

## Appendix 1 (as supplied by the authors): Notes on data used for analyses in Figures 1A and 1B

Average payments to specialists were derived from the Canadian Institute for Health Information (CIHI) that summarized data from 2018.<sup>i</sup> The only exception was imaging specialties (here represented by nuclear medicine and diagnostic radiology), where data were taken from a 2012 ICES study that analyzed payments from 2009-2010.<sup>ii</sup> We calculated approximate net income by subtracting the average self-reported overhead for a specialty from average payments to specialists. We obtained data on average self-reported overhead by specialty from the Canadian Medical Association's (CMA) national physician survey of 2017, which had a 12.1% response rate.<sup>iii</sup> The publicly available data lists overhead by broad categories, but the CMA provided us with a more detailed breakdown by sub-specialty. We aggregated the sub-specialties to match specialty categories reported in the CIHI data. Gender breakdown was obtained from the CMA's 2019 Canadian Physician Data.<sup>iv</sup> Payment data include both fee-for-service and alternative clinical payments but do not include non-clinical payments. There was no publicly available data on money paid to physicians privately, for example, by third-party insurers.

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<sup>i</sup> Canadian Institute for Health Information. Physicians in Canada 2018 [Internet]. 2019. Available from: <https://www.cihi.ca/en/physicians-in-canada>.

<sup>ii</sup> Henry DA, Schultz SE, Bhatia S, Dhalla IA, Laupacis A. Payments to Ontario physicians from Ministry of Health and Long-Term Care sources, 1992/93 to 2009/10: ICES investigative report. 2012.

<sup>iii</sup> Canadian Medical Association. CMA Physician Survey [Internet]. 2017. Available from: <https://surveys.cma.ca/en>.

<sup>iv</sup> Canadian Medical Association. CMA Physician Data [Internet]. 2019. Available from: <https://www.cma.ca/canadian-physician-data>