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CoPaQ

Cost for Patients Questionnaire

User Guide

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The Cost for Patients Questionnaire

(CoPaQ)

User Guide

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1 INTRODUCTION

1.1 Objective

The Cost for Patient Questionnaire (CoPaQ) is used to collect data on costs related to a patient's health status. These costs represent the net amounts that patients are responsible for paying, that is, the amounts not reimbursed by their insurers. These costs must result directly from the individual's use of health care and services necessary for their medical condition or must be related to the impact of their medical condition on their daily life during the target period. In addition to distinguishing between direct and indirect costs, CoPaQ also differentiates between costs to the patient and to their informal caregivers. This document provides instructions on how to estimate these costs by categorizing them according to their nature.

1.2 Target Audience

This guide is intended for anyone who wants to use the CoPaQ to estimate the costs of health care and services from the patient perspective. Outcomes related to the patient perspective can be combined with those from other perspectives to approximate a societal perspective. The latter considers all the costs and consequences of an intervention for society as a whole, regardless of who bears them (the health-care system, patients, informal caregivers, employers, or other sectors).

2 ABOUT THE CoPaQ

The CoPaQ questionnaire includes 32 cost items that were selected—based on a systematic review and a Delphi process—for their relevance in assessing the various cost categories to be considered from the patient perspective. Ten additional items are also included to provide a profile of the respondents and to gather supplementary data for the optimal use of CoPaQ (i.e., converting cost elements into monetary units). The questionnaire generally takes between 5 and 30 minutes to complete, depending on the situation, with an estimated average time of 15 minutes. It is divided into three sections, the last of which is for comments and suggestions from participants.

The research team may inform survey respondents that some items may not apply to their situations so they can be skipped. Furthermore, the questionnaire will have to be revalidated if the research team decides to remove certain items from CoPaQ on its own.

The questionnaire can be completed by a patient or an informal caregiver. If a caregiver completes the questionnaire for the person they are caring for, they should take care to clearly distinguish between the costs incurred by the person they are caring for and those incurred by themselves.

Please note that the CoPaQ was designed, tested, and validated with the assumption that there would be only one informal caregiver. If there are multiple informal caregivers, the costs for all of them should be specified.

3 TOTAL COST OF THE PATIENT'S ILLNESS

3.1 Defining the Patient's Perspective

The total cost incurred by the patient can be defined as the sum of all monetary expenses related to their treatment and access to health-care services, as well as the costs in terms of time, lost wages, and other expenses related to their illness (rehabilitation, home renovations, etc.) and which the person must pay for themselves. In other words, it consists of the financial burden that the illness places on the patient. The total cost also includes all expenses incurred by the informal caregiver or the person accompanying the patient (travel expenses, loss of income, home modifications, etc.). Costs fall into three categories: direct costs (medical and non-medical), indirect costs, and intangible costs [1].

Direct costs represent the economic value of the resources used in the treatment of patients and are sometimes broken down into two types of costs: direct medical costs and direct non-medical costs. Indirect costs, on the other hand, represent the economic impact of the illness on the individual in terms of lost income and time (absenteeism, presenteeism, sick leave, lost leisure time, etc.), while intangible costs encompass all the negative consequences that are difficult to quantify in monetary terms. Intangible costs refer to the human and psychological consequences of the disease and are often linked to pain, stress, anxiety, and physical or intellectual impairments. They thus account for all losses in well-being and quality of life related to the patient's health. It should be noted, however, that the CoPaQ does not allow for a direct estimation of intangible costs. Consequently, they are not considered herein.

3.2 Estimation

The total cost is the sum of these two cost categories expressed in monetary units.

$$\textbf{Total cost} = \textbf{direct costs} + \textbf{indirect costs}$$

The values for each cost category must therefore be determined. The estimates for the various categories of costs for patients and informal caregivers are presented separately herein. A detailed example of how to calculate direct and indirect costs is provided in the appendix at the end of this document.

4 DIRECT COSTS

Direct costs are those directly attributable to the patient's treatment and are paid by the patient. They consist of:

- Direct medical costs, such as the cost of medications, doctor visits, laboratory tests, hospitalization, etc.
- Direct non-medical costs, such as parking fees for medical appointments, travel expenses, lodging costs, etc.

4.1 Direct Medical Costs: List of Items and Estimate

4.1.1 For the patient

Estimate of amounts: For each of the items listed below, the patient is asked to indicate the **net amount paid**. There is no need to estimate anything; the amount to be estimated is the amount entered by the person.

Table 1: Guide to calculate direct medical costs for the patient

Item No.	Item	Amount
1.7	Did you pay any portion "out-of-pocket" for your prescribed medication that was not reimbursed? If yes, please provide the out-of-pocket cost paid: $ …… .	$\mathbf{M_{1.7}}$ = **Amount entered**
1.8	Did you pay for non-prescribed medication or dietary supplements (e.g., aspirin, natural products)? If yes, please provide the out-of-pocket cost paid: $…… .	$\mathbf{M_{1.8}}$ = **Amount entered**
1.9	Did you incur expenses for home care services (e.g., rehabilitation)? If yes, please provide the out-of-pocket cost paid: $..... Please provide the type of expenses:……..	$\mathbf{M_{1.9}}$ = **Amount entered**
1.10	Did you incur expenses for the purchase of any medical devices (e.g., blood pressure monitor, blood glucose monitor, walker, wheelchair, raised toilet seat, protective underwear, shower grab bars)? If yes, please provide the out-of-pocket cost paid: $…… Please provide the type of expenses:……..	$\mathbf{M_{1.10}}$ = **Amount entered**
1.12	Did you pay for any tests or examinations performed during or following any of your consultations (e.g., blood tests, X-rays)? If yes, please provide the out-of-pocket cost paid: $……..	$\mathbf{M_{1.12}}$ = **Amount entered**

$$\text{Direct medical costs for the patient } = M_{1.7} + M_{1.8} + M_{1.9} + M_{1.10} + M_{1.12}$$

4.1.2 For the caregiver

There are no direct medical costs for the caregiver.

4.2 Direct Non-medical Costs: List of Items and Estimate

4.2.1 For the patient

Table 2 provides the estimated net amount of travel expenses (item 1.3) paid by the patient and takes into account the type of transportation used. For items 1.4 and 1.6, the amount entered by the patient is the total net amount paid for all visits. For items 1.11 and 1.13 through 1.16, the amount to be estimated corresponds to a single amount entered by the individual.

Table 2: Guide to calculate direct non-medical costs for the patient

Item No.	Item	Amount
1.3	On average, how many kilometres (round trip) did you travel to get to and from the health centre or to your consultations? ..... kilometre(s) per visit. Number of visits during the reference period:	
Estimating the amount: The amount $\mathbf{M_{1.3}}$ depends on item **1.2** (i.e., the mode of transportation used by the patient) as well as the average number of kilometres traveled and the number of visits made. The amount $\mathbf{M_{1.3}} = \$X \times (\text{Average no. of kilometres}) \times (\text{No. of visits})$ With: X = \$2.05 per kilometre traveled for a taxi ride (+ a flat initial fare of \$4.10) [2] X = \$0.64 per kilometre traveled if using a personal vehicle (or the caregiver's vehicle) [3] X = \$0 per kilometre traveled if using other modes of transportation (walking, personal bicycle) Or: $\mathbf{M_{1.3}} = X\$ \times (\text{No. of visits})$ Local fares can be used for public transportation. For example, X = \$7.40 for a round-trip ticket to Quebec City [4]. For paratransit, Uber, or community bike-sharing, use the average of their listed rates. The figures are based on data from Quebec City for the year 2026 and can easily be adapted to other jurisdictions and the specific year under consideration. The included references allow to trace the sources of the data used. Please note that the amounts shown are estimates and may be adjusted to reflect the context of the study. If the patient used ambulance services for one or more of their medical visits, it must also be included in the calculation, given that the cost of the service is currently \$125 if the patient is a resident of Canada, plus transportation costs	$\mathbf{M_{1.3}} = \cdots$

to the hospital, set at $1.75 per kilometre [5]. The Government of Quebec covers ambulance fees for people aged 65 or older [5].		
1.4	Did you pay for parking during your visits? If yes, please provide the total number of visits and the out-of-pocket cost paid for all your parking needs: ……visit(s); $……	$\mathbf{M_{1.4}}$ = **Amount entered**
1.6	When travelling to the health centre or to your consultations, did you pay for accommodation? If yes, please provide the total number of visits and the out-of-pocket cost paid for all your accommodations: ……visit(s); $……..	$\mathbf{M_{1.6}}$ = **Amount entered**
1.11	Did you renovate your home in order to better accommodate your condition? If yes, please provide the out-of-pocket cost paid: $…….	$\mathbf{M_{1.11}}$ = **Amount entered**
1.13	Did you pay for any additional non-medical services during or following your consultations (e.g., insurance forms, sending photocopies, doctor's certificate)? If yes, please provide the out-of-pocket cost paid: $……	$\mathbf{M_{1.13}}$ = **Amount entered**
1.14	Did you pay for any non-medical care services (e.g., physiotherapy, occupational therapy, psychology, osteopathy, massage therapy, dentistry, or optometry)? If yes, please provide the out-of-pocket cost paid: $……	$\mathbf{M_{1.14}}$ = **Amount entered**
1.15	Did you pay for someone to care for your dependents during any of your consultations (e.g., childcare or pet care)? If yes, please provide the out-of-pocket cost paid: $……	$\mathbf{M_{1.15}}$ = **Amount entered**
1.16	Did you incur other expenses (e.g., food services, any specific meals related to accessing health care services)? If yes, please provide the out-of-pocket cost paid during this period: $……. Please provide the type of expenses……..	$\mathbf{M_{1.16}}$ = **Amount entered**

Direct non-medical costs for the patient = $M_{1.3} + M_{1.4} + M_{1.6} + M_{1.11} + M_{1.13} + M_{1.14} + M_{1.15} + M_{1.16}$

4.2.2 For the caregiver

Item 5.3 estimates two types of costs incurred by the caregiver: direct non-medical costs $\mathbf{M^1_{5.3}}$, which correspond to the cost of travel (round trip) to the health centre for each of the patient's visits, and indirect $\mathbf{M^2_{5.3}}$ costs, which correspond to the time spent traveling to the health centre. Tables 3 and 5, respectively, provide estimates of these two types of costs.

For items **5.4, 5.5, and 5.7**, the amounts to be estimated are the net expenses incurred by the caregiver for all of the patient's visits. These net amounts correspond directly to the amounts entered by the patient. Item **5.6** includes two types of costs: a **direct non-medical** cost (amount $\mathbf{M}_{5.6}^{\mathbf{1}}$reported by the patient) corresponding to the net amount paid by the caregiver to receive the training, as reported by the patient; and an **indirect cost (opportunity cost)** corresponding to the duration of the training received by the caregiver, which is converted into a monetary value (amount $\mathbf{M}_{5.6}^{\mathbf{2}}$). This amount could also be considered a direct non-medical cost, since the caregiver can decide when they would like to receive the training. In this guide, we treat it as an indirect cost or an opportunity cost associated with lost leisure time.

Table 3: Guide to calculate direct non-medical costs for the caregiver

<table>
<tr><th>Item No.</th><th>Item</th><th>Amount</th></tr>
<tr><td>5.3</td><td colspan="2">5.3. On average, how much time and how many kilometres (round trip) did this person travel to get to and from the health centre for each one of your visits?..... hour(s) ..... minutes ..... kilometre(s)</td></tr>
<tr><td colspan="2">Estimating the amount: The amount $\mathbf{M}_{5.3}^{\mathbf{1}}$ depends on the mode of transportation used by the caregiver and the distance traveled.
The amount $\mathbf{M}_{5.3}^{\mathbf{1}} = \$X \times (\text{Average no. of kilometres}) \times (\text{No. of visits})$
With: X = $2.05 per kilometre traveled by taxi (base fare set at $4.10)
X = $0.64 per kilometre traveled if using a personal vehicle (or the caregiver’s vehicle)
X = $0 per kilometre traveled if using other modes of transportation (walking, personal bicycle)
Or:
$\mathbf{M}_{5.3}^{\mathbf{1}} = \$X \times (\text{No. of visits})$

Local fares can be used for public transportation. For example, X = $7.40 for a round-trip ticket to Quebec City [4]. For paratransit, Uber, or community bike-sharing, use the average of their listed rates.

The figures are based on data from Quebec City for the year 2026 and can easily be adapted to other jurisdictions and the specific year under consideration. The included references allow to trace the sources of the data used. Please note that the amounts shown are estimates and may be adjusted to reflect the context of the study.</td><td>$\mathbf{M}_{5.3}^{\mathbf{1}} = \cdots$</td></tr>
</table>

If the patient used ambulance services for one or more of their medical visits, it must also be included in the calculation, given that the cost of the service is currently $125 if the patient is a resident of Canada, plus transportation costs to the hospital, set at $1.75 per kilometre [5]. The Government of Quebec covers ambulance fees for people aged 65 or older [5].		
5.4	Did this person pay for parking? If yes, please provide the out-of-pocket cost paid: $……	$\mathbf{M_{5.4}}$ **= Amount entered**
5.5	Did the caregiver or the person accompanying you to the health centre or to your consultations need to pay for any accommodations? If yes, please provide the out-of-pocket cost paid: $……	$\mathbf{M_{5.5}}$ **= Amount entered**
5.6	Did your caregiver or the person accompanying you receive any training in order to assist you? If yes, please provide the out-of-pocket cost paid: $…… and the duration of the training ……hour(s)…….minutes	$\mathbf{M^1_{5.6}}$ **= Amount entered**
5.7	Did your caregiver or the person accompanying you incur any other expenses while accompanying you? If yes, please provide the out-of-pocket cost paid: $…… Please provide the type of expenses……..	$\mathbf{M_{5.7}}$ **= Amount entered**

- $\mathbf{M^1_{5.3}}$: Travel expenses (round trip) to the health centre for each of the patient's visits.
- $\mathbf{M^1_{5.6}}$**:** The net amount paid by the caregiver to receive the training, as reported by the patient.

Direct non-medical costs for the caregiver = $M^1_{5.3} + M_{5.4} + M_{5.5} + M^1_{5.6} + M_{5.7}$

5 INDIRECT COSTS

5.1 Definition

Indirect costs represent the economic impact of the illness on the individual in terms of lost income and time: loss of productivity due to sick leave, absenteeism, presenteeism, sick leave, lost leisure time, etc. [6]. Presenteeism refers to a situation in which an individual is physically present at work but is less productive due to a health issue (illness, pain, fatigue, mental-health issues, etc.). Unlike absenteeism, in which an employee is absent from work, presenteeism results in reduced productivity during working hours because health issues limit concentration, performance, or the ability to perform routine tasks.

These are assessed solely from the patient's perspective, not from the society.

5.2 List of Items and Estimate

Indirect costs can be estimated in terms of the average loss of income during the period of illness for both the person who is ill and the caregiver. The guide uses the method of estimating the average hourly wage, although other methods are possible [1,7,8]. The method used to estimate the average hourly wage for different income brackets for the patient and the caregiver is explained immediately after **Table 4**, while **Table 5** provides the average values. Patients who did not answer question 8 (Section B) regarding their annual income bracket will be assigned the provincial average hourly wage, which was $35.43 in 2025 [9].

5.2.1 For the patient

Table 4: Guide to calculate indirect costs for patients

Item No.	Item	Amount
1.5	On average, how much time did you spend in the clinic (including waiting time and consultation)? ……hour(s)……minutes	
Estimating the amount: Convert the time reported by the patient into hours and calculate their average hourly wage. Lastly, perform the following calculation: $\mathbf{M_{1.5}} = (\text{hourly wage}) \times (\text{time in hours}) \times (\text{No. of visits})$		$\mathbf{M_{1.5}} = \cdots$
2.1	How much time did you spend travelling to and from the health centre or to your consultations (round trip)? ..... hour(s)……minutes	
Estimating the amount: Convert the time reported by the patient into hours and calculate their average hourly wage. Lastly, perform the following calculation: $\mathbf{M_{2.1}} = (\text{hourly wage}) \times (\text{time in hours}) \times (\text{No. of visits})$		$\mathbf{M_{2.1}} = \cdots$
2.2	Approximately how much time did you spend booking medical services (e.g., over the phone or online, or to schedule an appointment at the clinic prior to your consultation)? ……hour(s)……minutes	
Estimating the amount: Convert the time reported by the patient into hours and calculate their average hourly wage. Lastly, perform the following calculation: $\mathbf{M_{2.2}} = (\text{hourly wage}) \times (\text{time in hours}) \times (\text{No. of visits})$		$\mathbf{M_{2.2}} = \cdots$
3.2	What is your rough estimate (net amount) of the incurred loss of income for the period specified at the beginning of the questionnaire?	
Estimating the amount: The format of the patient's response may vary for this item. Ideally, the patient would estimate the amount of their annual income loss themselves. In this case, the amount $\mathbf{M_{3.2}}$ is equal to the amount entered by the patient. The patient can propose an amount per week, per month, or a percentage of their annual income. In this case, the		$\mathbf{M_{3.2}} = \cdots$

amount of the loss should be determined by taking into account the reference period.	

The indirect costs to the patient $= M_{1.5} + M_{2.1} + M_{2.2} + M_{3.2}$

The estimated amounts for items **1.5**, **2.1**, and **2.2**—which relate to time—depend on the patient's hourly wage. Based on the approximate annual gross income of the patient (**Section B, Item 8**) and assuming that they worked 35 hours per week, their average hourly wage is calculated as follows:

a) The average for the annual income bracket (e.g., if the patient's annual income falls within the $30,000–$34,999 range, then the average for that bracket would be: $(30\,000 + 34\,999) \div 2)$)

b) The statutory annual working hours—i.e., 35 hours/week × 52 weeks = 1,820 hours. Therefore, the **hourly wage** $=$ average for the income bracket $\div$ 1,820

For patients who do not answer Item 8 (Section B), we use the provincial average hourly wage, which was $35.43 in 2025 [9].

Table 5: Hourly wage by income bracket

Income Bracket	Average Annual Income	Hourly Rate Based on a 35-Hour Workweek
< $30,000	-	$16.60*
$30,000–$34,999	$32,500	$17.86
$35,000–$39,999	$37,500	$20.60
$40,000–$44,999	$42,500	$23.35
$45,000–$49,999	$47,500	$26.10
$50,000–$59,999	$55,000	$30.22
$60,000–$69,999	$65,000	$35.71
$70,000–$79,999	$75,000	$41.20
$80,000–$89,999	$85,000	$46.70
$90,000–$99,999	$95,000	$52.20
$100,000–$109,999	$105,000	$57.69
$110,000–$124,999	$117,500	$64.56
$125,000–$149,999	$137,500	$75.55
≥ $150,000	$165,000	$90.66

* The average hourly wage for these income brackets is below the minimum wage in the province of Quebec, so we used the province's minimum wage as of May 1, 2026 [10].

5.2.2 For the caregiver

The answers to items 5.3 and 6.1 depend on the patient's answer to item 5.2. This question (item 5.2) specifies whether the patient was accompanied by a caregiver during the trip to the health centre. If the answer is **YES**, then the time spent by the caregiver with the patient can only be estimated (item 6.1). If the answer is **NO**, then both the travel time and the distance traveled (round trip) by the caregiver are estimated based on the mode of transportation used (item 5.3). Therefore, when estimating costs, one should consider either one or the other factor based on the patient's specific situation (response to item 5.2), rather than both factors at the same time. Since the CoPaQ does not collect any information about the caregiver's income or income bracket, the provincial average hourly wage, which was $35.43 in 2025, is used [9].

Table 6: Guide to calculate indirect costs for caregivers

Item No.	Item	Amount
5.3*	On average, how much time and how many kilometres (round trip) did this person travel to get to and from the health centre for each one of your visits? ……hour(s)……minutes ……kilometre(s)	
Estimating the amount: Convert the time reported by the patient into hours and perform the following calculation: $\mathbf{M}_{5.3}^{2} = (\text{average provincial hourly wage}) \times (\text{time in hours}) \times (\text{No. of visits})$		$\mathbf{M}_{5.3}^{2} = \cdots$
5.6	Did your caregiver or the person accompanying you receive any training in order to assist you? If yes, please provide the out-of-pocket cost paid: $…… and the duration of the training ……hour(s)…….minutes	
Estimating the amount $\mathbf{M}_{5.6}^{2}$: Convert the duration of the training entered by the patient into hours and perform the following calculation: $\mathbf{M}_{5.6}^{2} = (\text{average provincial hourly wage}) \times (\text{duration in hours})$		$\mathbf{M}_{5.6}^{2} = \cdots$
5.8	How long is the estimated waiting time experienced by your caregiver or the person accompanying you during your medical consultations? ……hour(s)……minutes	
Estimating the amount: Convert the time reported by the patient into hours and perform the following calculation: $\mathbf{M}_{5.8} = (\text{average provincial hourly wage}) \times (\text{time in hours})$		$\mathbf{M}_{5.8} = \cdots$
6.1	Approximately how much time in total (round trip) do you estimate your caregiver or the person accompanying you spent travelling with you to get	

	to and from your non-medical consultations (e.g., massage therapy, chiropratic, naturopathy)? …….hour(s)…….minutes	
Estimating the amount: Convert the time reported by the patient into hours and perform the following calculation: $\mathbf{M_{6.1}} = (\text{average provincial hourly wage}) \times (\text{time in hours})$		$\mathbf{M_{6.1}} = \cdots$
6.2	How long is the estimated waiting time experienced by your caregiver or the person accompanying you during your non-medical consultations (e.g., massage therapy, chiropratic, naturopathy)? …….hour(s)…….minutes	
Estimating the amount: Convert the time reported by the patient into hours and perform the following calculation: $\mathbf{M_{6.2}} = (\text{average provincial hourly wage}) \times (\text{time in hours})$		$\mathbf{M_{6.2}} = \cdots$
6.3	What is the estimated average time per week your caregiver or the person accompanying you spends performing various tasks (e.g., housework, home care)? ……..hour(s)…….minutes per week	
Estimating the amount: You will need to know the province's average hourly wage, and you must also use the reference period. First, convert the time entered by the patient into hours, and then perform the following calculation: $\mathbf{M_{6.3}} = (\text{average provincial hourly wage}) \times (\text{time in hours}) \times \text{no. of weeks in the reference period}$		$\mathbf{M_{6.3}} = \cdots$

- $\mathbf{M^2_{5.3}}$: Travel time to the health centre converted into a monetary value.
- $\mathbf{M^2_{5.6}}$: Duration of the training received by the caregiver converted into a monetary value.

$$\text{Indirect costs for the caregiver} = \mathrm{M_{5.3}} + \mathrm{M^2_{5.6}} + \mathrm{M_{5.8}} + \mathrm{M_{6.1}} + \mathrm{M_{6.2}} + \mathrm{M_{6.3}}$$

The calculation of the amounts for items **5.6**, **6.1**, **6.2**, and **6.3,** which relate to the time spent by the caregiver in assisting the patient, should be based on the caregiver's hourly wage. Since the CoPaQ does not collect any information about the caregiver's income or income bracket, the provincial average hourly wage, which was $35.43 in Quebec in 2025, is used [9].

6 INTANGIBLE COSTS

Intangible costs refer to the human and psychological consequences of illness and are related, for example, to pain, stress, anxiety, and physical or intellectual impairments. They correspond to all the losses of well-being and quality of life associated with the illness. CoPaQ cannot be used to directly estimate these types of costs in monetary terms. Nevertheless, the Delphi panel during its fourth and final phase recommended using a health-related quality of life (HRQoL) measurement tool—either the EQ-5D-5L or the SF-6Dv2—as a supplement to the CoPaQ. The EQ-5D-5L questionnaire measures various aspects of the health-related quality of life through five questions and is available upon request from EuroQol [11]. The SF-6Dv2 measures various aspects of HRQoL through six questions and is available upon request from the University of Sheffield [12]. There are several other generic tools available for measuring HRQoL [13].

These tools measure HRQoL in terms of a utility score that reflects an individual's preferences for various health states. This measure of health utility makes it possible to conduct cost-utility analyses, which are generally recommended by health-technology assessment agencies for the reimbursement of various health programs or treatments [14–16], and which has the advantage of being linked to a cost threshold per unit of gain—in this case, a year of life in perfect health. This cost-per-unit-of-gain threshold, also known as the cost-per-QALY (quality-adjusted life year) threshold, is often set at one times the gross domestic product (GDP) per capita—typically between $50,000 and $150,000 in Canada [17–19] and can in some cases reach several hundred thousand dollars per QALY (e.g., cancer, end-of-life care, rare diseases) [20]. With this in mind, converting intangible costs into monetary value would only require having the individual complete the EQ-5D or SF-6Dv2 twice, several months apart (typically

one year apart), and estimate the gain in utility over that period, which would then be multiplied by the cost threshold per QALY. It should be noted here that the decision to recommend the EQ-5D-5L or the SF-6Dv2 is based on the fact that they are the most widely used utility-score measurement tools, and that they have been validated in multiple languages, with a conversion algorithm available for various populations [21]. For information about estimating the utility score in the Canadian context, please refer to the article by Xie et al. [22] for the EQ-5D and use conversion model 4 in Table 2, as recommended by the authors. For information on the SF-6Dv2, please refer to the article by Poder and Ameri [23], which focuses specifically on the Quebec context.

The Delphi panelists also suggested adding an item related to the financial stress or toxicity caused by the illness. Financial toxicity is common among patients because medical expenses and loss of income can have a negative impact on their financial well-being and that of their families [24–26]. This variable has been included in the CoPaQ because it has a negative effect on treatment adherence and significantly affects the patient's HRQoL [24]. This addition makes it possible to measure an intangible effect that is not directly captured by the EQ-5D-5L or the SF-6Dv2 and that complements them.

Using the CoPaQ outside of Quebec would require adjustments to the unit cost inputs, which the user should take into account.

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8 EXAMPLE OF A COST ESTIMATE

The following is a hypothetical example of estimating the costs of a patient's illness using the CoPaQ.

Élise is a 35-year-old woman who fell while playing with her 3-year-old son, Dorian, around 7 a.m. She immediately called 811 for advice. After Élise spent 15 minutes on the phone (item 2.2), the nurse suggested that she go directly to the nearest hospital. She then went to the hospital's emergency room accompanied by her partner, Marc.

The hospital is located 8 km from their home (item 1.3). The round trip took about 27 minutes (item 2.1) and was made in their personal vehicle. The waiting time in the emergency room was about 45 minutes, including the consultation (item 1.5). They paid $12 for parking (item 1.4).

Clinical examinations revealed that Élise had suffered a minor head injury. The doctor prescribed 400 mg of ibuprofen, which she bought at the pharmacy, along with a prescription medication for nausea. Her insurance covered part of the cost, but she paid $8 out of pocket for prescription drugs (item 1.7) and $14 for over-the-counter drugs (item 1.8).

Élise was kept under observation for four hours before being allowed to go home. Following this visit, she was advised to have a few sessions of physical therapy at home to relieve muscle tension in her neck. These home-care services cost her $120 and were not covered by insurance (item 1.9).

Because of her persistent neck pain, she also rented an orthopedic neck pillow for $45 (item 1.10). After her visit, she had to fill out and submit forms for her insurance, which cost her $15 in administrative and photocopying fees (item 1.13). She also had to see a physical

therapist at a private clinic for three sessions at $75 each, for a total of $225 that was not reimbursed (item 1.14).

Since Marc was with her at the hospital, they had to hire a babysitter to look after Dorian and their second child during the early hours of the morning, before Marc's parents took over. The babysitter charged $30 for approximately two hours (item 1.15).

Because of her condition, Élise ordered prepared meals for two days so she wouldn't have to cook. These food-service costs amounted to $65 (item 1.16). The X-rays taken in the emergency room were covered by public insurance, so Élise was not charged anything (item 1.12), and no home renovations were necessary (item 1.11), nor were there any accommodation costs (item 1.6).

Élise was granted three days of sick leave, one of which was paid and the other two unpaid. The loss of income related to her work amounted to $364 (based on an hourly wage of $26) (item 3.2).

Marc, her partner and caregiver, had to skip his workday—which was scheduled to start at 8:30 a.m. and end at 4:00 p.m., resulting in a total loss of $220. He traveled in the same car as Élise to get to the hospital (section 5.3). Marc also waited in the emergency room throughout the entire visit (item 5.8). Two weeks after the incident, Marc took a short, three-hour first-aid course to be better prepared to respond in an emergency; the $90 cost was covered by them (item 5.6).

Direct Medical Costs

❖ For the patient

These are the amounts Élise spent on health care and on purchasing medications.

Item No.	Item	Amount
1.7	Did you pay any portion "out-of-pocket" for your prescribed medication that was not reimbursed? If yes, please provide the out-of-pocket cost paid: $…… Nausea medication	$\mathbf{M_{1.7} = 8}$
1.8	Did you pay for non-prescribed medication or dietary supplements (e.g., aspirin, natural products)? If yes, please provide the out-of-pocket cost paid: $…….. Ibuprofen 400 mg.	$\mathbf{M_{1.8} = 14}$
1.9	Did you incur expenses for home care services (e.g., rehabilitation)? If yes, please provide the out-of-pocket cost paid: $…….. Please provide the type of expenses …….. Home physical therapy	$\mathbf{M_{1.9} = 120}$
1.10	Did you incur expenses for the purchase of any medical devices (e.g., blood pressure monitor, blood glucose monitor, walker, wheelchair, raised toilet seat, protective underwear, shower grab bars)? If yes, please provide the out-of-pocket cost paid: $…… …… $. Please provide the type of expenses:…… Cervical orthopedic pillow	$\mathbf{M_{1.10} = 45}$
1.12	Did you pay for any tests or examinations performed during or following any of your consultations (e.g., blood tests, X-rays)? If yes, please provide the out-of-pocket cost paid: $…….. X-rays covered by public health insurance	$\mathbf{M_{1.12} = 0}$

Direct medical costs for the patient = C$187

❖ For the caregiver

Marc has no out-of-pocket medical costs.

Direct medical costs for the caregiver = $0

Direct Non-Medical Costs

❖ For the patient

This section looks at the round-trip distance Élise traveled to get to the health centre, as well as her parking fees.

<table>
<tr><th>Item No.</th><th>Item</th><th>Amount</th></tr>
<tr><td>1.3</td><td colspan="2">On average, how many kilometres (round trip) did you travel to get to and from the health centre or to your consultations? …… kilometre(s) per visit.
Number of visits during the reference period: ……

Round-trip distance (2 x 8 km) for one visit</td></tr>
<tr><td colspan="2">Estimating the amount: The amount $\mathbf{M_{1.3}}$ depends on item 1.2 (i.e., the mode of transportation used by the individual), as well as the average number of kilometres traveled and the number of visits made by the individual.
The amount:
$$\mathbf{M_{1.3}} = \text{X\$} \times (\text{average no. of kilometers}) \times (\text{no. of visits})$$
With: X = $2.05 per kilometre traveled by taxi (plus a flat starting fee of $4.10) [2]
X = $0.64 per kilometre traveled if using a personal vehicle (or the caregiver's vehicle) [3]
X = $0 per kilometre traveled if using other modes of transportation (walking, personal bicycle)
Or:
$$\mathbf{M_{1.3}} = \text{X\$} \times (\text{no. of visits})$$
With: X = $7.40 round trip by public transportation [4]. For paratransit, Uber, or community bike-sharing, use the average of their listed rates.

If the patient used ambulance services for one or more of their medical visits, it must also be included in the calculation, given that the cost of the service is currently $125 if the patient is a resident of Canada, plus transportation costs to the hospital, set at $1.75 per kilometre [5]. The Government of Quebec covers ambulance fees for people aged 65 or older [5].</td><td>$\mathbf{M_{1.3} = 0,64 * 16 * 1 = 10.24}$</td></tr>
<tr><td>1.4</td><td>Did you pay for parking during your visits? If yes, please provide the total number of visits and the out-of-pocket cost paid for all your parking needs: ……visit(s); $…….

Parking fee for one visit</td><td>$\mathbf{M_{1.4} = 12}$</td></tr>
<tr><td>1.6</td><td>When travelling to the health centre or to your consultations, did you pay for accommodation? If you answered yes, please indicate the total number of visits and the amount you paid for all your accommodations: …… visit(s); $…… .</td><td>$\mathbf{M_{1.6} = 0}$</td></tr>
</table>

	No accommodation fees were paid.	
1.11	Did you renovate your home in order to better accommodate your condition? If yes, please provide the out-of-pocket cost paid: $……. No renovations were done in the home.	$\mathbf{M_{1.11} = 0}$
1.13	Did you pay for any additional non-medical services during or following your consultations (e.g., insurance forms, sending photocopies, doctor's certificate)? If yes, please provide the out-of-pocket cost paid: $……. Insurance forms, photocopies	$\mathbf{M_{1.13} = 15}$
1.14	Did you pay for any non-medical care services (e.g., physiotherapy, occupational therapy, psychology, osteopathy, massage therapy, dentistry or optometry)? If yes, please provide the out-of-pocket cost paid: $……. Physical therapy at a private clinic: 3 sessions × $75	$\mathbf{M_{1.14} = 225}$
1.15	Did you pay for someone to care for your dependents during any of your consultations (e.g., childcare or pet care)? If yes, please provide the out-of-pocket cost paid: $……. Babysitter for 2 hours	$\mathbf{M_{1.15} = 30}$
1.16	Did you incur other expenses (e.g., food services, any specific meals related to accessing health care services)? If yes, please provide the out-of-pocket cost paid during this period: $……. Please provide the type of expenses……. Food services: two days of prepared meals	$\mathbf{M_{1.16} = 65}$

Direct non-medical costs for the patient = $357.24

- **For the caregiver**

Since Marc traveled in the same vehicle as Élise, his travel expenses are not reported separately (item 5.3 — transportation = 0). On the other hand, Marc paid for first-aid training (item 5.6).

Item No.	Item	Amount
5.3*	On average, how much time and how many kilometres (round trip) did this person travel to get to and from the health centre for each one of your visits? ……hour(s)……minutes ……kilometre(s)	

	In this example, travel expenses are not included because Marc traveled in the same vehicle as Élise. If the caregiver travels separately from the patient, the amount for the caregiver must be calculated based on the mode of transportation used.	
Estimating the cost: The cost $\mathbf{M}_{5.3}^{\mathbf{1}}$ depends on the mode of transportation used by the caregiver and the distance traveled. The amount $\mathbf{M}_{5.3}^{\mathbf{1}} = \$X \times (\text{average no. of kilometres}) \times (\text{No. of visits})$ With: X = $2.05 per kilometre traveled by taxi (base fare set at $4.10) X = $0.64 per kilometre traveled if using a personal vehicle (or the caregiver's vehicle) X = $0 per kilometre traveled if using other modes of transportation (walking, personal bicycle) Or: $\mathbf{M}_{5.3}^{\mathbf{1}} = \$X \times (\text{No. of visits})$ With: X = $7.40 round trip by public transportation. Local fares can be used for public transportation. For example, X[4] = $7.40 for a round-trip ticket to Québec . For paratransit, Uber, or community bike-sharing, use the average of their listed rates. If the patient used ambulance services for one or more of their medical visits, it must also be included in the calculation, given that the cost of the service is currently $125 if the patient is a resident of Canada, plus transportation costs to the hospital, set at $1.75 per kilometre [5]. The Government of Quebec covers ambulance fees for people aged 65 or older [5].		$\mathbf{M}_{5.3}^{\mathbf{1}} = \mathbf{0}$
5.4	Did this person pay for parking? If yes, please provide the out-of-pocket cost paid: $…… In this example, parking fees are not included because Marc traveled in the same vehicle as Élise. If the caregiver travels separately from the patient and pays for parking, the amount must be included.	$\mathbf{M}_{5.4} = \mathbf{0}$
5.5	Did the caregiver or the person accompanying you to the health centre or to your consultations need to pay for any accommodations? If yes, please provide the out-of-pocket cost paid: $…… No accommodation fees were paid.	$\mathbf{M}_{5.5} = \mathbf{0}$
5.6	Did your caregiver or the person accompanying you receive any training in order to assist you? If yes, please provide the out-of-pocket cost paid: $…… and the duration of the training ……hour(s)…….minutes. First-aid training (3 hours)	$\mathbf{M}_{5.6}^{\mathbf{1}} = \mathbf{90}$
5.7	Did your caregiver or the person accompanying you incur any other expenses while accompanying you? If yes, please provide the out-of-pocket cost paid: $……Please provide the type of expenses……	$\mathbf{M}_{5.7} = \mathbf{0}$

	No other expenses were incurred.	

Direct non-medical costs for the caregiver = C$90

INDIRECT COSTS

❖ For the patient

This section looks at the travel time to the health centre, the time Élise spent waiting to receive care, and the loss of income resulting from her illness.

Item No.	Item	Amount
1.5	1.5. On average, how much time did you spend in the clinic (including waiting time and consultation)? ……hour(s)……minutes Waiting and consultation times in the emergency room (45 min.)	
Estimating the amount: Convert the time reported by the patient into hours and calculate their average hourly wage. Lastly, perform the following calculation: $\mathbf{M_{1.5}} = (\text{hourly wage}) \times (\text{time in hours}) \times (\text{No. of visits})$		**$\mathbf{M_{1.5}}$ =26 × (45 min. / 60 min.) × 1 = 19.50**
2.1	How much time did you spend travelling to and from the health centre or to your consultations (round trip)? ..... hour(s)……minutes. Round-trip travel time (27 min.)	
Estimating the amount: Convert the time reported by the patient into hours and calculate their average hourly wage. Lastly, perform the following calculation: $\mathbf{M_{2.1}} = (\text{hourly wage}) \times (\text{time in hours}) \times (\text{No. of visits})$		**$\mathbf{M_{2.1}}$ = 26 × (27 min. / 60 min.) × 1 = 11.70**
2.2	Approximately how much time did you spend booking medical services (e.g., over the phone or online, or to schedule an appointment at the clinic prior to your consultation)? ……hour(s)……minutes Time spent scheduling medical services (15 min.)	
Estimating the amount: Convert the time reported by the patient into hours and calculate their average hourly wage. Perform the following calculation: $\mathbf{M_{2.2}} = (\text{hourly wage}) \times (\text{time in hours}) \times (\text{No. of visits})$		**$\mathbf{M_{2.2}}$ = 26 × (15 min. / 60 min.) × 1 = 6.50**
3.2	What is your rough estimate (net amount) of the incurred loss of income for the period specified at the beginning of the questionnaire? Loss of income (2 unpaid days at $26/hour x 7 hours)	
Estimating the amount: The format of the patient's response may vary for this item. Ideally, the patient would estimate the amount of their annual income loss themselves. In this case, the amount $\mathbf{M_{3.2}}$ is equal to the amount entered by the patient. The patient can propose an amount per week, per month, or a percentage of their annual income. In this case, the		**$\mathbf{M_{3.2}}$ = 364.00**

amount of the loss should be determined by taking into account the reference period.	

Out-of-pocket costs for the patient = $401.70

❖ For the caregiver

This section looks at the length of Marc's trip to accompany his spouse, the waiting time in the emergency room, first-aid training, and other tasks performed. The average hourly wage used is Marc's, estimated at $31.43/hour ($220 divided by 7 hours).

Item No.	Item	Amount
5.3*	On average, how much time and how many kilometres (round trip) did this person travel to get to and from the health centre for each one of your visits? ……hour(s)……minutes ……kilometre(s) Round-trip travel time (27 min.)	
Estimating the amount: You need to know the average hourly wage in the province to estimate the amount $\mathbf{M}_{5.3}^{2}$. Convert the time entered by the patient into hours and perform the following calculation: $\mathbf{M}_{5.3}^{2} = (\text{average provincial hourly wage}) \times (\text{length in hours}) \times (\text{No. of visits})$		**$\mathbf{M}_{5.3}^{2} = 31.43 \times$ (27 min. / 60 min.) × 1 = 14.14**
5.6	Did your caregiver or the person accompanying you receive any training in order to assist you? If yes, please provide the out-of-pocket cost paid: $…… and the duration of the training ……hour(s)……minutes Length of the first-aid course (3 hours).	
Estimating the amount$\mathbf{M}_{5.6}^{2}$: You will need to know the average hourly wage in the province. Convert the duration of the training entered by the patient into hours and perform the following calculation: $\mathbf{M}_{5.6}^{2} = (\text{average provincial hourly wage}) \times (\text{duration in hours})$		**$\mathbf{M}_{5.6}^{2} = 31.43 \times$ 3 hours = 94.29**
5.8	How long is the estimated waiting time experienced by your caregiver or the person accompanying you during your medical consultations? ……hour(s)……minutes Waiting and consultation times in the emergency room (45 min.).	
Estimating the amount: You need to know the average hourly wage in the province to estimate the amount$\mathbf{M}_{5.8}$. Convert the time entered by the patient into hours and perform the following calculation: $\mathbf{M}_{5.8} = (\text{average provincial hourly wage}) \times (\text{time in hours})$		**$\mathbf{M}_{5.8} = 31.43 \times$ (45 min. / 60 min.) × 1 = 23.57**
6.1*	Approximately how much time in total (round trip) do you estimate your caregiver or the person accompanying you spent travelling with you to get to and from your non-medical consultations (e.g., massage therapy, chiropratic, naturopathy)? Round-trip travel for a private physical therapy consultation (20 min).	

	In this example, Marc worked with Élise during one of the three sessions	
Estimating the amount: You need to know the average hourly wage in the province to estimate the amount $\mathbf{M_{6.1}}$. Convert the time entered by the patient into hours and perform the following calculation: $\mathbf{M_{6.1}} = (\text{average provincial hourly wage}) \times (\text{time in hours})$		**$\mathbf{M_{6.1}}$ = 31.43 × (20 min. / 60 min.) × 1 = 10.48**
6.2	How long is the estimated waiting time experienced by your caregiver or the person accompanying you during your non-medical consultations (e.g., massage therapy, chiropratic, naturopathy)? ……hour(s)……minutes Waiting time for a private physical-therapy appointment (30 min.)	
Estimating the amount: Additionally, estimating the amount $\mathbf{M_{6.2}}$ requires information about the province's average hourly wage. Convert the time entered by the patient into hours and perform the following calculation: $\mathbf{M_{6.2}} = (\text{average provincial hourly wage}) \times (\text{time in hours})$		**$\mathbf{M_{6.2}}$ = 31.43 × (30 min. / 60 min.) × 1 = 15.72**
6.3	What is the estimated average time per week your caregiver or the person accompanying you spends performing various tasks (e.g., housework, home care)? ……..hour(s)……minutes per week Various household and caregiving tasks for a total of 5 hours per week over the course of one week.	
Estimating the amount: You $\mathbf{M_{6.3}}$ will need to know the province's average hourly wage and use the reference period. First, convert the time reported by the patient into hours and multiply it by the number of weeks in the reference period. This gives: $\mathbf{M_{6.3}} = (\text{average provincial hourly wage}) \times (\text{time in hours}) \times \text{number of hours during the reference period}$		**$\mathbf{M_{6.3}}$ = 31.43 × 5 hours = 157.15**

Indirect costs for the caregiver = $315.35

The total estimated cost is $1,351.29.

Cost category	Amount (C$)
Direct medical costs for the patient	$187.00
Direct medical costs for the caregiver	$0.00
Direct non-medical costs for the patient	$357.24
Direct non-medical costs for the caregiver	$90.00
Indirect costs for the patient	$401.70
Indirect costs for the caregiver	$315.35
TOTAL	**$1,351.29**