

**IS THERE A FAIR WAY TO CAP THE TAX EXCLUSION
OF EMPLOYER-SPONSORED HEALTH INSURANCE?**

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Leonard Burman is the director of the Tax Policy Center and an institute fellow at the Urban Institute. He was Treasury's deputy assistant secretary for tax analysis from 1998 to 2000 and a senior analyst at the Congressional Budget Office from 1989 to 1997. Burman is the author of *The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed*. Recent research examined the presidential candidates' tax plans, the changing role of taxation in social policy, and tax incentives for savings, retirement, and health insurance.

Stuart Butler joined the Heritage Foundation in 1979 as a policy analyst specializing in urban issues. Today, as Heritage's vice president of domestic and economic policy studies, his portfolio ranges from health care and Social Security to welfare reform and privatizing government services. In "A National Health System for America," published with Edmund Haislmaier, Butler explained how the tax code has created a health care system that denies individual choice and drives up costs.

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 health coverage, and the uninsured. Dorn was previously a senior policy analyst at the Economic and Social Research Institute, the director of the Health Consumer Alliance, the director of the Health Division at the Children's Defense Fund, and the managing attorney in the National Health Law Program's Washington office.

Elise Gould is a health economist and the director of health policy research at the Economic Policy Institute. Her research areas include employer-sponsored health insurance, the employer tax exclusion, the burden of health costs, income inequality and health, and retiree coverage. She wrote a chapter on health in *The State of Working America 2008/09* and cowrote *Health Insurance Coverage in Retirement: The Erosion of Retiree Income Security*.

Richard Ostuw is a consulting actuary and the former chair of the American Academy of Actuaries' task force on health plan valuation. In 1993, at the request of the Clinton administration, he chaired an independent assessment of the financial projections of the Clinton health care proposal. Ostuw held senior positions in Towers Perrin's Health & Welfare consulting practice and, from 1993 to 1996, was on the company's board of directors. For three years, he managed Watson Wyatt's health care consulting practice.