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Community Benefit Categories and Definitions

Community Benefit Categories

Category 1: Financial Assistance

Category 2: Government-Sponsored Means-Tested Health Care

Category 3: Community Benefit Services

This reference can be downloaded from the Catholic Health Association (CHA) website at www.chausa.org/guideresources.

This section represents recommendations for what counts as community benefit. It is not legal advice. Health care organizations should consult the most recent guidance from their state and the Internal Revenue Service (IRS) regarding required reporting of community benefit information.

Community benefits are programs or activities that provide treatment or promote health and healing as a response to identified community needs and meet at least one of these objectives:

- Improve access to health care services.
- Enhance public health.
- Advance increased general knowledge.
- Relieve or reduce the burden of government to improve health.

Following are recommendations for how programs and activities should be categorized and examples of what should and should not be reported as community benefit. It is advised that health care organizations keep a record of the rationale for why a program or activity is a community benefit. What community need is it responding to? Does the need continue? What community benefit objective is being met?

CATEGORY 1

FINANCIAL ASSISTANCE

Financial assistance is free or discounted health services provided to persons who cannot afford to pay and who meet the eligibility criteria of the organization's financial assistance policy. Financial assistance is reported in terms of costs, not charges. Financial assistance does not include bad debt, which may be reported in Part III of the IRS Form 990, Schedule H for Hospitals (Schedule H) but not as community benefit.

Count:

- Free and partially discounted care (discounted from cost, not charges).
- Expenses incurred by the provision of financial assistance.
- Provider taxes, assessments or fees if Medicaid DSH funds in your state are used in whole or in part to offset the cost of financial assistance.
- Unpaid co-pays for Medicaid and other low-income patients can be reported as financial assistance if so specified in the organization's financial assistance policy. Patients in these circumstances are referred to as "underinsured."

Do not count:

- Bad debt.
- Discounts provided to self-pay patients who do not qualify for financial assistance.
- Contractual allowances or quick-pay discounts.

GOVERNMENT-SPONSORED MEANS-TESTED HEALTH CARE

CATEGORY 2

Government-sponsored means-tested health care community benefit includes unpaid costs of public programs for low-income persons – the shortfall created when a facility receives payments that are less than the cost of caring for public program beneficiaries. This payment shortfall is not the same as a contractual allowance, which is the full difference between charges and government payments.

Count:

Revenues and costs related to:

- Medicaid.
- Other means-tested government programs, including:
 - State Children’s Health Insurance Programs (SCHIP).
 - State and local indigent care: Medical programs for low-income or medically indigent persons not eligible for Medicaid.

Do not count:

- Medicare shortfall (this can be included in other financial reports but not as a community benefit).
- Other government programs that are not means-tested, such as VA and Indian Health Service.

CATEGORY 3

COMMUNITY BENEFIT SERVICES

As a general rule:

Count:

- Programs that respond to an identified community health need and are designed to accomplish one or more community benefit objectives.
- Programs and activities directed to or including at-risk persons, such as underinsured and uninsured persons.
- Programs offered to the broad community (including at-risk persons) designed to improve community health.

Do not count:

- Programs primarily designed for marketing or promotion purposes.
- Time spent by volunteers and employees on their own time.
- Routine or required care and services.

A. Community Health Improvement Services

These activities are carried out to improve community health, extend beyond patient care activities and are subsidized by the health care organization. Such services do not generate patient care bills although they may involve a nominal fee.

Specific community health programs and activities to quantify include:

- Community health education.
- Community-based clinical services, such as health services and screenings for underinsured and uninsured persons.
- Support groups.
- Health care support services, such as enrollment assistance in public programs and transportation efforts.
- Self-help programs, such as smoking cessation and weight loss programs.

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- Community-based chaplaincy programs and spiritual care, including pastoral outreach programs.
 - Community health initiatives addressing specific health targets and goals.

A1. Community Health Education

Community health education includes lectures, presentations, and other group programs and activities apart from clinical or diagnostic services. Community benefit in this area can include staff time, travel, materials, staff preparation and indirect costs.

Count if the program addresses a community health need and meets a community benefit objective:

- Caregiver training for persons caring for family members at home.
- Community newsletters primarily intended to educate the community about health issues and free community health programs.
- Consumer health libraries.
- Education on specific diseases or conditions, such as diabetes or heart disease.
- Health fairs in response to community need (not primarily for marketing).
- Health promotion and wellness programs.
- Health education lectures and workshops by staff to community groups.
- Parish and congregational health-related programs.
- Information provided through news releases and other modes to the media to educate the public about health issues (such as wearing bike helmets, treatment news, health resources in the community, etc.).
- Radio call-in programs with health professionals to address community health need.
- School health-education programs (Note: Report school-based programs on health care careers and workforce enhancement efforts in Community Building, Workforce Development, F8. Report school-based health services for students in community-based clinical services, A2.).

- Web-based consumer health information related to community health needs. Report costs associated with developing or making information available, including costs to translate into languages spoken in the community.
- Worksite health education programs when not performed as “good will” and provided in response to community health need.

Do not count:

- Community calendars and newsletters, if they are primarily used as marketing tools.
- Patient education services that are part of comprehensive patient care (e.g., diabetes education provided only for patients).
- Health education sessions offered for a fee, for which a profit is realized.
- Volunteer time for parish and congregation-based services.
- Advertisements with health messages when the purpose is marketing.
- Childbirth and parenting education classes that are reimbursed or designed to attract paying or insured patients.

Support groups

Support groups typically are established to address social, psychological, or emotional issues related to specific diagnoses or occurrences: diseases and disabilities, grief, infertility, support for patients’ families and the community.

Count if the program addresses a community need and meets a community benefit objective:

- Support groups related to community need, such as for prevention of child abuse or managing chronic disease.
- Costs to run support groups.

Do not count:

- Services given to patients and families in the course of their inpatient or outpatient encounter.

Self-help programs

These include wellness and health-promotion programs for the community, such as those for smoking cessation, exercise, and weight loss.

Count if the program addresses a community need and meets a community benefit objective:

- Anger management programs.
- Exercise classes.
- Smoking cessation programs.
- Stress management classes.
- Weight loss and nutrition programs.

Do not count:

- Employee wellness and health promotion provided by your organization as an employee benefit.
- The use of facility space to hold meetings for community groups (Report in In-kind Donations, E3).

A2. Community-Based Clinical Services

These are health services and screenings provided on a one-time basis or as a special event in the community. They do not include permanent subsidized hospital outpatient services; report these in Hospital Outpatient Services, C3. As with other categories of community benefit, these programs and activities should be counted only if they are designed to meet identified community health needs.

Screenings

Screenings are health tests conducted in the community as a public service, such as blood pressure measurements, cholesterol checks, and school physicals. They are a secondary prevention activity designed to detect the early onset of illness and disease and can result in a referral to any community medical resource. To be considered community benefit, screenings should provide follow-up care as needed, including assistance for persons who are uninsured and underinsured.

Count if the program addresses a community need and meets a community benefit objective:

- Behavioral health screenings.
- Blood pressure screening.
- Lipid profile and/or cholesterol screening.
- Eye examinations.
- General screening programs.
- Health-risk appraisals.
- Hearing screenings.
- Mammography screenings.
- Prostate screenings.
- Osteoporosis screenings.
- School and sports physical examinations (only if there is a demonstrated need for vulnerable populations).
- Skin cancer screenings.
- Stroke risk screenings.

Do not count:

- Health screenings associated with conducting a health fair (report in Community Health Education, A1).
- Screenings for which a fee is charged and a profit is realized.
- Screenings when the primary purpose is to generate referrals to the health care organization or its physicians.
- Screenings provided primarily for public relations or marketing purposes.

One-time or occasionally held clinics*Count if the program addresses a community need and meets a community benefit objective:*

- Blood pressure and/or lipid profile/cholesterol screening clinics.

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- Cardiology risk factor screening clinics (take care not to include if screening is really marketing or case-finding).
 - Colon cancer screenings.
 - Dental care clinics.
 - Immunization clinics.
 - Mobile units that deliver primary care to underserved populations on an occasional or one-time basis.
 - One-time or occasionally held primary care clinics.
 - School physical clinics to increase access to health care for vulnerable populations.

Do not count:

- Free school team physicals, unless there is a demonstrated need for this service (not good will).
- Flu shots or physical exams for organization employees.
- Clinics for which a fee is charged and a profit is realized.
- Subsidized, permanent, ongoing programs and outpatient services (report in Hospital Outpatient Services, C3).

Clinics for underinsured and uninsured persons

These programs, which in the past may have been called “free clinics,” provide free or low-cost health care to medically underinsured and uninsured persons through the use of volunteers, including physicians and health care professionals, who donate their time.

Count if the program addresses a community need and meets a community benefit objective:

- Costs for staff time, equipment, and overhead costs.
- Lab and medication costs.

Do not count:

- Volunteers’ time and contributions by other community partners.
- Grants to an unrelated free clinic or Federally Qualified Health Centers (report in Cash Donations, E1).

Mobile units

Count staff time, supplies and other operational costs if the program addresses a community need and meets a community benefit objective:

- Vans and other vehicles used to deliver primary care services.

Do not count:

- Subsidized, mobile specialty care services that are an extension of the organization's outpatient department, such as mammography, radiology, and lithotripsy (report in Hospital Outpatient Services, C3).
- Costs for marketing associated with the mobile unit. For example, if 30% of the mobile unit's time is spent on marketing or goodwill efforts and the remainder of the time is spent addressing community health needs, then 30% of the cost of the mobile unit would not be reported as community benefit expense.

A3. Health Care Support Services

Health care support services are provided by the hospital to increase access and quality of care in health services to individuals, especially persons living in poverty and those in other vulnerable populations.

Count if the program addresses a community need and meets a community benefit objective:

- Information and referral to community services for community members (not routine discharge planning).
- Chronic disease management of underinsured and uninsured persons that goes beyond routine discharge planning.
- Telephone information services, such as Ask a Nurse, medical and mental health service hotlines, and poison control centers, not provided for marketing purposes.
- Physician referral programs for Medicaid and uninsured persons.
- Transportation programs for patients and families to enhance patient access to care (include cab vouchers provided to low-income patients and families but not to increase the use of the facility's services).
- Assistance to enroll in public programs, such as SCHIP and Medicaid.
- Assistance to enroll in health insurance marketplace programs, including the costs of navigator services.

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- Personal response systems, such as Lifeline.
 - Translation/interpreter services that go beyond what is required by state or federal rules or law or for accreditation. For example, translation services for a group that comprises less than a prescribed percentage of the population.
 - Cash assistance for emergency housing following discharge of homeless patient.

Do not count:

- A physician referral program if it is primarily an internal marketing effort or only for hospital affiliated physicians (unless for Medicaid or uninsured persons).
- Health care support given to patients and families in the course of an inpatient or outpatient encounter.
- Routine discharge planning.
- Enrollment assistance programs specifically designed to increase facility revenue.
- Translation/interpreter services required of all providers.

A4. Social and Environmental Improvement Activities

These are programs and activities that improve the health of persons in the community by addressing the determinants of health, which includes the social, economic and physical environment. They may be related to activities in Category F: Community-Building (physical improvements and housing, economic development, community support, environmental improvements, leadership development, coalition building, community health improvement advocacy and workforce development). These activities can be reported as community health improvement under A4 when they meet the criteria for community benefit described in Chapter 2, Guideline 1 and are not reported in Category F.

Count:

- Removal of harmful materials (such as asbestos, lead) in public housing.
- Improving availability of fresh fruits and vegetables in areas known as “food deserts.”
- Violence prevention.
- Coalitions involved in task-specific projects and initiatives that address community health needs.
- Participation in community coalition to increase jobs with health insurance.

- Participation in economic development council to revitalize depressed community by addressing factors that affect health.
- Neighborhood improvement in low-income area to address public safety issues.

Do not count (report as F. Community-Building):

- Neighborhood improvement to address blight.
- Participation in an economic development council to revitalize depressed community.
- Participation in community-wide effort to decrease litter and graffiti.
- Job creation and training programs in communities with high unemployment or for vulnerable population.

B. Health Professions Education

This category includes educational programs for physicians, interns and residents, medical students, nurses and nursing students, pastoral care trainees and other health professionals when that education is necessary for a degree, certificate, or training that is required by state law, accrediting body or health profession society.

B1. Physicians/Medical Students

Count:

Be sure to subtract government subsidies from these costs before counting. You may count the unpaid costs of:

- A clinical setting for training.
- Internships, residencies and fellowships.
- Continuing medical education (CME) required for medical credentialing offered to physicians outside of the medical staff on subjects for which the organization has special expertise.

Do not count:

- Expenses for physician and medical student in-service training.
- Joint appointments with educational institutions and medical schools (unless for a specialty where there is a documented shortage).

B2. Nurses/Nursing Students

Count:

- Providing a clinical setting for students enrolled in an outside organization (count time that staff nurses are taken away from their routine duties).
- Costs associated with underwriting faculty positions in schools of nursing in response to shortages of nurses and nursing faculty.

Do not count:

Expenses associated with:

- Education required by nursing staff, such as orientation, in-service programs, and new graduate training.
- Expenses for standard in-service training and in-house mentoring programs.
- In-house nursing and nurse's aide training programs.
- Programs where nurses are required to work for the organization.
- Contributions to an unaffiliated school of nursing (report in Cash Donations, E1).

B3. Other Health Professions Education

Count:

- A clinical setting for student training and internships for dietary professionals, technicians, chaplaincy/pastoral care, physical therapists, social workers, pharmacists, and other health professionals – when there is no work requirement tied to training.
- Training of health professionals in special settings, such as occupational health or outpatient facilities.

Do not count:

Expenses associated with:

- Education required by staff, such as orientation and standard in-service programs.
- On-the-job training, such as pharmacy technician and nurse's assistant programs.

- Programs where trainees are required to work for the organization after training.
- Training for non-health related professions such as accounting.

B4. Scholarships/Funding for Health Professions Education

Count:

- Scholarships or tuition payments for nursing and health professions education to nonemployees with no requirement to work for the organization as a condition of the scholarship.
- Specialty in-service and video conferencing programs required for certification or licensure made available to professionals in the community.

Do not count:

- Costs for staff conferences and travel other than those listed above.
- Financial assistance for employees who are advancing their own educational credentials.
- Staff tuition reimbursement costs provided as an employee benefit.
- Financial assistance where students/trainees are required to work for the organization.

C. Subsidized Health Services

Subsidized health services are clinical programs that are provided despite a financial loss so significant that negative margins remain after removing the effects of financial assistance, bad debt and Medicaid shortfalls. Nevertheless, the service is provided because it meets an identified community need and if no longer offered, it would either be unavailable in the area or fall to the responsibility of government or another tax-exempt organization to provide.

Subsidized services do not include ancillary services that support service lines, such as lab and radiology (if these services are provided to persons meeting the hospital's financial assistance eligibility criteria, they should be reported as financial assistance).

CAREFULLY EXAMINE SUBSIDIZED SERVICES

The category of subsidized services is not a catch-all category for services that operate at a loss. Care needs to be taken to ascertain whether the service satisfies all criteria for being included as a subsidized health service that provides community benefit.

Exclude from subsidized health services amounts that already have been accounted for, such as financial assistance or Medicaid losses. In addition, the IRS in instructions for the Schedule H require excluding the shortfall from bad debt.

Count:

- Clinical programs or service lines that the organization subsidizes.
- The amount the health care organization subsidizes to provide these services. Report the amount of the subsidy for the whole program, not just for components of the program that are losing money. For example, if a component of the emergency room service, such as physician services, is losing money but the overall service is not losing money and does not need to be subsidized, then the service would not be reported as a subsidized service.

Do not count:

- Ancillary services (such as lab, radiology). (Note: free or discounted ancillary services for persons who meet the organization's financial assistance policy criteria should be reported as financial assistance.)
- Financial assistance.

- Bad debt.
- Medicaid shortfall.
- Services that:
 - Are not needed by the community.
 - Experience losses due to inefficiency.
 - Have many competitors in the market and are not accessed by patients in need.

Examples of Services that Frequently Qualify as Subsidized Health Services

C1. Emergency and Trauma Services

Count:

- Air ambulance.
- Emergency department.
- Trauma center.

Do not count:

- Payment for routine on-call physician services.

C2. Neonatal Intensive Care (if subsidized)

C3. Hospital Outpatient Services

Count:

- Subsidized permanent outpatient services and primary/ambulatory care centers, whether they are within the hospital facility or separate, freestanding facilities (e.g., urgent care center).
- Mobile units, including mammography and radiology units.
(Note: IRS instructions require describing subsidies to free-standing physician clinics.)

C4. Burn Units

C5. Women's and Children's Services

Report services designed to increase access and quality of care for women and children, especially those living in poverty, and other vulnerable populations. As with all community benefits in the subsidized care category, count only those for which an identified community need exists and for which not providing the service would result in a shortage within the community.

Count:

- Freestanding breast diagnostic centers.
- Obstetrical services.
- Pediatrics.
- Women's services.

Do not count:

- Services provided in order to attract physicians or health plans.

C6. Renal Dialysis Services

C7. Subsidized Continuing Care

Count:

- Hospice care.
- Home care services.
- Skilled nursing care or nursing home services.
- Adult day health programs.
- Durable medical equipment.

Do not count:

- Step-down or post-acute services provided in order to discharge outlier patients, to the financial advantage of the facility.

C8. Behavioral Health Services

Count:

- Inpatient and outpatient behavioral health services.

C9. Palliative Care

Count:

- Outpatient and community-based palliative care programs.

Do not count:

- The organization's inpatient palliative care program.

D. Research

Research that may be reported as community benefit includes clinical and community health research, as well as studies on health care delivery that are generalizable, shared with the public and funded by the government or a tax-exempt entity (including the organization itself). Do not report as community benefit research where findings are used only internally or are proprietary. Count the total cost of the qualifying research programs, including direct and indirect costs. Per IRS 990 Schedule H instructions, grant funding must be reported as offsetting revenue.

D1. Clinical Research

Count:

- Research development costs.
- Studies on therapeutic protocols.
- Evaluation of innovative treatments.
- Research papers prepared by staff for professional journals and presentations.

Do not count:

- Research where findings are used only internally.
- Research that yields knowledge used for proprietary purposes.

D2. Community Health Research***Count:***

- Studies on health issues for vulnerable persons.
- Studies on community health, such as incidence rates of conditions for special populations.
- Research papers prepared by staff for professional journals or presentation.
- Studies on innovative health care delivery models.

Do Not Count:

- Market research.
- Research where findings are only used internally or by the funder.

E. Cash and In-Kind Contributions

This category includes funds and in-kind services donated to community organizations or to the community at large for a community benefit purpose. In-kind services include hours contributed by staff to the community while on health care organization work time, the cost of meeting space provide to community groups and the donations of food, equipment, and supplies. (Note: contributions to provide support services to individuals should be reported in category A3. Health Care Support Services.)

Donations in this category must be restricted, in writing, to programs or activities that would qualify as community benefit if provided by the organization itself. If the contribution is used for a community-building activity or program, it should be reported as community-building.

E1. Cash Donations

Only count those donations to organizations and programs that are for the same type of activities and programs that would count as community benefit provided by the hospital:

- Contributions provided to health care organizations and other community organizations.
- Contributions for providing technical assistance or evaluation of community coalition efforts.
- Contributions to charity events of not-for-profit organizations, after subtracting the market value of participation by the employees or organization.
- Financial assistance within and outside the local community in response to natural disasters or poverty or catastrophic events (e.g., terrorism).
- Event sponsorship.

Do not count:

- Employee-donated funds.
- Emergency funds provided to employees.
- Fees for sporting event tickets.
- Time spent at golf outings or other primarily recreational events.

E2. Grants

These include grants made by the organization to community and other not-for-profit entities, projects, and initiatives.

Count if contribution will address a community need and meets a community benefit objective:

- Program, operating, and education grants.
- Matching grants.

Do not count:

- Grants passed through from a related organization.

E3. In-Kind Donations

Count:

- Meeting room overhead and space for not-for-profit organizations and community groups (such as coalitions, neighborhood associations, and social service networks).

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- Equipment and medical supplies (includes national and international donations with the greatest proportion of donations being local) for health-related programs.
 - Emergency medical care at a health-related community event.
 - Costs of coordinating community events not sponsored by the health care organization, such as March for Babies.
 - Employee costs on work time associated with community health-related boards and other community involvement.
 - Food donations, including Meals on Wheels subsidies and donations to food shelters.
 - Laundry services for community organizations.
 - Other free ancillary services such as lab, radiology and pharmacy services to other providers in the community, such as clinics or shelters.
 - Technical assistance to community organizations, such as information technology, grant writing, accounting, human resource support and planning and marketing.

Do not count:

- Employee costs associated with board and community involvement when these are done on an employee's own time, not on behalf of the organization, or not related to a community benefit objective.
- Volunteer hours provided by hospital employees on their own time for community events.
- Salary expenses paid to employees deployed on military services or jury duty (considered employee benefits).

F. Community-Building Activities

Community-building activities improve the community's health and safety by addressing the root causes of health problems, such as poverty, homelessness, and environmental hazards. These activities strengthen the community's capacity to promote the health and well-being of its residents by offering the expertise and resources of the health care organization. Costs for these activities include cash and in-kind donations and expenses for the development of a variety of community-building programs and partnerships.

Schedule H requires hospitals to report community-building activities in Part II of the form rather than in the Part I community benefit table. The IRS also requires hospitals to describe in Part VI how these activities promote the health of the communities served. The instructions also state that some community-building activities may meet the definition of community benefit and direct organizations to report those activities as community health improvement.

See Chapter 2, Guideline 1 for community health improvement criteria.

F1. Physical Improvements and Housing

Count:

- Neighborhood improvement and revitalization projects.
- Public works, lighting, tree planting, and graffiti removal.
- Housing rehabilitation, contributions to community-based assisted living, and senior and low-income housing projects.
- Habitat for Humanity activities.

Do not count:

- Housing costs for employees.
- Health facility construction and improvements, such as a meditation garden or parking lot.

F2. Economic Development

Count:

- Participation in an economic development council or chamber of commerce on issues impacting the community's health and safety.
- Grants to community businesses for the purpose of economic development to revitalize depressed community.

Do not count:

- Routine financial investments.
- Contribution to the arts (unless part of a comprehensive plan for economic development of the community).

F3. Community Support

This includes efforts to establish or enhance community support networks, such as neighborhood watch groups and childcare cooperatives. Activities include both community-based initiatives and facility-based initiatives.

Count:

- Child care for community residents with qualified need.
- Mentoring programs (other than for health professions, which are counted in Workforce Development, F8) to improve graduation rates.
- Neighborhood systems, such as watch groups.
- Youth asset development.
- Disaster readiness over and above state and federal licensure requirements. Be careful not to double-count with in-kind donations or grants.

See What Counts Q & A section of the CHA website (Community-Building Activities/ Disaster Preparedness) for full recommendation of what to count.

Do not count:

- Costs associated with subsidizing salaries of employees deployed in military action (considered employee benefits).
- Costs associated with routine and mandated disaster preparedness.

F4. Environmental Improvements

Count:

- Training community members to monitor and reduce environmental hazards.
- Neighborhood and community improvements to decrease litter.
- Safe removal or treatment of garbage and other waste products.
- Activities that reduce the environmental hazards caused by the organization, if their primary purpose is to improve community health, addresses an issue known to affect community health and must be subsidized by the organization, including:
 - Waste reduction to minimize incineration, which presents hazards to local community health by triggering asthma and other problems.

- Purchasing cleaner energy from power plants in order to reduce harmful emissions that impact community health.
- Eliminating use of toxic materials such as mercury.
- Buying regionally grown or organic food to reduce transport-related emissions, non-organic pesticides and herbicides.

Do not count:

- Activities where the primary purpose addresses the health of persons affiliated with the organization, i.e., patients and staff (for example, use of green cleaning products).
- Expenditures to comply with environmental laws and regulations such as medical radiological waste disposal.
- Activities provided for marketing purposes, such as distribution of “green” items with organization’s name and logo.
- Activities that are an extension of good/excellent patient care, such as replacing DEHP intravenous bags and tubes.
- Activities that recover costs or payback in future filing years, such as facility purchase of low emission/improved mileage vehicles.

F5. Leadership Development and Leadership Training for Community Members

Count:

- Conflict resolution training.
- Community leadership development.
- Cultural skills training.
- Language skills development.
- Life or civic skills training programs.

Do not count:

- Above services for employees.
- Interpreter competency testing and/or training programs for hospital staff to meet government requirements.

F6. Coalition Building

Count:

- Hospital representation to community coalitions that address economic revitalization or affordable housing.
- Collaborative partnerships with community groups to improve economic stability of the community.
- Costs for task force-specific projects and initiatives.

F7. Advocacy for Community Health Improvements and Safety

Count:

- Local, state, and national advocacy on behalf of such areas as:
 - Transportation.
 - Crime.
- Advocacy for Social Justice and Human Rights, including:
 - Dues, grants, and gifts to organizations that support social justice.
 - Costs associated with advocating for social justice, environmental responsibility, and human rights (such as fair treatment of workers) through investments as shareholders, including:
 - Dues to organizations such as the Interfaith Center for Corporate Responsibility.
 - Voting proxy management fees.
 - Consultant fees.
 - Staff time.

Do not count:

- Advocacy specific to hospital operations and financing.
- Normal investing costs (only additional costs specifically related to socially responsible investing should count as community benefit).

F8. Workforce Development

These programs address community-wide workforce issues – not the workforce needs of the health care organization, which should be considered human resource activities rather than community benefit.

Count:

- Recruitment of underrepresented minorities.
- Job creation and training programs.
- Participation in community workforce boards, workforce partnerships, and welfare-to-work initiatives.
- Partnerships with community colleges and universities to address the health care work force shortage.
- Workforce development programs that benefit the community, such as English as a Second Language (ESL) training.
- School-based programs on health care careers.
- Community programs that drive entry into health careers and nursing practice.
- Health career mentoring projects such as job shadowing.

Do not count:

- Routine staff recruitment and retention initiatives.
- Programs primarily designed to address workforce issues of the health care organization.
- In-service education and tuition reimbursement programs for current employees.
- Scholarships for nurses and other health professionals (report in Health Profession Education, B).
- Employee workforce mentoring, development, and support programs.

G. Community Benefit Operations

Community benefit operations include costs associated with assigned staff and community health needs and/or assets assessment, as well as other costs associated with community benefit strategy and operations.

G1. Assigned Staff

Count:

- Staff costs for managing or overseeing community benefit program activities that are not included in other categories of community benefit.
- Staff costs for internal tracking and reporting community benefit.

Do not count:

- Staff time to coordinate in-house volunteer programs.
- Volunteer time of individuals for community benefit programs.

G2. Community Health Needs/Implementation Strategy

Count:

- Costs related to the organization's community health needs assessment.
- Contribution for conducting a collaborative assessment with other organizations.
- Costs related to developing the implementation strategy.

Do not count:

- Costs of a market share analysis.
- Marketing surveys.

G3. Other Resources

Count:

- Costs associated with community benefit evaluation.
- Cost of fundraising for hospital-sponsored health improvement programs.

- Grant writing and other fundraising costs related to equipment used for hospital-sponsored community benefit services and activities.
- Costs associated with developing a community benefit plan, conducting community forums, and reporting community benefit.
- Overhead and office expenses associated with community benefit operations.
- Dues to and participation in an organization that specifically supports the community benefit program, such as the Association for Community Health Improvement.
- Software that supports the community benefit program, such as CBISA by Lyon Software.
- Costs associated with attending educational programs to enhance community benefit program planning and reporting.

Do not count:

- Grant writing and other fundraising costs of hospital capital projects (such as funding of buildings and equipment) that are not hospital community benefit programs.
- Dues or employee time contributed to hospital and professional organizations not specifically and directly related to community benefit.
- Grant writing for community organizations (counted under In-kind Donations, E3).