DIR Fee Trends, Planning, and Unknowns

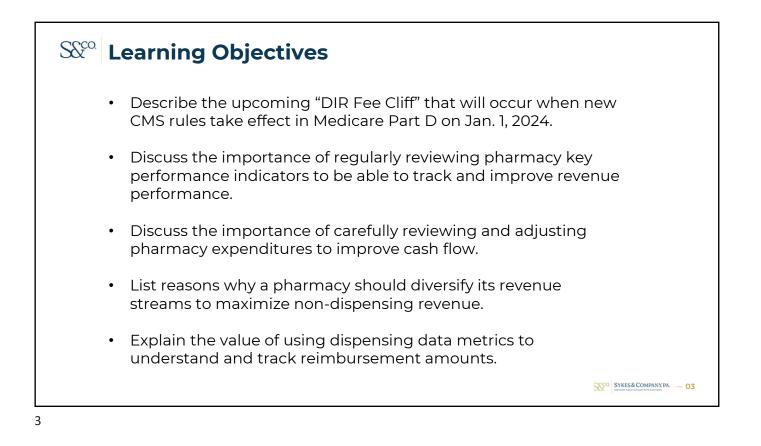
ACPE # 0130-9999-23-324-L04-P&T

Scotty Sykes, CPA, CFP®

Disclaimer

The information contained herein is intended to be used and must be used for information and educational purposes only. It is not intended to be a source of advice for accounting, tax, financial, investment or other purposes or for credit or financial analysis with respect to the material presented. It should not be used as a substitute for professional consulting. Before making any decision or taking any action, you should consult your advisors and tax professionals.

SECO SYKES & COMPANY PA. -02



Seco About Sykes & Company, P.A.

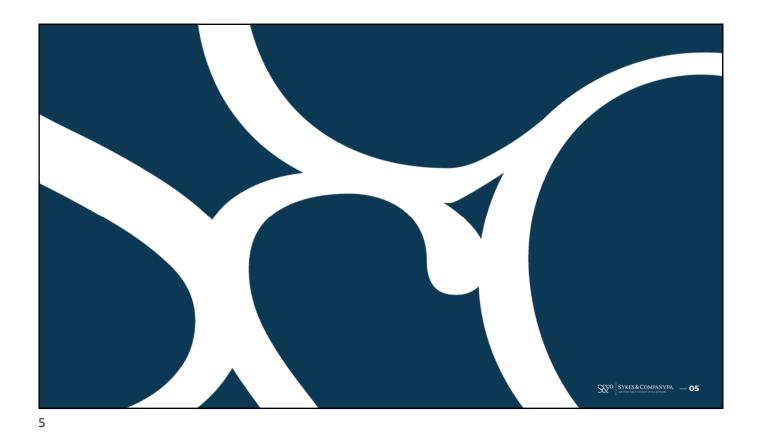
Firm Vision

Our vision is to take the best possible care of our Staff and our Clients and help them be the best they can be. We strive to foster a responsive and proactive Team to serve and build meaningful relationships with engaged pharmacy Clients by providing a premium level of service with integrity. This fundamental level of care will allow our Team and our Clients to thrive individually, professionally, and help everyone take the best care of their families and communities.

Firm Values

- Value, build, and enhance relationships with our Team and our Clients
- Be responsive with our Team and our Clients
- Exercise integrity with our Team, Clients, and our work product
- Produce the highest quality work product
- Practice an approachable and open-minded attitude

SYKES & COMPANY PA. - 04



Seco. DIR Fees

- DIR is reality; complaining will not get set you up for success
- CMS concerned that the actual cost of a drug was being muddled by rebates that were not captured at POS. Since then, PBM's have been taken the matter into their own hands
- Administrative Performance Fee, Flat Fee Based etc.
- Percentage Fee or Percentage Based based on performance criteria
- Performance measured periodically and PBM has control over "performance" metrics

SYKES&COMPANYPA. -06

