

Report to the Legislature

2023 Charity Care in Washington Hospitals

January 2025

RCW 70.170.060



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Hospital Charity Care and Financial Data
Health Systems Quality Assurance

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Executive Summary

Charity care is a program required by [chapter 70.170 RCW](#), which ensures individuals and families can access medically necessary care in hospitals regardless of insurance or ability to pay. Approximately fifty percent of patients receiving care in Washington hospitals are eligible to receive charity care. The Washington legislature expanded charity care in 2022 with the passage of [Substitute House Bill \(SHB\) 1616](#) (chapter 197, Laws of 2022), which eliminated the sliding fee schedule of discounts from hospital charity care policies and required charity care to be fully covered at 300% of the federal poverty level (FPL) for larger hospitals and 200% percent for smaller hospitals.

Hospitals are required to develop a charity care policy and to submit financial data regarding charity care to the Department of Health (department). The department is required by [RCW 70.170.060](#) to provide annual updates to the public on the status of charity care provided by hospitals in Washington state. This report summarizes the charity care data provided by Washington hospitals for the hospital fiscal year (FY) ending in 2023.

In FY 2023, hospitals reported an increase in charity care and revenue. Based on a cost-to-charge ratio, Washington hospitals reported actual expenses of \$407 million for charity care.¹ While charity care charges increased in FY 2023, charity care as a percentage of total revenue decreased from FY 2022. Please visit the department website to [view more information on charity care, including detailed reports by hospital](#).

¹ Since the data in this report are based on billed charges, not the actual payment expected by the hospital, the approximate cost of providing charity care can be estimated by applying a cost-to-charge ratio. Multiplying the dollars by the cost-to-charge ratio results in an approximate cost of what hospitals actually spent providing this service to patients. The statewide cost-to-charge ratio is 0.34. Based on the \$1.196 billion reported in charity care charges in FY 2023, the overall cost of providing charity care statewide was about \$407 million.

Background on charity care in Washington

What is charity care?

Charity care is defined in [chapter 70.170 RCW](#) as “medically necessary hospital health care rendered to indigent persons when third-party coverage, if any, has been exhausted, to the extent that the persons are unable to pay for the care or to pay deductibles or coinsurance amounts required by a third-party payer, as determined by the department.” Washington law prohibits hospitals from denying patient access to care based on inability to pay or adopting admission policies that significantly reduce charity care.

In 2022, legislation modified the requirements of hospital-based charity care. For care provided on or before June 30, 2022, patients with family incomes below 100 percent of the federal poverty level received hospital services at no cost. Hospitals must also have provided discounted care to patients between 100 and 200 percent of the poverty level using a sliding scale.

For care provided on or after July 1, 2022, Washington hospitals are placed in one of two tiers and must provide discounts corresponding to each tier. Tier 1 hospitals provide patients services at no cost for incomes up to 300 percent of the federal poverty level and discounted care for patients between 300 and 400 percent of the poverty level. Tier 2 hospitals provide patients services at no cost for incomes up to 200 percent of the federal poverty level and discounted care for patients between 200 and 300 percent of the poverty level. Appendix 2 of this report provides a list of hospitals by tier.

These are the minimum requirements. Hospitals may extend free or discounted care to patients earning more than these levels, and many do. The charity care policies for each hospital in Washington may be found [here](#).

What is the role of the Department?

The Charity Care Program (program) at the department is charged with monitoring financial data reporting and enforcing charity care regulations at acute care and behavioral health hospitals. The department receives financial data and makes it publicly available with the goal of increasing transparency and public understanding of health care costs. The program reviews hospital charity care policies and practices to ensure hospitals comply with the law. In addition, the program assists hospital staff in understanding and complying with both financial and charity care requirements and provides assistance to patients seeking charity care.

What are hospitals required to report and when?

Hospitals are required by law to submit charity care policies to the department for review at least 30 days before policies are adopted. Additionally, hospitals report the number of charity

care applications submitted and completed, as well as approved for each quarter. Hospitals are also required to submit quarterly and year-end financial reports to the department using a uniform system of accounting. The department uses these financial reports to report charity care data and trends for the state each year. Fiscal years vary among hospitals in Washington, with hospital fiscal years ending on March 31, June 30, September 30, or December 31.

Hospitals are required to report total patient services revenue, also called billed charges, and the amount of patient services revenue that is written off as charity care. Hospitals are also required to report bad debt. Bad debt is different from charity care and is defined as uncollectible amounts, excluding contractual adjustments, which arise from failure to pay by patients whose care has not been classified as charity care. All of this data is reported as part of the hospital's year-end financial report.

Hospitals report financial data to the department on an income statement. Below is an abbreviated example of an income statement to illustrate the relationships between the various revenue sources and expenses.

Hospital: Sample Community Hospital	Comment	Sample Hospital Revenue
= TOTAL PATIENT SERVICES REVENUE	Inpatient and outpatient revenue equivalent to Total Billed Charges	615,000,000
- Provisions for Bad Debt	Unpaid charges billed to patients who are not eligible for Charity Care, deducted from total revenue	(15,000,000)
- Contractual Adjustments	Reductions from billed charges negotiated by insurance companies, deducted from total revenue	(350,000,000)
- Charity Care	Unpaid charges billed to patients eligible for charity care, deducted from total revenue	(25,000,000)
=NET PATIENT SERVICE REVENUE	Actual patient revenue received	225,000,000
+ OTHER OPERATING REVENUE	Actual revenue received for office rental, cafeteria income, etc.	10,000,000
= TOTAL OPERATING REVENUE	Actual patient revenue and other operating expenses	235,000,000
-TOTAL OPERATING EXPENSES	Total expense for operating the hospital	(220,000,000)
= NET OPERATING REVENUE	Cash remaining after operation of patient services	15,000,000
+/- NON-OPERATING-NET OF EXPENSES	Nonpatient revenue (investments, partnership fees)	5,000,000

= NET REVENUE BEFORE ITEMS LISTED BELOW	Operating plus nonoperating remainder	20,000,000
+/- EXTRAORDINARY ITEM	One time cash revenue or cash expenses	0
= NET REVENUE OR (EXPENSE)	Net cash remaining after all transactions	20,000,000

How do hospitals report charity care and how is it calculated?

The amount of charity care reported by hospitals is based on patient services revenue, known as billed charges. These charges are based on the hospital’s charge master rate sheet, which sets the price for every treatment and supply category a hospital uses. Every patient’s total bill is comprised of the sum of the charge master rates of the various services or supplies used during the stay before any adjustments based on insurance status. All patients, regardless of insurance status, receive the same billed charges for the same services.

The billed charges reflect a markup that varies among hospitals and is higher than the amount the hospital actually expects to be paid. Medicaid and Medicare pay a set rate for services regardless of billed charges, and private insurance companies negotiate with hospitals for large discounts off the master rate sheet.

Charity care is the amount of billed charges an indigent patient incurs for medically necessary hospital health care. Since these charges include the markup, the dollar amount of charity care reported by hospitals overestimates the true cost of providing charity care to indigent patients. To estimate the true cost of providing charity care, the department applies a cost-to-charge ratio. The formula is total operating expenses (the actual cost of running the hospital and providing services) divided by total patient services revenue (billed charges).

Adjusted patient services revenue is the amount of revenue for non-Medicare and non-Medicaid payers, which includes private insurance and self-pay. The proportion of patients covered by Medicare or Medicaid varies widely among hospitals. The use of adjusted patient services revenue allows for a comparison of hospital charity care as a percent of privately sponsored patient revenue.²

² Adjusted patient services revenue subtracts Medicare and Medicaid specific patient services revenue from total patient services revenue to allow meaningful comparisons of charity care provided among hospitals. The federal Centers for Medicare and Medicaid Services (CMS) prohibits hospitals from billing patients for the difference between the billed charges and the Medicare or Medicaid payment levels set by CMS. Therefore, patients covered by Medicare or Medicaid cannot be charity care patients. The proportion of patients covered by Medicare or Medicaid varies widely among hospitals.

2023 Washington state charity care data

Statewide charity care charges for hospital fiscal year 2023

This report describes data collected from licensed Washington hospitals for their fiscal year (FY) ending in 2023. FY 2023 includes data for the 12 months prior to the end of each hospital’s fiscal calendar, including data for months in 2022 if the fiscal year starts prior to January 1, 2023.

All charity care data for FY 2023 were due to the department by June 28, 2024. Eight hospitals still have not provided data for their 2023 fiscal year; 93 of 101 hospitals reported charity care information in year-end financial reports. Of the eight hospitals that did not submit year-end reports, the department has provided the annual financial estimates for six hospitals based on their quarterly financial reports or audited financial statements. For two other hospitals, no charity care data is available because no FY 2023 financial reports were submitted to the department (Table 1).

Table 1. Washington Hospitals That Did Not Submit Year-End Financial Reports, Fiscal Year 2023.

Lic. No	Hospital	Lic. No	Hospital
22	LifePoint/Lourdes Medical Center	167	Ferry County Memorial Hospital
111	East Adams Rural Hospital*	213	VMFH/Rehabilitation Hospital
148	Kindred Hospital Seattle*	915	LifePoint/Lourdes Counseling Center
153	Whitman Hospital & Medical Clinics	928	US HealthVest/South Sound Behavioral Hospital

* Did not provide either year-end or quarterly financial data

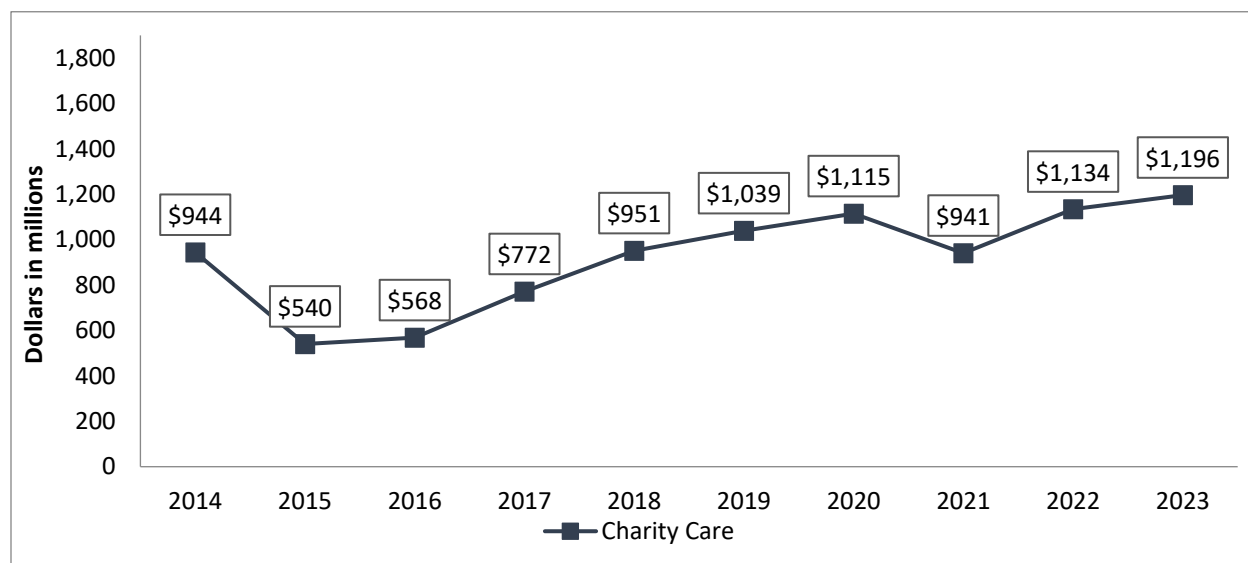
Hospital financial reporting requirements are established in [RCW 43.70.052](#). [Chapter 246-454 WAC](#) requires submission of both year-end and quarterly financial reports. A hospital is provided one hundred twenty days after the close of its fiscal year to file its year-end report. This time period may be extended up to an additional sixty days. Quarterly reports are required to be submitted within forty-five days after each calendar quarter.

The department provides hospitals with the year-end reporting template seven to ten days after the close of each hospital’s fiscal year and deadline reminders, for both year-end and quarterly reports, fourteen days prior to the due dates. Additionally, the department provides

education and assistance to hospitals that experience reporting complications, such as staff turnover or system issues that potentially hinder the ability to report in a timely manner.

Enforcement, such as penalties for late and non-reporters, are not available as a corrective action. In 1995, the Washington legislature simultaneously repealed and re-enacted several substantive provisions in [chapter 70.170 RCW](#) related to the hospital data reporting and collection requirements (Laws of 1995, ch. 267). The reenacted provisions are now codified as [RCW 43.70.052](#), severing the connection that allowed penalties from [Chapter 70.170 RCW](#) to be used for hospital data reporting and collection.

Figure 1. Annual Statewide Hospital Charity Care Spending in Washington, Fiscal Years 2014 - 2023.



Following a decline in charity care after implementation of the Affordable Care Act (ACA) in 2013, charity care increased from 2016 through 2020. Charity care decreased in 2021 and increased in both 2022 and 2023 (Figure 1). As a percentage of total hospital patient services revenue, charity care charges dropped from 1.8 percent to 1.2 percent from 2014 to 2023 (Table 2). The increases since 2022 may be attributed to 2022 legislation that increased eligibility for charity care discounts. Patients with family income up to 300 percent of the federal poverty level are now eligible for charity care at all Washington hospitals and patients with family income up to 400 percent of the federal poverty level are eligible for charity care at large hospitals and large health care systems.

Table 2. Statewide Hospital Charity Care in Washington, Fiscal Years 2014-2023

Year	in Millions			Charity Care		Operating Margin %
	Total Patient Services Revenue	Adjusted Patient Services Revenue	Total Charity Care (Billed Charges)	% of Total Revenue	% of Adjusted Revenue	
2014	\$51,993	\$21,288	\$944	1.8%	4.4%	4.6%
2015	\$57,703	\$23,009	\$540	0.9%	2.3%	5.6%
2016	\$61,782	\$24,102	\$568	0.9%	2.4%	2.7%
2017	\$65,506	\$24,734	\$772	1.2%	3.1%	2.0%
2018	\$70,148	\$26,850	\$951	1.4%	3.5%	2.4%
2019	\$76,292	\$28,769	\$1,039	1.4%	3.6%	2.7%
2020	\$74,717	\$28,845	\$1,115	1.5%	3.9%	2.9%
2021	\$81,452	\$30,462	\$941	1.2%	3.1%	2.9%
2022	\$90,022	\$32,603	\$1,134	1.3%	3.5%	2.7%
2023	\$99,133	\$36,440	\$1,196	1.2%	3.3%	2.9%

Table 2 notes: Adjusted patient service revenue is the total hospital revenue minus Medicare and Medicaid charges. Operating margin is the total hospital patient service operating revenue (net of deductions) minus total patient service operating expenses expressed as a percent. Note: Patient services revenue is the same as billed charges.

Distribution of charity care among Washington hospitals

Charity care varied widely among hospitals in fiscal year 2023, ranging from \$64,724 to \$110,077,882. The median amount of charity care among all hospitals was \$4,005,389. However, the average was much higher at \$12,084,527, as several hospitals provided substantial charity care. The amount varied among hospitals in rural and urban areas and in different geographic areas of the state. These variations do not seem to be explained by population size. Some of the variations may be a function of the proportion of hospital revenue coming from Medicare and Medicaid.

Differences in charity care among hospitals may reflect demographic and socioeconomic differences in service areas, hospital service availability, and charity care practices within the hospital. A high level of reported charity care, for example, may reflect greater need for charity care in the community. Likewise, a low level of charity care may reflect a relative absence of need for charity care in a hospital’s service area.

Figure 2. Range of Charity Care in Washington, Fiscal Year 2023.



Adjusting billed charges to determine actual cost of providing charity care

Because billed charges reflect mark-ups that vary between hospitals and are significantly higher than the expected payment, determining the actual cost of providing charity care to eligible patients is challenging. One way to estimate the cost of providing charity care is to use a cost-to-charge ratio. The formula for this ratio is total operating expenses (the actual cost of running the hospital and providing services) divided by total patient services revenue (billed charges).

As an example of how the cost-to-charge ratio works, if a hospital had billed charges of \$1,000,000, and the actual cost for that hospital to treat patients (as determined by their operating expenses) was \$345,000, their cost-to-charge ratio is .345. The department can then apply that same ratio to specific parts of their operation, such as charity care. If that same hospital reported charity care billed charges of \$100,000, then based on the cost-to-charge ratio of .345, the department can calculate that the actual cost of treating those patients was around \$34,500. The higher the ratio, the closer the billed charges are to the actual cost of treating patients. This is only an estimate based on overall hospital performance.

Washington hospitals reported \$1.196 billion in charity care billed charges in 2023, which amounts to \$407 million in actual expenses based on a cost-to-charge formula.³ Cost-to-charge

³ Since the data in this report are based on billed charges, not the actual payment expected by the hospital, the approximate cost of providing charity care can be estimated by applying a cost-to-charge ratio. Multiplying the dollars by the cost-to-charge ratio results in an approximate cost of what hospitals actually spent providing this service to patients. The statewide cost-to-charge ratio is 0.34. Based on the \$1.196 billion reported in charity care charges in FY 2023, the overall cost of providing charity care statewide was about \$407 million.

ratios ranged from .09 to 1.95 with a statewide average of .34. Below are some examples of cost-to-charge ratios for Washington hospitals.

Hospital	Charity Care Charges	Cost-to-Charge Ratio	Estimated Actual Cost of Charity Care
Fred Hutchison Cancer Center	\$24,215,187	.890	\$21,551,516
Sunnyside Community Hospital	\$4,005,389	.343	\$1,373,848
Forks Community Hospital	\$902,747	.610	\$550,676

Contribution of all purchasers of care to hospital charity care

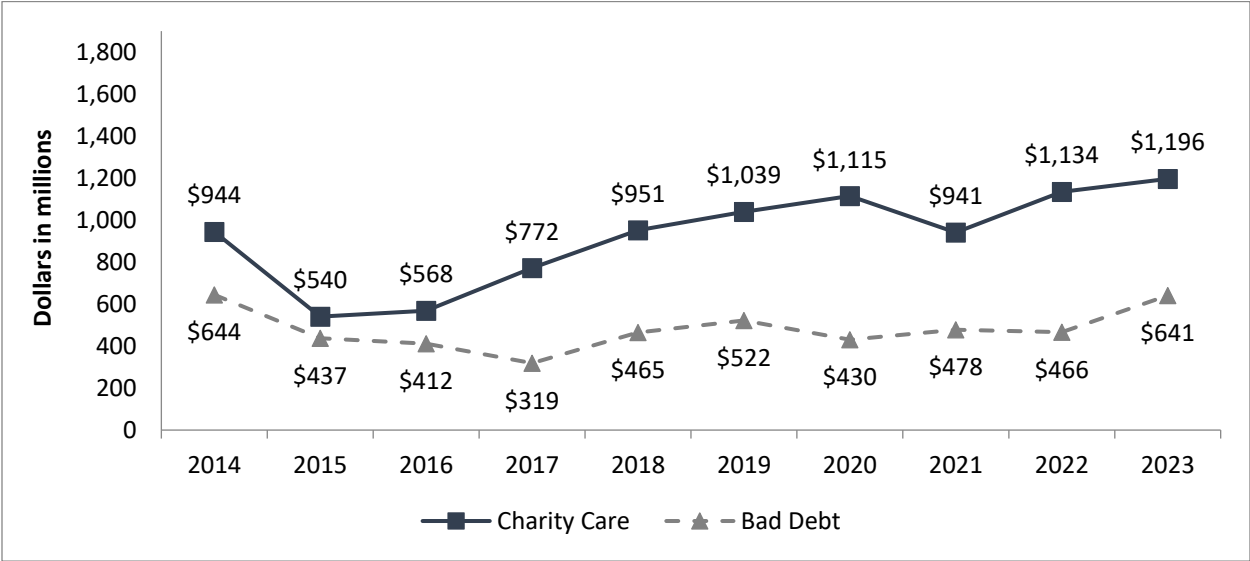
Charity care as a percentage of adjusted (non-Medicare, non-Medicaid) revenue decreased from 4.4 percent in FY 2014 to 2.4 percent in FY 2016. From FY 2017 to FY 2020, it steadily climbed from 3.1 percent to 3.9 percent. In 2021, charity care as a percentage of adjusted revenue decreased to 3.1 percent, increased to 3.5 percent in FY 2022, and decreased again to 3.3 percent in 2023. Because charity care is unreimbursed, all payers – including insurance companies and patients who self-pay – contribute to covering the cost of charity care provided by the hospital. Throughout this time, fluctuations in the statewide operating margin, which is a measure of hospital profitability, do not appear to have adversely affected the amount of charity care provided in Washington (Table 2).

Uncompensated care in Washington

Uncompensated care includes both charity care and bad debt. Looking at uncompensated care provides a bigger picture of the impact of the ACA and a way to compare Washington to other states.

Prior to the implementation of the ACA, both charity care and bad debt had been increasing. Both began to decline in 2013 with implementation of ACA provisions, and reached low points in 2015 and 2016 before rising again in 2017. In 2022, charity care increased while bad debt decreased slightly. Both charity care and bad debt increased in 2023 (Figure 3).

Figure 3. Uncompensated Patient Service Charges Attributed to Hospital Charity Care and Bad Debt in Washington, Fiscal Years 2014 – 2023



Summary

Following the implementation of the ACA in 2013, Washington saw the first decline in the amount of charity care reported by hospitals since the department began gathering these data in 1989. That decline increased slightly in 2016, increased steadily through 2020, and experienced a one-year decline in 2021. From 2021 to 2023, Washington saw charity care charges peak at \$1,196,368,201 which may be attributed to 2022 legislation that increased eligibility for charity care discounts from approximately twenty-three percent to fifty percent of patients receiving care in Washington hospitals.

Appendices

Appendix 1. Total Patient Service Revenue, Adjusted Patient Services Revenue, and Amount of Charity Care as a Percent for Washington Hospital Fiscal Years Ending During Fiscal Year 2023. [Available for query and download.](#)

Revenue Categories - Patient Service Revenue - (Billed Charges)							Charity Care	Charity Care
Lic. No	Region/Hospital	Total Patient Service Revenue	(Less) Medicare Revenue	(Less) Medicaid Revenue	Adjusted Patient Service Revenue	Charity Care	as a % of Total Patient Service Revenue	as a % of Adjusted Patient Service Revenue
KING COUNTY (N=21)								
164	EvergreenHealth Kirkland	2,456,292,767	1,168,339,761	237,079,225	1,050,873,781	10,966,243	0.45%	1.04%
204	Fred Hutchinson Cancer Center	2,219,942,783	953,988,807	221,459,817	1,044,494,159	24,215,187	1.09%	2.32%
20	Kaiser Permanente	101,418,754	51,907,236	-	49,511,518	1,590,342	1.57%	3.21%
148	Kindred Hospital Seattle	Failed to Report						
183	MultiCare/Auburn Regional Medical Center	910,909,066	381,588,527	256,447,976	272,872,563	18,250,879	2.00%	6.69%
212	MultiCare/Covington Medical Center	380,057,572	100,021,905	111,423,558	168,612,109	9,202,468	2.42%	5.46%
919	MultiCare/Navos	117,005,463	21,633,257	49,214,950	46,157,256	-	0.00%	0.00%
131	Overlake Hospital Medical Center	2,331,976,006	1,026,414,898	190,044,906	1,115,516,202	15,172,873	0.65%	1.36%
3	Providence/Swedish - Cherry Hill	2,011,950,412	1,116,681,505	236,113,162	659,155,745	17,274,975	0.86%	2.62%
1	Providence/Swedish - First Hill	4,972,126,570	1,979,599,122	843,746,908	2,148,780,540	40,223,971	0.81%	1.87%
210	Providence/Swedish - Issaquah	1,041,581,480	405,377,384	109,225,657	526,978,439	14,068,113	1.35%	2.67%
14	Seattle Children's Hospital	3,607,463,395	37,496,310	1,951,982,735	1,617,984,350	31,854,067	0.88%	1.97%
195	Snoqualmie Valley Hospital	85,888,503	-	-	85,888,503	2,519,745	2.93%	2.93%
904	UHS/BHC Fairfax Hospital	130,998,775	32,364,625	70,360,605	28,273,545	329,797	0.25%	1.17%
29	UW Medicine/Harborview Medical Center	3,383,708,384	1,079,248,501	1,101,506,865	1,202,953,018	110,077,882	3.25%	9.15%
128	UW Medicine/University of Washington	5,595,479,912	2,146,078,546	882,317,664	2,567,083,702	57,649,815	1.03%	2.25%
155	UW Medicine/Valley Medical Center	2,749,667,518	1,183,175,014	553,695,473	1,012,797,031	21,930,699	0.80%	2.17%
126	VMFH/Saint Anne Hospital	1,143,220,087	482,719,800	301,239,222	359,261,065	23,303,506	2.04%	6.49%
35	VMFH/Saint Elizabeth Hospital	306,060,213	124,246,880	52,180,638	129,632,695	3,450,708	1.13%	2.66%
201	VMFH/Saint Francis Community Hospital	1,748,138,424	735,295,834	402,178,863	610,663,727	30,640,168	1.75%	5.02%
10	VMFH/Virginia Mason Medical Center	3,232,623,020	1,293,610,283	226,935,843	1,712,076,894	18,375,809	0.57%	1.07%
KING COUNTY TOTALS		38,526,509,104	14,319,788,195	7,797,154,067	16,409,566,842	451,097,247	1.17%	2.75%
PUGET SOUND REGION (Less King Co. N=25)								
104	EvergreenHealth Monroe	196,560,842	71,251,636	39,372,646	85,936,560	1,399,417	0.71%	1.63%
54	Forks Community Hospital	68,532,087	27,229,001	15,312,536	25,990,550	902,747	1.32%	3.47%
134	Island Hospital	284,221,907	155,587,094	30,628,529	98,006,284	917,230	0.32%	0.94%
85	Jefferson Healthcare	365,258,080	231,379,511	43,638,462	90,240,107	3,495,078	0.96%	3.87%
81	MultiCare/Good Samaritan Hospital	2,465,601,330	1,045,772,375	539,116,664	880,712,291	41,744,142	1.69%	4.74%
175	MultiCare/Mary Bridge Children's Health	1,109,463,156	71,439	644,340,995	465,050,722	7,645,584	0.69%	1.64%
176	MultiCare/Tacoma General - Allenmore	4,878,361,038	2,069,484,830	1,116,528,643	1,692,347,565	68,087,012	1.40%	4.02%
38	Olympic Medical Center	517,580,769	310,107,118	75,368,001	132,105,650	4,480,160	0.87%	3.39%
211	PeaceHealth/Peace Island Medical Center	49,448,184	29,744,913	6,221,757	13,481,514	1,261,491	2.55%	9.36%
145	PeaceHealth/Saint Joseph Hospital	2,489,036,455	1,393,738,063	425,761,117	669,537,275	43,149,294	1.73%	6.44%
206	PeaceHealth/United General Hospital	213,206,394	106,060,035	39,887,411	67,258,948	5,812,117	2.73%	8.64%
84	Providence/Regional Medical Center Everett	3,194,219,012	1,569,545,651	600,543,972	1,024,129,389	41,286,771	1.29%	4.03%
138	Providence/Swedish - Edmonds	1,157,095,414	553,367,310	216,979,371	386,748,733	23,742,683	2.05%	6.14%
106	Skagit Regional Health/Cascade Valley Hospital	321,298,641	127,209,670	76,226,327	117,862,644	2,278,334	0.71%	1.93%
207	Skagit Regional Health/Skagit Valley Hospital	1,701,987,814	867,747,017	289,350,735	544,890,062	14,856,363	0.87%	2.73%
923	UHS/BHC Fairfax Hospital - Monroe	22,870,645	4,953,200	10,827,600	7,089,845	174,374	0.76%	2.46%
922	UHS/BHC Fairfax Hospital - North	30,699,988	6,314,000	14,644,000	9,741,988	238,656	0.78%	2.45%
924	US HealthVest/Smockey Point Behavioral Hospital	104,805,070	6,708,570	2,412,900	54,189,057	149,995	0.14%	0.28%
213	VMFH/Franciscan Rehabilitation Hospital***	61,185,035	37,582,617	9,357,568	14,244,850	366,648	0.60%	2.57%
209	VMFH/Saint Anthony Hospital	1,342,851,303	700,218,404	195,123,980	447,508,919	8,392,256	0.62%	1.88%
132	VMFH/Saint Clare Hospital	1,113,524,647	511,362,468	281,053,365	321,108,814	17,636,275	1.58%	5.49%
32	VMFH/Saint Joseph Medical Center - Tacoma	3,868,187,919	1,791,676,893	827,608,695	1,248,902,331	37,633,743	0.97%	3.01%
142	VMFH/Saint Michael Hospital	3,574,279,786	1,979,735,063	494,950,826	1,099,593,897	14,503,981	0.41%	1.32%
927	Wellfound Behavioral Health	97,999,848	27,782,023	57,095,662	13,122,163	156,841	0.16%	1.20%
156	WhidbeyHealth	289,473,250	143,257,691	36,279,207	109,936,352	343,101	0.12%	0.31%
PUGET SOUND REGION TOTALS		29,517,748,614	13,767,886,592	6,088,630,969	9,619,736,510	340,654,293	1.15%	3.54%

Revenue Categories - Patient Service Revenue - (Billed Charges)								Charity Care	Charity Care
Lic. No	Region/Hospital	Total Patient Service Revenue	(Less) Medicare Revenue	(Less) Medicaid Revenue	Adjusted Patient Service Revenue	Charity Care	as a % of Total Patient Service Revenue	as a % of Adjusted Patient Service Revenue	
SOUTHWEST WASHINGTON REGION (N=15)									
173	Arbor Health	58,079,686	28,459,297	10,348,835	19,271,554	726,374	1.25%	3.77%	
63	Harbor Regional Health	426,819,953	219,186,267	104,009,218	103,624,468	2,154,628	0.50%	2.08%	
8	Klickitat Valley Hospital	61,933,890	28,178,523	16,700,164	17,055,203	804,931	1.30%	4.72%	
208	Legacy/Salmon Creek Hospital	1,451,234,354	647,264,834	301,385,254	502,584,266	20,690,369	1.43%	4.12%	
152	Mason General Hospital	335,819,889	151,620,036	96,619,945	87,579,908	4,897,833	1.46%	5.59%	
197	MultiCare/Capital Medical Center	817,613,669	377,719,461	162,415,599	277,478,609	6,966,773	0.85%	2.51%	
79	Ocean Beach Hospital	66,773,656	39,142,176	279,635	27,351,845	342,819	0.51%	1.25%	
26	PeaceHealth/Saint John Medical Center	1,241,972,536	627,036,397	299,636,253	315,299,886	21,483,736	1.73%	6.81%	
170	PeaceHealth/Southwest Medical Center	3,241,741,680	1,731,403,906	617,317,356	893,020,418	52,279,893	1.61%	5.85%	
191	Providence/Centralia Hospital	1,057,185,490	597,789,076	188,824,191	270,572,223	15,736,673	1.49%	5.82%	
159	Providence/Saint Peter Hospital	2,565,201,988	1,469,206,448	404,120,030	691,875,510	28,793,345	1.12%	4.16%	
925	Rainier Springs	63,310,527	4,684,802	13,570,152	43,456,252	-	0.00%	0.00%	
96	Skyline Hospital	44,121,656	17,060,357	1,846,469	25,214,830	254,531	0.58%	1.01%	
928	US Healthvest/South Sound Behavioral Health***	63,275,180	10,551,940	38,810,921	13,912,319	83,311	0.13%	0.60%	
56	Willapa Harbor Hospital	43,890,161	22,225,584	9,660,383	12,004,194	712,072	1.62%	5.93%	
SOUTHWEST WASH REGION TOTALS		11,538,974,315	5,971,529,104	2,265,544,405	3,300,301,485	155,927,288	1.35%	4.72%	
CENTRAL WASHINGTON REGION (N=19)									
198	Astria/Sunnyside Community Hospital	313,013,351	127,740,470	100,904,654	84,368,227	4,005,389	1.28%	4.75%	
199	Astria/Toppenish Community Hospital	214,018,056	60,567,198	78,936,131	74,514,727	1,956,494	0.91%	2.63%	
158	Cascade Medical Center	36,716,938	16,080,534	5,352,221	15,284,183	615,687	1.68%	4.03%	
45	Columbia Basin Hospital	29,474,032	12,665,846	6,325,712	10,482,474	231,188	0.78%	2.21%	
168	Confluence Health - Central Washington Hospital	2,107,067,481	1,062,471,080	367,952,525	676,643,876	21,911,505	1.04%	3.24%	
150	Coulee Community Hospital	63,372,728	22,027,164	14,184,067	27,161,497	453,447	0.72%	1.67%	
140	Kittitas Valley Hospital	240,439,624	106,687,486	42,797,401	90,954,737	2,094,899	0.87%	2.30%	
165	Lake Chelan Community Hospital	54,519,751	-	-	54,519,751	423,724	0.78%	2.08%	
915	LifePoint/Lourdes Counseling Center****	50,836,890	13,011,425	26,775,376	11,050,089	64,724	0.13%	0.59%	
22	LifePoint/Lourdes Medical Center****	305,010,847	139,002,240	57,763,222	108,245,385	3,738,262	1.23%	3.45%	
39	LifePoint/Trios Health	639,400,849	286,290,503	155,280,927	197,829,419	17,018,965	2.66%	8.60%	
147	Mid Valley Hospital	95,456,351	38,054,515	27,458,923	29,942,913	2,282,217	2.39%	7.62%	
58	MultiCare/Yakima Memorial Hospital	1,761,760,785	839,794,805	447,178,465	474,787,515	40,850,111	2.32%	8.60%	
107	North Valley Hospital	52,032,008	20,447,962	326,050	31,257,996	848,224	1.63%	2.71%	
46	Prosser Memorial Health	324,019,223	103,416,089	95,246,515	125,356,619	6,180,051	1.91%	4.93%	
161	Providence/Kadlec Medical Center	2,658,540,498	1,174,195,008	536,101,649	948,243,841	47,556,860	1.79%	5.02%	
129	Quincy Valley Hospital	23,131,767	5,213,468	9,670,727	8,247,572	296,874	1.28%	3.60%	
78	Samaritan Hospital	423,455,653	149,612,381	124,418,640	149,424,632	3,417,288	0.81%	2.29%	
23	Three Rivers Hospital	22,751,224	10,630,268	3,799,573	8,321,383	409,378	1.80%	4.92%	
CENTRAL WASH REGION TOTALS		9,415,018,056	4,187,908,442	2,100,472,778	3,126,636,836	154,355,287	1.64%	4.94%	
EASTERN WASHINGTON REGION (N=21)									
141	Dayton General Hospital	45,004,345	21,357,901	7,897,482	15,748,962	113,420	0.25%	0.72%	
111	East Adams Rural Hospital	DID NOT REPORT							
167	Ferry County Memorial Hospital*	21,165,404	13,287,248	4,084,276	3,793,880	-	0.00%	0.00%	
82	Garfield County Memorial Hospital	7,724,983	2,426,571	21,232	5,277,180	71,713	0.93%	1.36%	
926	Inland Northwest Behavioral Health	61,711,206	2,867,436	1,053,452	57,790,318	453,291	0.73%	0.78%	
137	Lincoln Hospital	36,111,278	14,967,940	5,055,478	16,087,860	165,007	0.46%	1.03%	
37	MultiCare/Deaconess Hospital	2,077,971,584	1,030,711,362	426,503,449	620,756,773	20,052,005	0.96%	3.23%	
180	MultiCare/Valley Hospital	757,102,330	350,812,789	155,470,297	250,819,244	9,497,031	1.25%	3.79%	
21	Newport Community Hospital	68,407,498	31,683,215	13,373,156	23,351,127	493,597	0.72%	2.11%	
80	Odessa Memorial Hospital	6,850,794	2,608,646	629,871	3,612,277	75,805	1.11%	2.10%	
125	Othello Community Hospital	45,986,022	5,542,457	15,278,098	25,165,467	1,006,682	2.19%	4.00%	
139	Providence/Holy Family Hospital	1,072,805,719	523,660,670	229,082,480	320,062,569	11,805,972	1.10%	3.69%	
193	Providence/Mount Carmel Hospital	126,728,803	61,681,322	28,887,637	36,159,844	1,345,971	1.06%	3.72%	
162	Providence/Sacred Heart Medical Center	3,391,090,207	1,371,886,254	897,382,301	1,121,821,652	29,054,063	0.86%	2.59%	
194	Providence/Saint Joseph's Hospital	41,955,308	22,961,775	9,947,589	9,045,944	734,706	1.75%	8.12%	
157	Providence/Saint Luke's Rehabilitation Institute	1,041,581,480	46,045,831	24,935,783	970,599,866	1,066,540	0.10%	0.11%	
50	Providence/Saint Mary Medical Center	738,020,241	372,505,025	122,444,697	243,070,519	10,166,401	1.38%	4.18%	
172	Pullman Regional Hospital	232,501,332	79,951,825	28,915,899	123,633,608	870,577	0.37%	0.70%	
42	Shriners Hospital for Children - Spokane	54,820,082	11,164	24,700,019	30,108,899	4,531,759	8.27%	15.05%	
108	Tri-State Memorial Hospital	229,171,146	122,765,309	27,419,861	78,985,976	2,292,734	1.00%	2.90%	
153	Whitman Hospital & Medical Clinics****	78,142,742	36,884,493	13,874,341	27,383,908	536,812	0.69%	1.96%	
EASTERN WASH REGION TOTALS		10,134,852,504	4,114,619,233	2,036,957,398	3,983,275,873	94,334,086	0.93%	2.37%	
STATEWIDE TOTALS (N=101)		99,133,102,593	42,361,731,566	20,288,759,617	36,439,517,546	1,196,368,201	1.21%	3.28%	

****Hospital reporting of final data late or incomplete. Amounts displayed are calculated from four quarterly reports.
 ***Only three quarters reported in 2023. Amounts displayed are estimates calculated from quarterly reports.
 **Only two quarters reported in 2023. Amounts displayed are estimates calculated from quarterly reports.
 *Only one quarter reported in 2023. Amounts displayed are estimates calculated from quarterly reports.

Appendix 2. Washington Charity Care Hospital Tiers, 2023.

License No.	Tier 1 Hospitals*	License No.	Tier 2 Hospitals*
164	EvergreenHealth Kirkland	173	Arbor Health
148	Kindred Hospital Seattle	198	Astria/Sunnyside Community Hospital
208	Legacy/Salmon Creek Hospital	199	Astria/Toppenish Community Hospital
915	LifePoint/Lourdes Counseling Center	158	Cascade Medical Center
22	LifePoint/Lourdes Medical Center	45	Columbia Basin Hospital
39	LifePoint/Trios Health	168	Confluence Health - Central Washington
183	MultiCare/Auburn Regional Medical Center	150	Coulee Community Hospital
197	MultiCare/Capital Medical Center	141	Dayton General Hospital
212	MultiCare/Covington Medical Center	111	East Adams Rural Hospital
37	MultiCare/Deaconess Hospital	104	EvergreenHealth Monroe
81	MultiCare/Good Samaritan Hospital	167	Ferry County Memorial Hospital
175	MultiCare/Mary Bridge Children's Health	54	Forks Community Hospital
919	MultiCare/Navos	204	Fred Hutchinson Cancer Center
176	MultiCare/Tacoma General - Allenmore	82	Garfield County Memorial Hospital
180	MultiCare/Valley Hospital	63	Harbor Regional Health
58	MultiCare/Yakima Memorial Hospital	926	Inland Northwest Behavioral Health
131	Overlake Hospital Medical Center	134	Island Hospital
211	PeaceHealth/Peace Island Medical Center	85	Jefferson Healthcare
26	PeaceHealth/Saint John Medical Center	20	Kaiser Permanente
145	PeaceHealth/Saint Joseph Hospital	140	Kittitas Valley Hospital
170	PeaceHealth/Southwest Medical Center	8	Klickitat Valley Hospital
206	PeaceHealth/United General Hospital	165	Lake Chelan Community Hospital
191	Providence/Centralia Hospital	137	Lincoln Hospital
139	Providence/Holy Family Hospital	152	Mason General Hospital
161	Providence/Kadlec Medical Center	147	Mid Valley Hospital
193	Providence/Mount Carmel Hospital	21	Newport Community Hospital
84	Providence/Regional Medical Center Everett	107	North Valley Hospital
162	Providence/Sacred Heart Medical Center	79	Ocean Beach Hospital
194	Providence/Saint Joseph's Hospital	80	Odessa Memorial Hospital
157	Providence/Saint Luke's Rehabilitation Institute	38	Olympic Medical Center
50	Providence/Saint Mary Medical Center	125	Othello Community Hospital
159	Providence/Saint Peter Hospital	46	Prosser Memorial Health
3	Providence/Swedish - Cherry Hill	172	Pullman Regional Hospital
138	Providence/Swedish - Edmonds	129	Quincy Valley Hospital
1	Providence/Swedish - First Hill	925	Rainier Springs
210	Providence/Swedish - Issaquah	78	Samaritan Hospital
14	Seattle Children's Hospital	42	Shriners Hospital for Children - Spokane
29	UW Medicine/Harborview Medical Center	106	Skagit Regional Health/Cascade Valley Hospital
128	UW Medicine/University of Washington	207	Skagit Regional Health/Skagit Valley Hospital
155	UW Medicine/Valley Medical Center	96	Skyline Hospital
213	VMFH/Franciscan Rehabilitation Hospital	195	Snoqualmie Valley Hospital
126	VMFH/Saint Anne Hospital	186	Summit Pacific Medical Center
209	VMFH/Saint Anthony Hospital	23	Three Rivers Hospital
132	VMFH/Saint Clare Hospital	108	Tri-State Memorial Hospital
35	VMFH/Saint Elizabeth Hospital	904	UHS/BHC Fairfax Hospital
201	VMFH/Saint Francis Community Hospital	923	UHS/BHC Fairfax Hospital - Monroe
32	VMFH/Saint Joseph Medical Center - Tacoma	922	UHS/BHC Fairfax Hospital - North
142	VMFH/Saint Michael Hospital	924	US Healthvest/Smokey Point Behavioral
10	VMFH/Virginia Mason Medical Center	928	US Healthvest/South Sound Behavioral
927	Wellfound Behavioral Health	156	WhidbeyHealth
		153	Whitman Hospital & Medical Clinics
		56	Willapa Harbor Hospital

* For care provided on or after July 1, 2022, Washington hospitals are placed in one of two tiers and must provide discounts corresponding to each tier. Tier 1 hospitals provide patients with incomes up to 300 percent of the federal poverty guidelines services at no cost and patients between 300 and 400 percent of the poverty guidelines receive care at a discount. Tier 2 hospitals provide patients with incomes up to 200 percent of the federal poverty guidelines services at no cost and patients between 200 and 300 percent of the poverty guidelines receive care at a discount.

