



**The Hilltop Institute**

*analysis to advance the health of vulnerable populations*

# Aligning Hospital Community Benefit, Community Health, and Healthy Housing

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Gayle Nelson, JD, MPH

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# What are Hospital Community Benefits?

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Hospital Community Benefits are ***initiatives***, ***activities***, and ***investments*** undertaken or underwritten by tax-exempt hospitals to improve the health of the communities they serve.

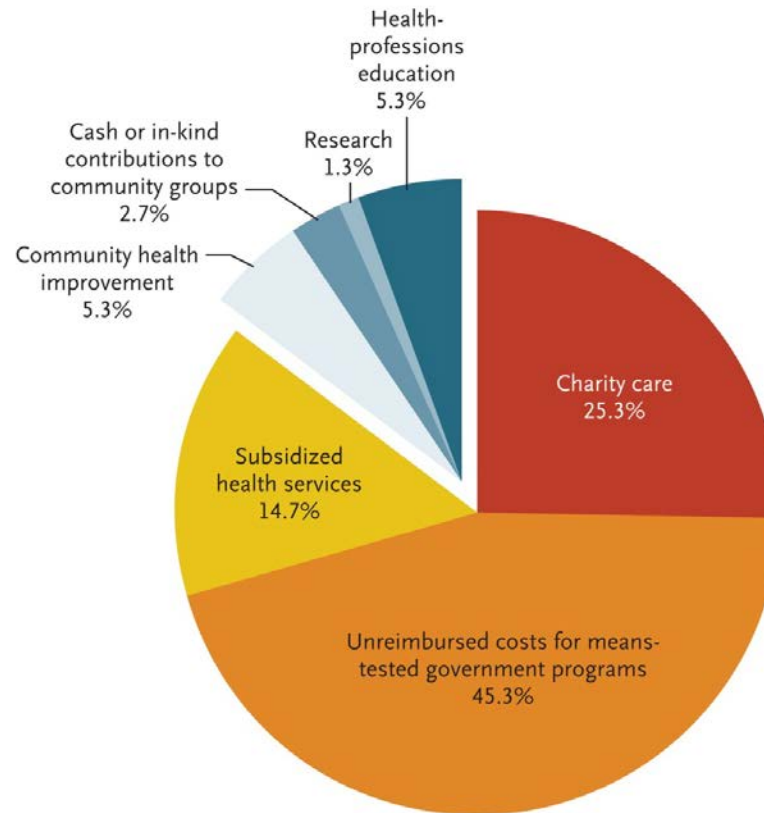
# Estimated Hospital Expenditures

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**\$62.4 Billion**

Source: Internal Revenue Service. (2015, January). *Report to Congress on private, tax-exempt, taxable, and government-owned hospitals.*

# Allocation of Community Benefit Investments



Source: <http://www.nejm.org/doi/pdf/10.1056/NEJMsa1210239>

# Communities can be unhealthy because of their social and physical environments



jobs



schools



playgrounds/  
parks



restaurants/  
grocery  
stores



transportation



housing

# Hospital Documents to Review

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- IRS Form 990, Schedule H
- Community Health Needs Assessment (CHNA)
- Implementation Strategy
- State Reporting Forms, if any

# CHNA: Health Needs

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Final IRS rules clarify that the health needs a hospital may consider in its CHNA include ...*the need to prevent illness, ... or to address social, environmental, and behavioral factors that influence health* (26 C.F.R. §1.501(r)-2)

# Key Steps in CHNA Process

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## ■ Hospitals Must:

- Assess community's health needs
- Identify significant health needs
- Determine which health needs to address
- Document CHNA in written report
- Make CHNA “widely available” to the public

## ■ Community Input?

- Yes
- Yes
- Yes (at a later point)
- N/A



# Key Steps in Implementation Strategy Process

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## ■ Hospitals Must

- Develop a written Implementation Strategy
- Evaluate the impact of the hospital's community benefit activities

## ■ Community Input?

- Yes (at a later point)
- No

# Summary

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Organizations wishing to make their case to tax-exempt hospitals need a “seat at the table,” i.e., become an integral part of the CHNA/Implementation Strategy Process and may need to think about collaborating with hospitals, health departments, and perhaps other community partners in multi-year projects.

# About The Hilltop Institute

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The Hilltop Institute at the University of Maryland, Baltimore County (UMBC) is a nationally recognized research center dedicated to improving the health and wellbeing of vulnerable populations. Hilltop conducts research, analysis, and evaluations on behalf of government agencies, foundations, and nonprofit organizations at the national, state, and local levels.

[www.hilltopinstitute.org](http://www.hilltopinstitute.org)

# Contact Information

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Gayle D. Nelson

Director, Hospital Community Benefit Program

The Hilltop Institute

University of Maryland, Baltimore County (UMBC)

410.455.6803

[gnelson@hilltop.umbc.edu](mailto:gnelson@hilltop.umbc.edu)