTS AND COSTS DURING RECONCILIATION PHASE: INDICATOR DEVELOPMENT FOR THE TREATMENT OF DUPUYTREN’S CONTRACTURE: CLINICIAN SURVEY Maguire H., Makino K., Tilden D., Ballmer A., Hart S.

**METHODS:** The study aimed to determine the economic burden of Dupuytren’s contracture (DC) inclusive of medical consultations, allied health care services and loss of work hours in Australia. A survey of Australian clinicians was performed to inform the estimation of health care resource use and productivity loss during the recovery phase. The survey was sent to 89 hand, orthopaedic and plastic surgeons responsible for the treatment of DC across Australia, receiving responses from 29 (32%) of spine, 3, 8 physiotherapy, 5.6 occupational therapy, 0.4 home nurse and 0.4 general practitioner. Visiters. Based on data on this resource requirements associated with fasciectomy during the recovery phase were estimated to be $626.18. Loss of productivity informed by the survey suggests $35% of patients were productive at work for an average of 15.6 days. Based on labour force participation rates by age and gender the average productivity loss was estimated to be 6.1 days at a mean cost of $1,147.18 per day, equating to $1,929.50 per year. Where both direct health care costs and productivity costs, it was estimated a total of $2090.36 was incurred per patient during the recovery phase following fasciectomy. **CONCLUSIONS:** Fasciectomy for DC is associated with considerable rehabilitation, follow-up and loss of productivity costs which account for a sizable proportion (30%) of total fasciectomy costs.