Aligning Hospital Community Benefit, Collaborations, Community Health, and Housing

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Solutions for Restoring Neighborhoods, 2015



What are Hospital Community Benefits?

Hospital Community Benefits are *initiatives*, *activities*, and *investments* undertaken by tax-exempt hospitals to improve the health of the communities they serve.

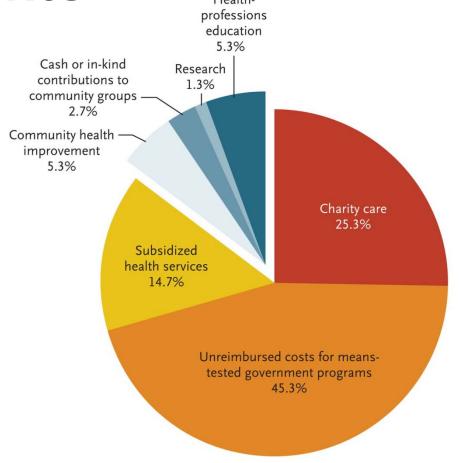


Estimated Hospital Expenditures

\$62.4 Billion

Source: Internal Revenue Service. (2015, January). Report to Congress on private, tax-exempt, taxable, and government-owned hospitals.

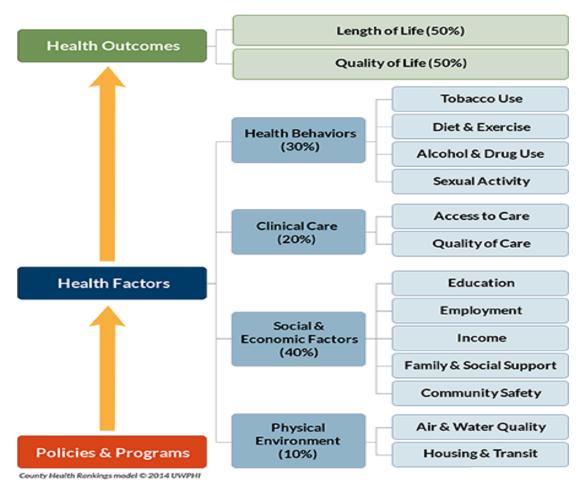
Allocation of Community Benefit Investments



Source: http://www.nejm.org/na101/home/literatum/publisher/mms/journals/content/nejm/2013/nejm_2013.368.issue-16/nejmsa1210239/20130412/images/large/nejmsa1210239_f1.jpeg



Model: County Health Rankings & Roadmaps (CHR&R)





Communities are unhealthy because of their social and physical environments



jobs



schools



playgrounds/ parks





restaurants/ grocery stores





housing



IRS's 2014 Community Benefit Rules

Health needs that a tax-exempt hospital can consider may include "the need to address ... social, behavioral and environmental factors that influence health in the community."

Source: Internal Revenue Service. (2014, December 31). 2014 Instructions for Schedule H (Form 990).

The Question is ...

How can tax-exempt hospitals and the community development and affordable housing sectors collaborate to develop healthy housing and communities?



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.

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