

**Supplementary Table 2.** Interrupted time series analysis of LST plan without advance statement (IA72 + IA73)

	Procedure codes	Slope before COVID-19 ( $\beta_1$ )	Immediate effect of COVID-19 ( $\beta_2$ )	Gradual slope change after COVID-19 ( $\beta_3$ )	Immediate effect of transitioning to full-scale project ( $\beta_4$ )	Gradual slope change after transitioning to full-scale project ( $\beta_5$ )
Fee for no advanced statement on LST	IA72 + IA73	87.9 (14.0)*	197.7 (259.9)	-102.2 (19.2)*	300.6 (267.8)	24.0 (20.7)
No advance statement on LST, the patient is capable of expressing his/her intention	IA72	34.7 (4.5)*	40.9 (83.1)	-36.1 (6.1)*	18.1 (85.6)	9.3 (6.6)
No advance statement on LST, the patient is incapable of expressing his/her intention	IA73	53.1 (9.9)*	156.8 (184.2)	-66.1 (13.6)*	282.5 (189.7)	14.8 (14.7)

The numbers in parentheses represent the standard errors of the estimated coefficients.

LST, life-sustaining treatment; COVID-19, coronavirus disease 2019.

\*Indicates statistical significance at  $p < 0.05$ .