

---

<b>TITLE:</b>	Community Benefits Policy
<b>ORIGINATION DATE:</b>	4/09
<b>REVIEWED DATE:</b>	3/10, 3/12, 1/14, 1/16, 12/17, 10/18, 10/19, 10/20
<b>REVISED DATE:</b>	1/17, 12/17, 10/18, 10/19, 10/20
<b>PURPOSE:</b>	Provides the structure and processes required to accurately and appropriately plan, record, and report Community Benefit Services to ensure that Methodist Health System and its affiliates are accountable to addressing those identified needs of the community, plan on how to address those needs and to complete our missions and vision statements as a nonprofit hospital.

---

**DEFINITIONS:**

**Owner:** Community Commitment Coordinator, or other designated individual within the Community Benefits and/or the Strategic Planning Departments.

**Community Benefit:** a planned, managed, organized, and measured approach to a health care organization's participation in meeting identified community health needs. It implies collaboration with a community to benefit its residents by improving health status and quality of life, and increases access to healthcare services.

Community benefit programs and services respond to an identified community need and meet at least one of the following criteria:

- Improve access to health care services
- Enhance health of the community
- Advance medical or health care knowledge
- Relieve or reduce the burden of government or other community efforts

Community benefits includes medical equipment/supplies/drugs (not expired or outdated), services and programs provided to persons who are economically poor or medically indigent as well as services and programs focused to benefit the broader community.

Community benefits also include financial assistance and the unreimbursed cost of government-funded insurance programs, as well as health professions education, research, efforts to build upon the community's capacity and the costs associated with community benefit operations.

**Community Health Needs Assessment (CHNA):** Every three (3) years, Nebraska Methodist Health System (MHS), in partnership with other health systems and community-based organizations, will determine the defined community's needs, in compliance with the Affordable Care Act and the Internal Revenue Service's standards, as defined via 501(r)(3). This assessment is conducted in the defined communities MHS serves, taking into account input from persons who represent the broad interests of its community, including those with special knowledge of or expertise in public health.

**Implementation Strategy Plans:** As a response to the most recently-available CHNA, hospitals under the Methodist brand, and as required by law, will create, adopt, implement and evaluate an Implementation Strategy (IS). This document will be developed after thorough vetting from experts across MHS, and will be reviewed by the appropriate board of directors for the hospitals responsible, and will outline how Methodist plans to address those items found in the CHNA.

**POLICY:**

MHS exists to benefit the people in the communities served. In collaboration with local, community-based organizations and individuals, MHS advocates for and provides services to help meet health care and related socio-economic needs of poor and under-resourced individuals, as well as for the broader community. Held accountable by our mission's commitment to *caring for our communities by the way we care, educate and innovate*, MHS integrated community benefits into ongoing system wide processes of planning, budgeting, implementing, reporting and evaluating.

**EQUIPMENT:**

Community Benefit Intranet page: <http://mhsintranet.nmhs.org/Main/CommunityBenefitsRptg.aspx>

Community Benefit Reporting Form: <http://mhsintranet.nmhs.org/main/Community-Benefits-Quick-Reporting.aspx?format=4>

**PROCEDURE:**

- I. Community benefits are programs or activities that provide treatment or promote health and healing in response to identified community health needs and meet at least one of these community benefit objectives:
  - Improve access to health care services
  - Enhance public health
  - Advance increased general knowledge
  - Relieve the burden of government to improve health

Methodist Health System complies with federal and state requirements (Including relevant provisions in section 501(r) of the Internal Revenue Code) and allow sufficient flexibility to grant assistance for all persons unable to pay, even in the absence of completed information about their house hold means.

- II. Methodist Health System's policy is to provide care to all acutely ill persons regardless of insurance status and/or ability to pay. The financial assistance policy and application are posted publicly online, and will be made publicly available for all to access upon request.
- III. All Methodist Health System staff are encouraged to participate in the community benefit plans, reporting and activities. Our Annual Organizational Review emphasizes our community commitment with all employees, and educational opportunities are made available System-wide throughout the year.
- IV. Methodist Health System community benefit planning and reporting is done in a manner consistent with *Community Benefit Planning and Reporting Guide* (CHA Guide; 2020 Edition) developed by Catholic Health Association (CHA) of the United States and Vizient. MHS will continue to monitor and be consistent with all updated guidelines and recommendations for retention of non-profit status.
- V. Methodist Health System will perform a Community Health Needs Assessment (CHNA) every three years to identify those needs in the community as required by the Internal Revenue Service guidelines for non-profit hospitals. In conjunction with annual planning and budgeting processes, MHS' Planning and Community Benefit Departments will monitor community outreach activities to ensure that the activity is a reportable community benefit and is an identified need from the CHNA or through other local data. Coordination and partnering with other non-profit organizations is highly encouraged. MHS' Community Benefits department will administer and/or implement programs, services and activities that are targeted to reduce those diseases and disparities identified in our CHNA, and will present an implementation plan to be adopted and approved by each hospital's board. Each plan will identify and prioritize all the community health needs, describe how the hospital plans to meet the needs, and identify any collaborating partners. MHS' CHNA will be made available on the [www.bestcare.org](http://www.bestcare.org) website or in

Portable Document Format (PDF) for those unable to access the website upon request.

- VI. Methodist Health System will maintain timely and accurate community benefit records.
- MHS utilizes the Community Benefit Inventory for Social Accountability (CBISA) developed by Lyon Software, to identify, track, quantify, and report its community benefit initiatives. **All employees who participate in an event/program must complete the Community Benefits Quick Reporting Form (or another standardized reporting form) – found on mhsIntranet and submit it to the department in a timely manner.**
  - Events, programs, and donations will be audited by a finance representative that oversees the 990H form.
  - Methodist Health System’s compliance department will maintain an audit and review of processes. MHS will report community benefits on an annual basis in published financial statements and in filed Form 990H reports, helping to assure accountability to all internal and external public stakeholders, so that users of the financial statements and governmental reports are fully cognizant of the community benefit provided by MHS in maintaining tax-exempt status.
- VII. Community Benefit Reports and Evaluations will be generated by the Community Benefit Department and the Finance Department as needed.
- Year-end reports will be provided to the Corporate Vice President of Strategic Planning and Business Development and the Chief Financial Officer for review before submitting information on the 990H.
  - Programs will be evaluated to assure quality and measure effectiveness.

#### DOCUMENTATION:

Community Benefit Reporting Form: <http://mhsintranet.nmhs.org/main/Community-Benefits-Quick-Reporting.aspx?format=4>

#### REFERENCES:

<https://www.chausa.org/communitybenefit/community-benefit>

[https://www.nlm.nih.gov/hsrinfo/community\\_benefit.html](https://www.nlm.nih.gov/hsrinfo/community_benefit.html)

<https://www.irs.gov/pub/irs-pdf/i990sh.pdf>

<https://www.cdc.gov/chinav/index.html>

<https://www.bestcare.org/about/community-benefits/>

Catholic Hospital Association. (2020). *A Guide for Planning & Reporting Community Benefit* (2020 ed.). St. Louis, MO: Catholic Hospital Association of the United States.

<https://www.irs.gov/charities-non-profits/charitable-organizations/new-requirements-for-501c3-hospitals-under-the-affordable-care-act>

<https://www.federalregister.gov/documents/2013/04/05/2013-07959/community-health-needs-assessments-for-charitable-hospitals>

**DISCLAIMER:** This policy provides guidance and information for the healthcare professional, but cannot cover all circumstances that might occur during a patient’s care and treatment. This policy is intended to serve as guidance and, since it may not be universally applied to all patients in all situations, healthcare professionals should use the content along with independent judgment and on a case by case basis. Nothing contained herein establishes or shall be used to establish the legal definition of the standard of care.