

# CATHOLICS FOR CHOICE

## Memo

**To:** Colleagues  
**From:** Catholics for Choice  
**Date:** April 2011  
**Re:** *The Ethical and Religious Directives for Catholic Health Care Services*

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### **The story:**

The United States Conference of Catholic Bishops (USCCB), having consistently failed to convince Catholics to follow its lead in opposing abortion and modern methods of family planning, seeks instead to impose its dangerous and out-of-touch beliefs about reproductive healthcare by other means. The bishops created a set of guidelines, the *Ethical and Religious Directives for Catholic Health Care Services* (the *Directives*), that prevent the nation's 600+ Catholic hospitals from offering many basic reproductive healthcare services. Banned services under the *Directives* include female and male sterilization, most methods of assisted reproduction, provisions of contraception, and abortion—even if medically necessary.

As nonprofit institutions, Catholic hospitals benefit from significant amounts of public funding, including state and federal grants for Title X family planning programs, Medicare and Medicaid. Despite relying heavily on taxpayers' dollars, however, Catholic hospitals routinely deny basic reproductive health services.

Rather than acknowledging that Catholic hospitals should provide patients with healthcare that meets established medical standards, the US bishops are utilizing Catholic institutions as a space to enforce rules that Catholics have consistently opposed.

- In Phoenix, Bishop Thomas Olmsted **revoked St. Joseph's Hospital's Catholic status** after the hospital ethics committee approved an abortion to save the life of a twenty-seven-year-old mother of four. Bishop Olmsted's announcement came several months after he declared that a nun who served on that ethics committee, Sister Margaret McBride, was excommunicated because of her actions regarding the pregnant woman's care.<sup>1</sup>
- In Oregon, the Diocese of Baker under Bishop Robert Vasa, a member of the USCCB's Task Force on Health Care, **revoked St. Charles Bend Hospital's Catholic status** after hospital administrators refused to stop offering and performing tubal ligations, a common, basic reproductive health procedure.<sup>2</sup>

- In Texas, the Catholic Diocese of Tyler under Bishop Alvaro Corrada successfully pressured CHRISTUS St. Michael's hospital in Texarkana to stop offering the same medical procedure when a report revealed that the hospital offered tubal ligations.<sup>3</sup>

In the cases above, the bishops have stepped in to directly challenge the assessments of medical professionals and their fellow Catholics. Meanwhile, the loss of Catholic status means that patients, providers and members of the surrounding communities are no longer able to attend mass in the chapels at these hospitals. In the case of St. Charles Bend, the crucifixes were stripped off the walls, as the Diocese of Baker demanded that the hospital return to it all "displays of Catholic identity."<sup>4</sup>

It is possible that the three examples above may herald increasing oversight and interference by the US bishops into healthcare provision. There are many indications that lead us to this suggestion: the escalating rhetoric surrounding healthcare provision in the US; advances in family planning and other reproductive healthcare technology; the sheer size of the Catholic health system; economic pressures that may lead to more hospital mergers and more people relying on Catholic institutions for care; and finally, the role the US bishops played in the healthcare reform debate suggests that this area of work has become more of a political priority for the bishops.

- In Louisiana, a new proposal forging a partnership between the City of New Orleans and Franciscan Missionaries of Our Lady Health System would leave residents of eastern New Orleans, who found their hospitals shuttered after Hurricane Katrina, solely reliant upon a Catholic hospital.<sup>5</sup>
- Despite concerns from health advocates, the Maryland Health Care Commission recently approved a plan by Holy Cross Hospital to build a new facility in Montgomery County, bringing the total number of Catholic hospitals in Maryland to six.<sup>6</sup>

In addition, the hierarchy's support for bishops such as Robert Vasa, recently named coadjutor of the Diocese of Santa Rosa,<sup>7</sup> sends a clear message that they will continue to reject realistic approaches to health. The USCCB has lobbied for legislation that dramatically scales back access to reproductive health services under the guise of protecting religious freedom, such as HR 3, the "No Taxpayer Funding for Abortion Act;" HR 361, the "Abortion Non-Discrimination Act;" and HR 358, the "Protect Life Act." These activities suggest that the hierarchy will remain unsatisfied until their vision of imposing the *Directives* on all people, Catholic or not, in Catholic institutions or not, has been made a reality.<sup>8</sup>

### **Background:**

Unlike their secular counterparts, healthcare services available in Catholic institutions are restricted by guidelines that are separate from established medical norms. The USCCB's *Ethical and Religious Directives for Catholic Health Care Services* govern Catholic-owned or affiliated institutions, including hospitals and HMOs.

Established in 1971 by the National Conference of Catholic Bishops' Committee on Doctrine, the *Directives* have undergone several revisions since their inception.<sup>9</sup>

Some, such as those implemented during a revision in 1994, have come about as a means to impose strict bans on new reproductive technologies. While previous versions of the *Directives* left the hierarchy's stance on sterilizations ambiguous, the 1994 addition of Directive 53 directly banned such procedures under most circumstances. Also added in 1994 were directives 38-43, which banned most fertility services, and Directive 52, which prohibited all forms of contraception except for information about natural family planning for married couples.<sup>10</sup>

Other revisions, such as the changes to rules involving mergers in 2001, have merely tightened restrictions in pre-existing directives, with the clear aim of closing loopholes that previously allowed for some creative provisions of reproductive healthcare. Changes to Directives 69-72, for example, clarified that the judgment of the local bishop was decisive in assessing the potential of "scandal" caused by a hospital's provision of specific services. An alteration in the wording of Directive 53 eliminated the first line, which qualified direct sterilization as illicit only "when its sole immediate effect is to prevent conception," to instead create an outright ban on all direct sterilization procedures.<sup>11</sup>

Following the revision in 2001, there are now a total of 72 Directives, which explicitly forbid Catholic facilities from providing several reproductive healthcare procedures, regardless of the religious beliefs of the patient seeking services or that of the medical professional providing them.

Under the *Directives*, the reality for women who find themselves at a Catholic hospital means they have:

- No access to abortion—even in cases of rape or incest (Directive 45)
- No access to in-vitro fertilization (Directives 37, 38, 39)
- No access to contraception (Directive 52)
- No treatment for ectopic pregnancy (Directive 48)
- None of the benefits of embryonic stem-cell research (Directive 51)
- No respect for their advance medical directives (Directive 24)

The sole exception to the ban on contraception falls under Directive 36, which only allows the provision of emergency contraception (EC) in cases of sexual assault when it can be proven that pregnancy has not occurred.<sup>12</sup> This creates an unnecessary restriction, as EC does not interfere with the implantation of a fertilized egg.<sup>13</sup> Evidence also suggests that many Catholic hospitals rarely provide EC even under the circumstances approved by the *Directives*. A 2006 study found that 35 percent of Catholic hospitals did not provide EC under any circumstances, while 47 percent refused to provide referrals to hospitals that did. Of those that provided referrals, only 47 percent of these led to a hospital that actually provided EC.<sup>14</sup>

## **The state of Catholic healthcare in the US: “Any hospital starting with ‘Saint’ won’t help you out”.**

In December, the Catholic Health Association of the United States (CHA) stood firmly behind St. Joseph’s by announcing that the hospital would remain a member, stating that St. Joseph’s had done the right thing by “saving only the life that was possible to save.”<sup>15</sup> Last March, the CHA received praise from both the Obama administration and health advocates for bucking the bishops to support the Patient Protection and Affordable Care Act.<sup>16</sup> In 2001, when the USCCB revised the *Directives* to place further restrictions on Catholic hospitals as they merged with non-Catholic hospitals, CHA issued a statement outlining its concerns over the limitations that the *Directives* would place on its ability to pursue partnerships and deliver care.<sup>17</sup>

Despite these seeming moments of clarity, however, the CHA has firmly entrenched itself in promoting a *Directives*-fits-all approach to health. Indeed, the *Directives* themselves came about after the CHA asked the bishops’ conference, then called the National Conference of Catholic Bishops, to develop a set of governing rules for the entire country.<sup>18</sup> This year, within one week of issuing a statement lambasting healthcare reform legislation repeal efforts, the CHA lauded US Representative Joe Pitts’s HR 358, the “Protect Life Act,” which would add blanket refusal clauses for healthcare professionals and create further obstacles to reproductive healthcare coverage in a healthcare reform law that already severely restricts such access.<sup>19</sup> The clear implication is that the CHA remains committed not to a social justice approach to medicine but to dangerously scaling back access to reproductive healthcare services.

The sheer size of Catholic healthcare in the US means that this commitment to the *Directives* has a far-reaching and devastating effect on the country’s reproductive healthcare. Today, there are 636 Catholic hospitals in the US, comprising 12.7 percent of all hospitals and consisting of 122,000 hospital beds. Last year, one out of every six hospitalizations occurred in a Catholic institution. In 22 states, Catholic hospitals account for over 20 percent of all admissions—in five states, over one-third of all admitted patients are treated in Catholic facilities. For poor people or those in rural areas, the effect of Catholic hospitals’ limitations on reproductive health services is felt even more acutely—32 percent of Catholic hospitals are located in rural areas, and last year, Catholic institutions accounted for more than 2.5 million Medicare discharges and more than 950,000 Medicaid discharges.

### **The misinformation campaign**

The bishops who claim that Catholic institutions care for the poor and underserved in a fashion that surpasses other nonprofit hospitals are engaging in a public relations campaign that is more myth than fact.

**Claim:** Catholics support the *Directives* and do not want or expect their hospitals to provide services that are forbidden. *“With the support of the faith community, Catholic organizations and agencies provide pastoral services and care for pregnant women, especially those who are vulnerable to*

*abortion and who would otherwise find it difficult or impossible to obtain high-quality medical care.” – USCCB, “Pastoral Plan for Pro-Life Activities: A Campaign in Support of Life,” 2011.*

**In Fact:** Many Catholics do not even know about the Directives and are shocked when they find out that Catholic hospitals do not provide a full range of medical services. Catholics throughout the US rely upon their individual consciences when making decisions about which reproductive healthcare services they use and want their hospitals to provide. In 2009, more than six in ten Catholic voters (62 percent) indicated that hospitals and clinics that take taxpayer dollars should not be allowed to refuse to provide medical procedures or medications based on religious beliefs, and most Catholic voters (78 percent) oppose allowing pharmacists to refuse to fill prescriptions for birth control.<sup>20</sup>

Catholics use and obtain contraception and abortion at rates similar to the rest of the US population and support access to these services. Sexually active Catholic women above the age of 18 are just as likely (98 percent) to have used some form of contraception banned by the hierarchy as women in the general population (99 percent), and less than two percent of sexually active Catholic women use the bishops’ preferred method (natural family planning) as their primary form of birth control.<sup>21</sup> In 2008, a study of almost 9,500 women showed that Catholic women have abortions at the same rate as other women: 28 percent of women who had an abortion self-identified as Catholic, while 27 percent of all women of reproductive age identified as such.<sup>22</sup> The facts tell the story—the majority of Catholics have rejected the USCCB’s hard-line stance, as outlined in the *Directives*, and instead support access to comprehensive reproductive healthcare and need their hospitals to provide these services.

**Claim:** *“Catholic health care does not offend the rights of individual conscience by refusing to provide or permit medical procedures that are judged morally wrong by the teaching authority of the Church.” – USCCB, *The Ethical and Religious Directives for Health Services*, 2011.*

**In Fact:** The reverse is true. Catholics throughout the US rely on their consciences to use services that are banned under the Directives. Last year, Catholic hospitals employed over 600,000 full-time staff, accounting for 16.7 percent of all full-time hospital staff in the US.<sup>23</sup> Time and time again, medical professionals employed by Catholic hospitals have reported that, out of fear of theological retribution or out of sincere adherence to the draconian measures imposed by *Directives*, their institutions have forced them to endanger women’s lives by denying timely and necessary reproductive healthcare. Catholic medical professionals have described situations in which, due to these strictures, they have provided substandard care to women seeking treatment for miscarriage or ectopic pregnancy.<sup>24</sup>

While it serves neither the patient seeking care nor the dictates of conscience to force individual medical professionals to provide services they consider immoral, it goes too far to grant such blanket rights to an institution. Catholicism requires deference to the conscience of others in making one’s own decisions. Its intellectual tradition emphasizes that conscience can be guided but not forced in any direction. The *Directives*, in their rigidity and their enforcement by the bishops, dictate to people what services they may provide and access rather than respecting the individual capacities of women and their doctors to form their own decisions.

When a young pregnant woman with pulmonary hypertension finds her life in danger and decides that it is best to defend herself by discontinuing her pregnancy, as happened in the case of St. Joseph's,<sup>25</sup> the hospital where she is treated has an ethical obligation to respect her decision. When an unemployed mother of five decides that she cannot have more children and seeks a tubal ligation, she should not have to worry about whether her right to follow her conscience will be denied.<sup>26</sup> When a doctor has made the choice to save a woman on her operating table rather than waiting to perform unnecessary tests and waste precious minutes, that provider should have the ability to provide rapid, life-saving care without fear of retribution from administrators or the local bishop.

In addition, Catholic hospitals in the US are part of a pluralistic society and have a moral obligation to respect the religious beliefs and denominations of all those whom they treat and employ, and whose taxpayer dollars they utilize, including many non-Catholics. Ultimately, when the bishops stop writing prescriptions for both individuals' consciences and their medical care, all of us will benefit.

**Claim:** *"Whether young or old, rich or poor, insured or uninsured, people in the US find the care they need—care always respectful of their dignity as human persons—at Catholic-sponsored health care facilities ... [Catholic hospitals are] a passionate voice for compassionate care."* –Sr. Carol Keehan, CHA President and CEO, "Catholic Health Association Brochure," 2010.

**In Fact:** Catholic hospitals routinely deny basic reproductive healthcare services, leaving women without the respectful care that the CHA claims to provide. The Catholic healthcare system indeed provides some important services in communities throughout the US. The reality is, however, that the CHA and USCCB aim to highlight their commitment to human dignity and the poor while simultaneously refusing to meet the health needs of the people they serve.

By banning most services for women experiencing miscarriages, seeking to avoid pregnancy, or in need of abortion care, and turning away couples attempting to conceive a child through new reproductive technologies, Catholic hospitals in fact demonstrate a lack of compassionate understanding of peoples' lives.

Even in instances in which the *Directives* allow some reproductive healthcare services, such as the emergency contraception provision for rape survivors included in Directive 36, many Catholic hospitals still refuse to comply with basic standards of medical care. In a 1999 survey of 589 Catholic hospitals, 82 percent stated that they did not provide EC under any circumstances.<sup>27</sup> In a 2002 study, 328 of the 597 Catholic hospital emergency rooms surveyed refused to dispense EC under any circumstances.<sup>28</sup> In 2006, only 37 percent of Catholic hospitals surveyed stated that EC was available for sexual assault patients at their hospital, while 35 percent stated that EC was not available under any circumstances.<sup>29</sup> For the sexual assault survivor who turns to a Catholic emergency room during her time of crisis and is denied emergency contraception, the CHA's dedication to "compassionate care" may ring false. In addition, a recent study examined the impact that the *Directives* have on the care pregnant women receive at Catholic hospitals and concluded

that women presenting with symptoms related to ectopic pregnancies were denied information about, and access to, possible treatments.<sup>30</sup>

**Claim:** “[Catholic hospitals] operate not out of a profit motive but out of charity. In 1998, for example, the nation’s 637 Catholic hospitals’ service to the poor resulted in a \$2.8 billion financial loss.” –Maureen Kramlich, US Conference of Catholic Bishops’ Secretariat for Pro-Life Activities, “The Assault on Catholic Health Care,” 2002.

**In Fact:** Catholic hospitals operate under the same tax laws as other nonprofit hospitals, charge market rates for health care services, receive the same government funding as non-Catholic hospitals and do not provide any more charity than other health care systems. In 2002, a MergerWatch study found that public hospitals provided twice as much free care as Catholic hospitals, based on charity write-offs.<sup>31</sup>

Furthermore, directly following the “merger mania” of the mid-1990’s, some Catholic health systems actually saw double-digit revenue surges compared to previous years. In 2004, Ascension Health, the largest Catholic system and sixth-largest healthcare system overall based on its number of acute-care hospitals in 2003, achieved a \$10.04 billion, or 11 percent, revenue growth in the fiscal year ending in 2004.<sup>32</sup>

US tax dollars continue to fund Catholic hospitals, which do not provide the full range of health services. A 2002 study of over 600 religiously affiliated hospitals found that they received more than \$45 billion in public funds. Approximately half of this revenue was received from Medicare, Medicaid and other government programs.<sup>33</sup>

As a 501(c)(3) non-profit organization, the CHA itself also benefits from tax breaks similar to those provided to charitable, religious, educational, literary, scientific, public safety, amateur sports, children’s and animal rights organizations such as the American Cancer Society, the Poetry Foundation and American Society for the Prevention of Cruelty to Animals.<sup>34</sup> By the conclusion of the fiscal year ending on June 30, 2010, CHA had garnered over \$26 million in assets.<sup>35</sup>

Tax breaks and government funding to organizations that do not provide the full range of reproductive health do not bode well for the health of US Catholic and non-Catholic taxpayers. During the 2009 healthcare reform debate, the majority of Catholic voters (65 percent) indicated that hospitals and clinics that receive taxpayer dollars should not be allowed to refuse to provide medical procedures or medications based on religious beliefs. A majority of Catholic voters (60 percent) also believe that hospitals and clinics that take taxpayer dollars should be required to include condoms as part of HIV prevention.<sup>36</sup> Women, meanwhile, disapprove of circumstances in which a Catholic hospital would become the only medical institution in their community (68 percent), while 85 percent reject the idea that Catholic hospitals receiving government money should be allowed to ban procedures because of religious beliefs.<sup>37</sup>

**Claim:** Patients can go to another hospital if they need procedures that Catholic hospitals do not provide. “Those who have decided to be critical of Catholic healthcare apparently work hard to find

*some of those few cases in which one or more elective procedure [sic] may have been eliminated within a community. But we fail to see how they can jump to the conclusion that women have 'no access' to the elective procedures." –Rev. Michael D. Place letter to Redbook editor-in-chief Lesley Jane Seymour, 2000.*

**In Fact:** More than one third (32 percent) of US Catholic hospitals are located in rural areas, and they are often the only local healthcare providers in these communities. For the men and women who depend on these hospitals, however, their right to even basic reproductive health services is severely compromised. If the hospital is Catholic and will not fulfill the needs of the community it serves, then the hospital is frankly not helping people who have no other choice in healthcare.

In areas where Catholic hospitals are often the only healthcare providers, those without the means or, in the case of emergency situations, the time to travel cannot access alternative care. In the span of one year, Catholic hospitals accounted for more than 2 million Medicare discharges (16.7 percent of the national total) and more than 900,000 Medicaid discharges. These patients, some of them the poorest of the poor, were left without access to their basic healthcare needs. For example, a Medicaid patient in eastern New Orleans arriving at a hospital in the Franciscan Missionaries of Our Lady Health System and hoping to prevent an unplanned pregnancy with modern contraception will not get the care she needs. A woman in rural Nebraska who cannot take time off from work to travel many miles to a non-Catholic hospital after a potentially life-threatening diagnosis of ectopic pregnancy will also find that most treatment options are closed to her.

Even those individuals whose financial status or location may normally enable them to travel to a non-Catholic facility can find themselves reliant upon Catholic hospitals. More than 19 million emergency room visits occurred in Catholic facilities during 2009.<sup>38</sup> Women experiencing medical duress due to ectopic pregnancies, miscarriages or rape may not have the time or the luxury of choosing another hospital. A woman in this situation will not have her medical wishes honored, but may instead find herself in a hospital that will allow her condition to dangerously deteriorate out of a strict adherence to the *Directives*.

Many people are also not aware of the restrictions imposed by the *Directives* until they are in need of the services that are banned. Often, patients believe the name of the hospital to be a name only and are unaware that it indicates a different standard of healthcare. Even non-Catholics who seek care at a Catholic institution are subject to the *Directives*, and many will be surprised to learn that the care they require is unavailable.

## **Conclusion**

Catholic hospitals are, first and foremost, healthcare facilities—they all receive taxpayer money and they must adhere to standards of healthcare. This means providing comprehensive care for all patients. The USCCB and CHA aim to highlight the importance and commitment of Catholic services to the community, while at the same time downplaying the reproductive health needs of the people they serve and whose tax dollars they continue to utilize. A healthcare institution should primarily provide care with a focus on its responsibility to the patients, employees and community it serves.



Catholics and non-Catholics recognize this and consistently exercise their own judgment when making decisions about which reproductive health services they want to use and want their hospitals to provide.

Catholics for Choice remains convinced of the moral capacity of men and women to make their own decisions regarding their reproductive lives. We are committed to the idea that access to reproductive healthcare is a matter of social justice, and that all people, Catholic or not, should be able to walk into a hospital without fear that their medical needs will not be met.

## NOTES

- <sup>1</sup> Catholics for Choice, "A Sad State of Affairs in Phoenix, Arizona," December 21, 2010.
- <sup>2</sup> *Seattle Times*, "Oregon diocese severs ties with hospital," February 16, 2010.
- <sup>3</sup> Bishop Alvaro Corrada, "Statement on Human Dignity, Conscience, and Healthcare to the Catholics and People of East Texas," December 1, 2008.
- <sup>4</sup> Ed Langlois, *Catholic News Service*, "Bishop says Oregon hospital can no longer be called Catholic," February 16, 2010.
- <sup>5</sup> Bill Barrow, *The Times-Picayune*, "Catholic health care providers agree to operate hospital planned for eastern New Orleans," January 25, 2011.
- <sup>6</sup> Catholics for Choice, "Women's Healthcare Services Now in Jeopardy as Catholic Entity Gets Go-ahead in Maryland," January 20, 2011.
- <sup>7</sup> United States Conference of Catholic Bishops (USCCB), "Pope Names Bishop Vasa Coadjutor Bishop of Santa Rosa," January 24, 2011.
- <sup>8</sup> USCCB, "Bishops Support Three Bills to Strengthen Protections for Life and Conscience," January 24, 2011.
- <sup>9</sup> Sr. Jean DeBlois and Rev. Kevin D. O'Rourke, "Introducing the Revised Directives," *Health Progress*, April 1995.
- <sup>10</sup> USCCB, "Ethical and Religious Directives for Catholic Health Care Services," November 17, 1994.
- <sup>11</sup> Catholics for Choice, "Bishops to vote on banning sterilization in Catholic-controlled hospitals," June 8, 2001.
- <sup>12</sup> USCCB, *Ethical and Religious Directives for Catholic Health Services, Fourth Edition*, 2011.
- <sup>13</sup> Catholics for Choice and the International Consortium for Emergency Contraception, "Emergency Contraception: Catholics in Favor, Bishops Opposed," October 2010.
- <sup>14</sup> Ibis Reproductive Health, "Complying with the law? How Catholic hospitals respond to state laws mandating the provision of emergency contraception to sexual assault patients: A Study for Catholics for a Free Choice," 2006.
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- <sup>16</sup> CHA, "A Message from President Barack Obama to the 2010 Catholic Health Assembly," June 14, 2010.
- <sup>17</sup> Catholics for Choice, "Bishops to vote on banning sterilization in Catholic-controlled hospitals," June 8, 2001.
- <sup>18</sup> Sr. Jean DeBlois and Rev. Kevin D. O'Rourke, "Introducing the Revised Directives," *Health Progress*, April 1995.
- <sup>19</sup> CHA, "Letter on the Protect Life Act," January 24, 2011.
- <sup>20</sup> Belden Russonello & Stewart, "Catholic Voters' Views on Health Care Reform and Reproductive Health Care Services," September 2009.
- <sup>21</sup> National Survey of Family Growth 2008, [www.cdc.gov/nchs/nsfg.htm](http://www.cdc.gov/nchs/nsfg.htm).
- <sup>22</sup> Guttmacher Institute, "Characteristics of U.S. Abortion Patients, 2008," May 2010.
- <sup>23</sup> CHA, "Catholic Health Care in the United States," January 2011.
- <sup>24</sup> Lori Freedman, Uta Landy & Jody Steinauer, "When There's a Heartbeat: Miscarriage Management in Catholic-Owned Hospitals," *American Journal of Public Health*, 2008; Angel M. Foster, Amanda Dennis & Fiona Smith, "Assessing Hospital Policies & Practices Regarding Ectopic Pregnancy & Miscarriage Management: Results of a National Qualitative Study," *Ibis Reproductive Health*, 2009; and National Women's Law Center, "Below the Radar: Health Care Providers' Religious Refusals Can Endanger Women's Lives and Health," January 2011.
- <sup>25</sup> Catholics for Choice, "Excommunication of Nun in Arizona Very Troubling," May 17, 2010.
- <sup>26</sup> Catholics for Choice, "In Good Conscience," 2010.
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- <sup>32</sup> Paul Barr, *Modern Healthcare*, "Blessings from Above: Large Catholic healthcare systems have seen their revenue, profits rebound. How will that affect spending on charity care?" April 11, 2005.
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- <sup>34</sup> IRS Search for Charities, Online Version of Publication 78.
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