

HOW COMMUNITY-BUILDING ALIGNS WITH PUBLIC HEALTH

The IRS Form 990, Schedule H, presents tax-exempt hospitals with an opportunity to report their community benefit activities. However, since the form was first released in 2008, an important set of activities has been excluded — those that fall in the category of community building.



**JULIE
TROCCHIO**

The Catholic Health Association and others have argued that because community-building activities improve the community's health, they should be reported as community benefit. In this column we demonstrate how community-building activities relate to public health.

BACKGROUND

For over 20 years, CHA's community benefit reporting framework has classified community benefit activities in the following categories: community health improvement, health profession education, subsidized health services, research activities, financial and in-kind contributions and community-building activities.

The Internal Revenue Service used these categories when it required tax-exempt hospitals to report their community benefit on its Form 990, Schedule H. But the IRS directed hospitals to report community-building activities in a separate section of the form, and they are not included in total amount reported as community benefit.

The community-building category, according to both CHA guidelines and the IRS Form 990, Schedule H, contains:

- Physical improvement and housing
- Economic development
- Community support
- Environmental improvements
- Leadership development
- Coalition building
- Advocacy
- Work force development

CHA and other national organizations, along with public health experts, have argued that community-building activities should be reported as community benefit because they address such root causes of a community's health problems as poverty, environmental hazards and inadequate housing.

There also is a strong case for viewing community-building activities as strongly aligned with the vision and mission of public health. Community building supports the federal Department of Health and Human Service (HHS) "Healthy People 2020" goals and can be described by the

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HHS Public Health Quality aims. What's more, the Centers for Disease Control and Prevention (CDC) "Community Guide" resource identifies community-building activities as evidence-based practices.

Such programs as creating jobs for at-risk teens, creating neighborhood gardens to bring fresh foods into "food deserts" as part of a community-wide effort to reduce obesity and eliminating lead paint in low-income housing all contribute to the vision of healthier communities and the mission of health promotion and disease prevention.

HHS presents health goals for the nation and an agenda for improving health in its "Healthy

CHARACTERISTICS AND EXAMPLES OF QUALITY IN THE PUBLIC HEALTH SYSTEM

Below is a list of community-building programs that are related to “Healthy People 2020” topics and are recommended by the “Community Guide” (or in a few instances, supported by other public health evidence-based research). They are categorized according to the HHS characteristics of quality in the public health systems.

Characteristics of Public Health Quality

Related Community Building Programs

Population-centered

Protecting and promoting healthy conditions and the health for the entire population

Participating in community/statewide advocacy campaigns to enact laws to reduce injury and foster wellness related to alcohol use

Equitable

Working to achieve health equity

Providing/subsidizing neighborhood early childcare development program for children in low-income families

Proactive

Formulating policies and sustainable practices in a timely manner, while mobilizing rapidly to address new and emerging threats and vulnerabilities

Reducing risk of cardiovascular disease by co-locating programs and facilities with farmers' markets and/or exercise facilities.

Health promoting

Ensuring policies and strategies that advance safe practices by providers and the population and increase the probability of positive health behaviors and outcomes

Working with community partners to create walking and bike paths to encourage exercise

Risk reducing

Diminishing adverse environmental and social events by implementing policies and strategies to reduce the probability of preventable injuries and illness or negative outcomes

Being part of community advocacy coalitions to increase cost of tobacco products

Vigilant

Intensifying practices and enacting policies to support enhancements to surveillance activities (e.g., technology, standardization, systems thinking/modeling)

Making a financial contribution to a nonprofit environmental organization to monitor air quality related to respiratory conditions

Transparent

Ensuring openness in the delivery of services and practices with particular emphasis on valid, reliable, accessible, timely and meaningful data that is readily available to stakeholders, including the public

Publishing air quality data that relates to increased cases of asthma

Effective

Justifying investments by using evidence, science and best practices to achieve optimal results in areas of greatest need

Promoting community-wide bans on indoor smoking

Efficient

Understanding costs and benefits of public health interventions and to facilitate the optimal use of resources to achieve desired outcomes

Reducing cardiovascular risk factors (such as promoting availability of fresh foods and exercise opportunities) to decrease costs of disease to Medicare program

People 2020” initiative. One of its overarching aims is “creation of social and physical environments that promote good health.” To achieve this, “Healthy People 2020” identifies such factors that influence health as exposure to crime and violence, poverty and toxic substances.

Community-building activities help advance the goals of “Healthy People 2020” by addressing social and environmental determinants of health. Some examples include economic development to address poverty (which is a major predictor of poor health), reducing environmental asthma triggers and development of safe and affordable low-income housing.

To implement “Healthy People 2020,” the CDC issues the “Guide to Community Preventive Services: What Works to Promote Health,” a continuously updated, printed and online (www.thecommunityguide.org) resource for identifying evidence-based strategies for improving health and preventing disease in communities.

Many programs and policies recommended in the “Community Guide” include actions that would fall into community-building categories, such as working in coalitions to address community safety, changing public policies related to tobacco and alcohol and achieving environmental improvements.

CHARACTERISTICS OF PUBLIC HEALTH

A 2010 consensus statement from the HHS Public Health Quality Forum (www.hhs.gov/ash/initiatives/quality/finance/forum.html) identified the characteristics of public health quality as population-centered, equitable, proactive, health promoting, risk-reducing, vigilant, transparent, effective and efficient.

All of these aims can be found in community-building programs and all community-building activities meet one or more of these aims. For example, promoting economic development in a blighted area would meet the aims of being proactive, equitable, risk-reducing and effective.

Heart disease and stroke are examples of public health problems that can be addressed by hospital community-building programs.

Heart disease is the leading cause of death in the United States, and stroke is the third leading cause. Together they are among the most widespread and costly health problems facing the nation today, accounting for more than \$500 billion in health care expenditures and related expenses

in 2010 alone.

Here is how community-building programs advance public health by addressing heart disease and stroke:

“Healthy People 2020” calls for improving cardiovascular health and quality of life through pre-

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vention, detection and treatment of risk factors. Some of the controllable risk factors are cigarette smoking, diabetes, poor diet, physical inactivity and overweight and obesity.

The “Community Guide” identifies several research-tested intervention programs for heart disease and stroke, including programs to promote healthy dietary habits, increase physical activity and reduce the use of tobacco products.

Hospital community-building programs would improve public health in the area of cardiovascular health if they included efforts to improve opportunities for physical exercise, to advocate for smoke-free spaces or to promote the availability of fresh fruits and vegetables. These activities help achieve the vision and mission of healthier people and communities through health promotion and disease prevention, address the “Healthy People 2020” national public health priority for improving cardiovascular health, use evidence-based practices listed in the “Community Guide” and meet several public health quality aims.

In summary, community-building activities should be reported as community benefit when they contribute to public health. They should be included within the IRS Form 990, Schedule H, community benefit category when they:

- Are aligned with the vision and mission of public health
- Address “Healthy People 2020” objectives
- Include recommendations from the “Community Guide”
- Meet the characteristics of public health quality

JULIE TROCCHIO, M.S., is senior director, community benefit and continuing care ministries, Catholic Health Association, Washington, D.C. Write to her at jtrocchio@chausa.org.

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