

Can Tax Credits Be a Linchpin for Health Reform? Lessons from the Factory Floor**April 1, 2008**

Stan Dorn is a senior research associate in the Urban Institute's Health Policy Center. His research focuses on the Health Coverage Tax Credit, Medicaid, the State Children's Health Insurance Program, auto-enrollment strategies for providing health coverage, and the uninsured. Before coming to the Institute, Dorn was senior policy analyst at the Economic and Social Research Institute, director of the Health Consumer Alliance, and director of the Health Division at the Children's Defense Fund. He has also been a managing attorney in the National Health Law Program's Washington office and a staff attorney at its Los Angeles headquarters.

Roy Ramthun is president of HSA Consulting Services, a health care consulting practice specializing in Health Savings Accounts and consumer-driven health care issues. Prior to forming his consulting practice, he was senior health policy advisor to President George W. Bush. Earlier, he led the Treasury Department's implementation of Health Savings Accounts after they were enacted into law in 2003. Before joining the Treasury Department, Ramthun held a variety of positions during his eight years at Humana, Inc. From 1990 to 1995, he was a health care analyst with the U.S. Senate Committee on Finance.

Eugene Steuerle is a senior fellow at the Urban Institute, codirector of the Urban-Brookings Tax Policy Center, columnist for *Tax Notes*, and author or editor of 11 books. The second edition of his *Contemporary U.S. Tax Policy* (Urban Institute Press) will be released next month. He serves on the National Committee on Vital and Health Statistics and on advisory panels or boards for the Congressional Budget Office, Government Accountability Office, and Joint Committee on Taxation. Previous positions include deputy assistant secretary of the Treasury for tax analysis (1987-1989) and resident fellow at the American Enterprise Institute.

Janet Trautwein is executive vice president and CEO of the National Association of Health Underwriters and served for many years as the head of NAHU's government affairs department. She worked extensively with state legislators, regulators, and governors to implement purchasing options for trade-displaced workers eligible for the Trade Adjustment Assistance Act's health insurance tax credit. In 2001, Trautwein was appointed to President Bush's health advisory transition team. She received 2004's Harold R. Gordon Memorial Award, considered the most prestigious award in the health insurance industry.

JoAnn Volk, a legislative representative with the AFL-CIO, has been the organization's health care lobbyist since 2001 and represents the Federation on a broad range of health care issues, including Medicaid, Medicare, employer-sponsored coverage, health care quality, and health care worker issues. Prior to coming to the AFL-CIO, Volk was a senior analyst with Abt Associates, doing research on state-based efforts to cover the uninsured and state high-risk pools. Her career began in New York State politics, working primarily as an aide to the speaker of the New York State Assembly.