



Community Benefit Requirement

Washington requires both nonprofit and for-profit hospitals to provide free and discounted care to indigent patients. [Wash. Rev. Code §70.170.060\(5\)](#).

Minimum Community Benefit Requirement

Washington law does not specify a minimum level of community benefits that nonprofit hospitals must provide.

Community Benefit Reporting Requirement

Washington requires nonprofit and for-profit hospitals to report charity care provided.

Washington law requires hospitals to compile and report to the Washington Department of Health the amount of free and discounted care provided. [Wash. Admin. Code §246-453-080](#).

Community Health Needs Assessment

Washington requires nonprofit hospitals that have been federally recognized under §501(c)(3) of the Internal Revenue Code to make their federally required community health needs assessment widely available to the public within 15 days of its submission to the IRS. [Wash. Rev. Code §70.41.470\(1\)](#).

Community Benefit Plan/Implementation Strategy

Washington requires nonprofit hospitals to make community benefit plans and implementation strategies publically available.

Washington requires each federally recognized 501(c)(3) tax-exempt hospital to make widely available to the public, within one year of completing its community health needs assessment, its federally required implementation strategy. Either as part of the implementation strategy or separately, the hospital must explain why any recommendations for community benefit proposals identified in the hospital's community health needs assessment through stakeholder consultation were not accepted. If data are available, the implementation strategy must be evidence-based; innovative programs and practices should be supported by evaluation measures. [Wash. Rev. Code §70.41.470](#) (2012).



Financial Assistance Policy

Washington requires nonprofit and for-profit hospitals to adopt and implement financial assistance policies. [Wash. Rev. Code §70.170.060\(5\)](#).

Washington requires hospitals to provide free and discounted care to patients whose responsible parties are identified as indigent based on the following specified criteria: responsible parties with family income not exceeding 100 percent of the federal poverty level are indigent and qualify for “charity sponsorship” for the full amount of hospital charges not otherwise covered by public or private sources. [Wash. Admin. Code §246-453-040\(1\)](#). Responsible parties with family income of 101 to 200 percent of the federal poverty level are indigent and qualify for discounted charges in accordance with the hospital’s sliding fee schedule and policies regarding individual financial circumstances. [Wash. Admin. Code §246-453-040\(2\)](#). Hospitals also have discretion to identify responsible parties with higher income as indigent and eligible for discounted charges based on individual financial circumstances. [Wash. Admin. Code §246-453-040\(3\)](#). Hospitals must implement a sliding fee schedule for patients identified as indigent for discounted charges following mandated guidelines. [Wash. Admin. Code §246-453-050\(1\)](#).

Financial Assistance Policy Dissemination

Washington requires hospitals to make publicly available notice that hospital charges incurred by indigent responsible parties may be waived or reduced. [Wash. Admin. Code 246-453-020\(2\)](#).

Limitations on Charges, Billing, and Collections

Washington limits nonprofit hospital billing and collection practices.

A nonprofit or for-profit hospital may not begin collection activities until it has made an initial determination of whether the patient has public or private insurance and whether the responsible party is indigent and eligible for free or discounted care. [Wash. Admin. Code 246-453-020\(1\)](#); [Wash. Rev. Code §70.170.060\(6\)](#). If a hospital’s initial determination finds that the patient may be an indigent person, collection efforts must cease until a final determination is made. [Wash. Admin. Code 246-453-020\(1\)\(c\)](#).

Income Tax Exemption

Washington does not have a state income tax.

Property Tax Exemption

Washington law exempts nonprofit hospitals from state property tax.

Washington law exempts from taxation the real and personal property used by nonprofit hospitals. [Wash. Rev. Code §84.36.040\(1\)\(e\)](#).



Sales Tax Exemption

Washington law does not exempt nonprofit hospitals from sales tax.

In general, Washington nonprofit organizations must pay sales tax on goods and services they purchase. [Wash. Rev. Code §82.08.020\(1\)](#); [Washington State Department of Revenue](#). However, Washington law exempts sales to hospitals that do not charge patients for health care. [Wash. Rev. Code §82.08.02795](#).

