Reporting Template Instructions for Nonprofit Hospitals: Community Benefit Equity Priorities, Expenditures, and Program Outcomes

As the COVID-19 pandemic continues, states face difficult budget decisions as revenues decline. Because states forgo billions in nonprofit hospitals' tax exemptions, it is critical that these exemptions yield genuine value to their communities. Some states already require or encourage detailed reporting of hospitals' community benefit expenditures and their impact. However, additional information may be required to understand how hospitals are identifying shifting community needs during COVID-19 and how their investments are meeting those needs. As the panedemic has renewed focus on racial and ethnic health inequities, the National Academy for State Health Policy (NASHP) has created a template to help states collect data about hospital community benefit programs and spending address these issues. This template can complement to NASHP's two other reporting templates (https://www.nashp.org/wp-content/uploads/2020/03/hosp-cmmty-benefit-reporting-template-3-13-2020.pdf) that synthesized several state community benefit reporting tools to help collect data on hospital expenditures and outcomes.

The templates are designed to capture more granular and actionable information than is currently required by the Internal Revenue Service's (IRS) Form 990 Schedule H, which allows some systems with multiple facilities to report in aggregate. The IRS also does not require hospitals to tie their reported spending back to the community needs identified by their community health needs assessments (CHNA) or another source. Should the state request any hospital's Form 990 Schedule H worksheet, the information from this form can be compared to any reported activities listed on that worksheet.

These templates require:
• Each hospital in a health system to report individually, and
• Hospitals to include information about programs and activities that the IRS considers to be community benefits, community-building, or community health improvement activities on Parts I and II of IRS Form 990, Schedule H.

NOTE: States are encouraged to tailor their templates to meet their needs and can add questions or instructions to inform their policy decisions

Identified Need Tab Instructions

 - Column Name: Priority number – *Hospital should rank the identified needs in order from highest to lowest priority.*
Expected value: Number

 - Column Name: Identified Need – *Hospital should name a specific need identified in the implementation strategy section of the most recent CHNA.*
Expected value: Sentence

- Column Name: Identified Need type: – *Hospital should identify the type from the list of categories identified on the IRS 990 Schedule H in either Part I or Part II.* Expected value: Selection from drop down menu
- Column Name: Target population and/or region – *Hospitals should indicate how they identified the target populations or regions.* Expected value: Paragraph
- Column Name: Partners engaged – *Hospital should list all partners engaged in the process of identifying community needs.* Expected value: Paragraph
- Column Name: If partners are listed in previous column, what level of engagment occurred? – *Hospital should indicate the degree to which the partners were involved. For additional information about the continuum of engagement, see page 2 of https://www.mass.gov/doc/community-engagement-guidelines-for-community-health-planning-pdf/download* Expected value: Select from drop down menu
- Column Name: Is the need identified in the CHNA? Expected value: Yes or No
- Column Name: Is there a specific social, economic, or health inequity associated with this need? Expected value: Yes or No
- Column Name: If answer in previous column is yes, please specify. – *Hospital should provide details about the existing inequity and how the identified need relates to it.* Expected Value: Paragraph
Actions Tab Instructions
- Column Name: Enter the number of the need addressed from Identified Needs tab. Expected value: Number
- Column Name: Action Taken – *Hospitals should describe actions or initiatives that the IRS would consider community benefits or community building, whether or not they are tied to the CHNA.* Expected value: Paragraph
- Column Name: Net dollar amount applied toward each action – *Hospitals should not include outside funding sources here.* Expected value: Number
- Column Name: Is the amount in the previous column paid to an outside organization to implement specific actions or efforts? Expected value: Yes or No
- Column Name: Does action taken aim to address social, economic, or health inequities? – *Hospital should identify whether their action specifically aims to create equity and combat disparities among racial groups, geographical regions, etc.* Expected value: Yes or No
- Column Name: If answer in previous column is yes, please specify – *Hospital should provide details about how the identified action aims to mitigate the existing inequity.* Expected value: Paragraph

- Column Name: Partners engaged – *Hospital should list all partners engaged in addressing an identified community need.* Expected value: Paragraph
- Column Name: If partners are listed in previous column, what level of engagment occurred? – *Hospital should indicate the degree to which the partners were involved. For additional information about the continuum of engagement, see page 2 of https://www.mass.gov/doc/community-engagement-guidelines-for-community-health-planning-pdf/download* Expected value: Selection from drop down menu
- Column Name: Outcomes to Date – *States could give hospitals a menu of outcomes, such as those in Metrics for Healthy Communities, the Social Intervention Research and Evaluation Network's Social Need Screening Tools Comparison Table, and the Centers for Disease Control and Prevention's Hi-5 initiative.* Expected value: Paragraph
- Column Name: Data Used to Measure Outcome – *Hospital should indicate which data set they are using to measure the outcome.* Expected value: Sentence or Paragraph
COVID-19 Focus Areas Tab Instructions
- Column Name: Need identified during COVID-19 pandemic – *Hospital should not identify need previously identified through the CHNA unless it has worsened or intensified during the COVID-19 pandemic* Expected value: Sentence
- Column Name: Action taken – *Hospitals should describe actions or initiatives taken to address needs that arose during COVID-19. The actions or initiatives should be ones that the IRS would consider community benefits or community building.* Expected value: Paragraph
- Column Name: Were any federal funds used to support the actions taken? – *Hospitals should indicate whether or not the action was covered by federal funds.* Expected value: Yes or No