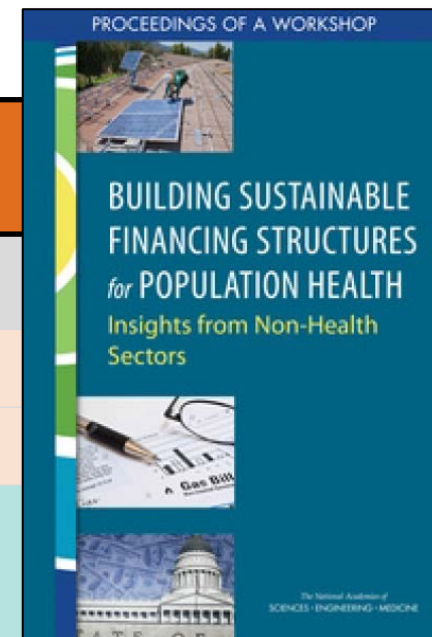


## Roundtable on Population Health Improvement *Working Group on Resources*

- **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

# Menu of Financing Structures

Type of Resource	Financing Stream
<b>Seed Funding</b>	1. Grants
<b>Debt and Working Capital</b>	2. Bonds and Loans
	3. Pay-for-Success Contracts
<b>Sustainable Financing</b>	4. Reimbursement (healthcare payment models)
	5. Reinvestment
	6. Anchor Institutions
	7. Public Revenues (taxes, tax credits)
	8. Public Appropriations
	9. Mandates
	10. Private Market

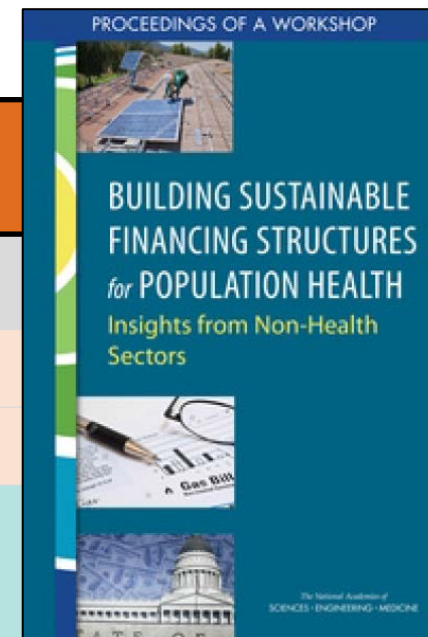


Becker S. Where can regions find the money needed for population health initiatives? ReThinker's Blog. September 29; 2017. Available from: <https://www.rethinkhealth.org/the-rethinkers-blog/where-can-regions-find-the-money-needed-for-population-health-initiatives/>.

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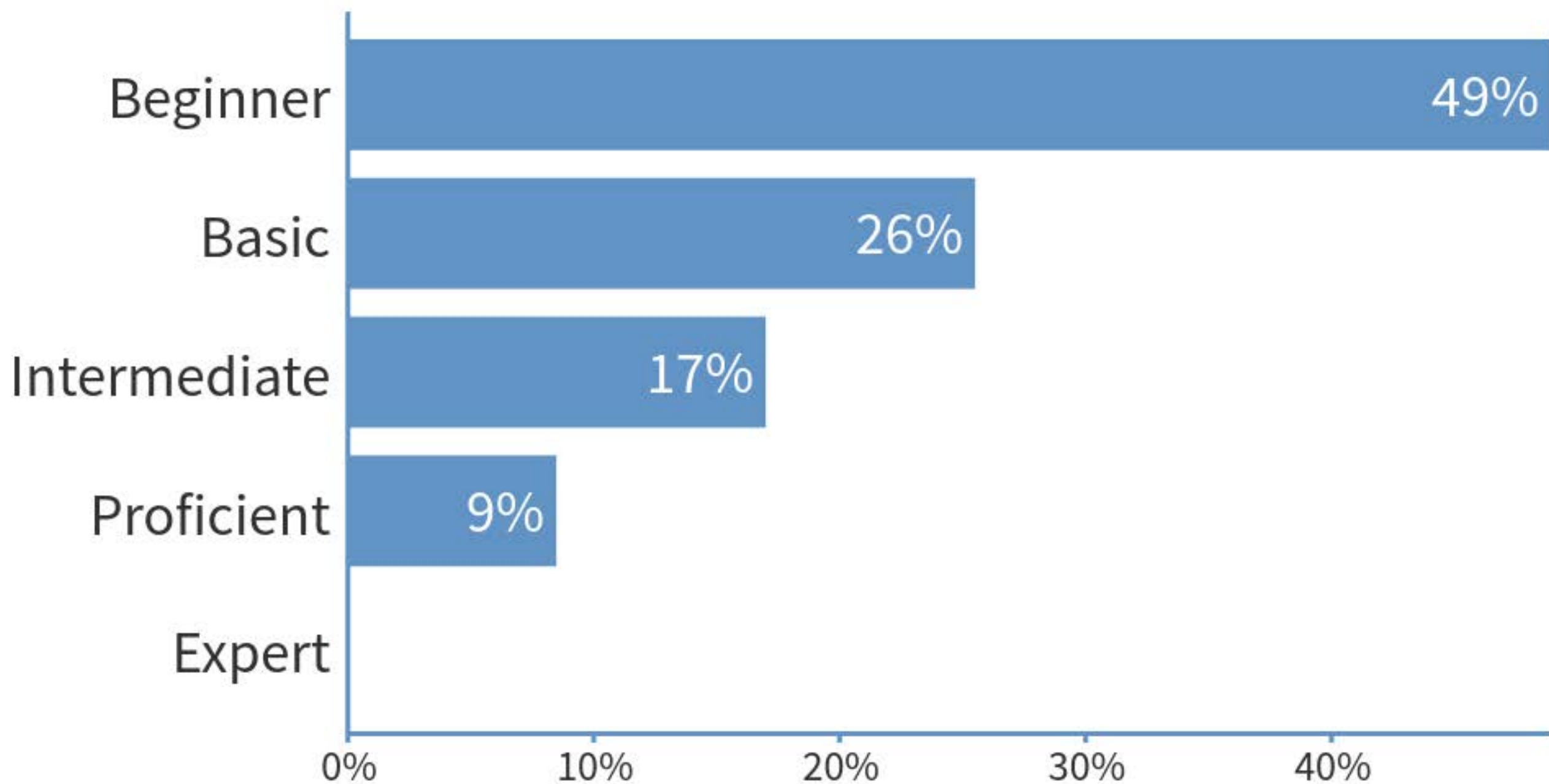
# How much expertise do you have in designing tax policies to enhance population health and well-being?



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



Answers to this poll are anonymous



Total Results: 47

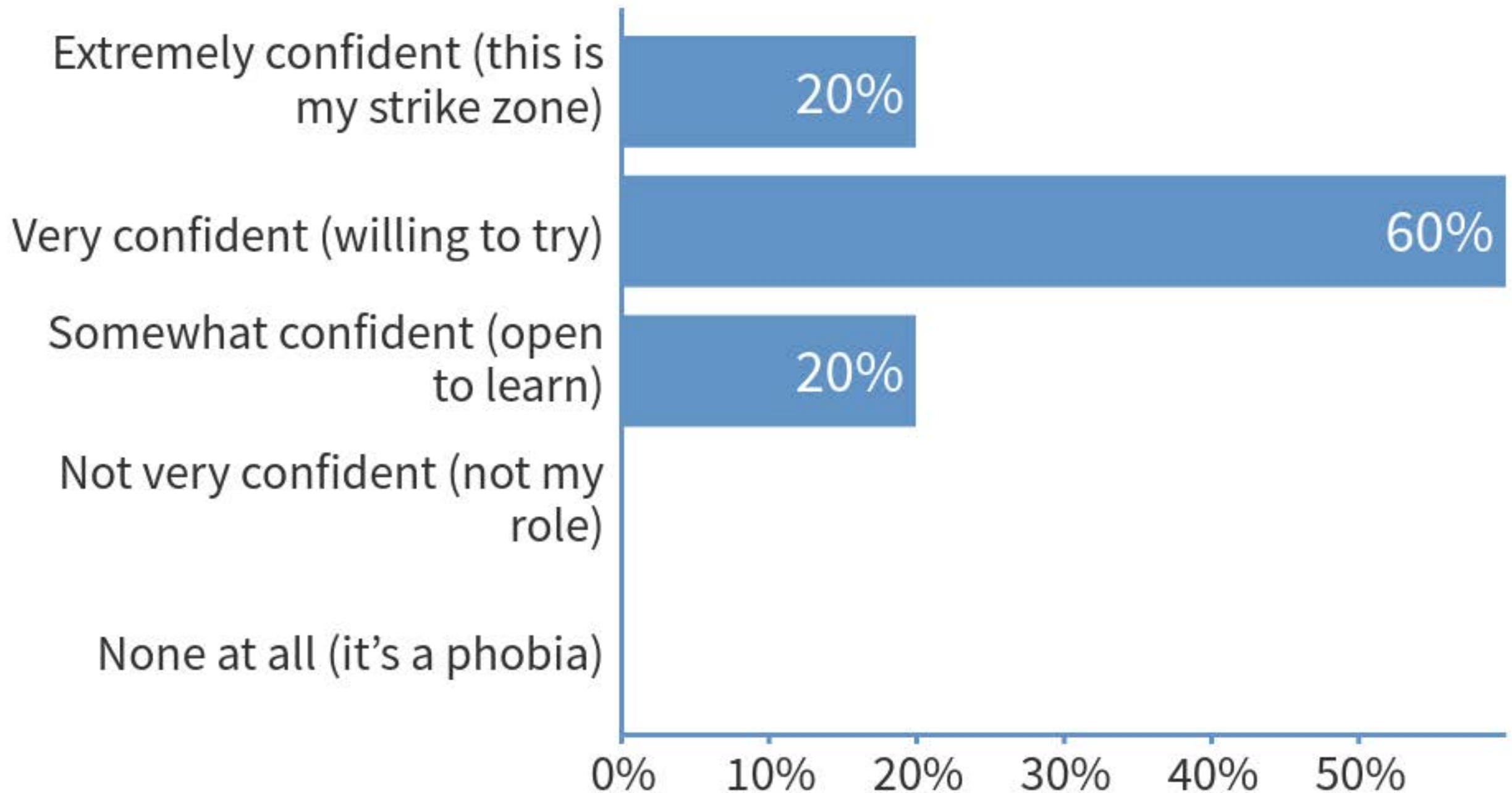
# How confidently could you act as a proponent of sound tax policy for population health and well-being?



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



Answers to this poll are anonymous



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.



# Today's Agenda

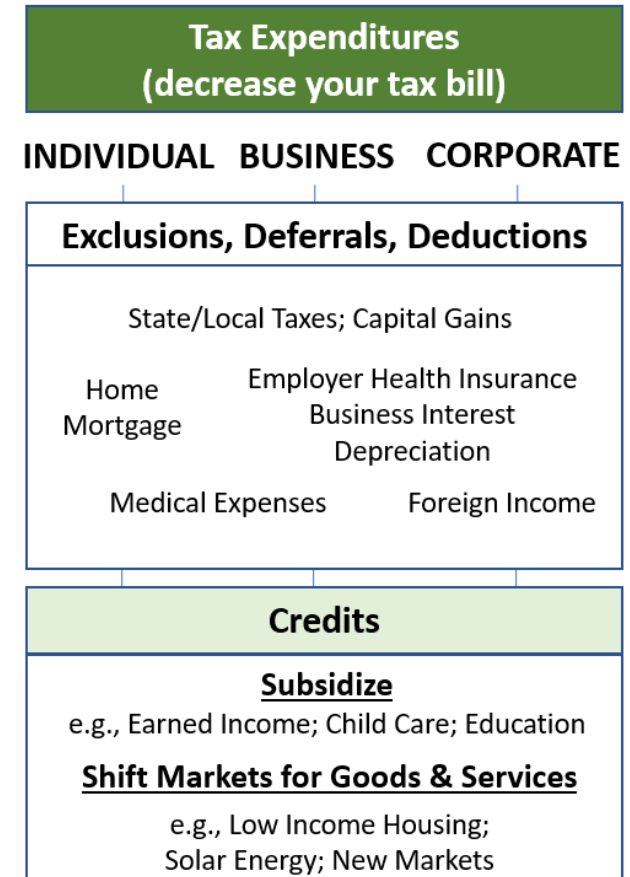
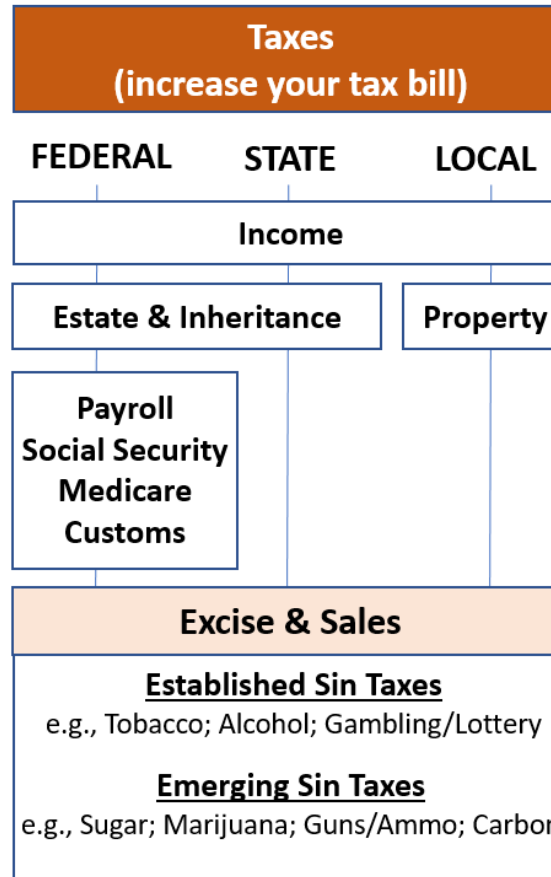
Time	Session	Speakers
8:45	<b>Understanding the Basics of Tax Policy</b>	<ul style="list-style-type: none"><li>• Giridhar Mallya</li><li>• Pete Davis</li></ul>
10:10	<b>Fiscal Environment of the State Budgets</b>	<ul style="list-style-type: none"><li>• Christopher Brown</li><li>• Nick Johnson</li></ul>
10:45	<b>Shaping Incentives and Creating a Pipeline of Financing for Population Health</b>	<ul style="list-style-type: none"><li>• Kathy Gerwig</li></ul>
10:50	<ul style="list-style-type: none"><li>• <i>Spotlight on Sin Taxes</i></li></ul>	<ul style="list-style-type: none"><li>• Aysha PamukcuB</li><li>• Xavier Morales</li><li>• Meredith Fowlie</li><li>• James Sallee</li></ul>
1:00	<ul style="list-style-type: none"><li>• <i>Spotlight on Tax Credits</i></li></ul>	<ul style="list-style-type: none"><li>• Anne DeBiasi</li><li>• Stacy Becker</li></ul>
2:00	<b>Designing Sound Tax Policy for PopHealth: Recommendations for Ourlandia</b>	<ul style="list-style-type: none"><li>• Rose Martinez</li><li>• Small Group Exercise</li></ul>
3:15	<b>Informing PopHealth Tax Policy in the Current Environment</b>	<ul style="list-style-type: none"><li>• Allan Gilbert</li><li>• Anne DeBiasi</li></ul>
4:00	<b>Reflections and Closing Remarks</b>	<ul style="list-style-type: none"><li>• George Isham</li><li>• All Participants</li></ul>

# Cheat Sheet & Roadmap

## TAX POLICY PRINCIPLES

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

## TAX POLICY OPTIONS\*





# A Final Caveat

*This workshop is NOT designed to...*

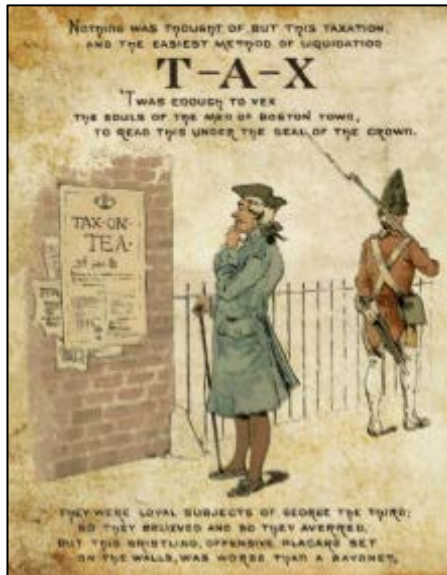
- Address pending legislation
- Nor will we focus only on federal tax policy

*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