To get better results, we must invest differently
  - No question that resources matter
  - It is imperative to change economic incentives and shift the flow of resources

Through the Roundtable, we seek to
  - Explain the terrain
  - Elevate exemplars
  - Enhance fiscal fluency
<table>
<thead>
<tr>
<th>Type of Resource</th>
<th>Financing Stream</th>
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## Menu of Financing Structures

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How much expertise do you have in designing tax policies to enhance population health and well-being?

When poll is active, respond at PollEv.com/pophealth

Answers to this poll are anonymous

- Beginner: 49%
- Basic: 26%
- Intermediate: 17%
- Proficient: 9%
- Expert

Total Results: 47
How confidently could you act as a proponent of sound tax policy for population health and well-being?

When poll is active, respond at PollEv.com/pophealth

Answers to this poll are anonymous

- Extremely confident (this is my strike zone): 20%
- Very confident (willing to try): 60%
- Somewhat confident (open to learn): 20%
- Not very confident (not my role)
- None at all (it’s a phobia)

Total Results: 5
Workshop Objectives

1. **Explain how tax policies have been used** to channel resources and shape economic incentives that affect population health, with attention to the **basic features of taxes and tax breaks**;

2. **Examine several examples** to discuss **how tax policies can be designed** both to attract willing investors and to advance a range of health and economic goals, while also noting any insights about **pitfalls to avoid**; and

3. **Equip participants** with the **basic knowledge and language** to further explore how to advance tax policy in favor of health and well-being across sectors.
<table>
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<th>Time</th>
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| 8:45  | Understanding the Basics of Tax Policy                                   | • Giridhar Mallya  
          • Pete Davis                                                   |
| 10:10 | Fiscal Environment of the State Budgets                                  | • Christopher Brown  
          • Nick Johnson                                                |
| 10:45 | Shaping Incentives and Creating a Pipeline of Financing for Population Health | • Kathy Gerwig                                  |
| 10:50 | **Spotlight on Sin Taxes**                                                | • Aysha PamukcuB  
          • Xavier Morales  
          • Meredith Fowlie  
          • James Sallee                                              |
| 1:00  | **Spotlight on Tax Credits**                                             | • Anne DeBiasi  
          • Stacy Becker                                                 |
| 2:00  | Designing Sound Tax Policy for PopHealth: Recommendations for Ourlandia  | • Rose Martinez  
          • Small Group Exercise                                         |
| 3:15  | Informing PopHealth Tax Policy in the Current Environment                | • Allan Gilbert  
          • Anne DeBiasi                                                   |
| 4:00  | Reflections and Closing Remarks                                          | • George Isham  
          • All Participants                                             |
Cheat Sheet & Roadmap

**TAX POLICY PRINCIPLES**

- Effective
- Predictable
- Simple
- Fair
- Others...

**TAX POLICY OPTIONS**

**Taxes**
- (increase your tax bill)
  - **FEDERAL**
  - **STATE**
  - **LOCAL**
    - Income
    - Estate & Inheritance
    - Property
    - Payroll
    - Social Security
    - Medicare
    - Customs

**Tax Expenditures**
- (decrease your tax bill)
  - **INDIVIDUAL**
  - **BUSINESS**
  - **CORPORATE**
    - Exclusions, Deferrals, Deductions
      - State/Local Taxes; Capital Gains
      - Home Mortgage
      - Employer Health Insurance
      - Business Interest Depreciation
      - Medical Expenses
      - Foreign Income
    - Credits
      - Subsidize
        - e.g., Earned Income; Child Care; Education
      - Shift Markets for Goods & Services
        - e.g., Low Income Housing; Solar Energy; New Markets
A Final Caveat

This workshop is NOT designed to...

- Address pending legislation
- Nor will we focus only on federal tax policy

Our work today...

- Considers how tax policies have been designed and what more could be done to support PopHealth
- Transcends the current legislative landscape
- Goes beyond positions of parties or Presidents

Tax policy requires tradeoffs and is inherently controversial
America was created through a tax dispute
Tax Policy Principles

Raise Revenue

• Fairly

• Vertically -- based upon ability to pay; progressively

• Horizontally -- so similarly situated taxpayers pay the same tax

• Simply -- so taxpayers can comply without resort to professional help

• Efficiently -- with a minimum of administrative and enforcement costs
How do taxpayers react to taxes?

1. **Avoid** -- Stop buying or doing what is taxed

2. **Evade** -- Cheat, voluntary compliance and enforcement are important

3. **Pass them on** -- Producers raise their prices by the tax

4. **Lobby** -- Get an exemption or repeal from lawmakers