

Is it Community Benefit?



The following questions can help determine whether a program or activity should be reported as a community benefit in the following categories: community health improvement, health professions education, subsidized health services, research, or cash and in-kind contributions.

Step One

Does the program or activity:

- Address a demonstrated community health need?
- Seek to address at least one of the following community benefit objectives?
 - Improve access
 - Enhance public health
 - Advance generalizable knowledge
 - Relieve the government burden to improve health

Does the program or activity:

- Primarily benefit the community rather than the organization?
- Result in measurable expense to the organization?

IF "NO" TO ANY OF THE QUESTIONS IN STEP 1, it is NOT a Community Benefit.

IF "YES" TO ALL QUESTIONS IN STEP 1, proceed to Step 2.

Step Two

Is the program or activity:

- Provided primarily for marketing purposes?
- Standard practice expected of all hospitals? Note: Activities required for licensure or accreditation may qualify as community benefit, IF the activity is responding to a community health need, enhancing public health, or relieving the burden of government to improve health.
- Provided primarily for the organization's "covered lives"?
- Provided primarily for employees (not including interns, residents and fellows) or affiliated physicians?

IF "YES" TO ANY OF THE QUESTIONS IN STEP 2, it is NOT a Community Benefit.

IF "NO" TO ALL QUESTIONS IN STEP 2, proceed to Step 3.

Step Three

Community Health Improvement Services	Health Professions Education	Subsidized Health Services	Research	Cash and In-Kind Contributions
Is the program or activity carried out or supported for the primary purpose of improving community health?	Is the program: A) An education program necessary for a degree, certificate, or training to be licensed to practice as a health professional. B) A continuing education program necessary to retain state licensure or certification and open to unaffiliated professionals?	Is it a clinical service, such as a burn unit or mental health unit (not an ancillary service, such as lab work or radiology)? Is it subsidized after subtracting Medicaid and other means-tested programs, bad debt, and financial assistance? Is it reasonable to conclude that if the organization no longer offered the service, the service would be unavailable in the community, the community's capacity to provide the service would be below the community's need, or the service would become the responsibility of government or another tax-exempt organization? Is the loss unrelated to inefficiency or volatile reimbursement?	Is the research funded by a government or not-for-profit organization? Are the results generalizable (generalizability refers to the extent to which findings from a study apply to a wider population or to different contexts)? Are the results intended to be shared or actually shared with the public?	Is the contribution restricted in writing to being used for a community benefit activity or purpose?
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IF "YES" TO <u>ALL</u> QUESTIONS, <u>REPORT AS COMMUNITY BENEFIT.</u>			IF "NO" TO <u>ANY</u> QUESTION, <u>DO NOT REPORT AS COMMUNITY BENEFIT.</u>	

Community Benefit + A Mission to Care: A Commitment to Community



About The Catholic Health Association of the United States (CHA)

For over 35 years, CHA has been the leading source of information and tools for planning and reporting hospital community benefit. In 2008, CHA's accounting system for reporting community benefit was used in the development of the IRS Form 990 Schedule H.

CHA represents more than 650 hospitals and 1,600 long-term care and other health facilities in all fifty states. Our hospitals were established to address health needs in their communities and that tradition continues today. Catholic hospitals are a critical source of care and services in their communities. This includes community-based services that address significant health and health-related needs reported as community benefit.

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