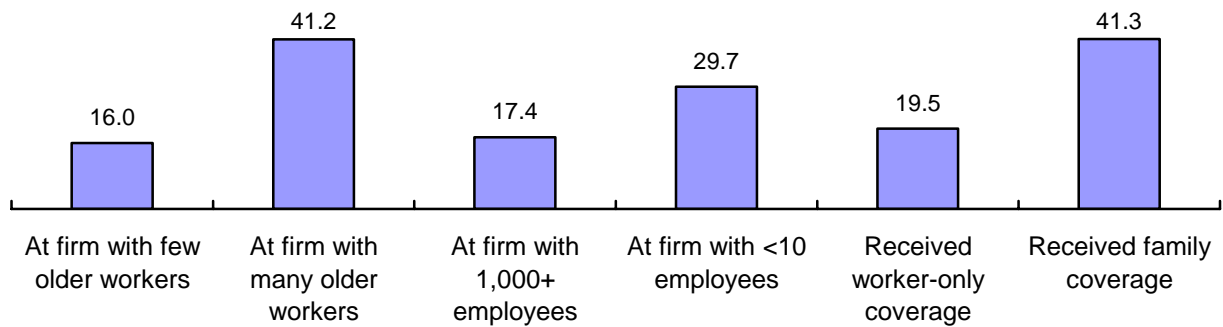


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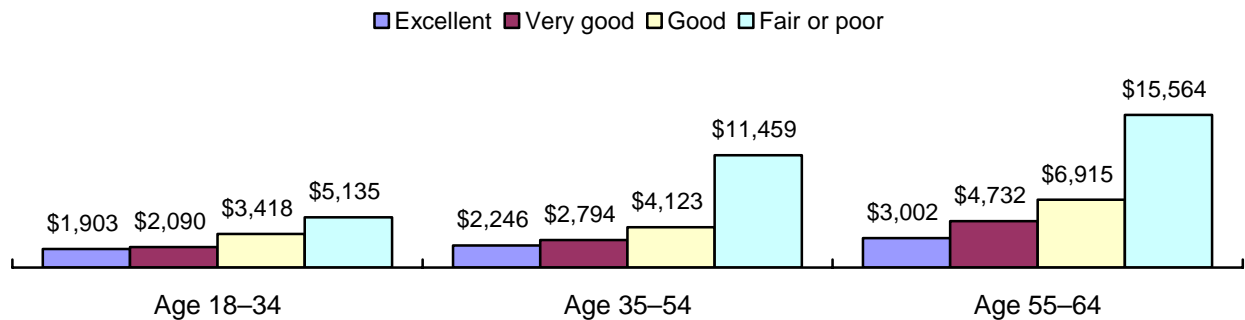
Handout based on “Capping the Tax Exclusion of Employer-Sponsored Health Insurance: Is Equity Feasible?” (For June 2, 2009 First Tuesday, “Is There a Fair Way to Cap the Tax Exclusion of Employer-Sponsored Health Insurance?”)

Figure 1. Percentage of workers receiving ESI who would have been taxed because of a premium-based cap on the employer exclusion, by worker characteristics: 2006



Source: Gould and Minicozzi 2009.

Figure 2. Average health care costs for privately insured adults within various age groups, by health status: 2006



Source: MEPS-HC 2006.