

Oregon Hospital Community Benefit Data Brief

Fiscal Year 2024

This brief presents findings about Oregon hospital community benefit spending for fiscal year 2024, based on data received and validated by September 19, 2025. This data is also featured in the [Community Benefit Dashboard](#). Data are self-reported and may be subject to change. Historic data may not match previous reports. The aligned 2024 Community Benefit Investments Report will be published summer 2026.

[View the Community Benefit Dashboard](#)

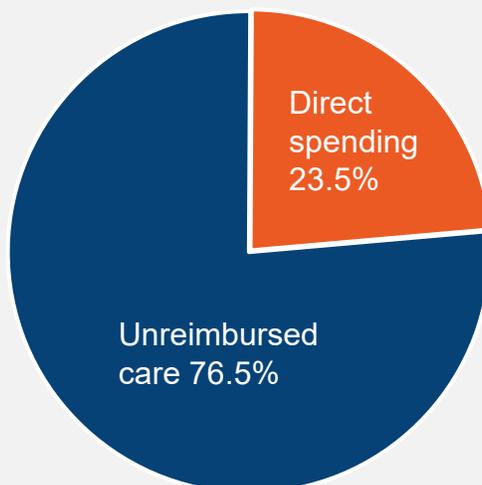
What is community benefit?

Community benefit refers to services, activities or programs that hospitals provide to improve the health and wellbeing of their local community. Nonprofit hospitals are required to provide and report their community benefit activities in lieu of paying federal and state income taxes or county property taxes.

Hospitals report community benefit in ten categories. The ten categories together add up to the total statewide community benefit spending. The Oregon Health Authority (OHA) groups the reportable categories into two types of spending, **unreimbursed care** and **direct spending**.

Unreimbursed care categories:

- Unreimbursed Medicaid
- Subsidized health services
- Charity care
- Other public programs

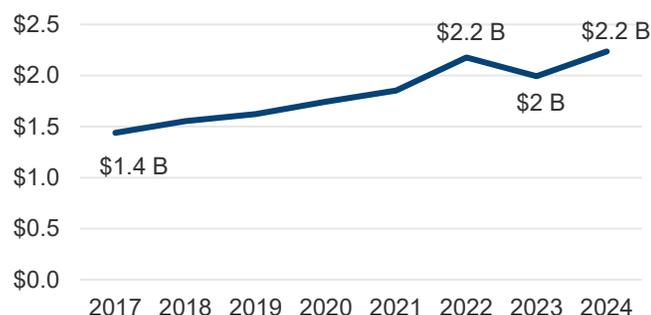


Direct spending categories:

- Health professions education
- Research
- Community health improvement
- Cash and in-kind
- Community benefit operations
- Community building activities

Total community benefit spending was \$2.2 billion in 2024

Statewide total community benefit spending trend
\$ Billions



In 2024, Oregon hospitals spent \$2.2 billion on community benefit, which was 12.1 percent (\$240.9 million) higher than 2023 and similar to the amount spent in 2022.

Overall, community benefit spending accounted for 11.3 percent of total hospital operating expenses.



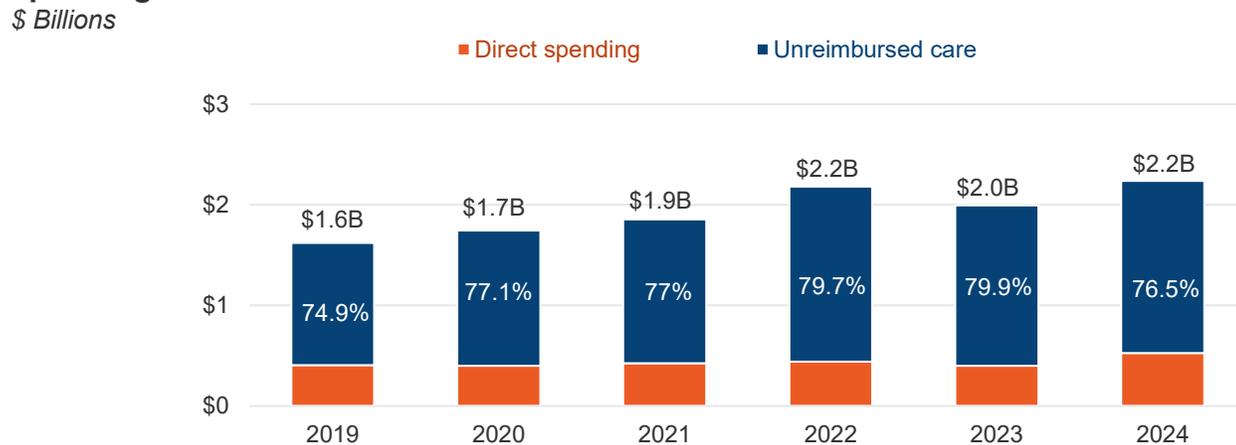
Unreimbursed care vs. direct spending

Unreimbursed care makes up the majority of community benefit spending



Of all community benefit spending, \$1.7 billion (76.5 percent) was **unreimbursed care**: health care services provided to patients in which the hospital was not reimbursed enough to cover its costs. The remaining \$525.9 million (23.5 percent) was **direct spending**: specific, proactive activities the hospital engaged in to improve the health and wellbeing of its community. Both types of community benefit spending increased in 2024. **Unreimbursed care** grew \$115.1 million and **direct spending** grew \$125.9 million compared with 2023.

Unreimbursed care continues to represent more than three-quarters of community benefit spending



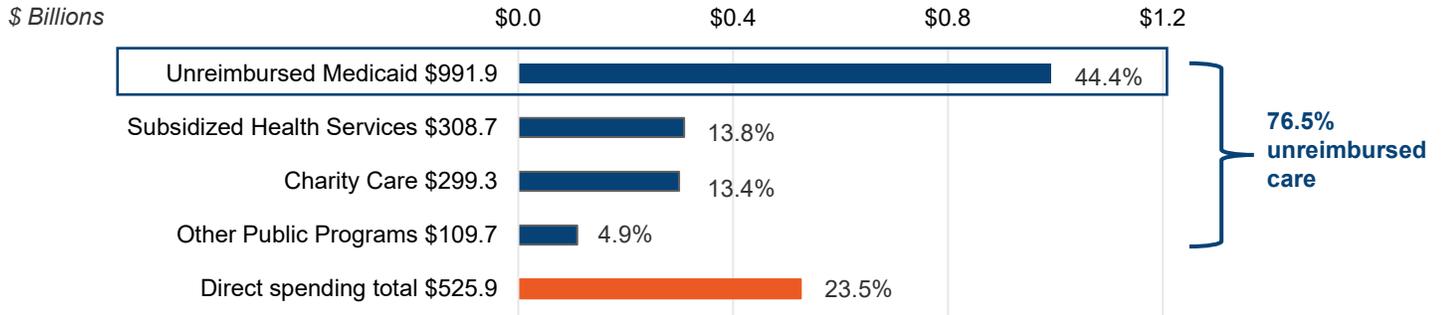
Unreimbursed care made up a smaller proportion of total community benefit spending in 2024 (76.5 percent) compared with 2023 (79.9 percent) even though the total unreimbursed care spending amount increased (\$1.7 billion in 2024 vs. \$1.6 billion in 2023). This is due to the large increase in the total **direct spending** amount (\$525.9 million in 2024 vs. \$400.0 million in 2023). See the By Individual Hospital tab on the [dashboard](#) and select all hospitals for more information.

OHSU accounted for most of the growth in **direct spending** in 2024, \$105.7 million of the \$125.9 million total increase from 2023. Most of this growth was in the health professions education and research spending categories. See the By Individual Hospital tab on the [dashboard](#) for more information.

Statewide **direct spending** increases varied by hospital size: smaller, individual hospitals increased direct spending 48.5 percent year over year on average, compared with larger health systems that increased direct spending just 3.1% on average. See the By Hospital Type tab on the [dashboard](#).

Unreimbursed care

Unreimbursed Medicaid is the leading source of overall unreimbursed care spending in 2024



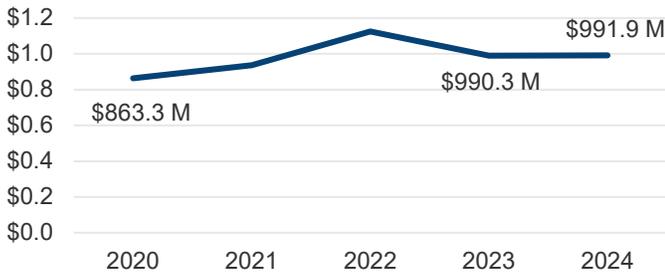
Unreimbursed Medicaid made up 44.4 percent of community benefit spending at \$991.9 million in 2024. This is a slight increase from 2023 (\$990.3 million). Unreimbursed Medicaid was higher in 2022 (\$1.1 billion), the first year of the minimum spending floor. See pg. 7 for details.

Subsidized health services, clinical service lines that meet a community need but are provided at a financial loss, made up 13.8 percent of community benefit spending at \$308.7 million in 2024. They have increased each year since 2020.

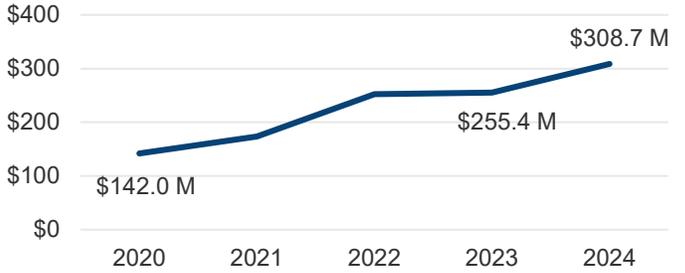
Charity care, services hospitals provide at a discount or for free based on hospital financial assistance policies, made up 13.4 percent of community benefit spending at \$299.3 million. It increased from \$230.9 million in 2023, when new charity care requirements were implemented. See pg. 4 for details.

Other public programs, government-run programs other than Medicaid and Medicare such as Veterans Affairs and Indian Health Services, made up 4.9 percent of community benefit spending at \$109.7 million. They increased from 2020 to 2023 and decreased in 2024.

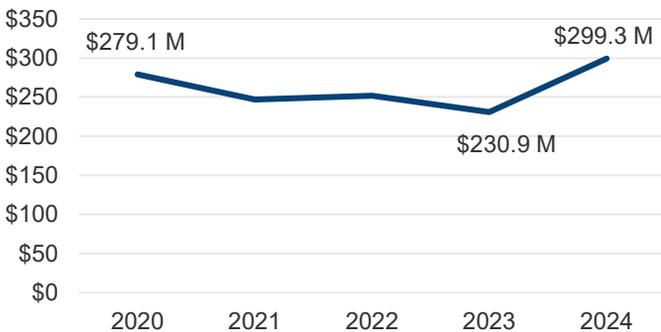
Unreimbursed Medicaid
\$ Billions



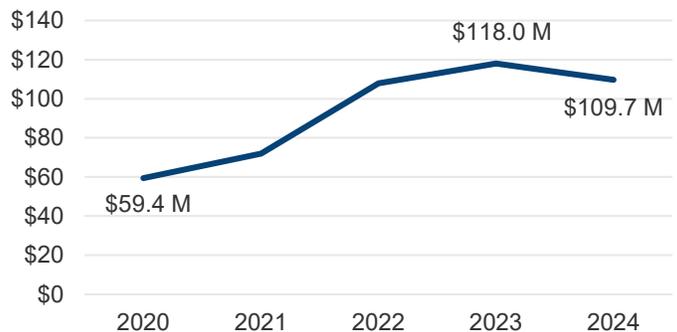
Subsidized health services
\$ Millions



Charity care
\$ Millions

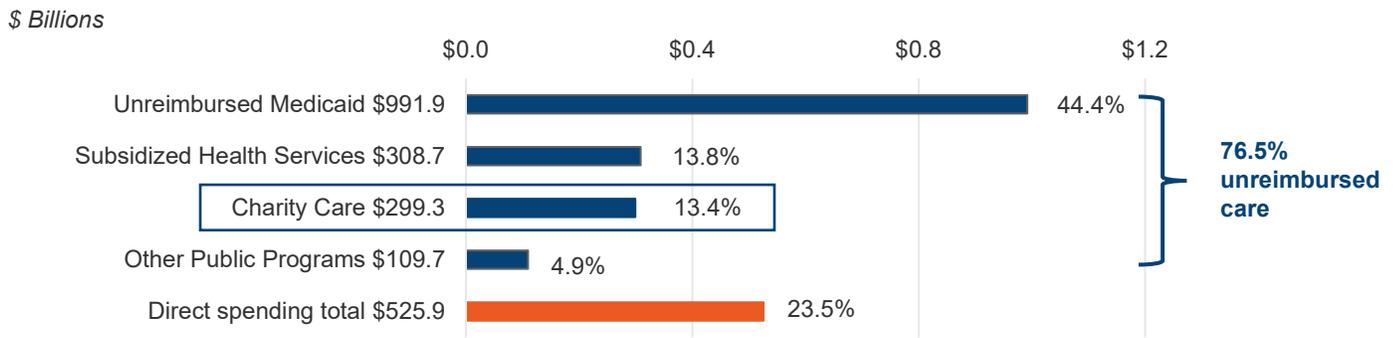


Other public programs
\$ Millions



Drilling down into unreimbursed care

Charity care spending rose 30%, but remained a steady proportion of statewide total operating expenses

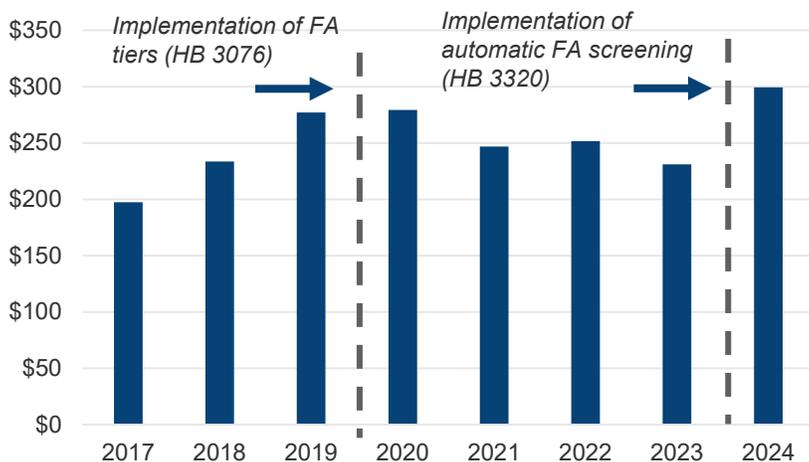


Charity care changes related to new laws: two recent laws aimed to expand **charity care** for patients. House Bill (HB) 3076 [established minimum levels of financial assistance \(FA\)](#) based on household income starting January 1, 2020. HB 3320 implemented new automatic patient financial assistance (FA) screening and automatic application of qualifying FA starting July 1, 2024. Charity care spending rose slightly from 2019 to 2020 (\$276.9 million to \$279.1 million) when HB 3076 was implemented and rose more from 2023 to 2024 (\$230.9 million to \$299.3 million) when HB 3320 was partially implemented (bar chart, left).

Charity care as a proportion of statewide total operating expenses: Statewide total operating expenses were \$19.9 billion in 2024 and charity care was \$299.3 million, so charity care made up 1.5 percent of total operating expenses. This proportion (charity care compared with statewide total operating expenses) remains similar across years 2017 to 2024, ranging from a low of 1.2 percent (2023) to a high of 2.0 percent (2019) (line graph, right).

Charity care spending rose 30% statewide with partial implementation of HB 3320

\$ Millions



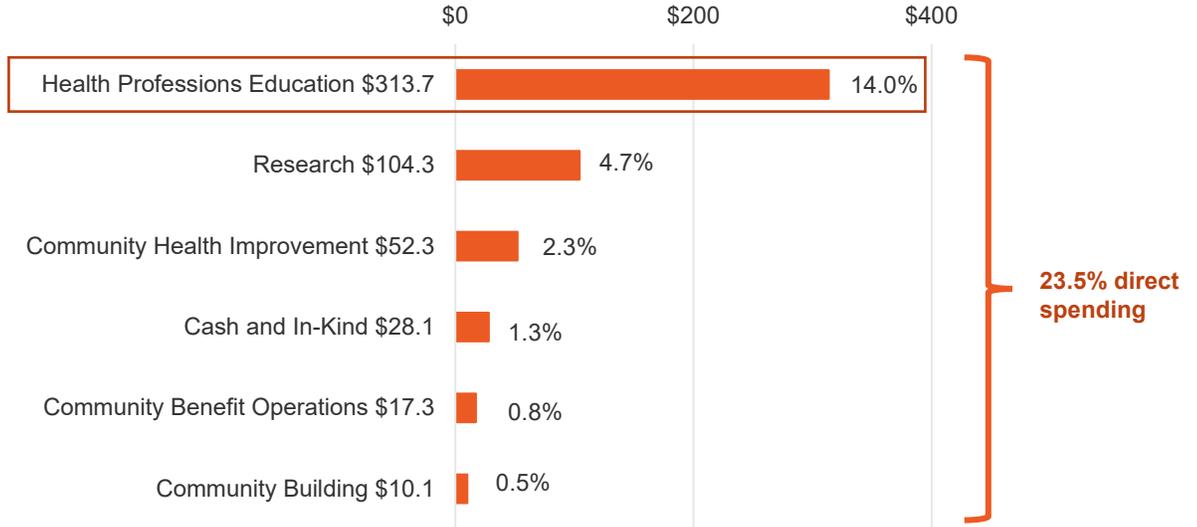
Despite the growth in **charity care** by dollar amount, **charity care** as a percent of **statewide total operating expenses** remained within the range of historical trends at 1.5% in 2024



Direct spending

Health professions education drove direct spending

\$ Millions



Health professions education, costs incurred to educate doctors, nurses and other health professionals, is the largest category of direct spending. It made up 14 percent (\$313.7 million) of total community benefit spending in 2024. It increased from \$269.4 million in 2023. Oregon Health Sciences University (OHSU), a large hospital, spent \$213.2 million of the total health professions education spending in the state.

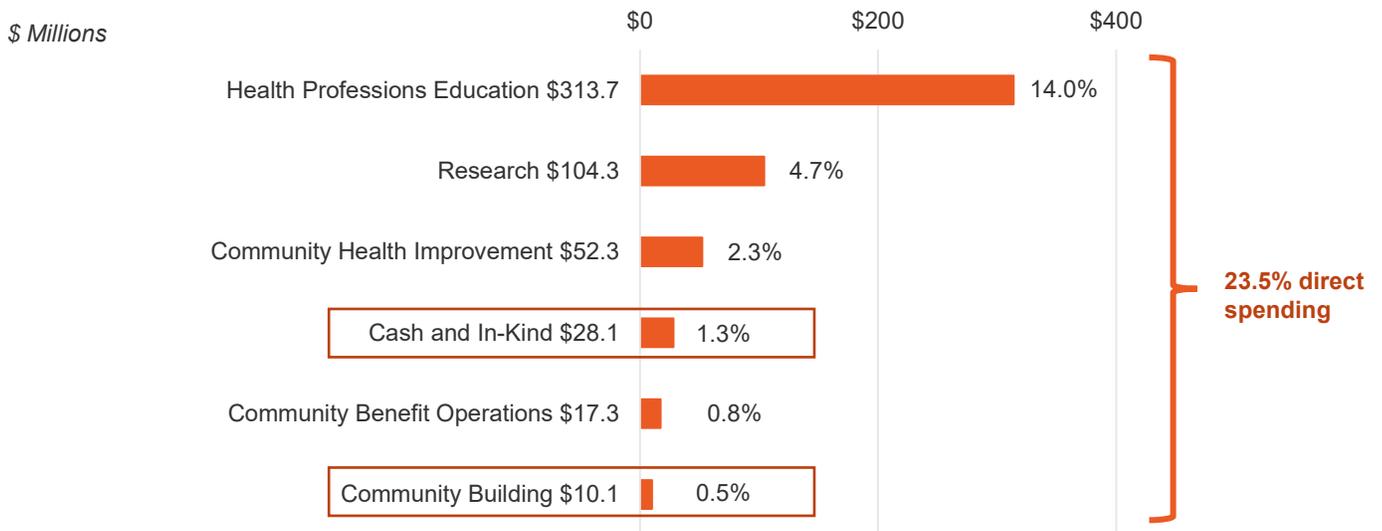
Research, costs for research made publicly available and consistent with community need, made up 4.7 percent of community benefit spending (\$104.3 million). It increased from \$33.8 million in 2023. This large increase is due to OHSU reporting research spending in 2024 after not reporting research spending in 2023. Excluding OHSU, total research spending would have decreased from \$33.8 million in 2023 to \$30.3 million in 2024.

Community health improvement (CHI), programs that provide health services such as preventive screening or vaccine clinics that are available to all, made up 2.3 percent of community benefit spending (\$52.3 million). It increased from \$49.1 million in 2023.

Community benefit operations (CBO), administrative costs incurred by hospitals running a community benefit program, made up 0.8 percent of community benefit spending (\$17.3 million). It increased from \$15.4 million in 2023.

Drilling down into direct spending

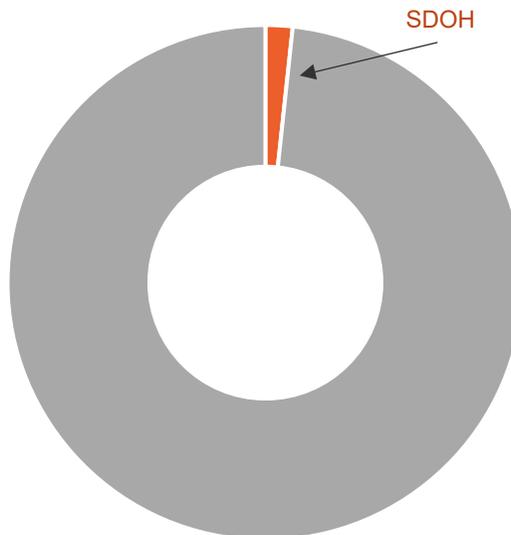
Social determinants of health spending was less than 2 percent of overall community benefit spending



Social determinants of health (SDOH) are the social, economic and environmental conditions in which people are born, grow, work, live and age that may influence health. **SDOH** were added as a focus in the definition of community benefit with HB 3076 (2019).

Of the six categories of direct spending, **community building activities (CBA)** and **cash and in-kind** most closely align with SDOH. In 2024, these categories accounted for \$38.2 million total (CBA was \$10.1 million; cash and in-kind was \$28.1 million), which represented 1.8 percent of all community benefit spending.

1.8% of all community benefit spending was on SDOH



Community benefit minimum spending floor

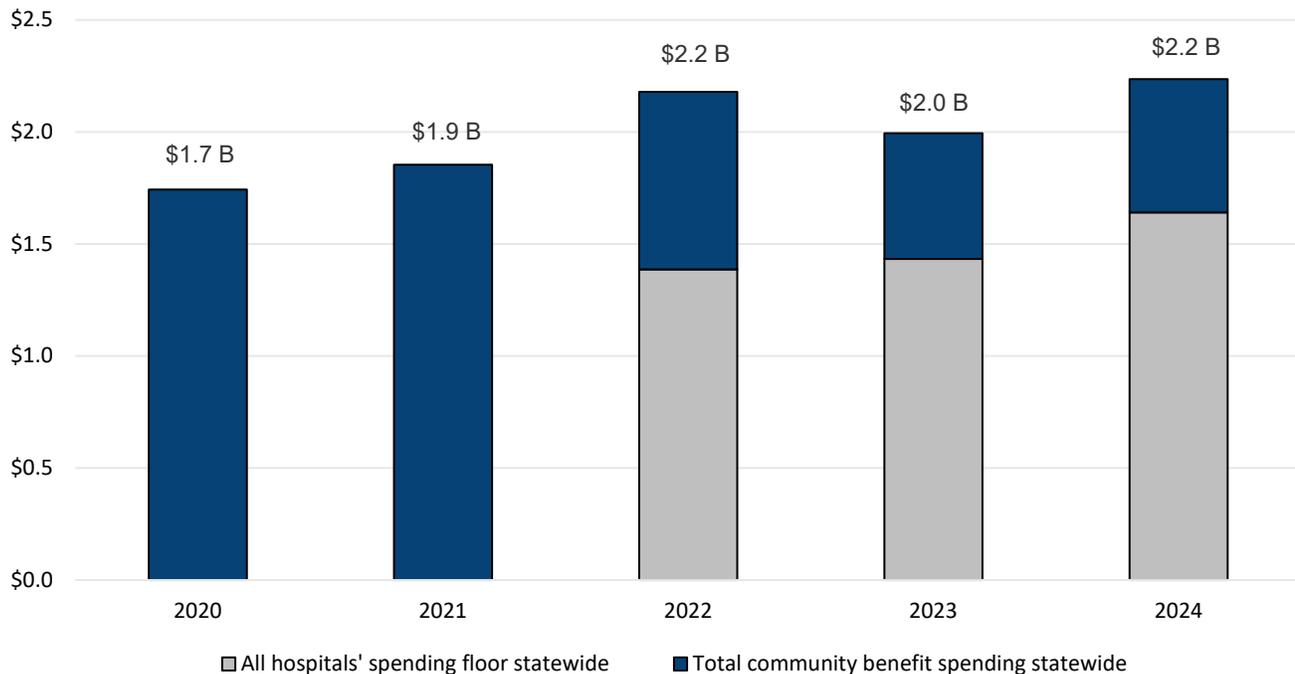
79 percent of hospitals met their community benefit minimum spending floors

HB 3076 (2019) requires hospitals to meet individual community benefit minimum spending floors, a minimum amount of money each hospital must commit to community benefit investments starting fiscal year (FY) 2022. OHA assigns spending floors on odd-numbered years for the following two-year period. Spending floors are specific to each hospital and system and use historic community spending and financial performance. For more details on the spending floor methodology, please see the [Spending Floor Development Whitepaper](#).

Hospitals can report by individual hospital or by health system, if applicable. Of the 34 spending floors assigned to 58 hospitals or health systems in the state, 27 (79.4 percent) met or exceeded their minimum spending floor. However, fewer hospitals were in compliance in 2024 compared with 2022 or 2023, when 92.1 percent and 97.4 percent of hospitals and health systems met their floors. In 2024, there were 34 assigned spending floors compared with 38 from previous years as one hospital system changed from individual hospital floors to one health system-wide floor.

Statewide total community benefit spending exceeded the statewide minimum spending floor by 137.4% (\$612.6 million) in 2024

\$ Billions



The statewide minimum spending floor totaled \$1.6 billion in 2024. Total statewide community benefit spending exceeded the statewide minimum spending floor by \$612.6 million at \$2.2 billion. Individual hospital spending ranged from 69.9 percent to 1,057.3 percent of their assigned minimum spending floors. See the Minimum Spending Floor tab on the [dashboard](#) for more information.

Recommended Citation:

Oregon Health Authority Hospital Reporting Program (2026) Oregon Hospital Community Benefit Report FY 2024. Portland, OR: Oregon Health Authority.

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