Reconstructive Costs of Non-Melanoma Skin Cancer Treated By Mohs Surgery or Surgical Excision

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**INTRODUCTION:** Non-melanoma skin cancer (NMSC) is commonly treated with either Mohs surgery or surgical excision with narrow margins. Both can be safely performed by experienced physicians and result in a similar high quality of care with low recurrence. However, with an increasing focus on economic considerations, the question arose as to which modality was the most cost-effective.

**HYPOTHESIS:** In our tertiary care setting, we hypothesized that procedures to treat NMSC by Surgical Excision with Frozen Section and Reconstruction (SEFSR) would be less costly and less profitable than Mohs Surgery and Reconstruction (MSR).

**METHODS:** For the years 2010-2012, financial data was collected from the Department of Dermatology and Division of Plastic Surgery using ICD-9 codes for NMSC and relevant CPT codes for Mohs surgery, surgical excision, pathology and reconstruction.

**RESULTS:** There were 3186 Mohs procedures and 166 surgical excisions with frozen section in the three-year period. The average charge was \$3216.16 for MSR and \$3605.07 for SEFSR. Average total cost was \$341.09 for MSR and \$788.65 for SEFSR. Average payment for MSR was \$1099.02 and \$1164.98 for SESFR. Average profit for MSR was \$757.94 and \$376.33 for SEFSR.

**CONCLUSIONS:** For outpatient treatment of NMSC at our tertiary care institution, MSR had lower charges and reimbursement but lower costs with higher profit when compared to SEFSR. The main difference between treatment was the higher total cost associated with SEFSR.

## **REFERENCES:**

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