

analysis to advance the health of vulnerable populations

# All In This Together: Public Health and Community Benefit

ACA Requirements and Context

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# Hilltop Hospital Community Benefit Program



#### **Hospital Community Benefit Program**

**Newsletter Subscription** 

To subscribe to the Community Benefit Briefing, send an e-mail with your request to hcbp@hilltop.umbc.edu.

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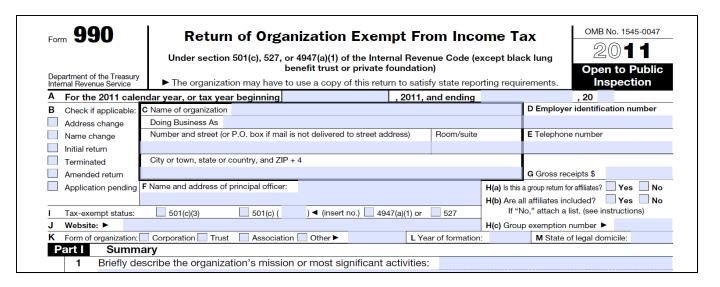
## Historical Context: Community Benefit Standard

- Charity care/financial assistance, subsidized health services
- Research and health professions education
- Financial and in-kind donations for community benefit
- Activities to promote community health improvement



### **IRS Reporting**

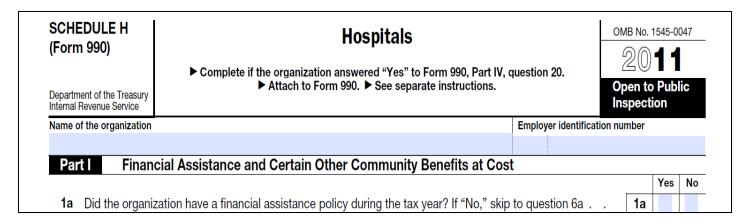
- Report hospital's expenses associated with providing community benefit
  - Form 990: All tax-exempt entities





# IRS Reporting Context: Schedule H

Schedule H: Tax-exempt hospitals report community benefit expenses by category (e.g., financial assistance, subsidized health services, community health improvement services, community benefit operations)





# The Judicial/State Context: Provena

- Revocation of (property) tax exemption:
  - 2004 County Board of Revenue
  - State Dept of Revenue
  - Illinois Supreme Court (2010)



#### **The ACA Context**

- Legislative context: Charity care dramatically changes under the ACA
  - Additional insurance coverage for over 32 million
  - Other expectations/limitations for hospitals



### **ACA Requirements: CHNA**

- Community Health Needs Assessment (CHNA)
- CHNA implementation strategy
- Community input/public health
- Report on meeting needs via Tax Form 990



#### **Additional ACA Requirements**

- Written emergency care policy
- Financial assistance policy
- Limitation on hospital charges
- Billing and collection requirements

# Standards: How much is enough?

- No minimum amount
- "Facts and Circumstances" approach

#### **Sanctions**

- \$50,000 excise tax
- Loss of tax exemption

### **State Health Policy Factors**



#### **State Policy: CHNA Examples**

- SHIP Coordination
  - Review and Approve Minnesota
  - Voluntary Cooperation North Carolina
  - Regional Collaboration Oregon
- Increased State Budget Attention



### **Hospital Pushback?**



### **Hospital Centric Planning?**

Managing
Population Health:
The Role of the
Hospital

April 2012







### **About The Hilltop Institute**

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



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