

## Attachment C – GHP Data Elements

**Note:** The list of GHP Data Elements published with the Supporting Statement of 02/28/14 has been superseded by the information available in the Section 111 GHP User Guide. A current User Guide can be found on the Mandatory Insurer Reporting web page at <https://www.cms.gov/Medicare/Coordination-of-Benefits-and-Recovery/Mandatory-Insurer-Reporting-For-Group-Health-Plans/GHP-User-Guide/GHP-User-Guide.html> .