

Preface

Hospitals have been an integral component of community life since they began; serving the community is the essence of a hospital's mission. However, over the past few years, external pressures have brought new legal mandates accompanied by changes in community expectations. The Patient Protection and Affordable Care Act (ACA), the Internal Revenue Service (IRS), and tax regulations of a number of states all require a reexamination of the role of the hospital and other healthcare providers in relation to the community. The purposes of this book are:

- to advise healthcare leaders of the latest trends and regulatory obligations of hospitals with regard to the community, particularly with respect to the IRS and ACA;

- to highlight the bodies of information that can be used to pursue an evidence-based approach to activities in the community;
- to identify community partners and activities appropriate for collaboration, particularly in light of the ACA; and
- to recommend specific actions to ensure a hospital's viability within the context of current community expectations.

This book is written for executives and trustees of hospitals because hospitals are the institution of focus for the IRS and many of the ACA initiatives. However, the implications are relevant to those leading all types of healthcare organizations because the new measures have changed what communities expect from their partners in healthcare.

—*Connie J. Evashwick*