



# COMMUNITY BENEFIT UPDATE

## Summer 2024

We are pleased to bring you the latest community benefit news and resources. Explore all of CHA's updates and resources on Community Benefit on our [website](#).

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### Featured News, Events and CHA Resources

[Latest Congressional Call to Strengthen Tax-exempt Hospital Regulations and Enforcement Coincides with Increased Examinations of Tax-exempt Hospitals](#)  
EY Tax News Update, May 2024

[CHA Statement on Recent Lown Institute Report](#)  
March, 2024

[Roadmap for Responsible Medical Donations](#)  
New CHA Resource

[Community Benefit 101](#)  
Oct. 15, 16, 17, 2024

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### What Counts Hotline Featured Question Subsidized Health Services

**Question:** Our critical access hospital provides needed care to our rural area. Can we report the entire hospital as subsidized health services?

**Recommendation:** We understand the desire to accurately and comprehensively report our community benefit activities and programs. And yes, critical access hospitals are a vital asset to their communities. However, we do not recommend reporting an entire hospital as subsidized health services.

We do recommend following the [IRS 990 Schedule H instructions](#), to calculate and report as subsidized health services the "...clinical services provided despite a financial loss to the organization." ... "Subsidized health services can include qualifying inpatient programs ... and outpatient programs ... Subsidized health services generally exclude ancillary services that support inpatient and ambulatory programs such as anesthesiology, radiology, and laboratory departments."

#### Resources:

- [What Counts Q&A: Subsidized Health Services](#)

- [Community Benefit Reporting: Subsidized Health Services](#)
- [Community Benefit Accounting Resources](#)

See [What Counts Q&A Library](#) for more information on this and other topics.

**Note:** The information provided above does not constitute legal or tax advice. The information is provided for informational/educational purposes only and cannot be relied upon. Please consult with counsel regarding your organization's particular circumstances.

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## Community Benefit in Action Examples from the Field



[CommonSpirit Hospitals Send Cafeterias' Surplus to Community](#)

[Intermountain Health's First 1,000 Days Helps Families, Babies Navigate First Years](#)

[Hiring Untapped Talent: 'Anchor' Organizations Share Ways to Diversify, Localize Workforce](#)

For more articles featuring community benefit news and programs from across the ministry, [Catholic Health World](#) and [Health Progress](#)

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## What We're Reading

[How Pushing Hospitals to Give Away More Free Care Could Backfire](#)  
Tradeoffs, February 2024

[Community Health Needs Assessments: What You Should Know](#)  
Lown Institute, April 2024

[The Value of Revisiting Policies and Processes for Financial Assistance](#)  
HFMA, April 2024

[National Strategy to Improve Maternal Mental Health Care](#)

Task Force on Maternal Health, a subcommittee of the Substance Abuse and Mental Health Services Administration's Advisory

[AHA's Community Health Assessment Toolkit](#) releases three new supplements: caregivers, people with disabilities, and refugees, immigrants, and migrants

[National Strategy for Suicide Prevention and Federal Action Plan](#)

U.S. Department of Health and Human Services and National Action Alliance for Suicide Prevention, April 2024

[Community Safety as a Social Determinant of Health](#)

National Academies of Sciences, Engineering, and Medicine, May 2024

[Activating Place-based Partnerships for Equitable Economic Development: A Playbook for Anchor Collaboratives](#)

Healthcare Anchor Network, May 2024



**Learn more:**

Visit the Community Benefit section of our [website](#) for more information.



*We Will Empower Bold Change  
to Elevate Human Flourishing<sup>SM</sup>*



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