Hospital Community Benefit

Process and Guidelines Recommendations Report

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Key Takeaways

1. Differences between hospitals and their patient populations can lead to different definitions of a hospital's community.
2. Hospitals and communities may benefit from flexibility in how hospitals spend community benefit dollars, so spending focuses on needs identified in partnership with the communities they serve.
3. Policymakers should focus on improving granularity in reporting, reducing administrative burden, and developing accountability processes for hospital community benefit.

Background and Introduction

About three-quarters of privately-owned hospitals in Colorado are designated by the Internal Revenue Service (IRS) as nonprofit organizations and are therefore exempt from most federal, state, and local taxes.[1] To justify their tax exemption status, the federal government has required nonprofit hospitals to provide a community benefit since 1969.[2]

Community benefit activities could include providing free and discounted care to people who are uninsured or have low incomes, covering unreimbursed costs associated with Medicaid and other insurers, or engaging in other community health improvement activities such as medical research, provider trainings, and cash and in-kind support to community groups and organizations.[2,3]

However, no consistent national standard exists to describe what qualifies as a community benefit. Hospitals are required to report their community benefit spending on a tax form known as Schedule H, but there can be discrepancies in reporting and a lack of transparency in where investments are being made — and in how this spending helps the community.[4,5] Further, the Affordable Care Act established additional requirements for tax-exempt hospitals, including conducting a community health needs assessment at least every three years and implementing a strategy to address identified needs, but hospitals vary widely in how they do these assessments and how they use them to change their strategies.[2,5]

To address ambiguity within hospital community benefit processes, the Colorado Department of Health Care Policy & Financing (HCPF) partnered with the Colorado Health Institute (CHI) to conduct an evaluation and analysis of hospital community benefit in Colorado. This work includes developing recommendations for processes and guidelines that align with statewide health priorities and initiatives, such as transitions of care to home- and community-based services for older adults and people with disabilities. This effort will support improving transparency, establishing clear state requirements for nonprofit hospitals, and providing a framework for evaluating the impact of these investments in communities.

Our Approach

CHI used the following guiding questions to frame our research:

- What role should nonprofit hospitals play in providing a benefit to the public?
- How should nonprofit hospitals define their community or the public they serve?
- How should nonprofit hospitals identify and prioritize community health needs?
- How should nonprofit hospitals collaborate with stakeholders, including HCPF, community-based partners, and the wider public?
- What accountability structures should policymakers implement?

To answer these questions, CHI conducted a literature review; spoke to 33 experts from community advocacy organizations, hospitals, government, and academia; and held three feedback sessions — two with community-based organizations and one with hospital representatives.

Defining the Need

To implement processes or guidelines, policymakers must determine how hospitals define the communities they serve and what they consider a health need.

What Is a Hospital's Community?

Stakeholders often define a hospital's community in one of two ways. The first approach uses a geographic definition tied to where the hospital is physically located. The second uses a patient-population-based definition, which considers who the hospital serves.

A Geographic Definition

Using a geographic definition, for example ZIP codes, can provide a clear-cut and consistent approach to defining a hospital's community. Stakeholders identified geography as a key component — a hospital should be accountable for supporting the people surrounding its physical location. For example, the Anschutz Medical Campus, located in Aurora, is the largest academic health center in the Rocky Mountain region. But about 12% of nearby residents do not have health insurance coverage.[6] Aurora also has higher rates of poverty and a lower median income compared to the state average.[7] Some stakeholders noted the important role the hospital could therefore play to support this community through its community benefit.

Stakeholders also recognized that a strictly geographic definition often does not paint a complete picture of who a hospital serves. And with 13 counties in Colorado without a hospital, people in these areas could be left out under a strictly geographic approach.[8]

A Patient Population Definition

A patient population definition considers who the hospital serves. Patient populations may be influenced by a hospital's specialization or its role as a regional hub or center of excellence. For example, Children's Hospital Colorado serves young people across the state (and beyond Colorado). Some stakeholders believed that the hospital's community benefit spending could therefore reasonably be informed by children's health concerns more broadly, rather than nearby ZIP codes.

However, using a patient population definition alone may lead to inequities or unintended consequences. A stakeholder provided an example that The Johns Hopkins Hospital largely serves people who are white, but it is physically based in a predominantly Black neighborhood. Thus, relying on utilization data alone can create disconnects and further systemic inequities between who a hospital serves and who lives in its physical community.

Recommendation: Consider Both Definitions

Hospitals must consider both geography and patient population when defining their communities. Community health needs assessments should also inform this definition. Policymakers must provide nonprofit hospitals with flexibility to define their communities to account for important nuances and intersections between location, specialization, and service utilization. Nonprofit hospitals should clearly define their communities in their reporting. (See How Should Hospitals Report on Community Health Benefits? for more details.)

What Is a Health Need?

The needs that hospitals address through their community benefit can differ. CHI put these needs into three categories: social determinants of health, direct treatment of physical and behavioral health conditions, and supporting treatment of physical and behavioral health conditions.

Social Determinants of Health

Social determinants of health are factors — such as socioeconomic status, food access, education, and housing, among others — that influence a person's health and health outcomes. These factors can contribute more to promoting good health than medical interventions.[9] Stakeholders stated that focusing on social determinants of health can reduce longstanding disparities in health and the health care system.

Historically, investments in these upstream factors have been limited due to difficulty tracking long-term outcomes.[10] However, there is growing recognition of the importance of investments in social determinants of health.[11] Nonprofit hospitals can support these initiatives, filling a gap in needed funding through their community benefit spending.

Hospitals can use their community health needs assessment findings as a guide to spending their community benefit dollars to address the most pressing social needs in their communities.[10]

Stakeholders raised concerns about whether hospitals are best equipped to address social determinants of health, saying that it could be "asking the wrong people to do the wrong thing." However, community advocates told CHI that so long as community voices and partners inform these decisions, hospitals can successfully support initiatives to address social determinants of health. For example, Denver metro area government and nonprofit organizations can already provide the infrastructure for food access, behavioral health care, and resources for people experiencing homelessness. But those programs need substantial funding. In these instances, partnering to support care coordination and providing financial support can be an appropriate solution. Alternatively, in areas where infrastructure is nonexistent or lacking, stakeholders noted that hospitals can — and should — be a part of the conversation to propose solutions to these problems.

Direct Treatment of Physical and Behavioral Health Conditions

Direct treatment of physical and behavioral health conditions can focus on the historical origins of community benefit by providing free and discounted care. This can include care given to people who are uninsured or have low incomes or making up for unreimbursed costs associated with Medicaid and other public insurers. Stakeholders believed that in some communities, such as many of Colorado's rural areas, coverage of unreimbursed costs and providing free and discounted care is what's most needed.

Stakeholders also want to see nonprofit hospitals move beyond this definition. They called out the important role hospitals can play in addressing gaps in the continuum of health services. This includes prevention, treatment, recovery, and harm reduction.

Under this approach, hospitals could find ways to support community partners who are already filling these gaps. For example, discharging someone from a hospital back into the community is often where the continuum of care breaks down. Hospitals can help ensure patients are connected with community partners and direct their community benefit spending to those partners. Also, using community benefit dollars to support home- and community-based care can help patients recover and promote alignment with other initiatives, such as the state's Hospital Transformation Program. Goals of this program include improving patient outcomes through the integration of care across settings and reducing avoidable hospital utilization.[12]

Nonprofit hospitals could also use this approach to improve treatment and care for marginalized populations. Stakeholders noted a desire for greater investment in home- and community-based services. Research shows that key patient outcomes, including activities of daily living, hospital readmissions, and survival rates, are significantly better among patients discharged into home settings.[13]

Supporting the Treatment of Physical and Behavioral Health Conditions

Supporting the treatment of physical and behavioral health conditions can include investing in research, training and educating providers, and recruiting and retaining hospital staff. With this approach, stakeholders recognized that measuring impact is difficult, especially as it relates to direct impacts on the community. However, these activities sometimes address acute needs in a defined community.

For example, investing in research contributes to generalizable knowledge and the ability to treat acute and chronic conditions. Areas facing provider shortages may benefit from concerted efforts to recruit physicians.

However, stakeholders from community-based organizations and the research community specifically noted concerns around counting training and education expenditures as community benefit, as these activities are often reimbursable. For example, Medicare sometimes pays hospitals to cover indirect costs related to training residents.[14] Because these payments are not considered to be directly offsetting revenue to health professions education, direct and overhead costs of students and faculty time involved with supervision can be reported as community benefit.[15]

Recommendation: Provide Flexibility in Defining Health Needs

A hospital's community should inform the health needs identified through the community benefit process. As such, nonprofit hospitals must have flexibility to define the health needs they will address and prioritize through community benefit. These activities will differ by hospital and community. State policymakers can support nonprofit hospitals by creating resources, such as a detailed list of what hospitals can include as a community benefit and by creating an entity to provide accountability and oversight. (See Establishing Accountability for Hospital Community Benefit Requirements.)

Community-based organizations expressed the need for increased collaboration with nonprofit hospitals. Hospitals should partner with these organizations, local public health agencies, and the wider public to determine, in partnership, where dollars are needed, how to prioritize identified health needs, and in turn, whether they are equipped to meet these needs by direct engagement or by financial support to community partners. Policymakers can support partnerships by providing guidelines for community engagement. (See How Should Hospitals Measure Community Health Needs?)

Establishing Hospital Community Benefit Requirements and Accountability

To promote transparency and accountability, policymakers must consider several questions:

- How should hospitals measure their community's health needs?

- How much should they spend on hospital community benefit?
- How should they report on these processes and progress?
- Who should ensure accountability for these requirements?

How Should Hospitals Measure Community Health Needs?

Nonprofit hospitals are required by the Affordable Care Act to conduct community health needs assessments.[2] Colorado House Bill (HB) 19-1320 creates more accountability in this process, requiring hospitals to complete a community benefit implementation plan every year and convene a public meeting at least once a year.[16] Across the board, stakeholders that CHI spoke with agreed that hospitals should use this avenue to identify specific health needs and to inform their spending priorities and implementation plans. However, stakeholders expressed concerns with these processes falling flat. While some nonprofit hospitals are authentically and regularly engaging with their communities, stakeholders consistently expressed a desire for better community engagement and collaboration.

HB 19-1320 sets a minimum requirement for public meetings, which includes:

- Collecting feedback on the hospital's community benefit activities during the previous year.
- Collecting feedback on the hospital's community benefit implementation plan for the following year.
- Establishing a list of representatives the hospital must invite to the meeting, at a minimum.
- Inviting the public via an advertisement placed in any major newspaper published in the community.

Effective in 2024, HB 23-1243 adds to these requirements, providing additional guidelines and requirements for how hospitals engage the public in these annual meetings.[17] (HCPF is currently developing implementation details for this legislation, which will include necessary rules for consideration by the state Medical Services Board.) While the goal of these laws is to increase direct engagement with communities, stakeholders noted that attendees or survey respondents are often employees of the hospital itself. Further, the date and time of meetings, location, and accessibility can affect how and whether people participate, and whose voice is heard.

Another issue described by stakeholders was fatigue and duplication related to community engagement. Stakeholders said hospitals are required to engage in multiple community health needs assessment processes that can feel duplicative to community members. In addition to nonprofit hospital requirements, local public health agencies conduct community health needs assessments every five years, and there is a community engagement component required as a part of the Colorado Hospital Transformation Program.[12] Many hospitals also have patient-family advisory boards. These multiple

community engagement efforts can discourage authentic participation, especially if community members and partners do not see the impacts of their participation.

Recommendation: Promote Collaboration and Authentic Community Engagement

HB 23-1243 directs HCPF to engage with stakeholders to develop best practice guidelines for hospital community engagement processes and to collaborate with local public health agencies and community organizations to reduce redundant community needs assessments. These guidelines must address issues described by stakeholders, such as ensuring hospitals reach members of their communities in equitable ways. The guidelines should also consider how hospitals can leverage existing structures such as patient-family advisory boards and reduce fatigue for community members, as well as administrative burden on hospital staff and partners.

Further, engagement must be conducted in culturally responsive and authentic ways. HCPF should include a minimum set of principles for authentic community engagement in the guidelines for hospitals and partners, such as:

- Fostering trust with the community by establishing relationships, listening, and recognizing and respecting diversity and differences.
- Supporting community-led solutions by working with, and not for, communities.
- Balancing and sharing power.
- Recognizing that community collaboration requires long-term commitments.
- Addressing systemic racism intentionally, especially within the health care system.[18]

By streamlining efforts and resources, hospitals and community partners can develop and sustain comprehensive and ongoing engagement opportunities.

State leaders should create and distribute the guidelines and resources to hospitals and their partners. For example, the Massachusetts Attorney General's Community Benefit Guidelines for Non-Profit Hospitals outline expectations for how hospitals determine the health needs of their communities, whom to engage, and how to plan programs with community partners.[19]

How Much Should Hospitals Spend on Community Health Needs?

To understand how much hospitals should spend on community benefit, CHI spoke with Johns Hopkins researchers who specialize in hospital financing. They outlined three options for determining the amount hospitals should spend on community benefit. These approaches are: using a percentage of their patient revenue, using a dollar amount equivalent to their tax exemption, or comparing their spend to a similar for-profit hospital's charity care expenses.

A Percentage of Patient Revenue

In this approach, hospitals would spend a specified percentage of their patient revenue on community benefit. Currently, HCPF estimates that hospital community benefit spending represents about 7% of total net patient revenue.[5] In this estimation, net patient revenue is calculated by totaling all charges the hospital billed to patients and excluding contractual allowances, bad debt, and charity care. However, stakeholders challenge this definition, stating that charity care and Medicaid shortfalls represent a big component of costs and community benefit. (Key informants from the state and some community organizations noted that for-profit hospitals often incur these same expenses, yet continue to pay taxes.) Further, setting a standard percentage for all hospitals would not take into consideration variances related to the hospital's operating budget, rurality, or other characteristics that may affect hospitals differently.

A Tax-Exemption Equivalent

Under this approach, the savings a hospital receives through its tax-exempt status would serve as a minimum threshold for community benefit spending. While this seems like a fair approach, stakeholders noted the difficultly in estimating tax payments due to tax mitigation and other issues. HB 23-1243 requires the state Medical Services Board to include a summary of the estimated federal, state, and property tax exemptions received by each hospital in its annual report, which could be a reference point under this approach.

A Comparison to a Similar For-Profit Hospital

In this approach, community benefit spending would be equivalent to what a similar, for-profit hospital spends in charity care. Academic researchers interviewed by CHI believed this approach to be the fairest and cleanest in establishing a threshold. However, drawbacks to this approach include how "comparable hospital" is defined – and who makes this decision. Policymakers would need to consider nuances such as the location of a hospital, its size, patient population, and risk stratification for hospitals serving patients with more complex needs.

Recommendation: Do Not Establish a Minimum Spending Requirement

Establishing minimum spending requirements provides a concise way for stakeholders to measure how much hospitals invest in their communities and hold them accountable for meeting the threshold. However, minimum spending requirements can inadvertently penalize rural and other low-margin nonprofit hospitals. All stakeholder types said that these hospitals serve a different role in the health care landscape, and they should focus on access and filling gaps along the spectrum of health care needs. Similar concerns arose in the literature review, with research showing that minimum standards can be problematic for nonprofit hospitals because their needs and communities vary widely.[20]

Further, research shows that establishing minimum spending requirements can cause a decrease in overall hospital community benefit spending by creating a ceiling rather than a floor.[21] Stakeholders agreed, stating that minimum spending requirements would result in some hospitals increasing their spending to meet the threshold, but also cause those that are spending above this requirement to make reductions. Further, with flexibility in what is considered a health need, a minimum spending requirement could disincentivize hospitals to focus on community health improvement activities if they are able to meet the threshold by only providing care to uninsured and underinsured patients.[21]

Policymakers should not implement a minimum spending requirement given the ambiguity of its impact. Instead, they should focus on public reporting regulations, which research has shown to increase community benefit spending. (See How Should Hospitals Report on Community Health Benefits?)

How Should Hospitals Report on Community Health Benefits?

HB 19-1320 sets minimum reporting requirements for nonprofit hospitals. For example, Colorado hospitals must report details related to their public meetings, their most recent community health needs assessment, their implementation plan for the coming year, and other details on investments and expenses. These must be reported to HCPF and posted on the hospital's public website.[16]

However, HCPF's January 2022 Hospital Community Benefit Accountability Annual Report found that hospitals are not fully complying with this regulation and showed a lack of clarity in hospitals' spending under the current reporting structure.[5] Stakeholders echoed the need for more granular reporting.

HB 23-1243 attempts to bridge reporting gaps and definitions. This law now requires hospitals to complete a community benefit implementation plan that addresses needs identified in the community health needs assessment. Further, the bill requires the hospital to provide a definition of the community served.[17] The impact of this regulation and whether it will improve transparency in reporting remains to be seen.

Recommendation: Increase Granularity and Specificity in Reporting Requirements

Policymakers, community partners, and the public need better insight into how hospitals are spending community benefit dollars and how these investments tie directly to identified community needs.

Reporting hospitals' efforts to identify and address community health needs improves accountability to the community and hospital partners. Research shows that nonprofit hospitals in states with reporting requirements spend a higher percentage of their total expenditures on community benefit than those in states without reporting requirements and dedicate more of these resources to community improvement activities beyond direct

care.[20] Reporting requirements must be balanced with other programs to streamline efforts and reduce administrative burden.

Policymakers can support these efforts by clarifying state and public reporting specifications, including those under HB 23-1243. State leaders can do this by clearly defining what counts as a community benefit and offering recommendations on how to report specific activities. The Catholic Health Association of the United States created an extensive, searchable question and answer tool on what counts as community benefit and how spending should be reported for different categories.[22] This tool may serve as a model for policymakers thinking through these definitions.

Policymakers can also create robust categories that require nonprofit hospitals to detail in their reporting how and where they make investments. This can also support nonprofit hospitals in capturing the full extent of the community benefit activities in which they participate. A guide, similar to that created by the Massachusetts Attorney General, can support hospitals in defining their communities and reporting community benefit spending by program type and health needs addressed.[19]

Who Should Ensure Accountability for Hospital Community Benefit Requirements?

Public reporting is a vital component of confirming whether nonprofit hospitals are providing a community benefit. But to ensure compliance, hospitals must be accountable to a dedicated board to oversee these processes. This board can also support the state in establishing definitions and other requirements, such as how hospitals define their communities and prioritize health needs.

Stakeholders preferred an accountability partnership, often describing a state agency and a community advisory board working in tandem. A community advisory board would ensure local knowledge and support community engagement during health needs assessments. Stakeholders noted that the community board would need regulatory powers so that hospitals can truly be accountable to this group.

Colorado must be careful when selecting a state agency charged with this oversight and limit conflicts of interest so that the process and outcomes are both trusted and transparent. Nonprofit hospitals are private entities that have market and regulatory relationships with the public sector. For example, some stakeholders noted unique dynamics between HCPF's role as a payer and the place of Medicaid reimbursement rates in community benefit discussions. There is the potential for a conflict of interest when Medicaid shortfalls are cited as an acceptable community benefit activity.

Recommendation: Establish an Oversight Board

Policymakers should establish a board to provide oversight on hospital community benefit spending. Setting up the board as a partnership that includes a state agency and a community board can help ensure that nonprofit hospitals are transparent and responsible in their spending, are including diverse perspectives and voices in their community benefit processes, and are accountable to the communities they serve.

Next Steps for Implementation

Policymakers should consider mandating the creation of a community advisory board to support oversight and needed collaboration between the state, hospitals, and other community partners. This board, potentially in partnership with HCPF or another state agency, should determine whether hospitals must meet a minimum spending requirement, and whether they should have flexibility in defining their communities and health needs. Finally, the oversight board and policymakers must develop guidelines for community engagement and reporting requirements to promote collaboration and ensure transparency in all processes.

Conclusion

Ambiguity within hospital community benefit processes is a problem to which there are no clear-cut solutions. This is in part due to differences in hospital locations, patient populations, and community needs. Hospital community benefit spending and priorities must be localized. Hospitals must have leeway in defining their communities and health needs, but authentic community engagement and collaboration with local public health agencies, community-based partners, and the wider public must inform community benefit spending. To support these processes, policymakers should establish accountability structures to support decision-making and oversight of what hospitals spend, how they spend it, and how they engage with and report back to the state and the public. State leaders should also focus on reporting as a lever to promote accountability to the unique community each nonprofit hospital serves.

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