Article title: The Clinical Readiness Tax: How Differences in Preparedness Affect Costs During the Transition to Residency Training in Italy

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Supplementary file 1. CHEERS Checklist

CHEERS 2022 Checklist

Manuscript: The Clinical Readiness Tax: How Differences in Preparedness Affect Costs During the Transition to Residency Training in Italy (IJHPM-9944)

No.	Section	Topic	Reporting Item	Status	Reported In (this revision)	Notes / Action Needed
1	Title	Title	Identify the study as an economic evaluation and specify the interventions being compared.	**Partial**	Title page	Title mentions "Costs" but does not explicitly flag this as an economic evaluation. Methods ("Study Design and Analytical Framework") does state "model-based economic evaluation." Consider adding a subtitle/descriptor, e.g. "...: A Model-Based Economic Evaluation."
2	Abstract	Abstract	Provide a structured summary that highlights context, key methods, results and alternative analyses.	**Reported**	Abstract	Structured as Background / Methods / Results / Conclusion.
3	Introduction	Background and objectives	Give the context for the study, the study question, and its practical relevance for decision making.	**Reported**	Background section	

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4	Methods	Health economic analysis plan	Indicate whether a health economic analysis plan was developed and where available.	**Not reported**	—	No statement of a pre-specified analysis plan/protocol. Add one sentence (plan reference, or note that none was separately registered).
5	Methods	Study population	Describe characteristics of the study population (age range, demographics, socioeconomic, or clinical characteristics).	**Partial**	Methods, “Model Inputs and Parameterization”	Population characteristics are not given directly; the manuscript defers to the cited cohort study (ref. 15). Consider one summary sentence (sample size, specialties, sites).
6	Methods	Setting and location	Provide relevant contextual information that may influence findings.	**Reported**	Background; Methods; Limitations	Italian postgraduate training system; parameters drawn from a single tertiary training hospital receiving residents nationally.
7	Methods	Comparators	Describe the interventions or strategies being compared and why chosen.	**Reported**	Methods, “Scenario Analyses”; Table 2	
8	Methods	Perspective	State the perspective(s) adopted by the study and why chosen.	**Reported**	Methods, “Study Design and Analytical Framework”	Hospital and societal perspectives, both justified.
9	Methods	Time horizon	State the time horizon for the study and why appropriate.	**Reported**	Methods, same paragraph	Eight months, tied to the empirical transition-to-autonomy period.
10	Methods	Discount rate	Report the discount rate(s) and reason chosen.	**Reported**	Methods, same paragraph	Explicitly not applied, with rationale (short horizon).
11	Methods	Selection of outcomes	Describe what outcomes were used as the measure(s) of benefit(s)/harm(s).	**Reported**	Methods, “Conceptual Framework and Primary Outcome”	
12	Methods	Measurement of outcomes	Describe how outcomes used to capture benefit(s)/harm(s) were measured.	**Reported**	Methods, “Cost Components”; Appendix S1	
13	Methods	Valuation of outcomes	Describe the population and methods used to measure and value outcomes.	**Reported**	Table 1 (Data source/Rationale column)	
14	Methods	Measurement and valuation of resources and costs	Describe how costs were valued.	**Reported**	Table 1; Appendix S1 equations	
15	Methods	Currency, price date, and conversion	Report the dates of the estimated resource quantities	**Reported**	Methods, same paragraph	“All costs are expressed in 2025 euros.”

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			and unit costs, plus the currency and year of conversion.			
16	Methods	Rationale and description of model	If modelling is used, describe in detail and why used; report whether the model is publicly available.	**Partial**	Methods, “Model Structure”; Appendix S1	Fully described, but the replication spreadsheet is available only “upon reasonable request,” not deposited in a public/open repository.
17	Methods	Analytics and assumptions	Describe methods for analysing/transforming data, extrapolation methods, and model-validation approach.	**Reported**	Methods, “Probabilistic Sensitivity Analysis”; Appendix S1 §S1.7	Includes the independent Python re-implementation used to verify all deterministic results.
18	Methods	Characterizing heterogeneity	Describe any methods used for estimating how results vary across sub-groups.	**Not reported**	—	No subgroup analysis (e.g., by specialty, hospital type, region); raised only as a Limitation, not analysed.
19	Methods	Characterizing distributional effects	Describe how impacts are distributed across individuals, or adjustments for priority populations.	**Not reported**	—	N.a.
20	Methods	Characterizing uncertainty	Describe methods to characterize sources of uncertainty in the analysis.	**Reported**	Methods (PSA, DSA); Results; Figure 2	10,000-iteration Monte Carlo PSA plus one-way deterministic sensitivity analysis.
21	Methods	Approach to engagement with patients and others	Describe any approach to engage patients, the public, or other stakeholders in the study design.	**Not reported**	—	The Response to Reviewers mentions informal resident interviews informing the Discussion framing, but this is not described as a study method in the manuscript itself.
22	Results	Study parameters	Report all analytic inputs (values, ranges, references) including uncertainty/distributional assumptions.	**Reported**	Table 1; Results narrative	
23	Results	Summary of main results	Report mean values for the main categories of costs and outcomes, summarised appropriately.	**Reported**	Results, “Base-Case Analysis”	
24	Results	Effect of uncertainty	Describe how uncertainty about inputs/assumptions affects findings.	**Reported**	Results, “Deterministic/Probabilistic	

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					Sensitivity Analysis," "Scenario Analyses"	
25	Results	Effect of engagement with patients and others	Report any difference stakeholder involvement made to the approach or findings.	**Not reported**	—	Consistent with Item 21 (no engagement method reported).
26	Discussion	Findings, limitations, generalizability, and current knowledge	Report key findings, limitations, ethical/equity considerations, and implications.	**Reported**	Discussion; Limitations	
27	Other	Source of funding	Describe how the study was funded and any role of the funder.	**Reported**	—	No funding statement appears anywhere in the manuscript. Required by IJHPM and by CHEERS 2022; must be added before resubmission (or an explicit "no external funding" statement).
28	Other	Conflicts of interest	Report authors' conflicts of interest per journal/ICMJE requirements.	**Reported**	—	No competing-interests statement appears anywhere in the manuscript. Required; must be added before resubmission.