COMMUNITY NEEDS
Flex Advisory and ORHQN Meeting
Salem Conference Center
September 23, 2010
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Outline

History and context
  – Community Benefit, Public Health, and National Health Reform
  – Political environment
  – IRS intent

Challenges and opportunities
  – Business and market imperative
The Community Health Needs Assessment is the basis for the mission of the organization.
Health Reform - PPACA

March 23, 2010, President Obama signed the *Patient Protection and Accountable Care Act (PPACA) Section 501(r)*.

- New requirements for tax exempt hospitals
  - Community Health Needs Assessment
  - Financial Assistance Policies
  - Requirements for Charges
  - Billing and Collections
Who Is Subject to the Law?

- A hospital organization as described in Section 501(c)(3) – must meet four requirements
- A hospital organization that operates a facility required by the state to be licensed as a hospital
- The Secretary may determine other organizations also have the provision of hospital care as their principle exempt function
- Each hospital operated by an organization must separately meet the requirements
Community Health Needs Assessment

– Must conduct every three years
– Requires a strategy to meet identified needs
– Requires assessment:
  • Includes input of the community served
  • Made available to the public
– Failure results in $50,000 excise tax
IRS Intent

IRS definition – Community Benefit

Promotion of health for class of beneficiaries sufficiently large enough to constitute benefit for the community as a whole.

- Population health
- Accountability for measurable impact
- Move beyond charity care and focus on the health of the community

IRS Rulings 69-545 (1969) and 83-157 (1983)
Connecting the Dots

- Community Benefit, Public Health, Health Reform
- Political environment
- OARs and IRS
Business and Market Imperative

- Focus on Stewardship
- Address historical dynamics
- Identify synergies
  - Reform models e.g. ACOs, bundled payments and medical home
Thank You

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