lead to poorer quality of care. Low pay is often cited as one of the key reasons for high turnover of employees in nursing homes. For-profit nursing homes may try to maximize profits by limiting wages paid to their employees. In this study, we examine whether profit-status of a facility is associated with high turnover of its employees. We obtain data on 415 nursing homes operating in Iowa between 2013-2017. We descriptively examine the turnover trends in nurse employees and all employees over time by profit status. We evaluate whether profit status is associated with high turnover using pooled linear regressions controlling for nursing home and resident characteristics. Descriptive results show that for-profit facilities had higher turnover of nurse employees (61.1% vs. 49.6%) and all employees (56.6% vs. 45.4%). Results from multivariate regressions show that, compared to non-profit facilities, for-profit facilities had 6.93 percentage points higher (p<0.01) turnover of all employees, and 7.76 percentage points higher (p<0.01) turnover of nurse employees after controlling for facility and resident characteristics. Given existing evidence on the adverse impact of high employee turnover on nursing home quality, we need policies aimed at lowering employee turnover, targeting for-profit nursing homes.

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END-OF-LIFE PLANNING AND BEREAVEMENT

ADVANCE DIRECTIVE COMPLETION AND HOSPITAL OUT-OF-POCKET EXPENDITURES
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Healthcare costs remain high at end of life. Although advance directives (AD) have been shown to improve care congruence with patients’ preferences and lower cost of healthcare services, little is known about the relationship between AD completion and hospital out-of-pocket costs. This study examined whether AD completion was associated with lower hospital out-of-pocket spending at end of life. We used the Health and Retirement Study participants who died between 2000 and 2014 (N=9,228) to examine the association through the use of a two-part analytic model that has been widely used in health economics. We controlled for socioeconomic status, death-related characteristics, and health insurance coverage and imputed missing data using multiple imputation by chained equations. Of the 43.9% of decedents who completed an AD, 90.7% chose to limit care or to be kept comfortable; 78.8% indicated that they wanted to withhold treatment, and 5.6% wanted to prolong life. Having an AD was significantly associated with $632 (95% CI: [-$1,116.67, -$146.71]) lower hospital out-of-pocket costs, with greater savings among younger decedents, dropping from $1,560 (95% CI: [-$2,652, -$268]) at age 50 to $230 (95% CI: [-$445, -$14]) at age 110. Decedents who completed an AD 12 months or less before death had higher out-of-pocket spending ($1,591 on average) than those who completed more than a year before death ($1,001 on average). Our findings have policy implications for physician-patient communication about costs of care and may provide an opportunity for physicians to involve cost-sharing discussions when completing ADs with patients.

BEREAVEMENT SUPPORT SERVICES IN A NATIONAL SAMPLE OF HOSPICES: A CONTENT ANALYSIS
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Although the Medicare Hospice Benefit mandates that hospices provide bereavement services to families for 1 year following death, it does not stipulate what services should be offered or how. Thus, this study aimed to explore the range of hospice bereavement services. This study stems from Cagle et al.’s (2020) prior study surveying 600 randomly selected agencies, stratified by state and profit status. Most participants (N = 76) worked as clinical supervisors or directors of patient services (41.6%) for medium-sized (53.2%), for-profit hospices (50.6%). Responses to “What types of bereavement support does your hospice provide to families?” were content analyzed. Analyst triangulation and peer debriefing enhanced trustworthiness. Four domains emerged: timing of support, providers of support, targets of support, and formats of support. Each domain reflected substantial variability. All hospices offered postdeath bereavement support. A minority described offering predeath support, often through bereavement risk assessment and supportive services targeting those at risk. Providers frequently included trained bereavement counselors, social workers, and chaplains. Less often, hospices leveraged familiar members of the decedents’ care team to encourage family participation. Although bereavement services predominantly targeted surviving adult family members of deceased hospice patients, services tailored to children and hospice-unaffiliated community members also emerged. The format of bereavement services demonstrated the widest variability. Commonly reported formats included written materials, support groups, and phone calls. Most hospices employed multiple formats. Although findings are consistent with prior research, the variability in each domain complicates rigorous investigation of which aspects offer the greatest benefit to bereaved family members.

EXPLORING THE CONCEPT OF THE ETHICAL WILL AS A WAY TO LEAVE A LEGACY OF VALUES: A SCOPING REVIEW
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Ethical wills communicate a legacy of values through non-legal emotional and supportive instruction to others and are distinct from legal or living wills. Employed for centuries, little is known about how and why ethical wills are used. We conducted the first scoping review on ethical wills to survey the breadth of published information and identify how they are defined and utilized. We followed the Joanna Briggs Institute methodology for scoping reviews employing an a priori protocol and PRISMA-ScR reporting guidelines. We searched 14 databases in November 2019 and January 2021 without filtering publication date or type. Our final extraction form included frequently used terms describing content, purpose, and outcomes. Two reviewers independently screened 1,568 results. Final extraction included 51 documents from 1997-2020, which were primarily published in lay or peer-reviewed journals within law, estate and financial planning, and religion; only 6 research articles were identified. Most frequently, descriptors characterized ethical wills...