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# ATTENDEE MATERIALS

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Exploring Tax Policy to Advance  
Population Health, Health Equity, and  
Economic Prosperity: A Workshop

*The National Academies of*  
**SCIENCES • ENGINEERING • MEDICINE**

**Exploring Tax Policy to Advance Population Health, Health Equity, and Economic Prosperity: A Workshop**

**Roundtable on Population Health Improvement**

**Oakland, CA • December, 7 2017**

**ATTENDEE PACKET CONTENTS**

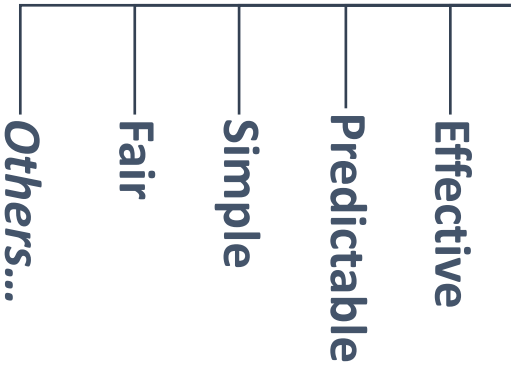
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**TAB 1: Workshop Materials**

1. Typology of Tax Approaches
  2. Agenda
  3. Roundtable on Population Health Improvement Roster
  4. Vision
  5. Speaker bios
  6. Resource list
  7. Local dining
  8. Activity worksheet (with attachments)
-

TAX POLICY PRINCIPLES

TAX POLICY OPTIONS\*



Taxes  
(increase your tax bill)

Tax Expenditures  
(decrease your tax bill)

FEDERAL      STATE      LOCAL		
Income		
Estate & Inheritance		
Property		
Payroll Social Security Medicare Customs		
Excise & Sales		
<u>Established Sin Taxes</u> e.g., Tobacco; Alcohol; Gambling/Lottery <u>Emerging Sin Taxes</u> e.g., Sugar; Marijuana; Guns/Ammo; Carbon		

INDIVIDUAL	BUSINESS	CORPORATE
Exclusions, Deferrals, Deductions		
State/Local Taxes; Capital Gains		
Home Mortgage	Employer Health Insurance	Business Interest
	Depreciation	
Medical Expenses		Foreign Income
Credits		
<u>Subsidize</u> e.g., Earned Income; Child Care; Education <u>Shift Markets for Goods &amp; Services</u> e.g., Low Income Housing; Solar Energy; New Markets		

\* Selected examples. The shaded areas are spotlighted in greater depth during the National Academies Workshop on Exploring Tax Policy to Advance Population Health, Health Equity, and Economic Prosperity (December 7, 2017)

## Exploring Tax Policy to Advance Population Health, Health Equity, and Economic Prosperity: A Workshop

December 7, 2017

### AGENDA

Laurel Room, The California Endowment Oakland Conference Center  
2000 Franklin Street, Oakland, CA

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#### 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 (such as on tobacco, etc.), as well as tax breaks (such as for low-income housing, etc.);
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 each participant with the basic knowledge and language to further explore how to advance tax policy in favor of health and well-being across sectors (e.g., education, housing, economic development, etc.).

\* To provide a common framework for discussion, a typology of tax policy is offered on page 1 of the attendee packet.

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8:15	<b>Welcome</b> <i>Sanne Magnan, University of Minnesota; co-chair, Roundtable on Population Health Improvement</i>	9:30	<b>Q&amp;A</b>
8:25	<b>Framing Remarks: Key Points</b> <i>Bobby Milstein, ReThink Health; roundtable and planning committee member</i> (Participant Polling with PollEverywhere)	9:55	<b>Break</b>
8:45	<b>Understanding the Basics of Tax Policy: typology, design principles, examples</b> Moderator: <i>Giridhar Mallya, Robert Wood Johnson Foundation</i> <i>Pete Davis, Davis Capital Investment Ideas</i>	10:10	<b>Understanding the Fiscal Environment of the State Budgets</b> Moderator: <i>Christopher M. Brown, PolicyLink</i> <i>Nick Johnson, Center on Budget and Policy Priorities</i>
		10:30	<b>Q&amp;A</b>

- 10:45 **Key Opportunities for Shaping Incentives and Creating a Pipeline of Financing Population Health: Exploring Sin Taxes & Population Health Tax Credits**  
*Moderator: Kathy Gerwig, Kaiser Permanente*
- 10:50 **Spotlight on Sin Taxes: Overview, efficacy, opportunity and unintended consequences**  
*Moderator: Kathy Gerwig  
Aysha Pamukcu, ChangeLab Solutions  
Xavier Morales, The Praxis Project (via web conference)  
Meredith Fowlie and James Sallee, University of California, Berkeley*
- 11:45 **Q&A**
- 12:00 **Lunch (and Twitter Chat)**
- 1:00 **Spotlight on Tax Credits: A paper presentation, exploring potential tax credits to finance population health investments**  
*Moderator: Anne De Biasi, Trust for America's Health  
Stacy Becker, ReThink Health*
- 1:45 **Q&A**
- 2:00 **Designing Sound Population Health Tax Policy: *Small Group Work* (assigned facilitator/rapporteur at each table)**  
*Moderator: Rose Marie Martinez, Health and Medicine Division, National Academies of Sciences, Engineering, and Medicine*
- 2:35 **Break**
- 2:45 **Small Group Report Out and Debrief**  
*Moderator: Rose Marie Martinez*
- 3:15 **Informing Sound Population Health Tax Policy in the Current Environment**  
*Moderator: Alan Gilbert, General Electric  
Anne De Biasi*
- 3:50 **Q&A**

## 4:00 **Reflections on the Day and Closing**

### **Remarks**

*George Isham, HealthPartners,  
HealthPartners Research Foundation,  
roundtable co-chair*  
(Participant polling with Poll Everywhere)

## 4:30 **Adjourn**

### **Workshop Planning Committee**

This workshop was organized by the following experts: **Ella Auchincloss**, ReThink Health; **Kathy Gerwig**, Kaiser Permanente; **Jeremie Greer**, Prosperity Now; **Alan Gilbert**, GE; **James Hester**, Population Health Systems; **Giridhar Mallya**, Robert Wood Johnson Foundation; **Bobby Milstein**, ReThink Health.

Note: The planning committee's role is limited to planning the workshop, and a proceedings based on workshop will be prepared by an independent rapporteur.

Follow the conversation  **#PopHealthRT**  
[nas.edu/pophealthrt](https://nas.edu/pophealthrt)

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ROUNDTABLE ON POPULATION HEALTH IMPROVEMENT

**George J. Isham, M.D., M.S.**

Senior Advisor, HealthPartners  
Senior Fellow, HealthPartners Institute  
HealthPartners  
Minneapolis, MN

**Sanne Magnan, M.D., Ph.D.**

Adj. Asst. Professor  
Division of Medicine  
University of Minnesota  
Minneapolis, MN

**Philip M. Alberti, Ph.D.**

Senior Director, Health Equity Research and  
Policy  
Association of American Medical Colleges  
Washington, DC

**Terry Allan, R.S., M.P.H.**

Health Commissioner  
Cuyahoga County Board of Health  
Parma, OH

**John Auerbach, M.B.A.**

Executive Director  
Trust for America's Health  
Washington, DC

**Cathy Baase, M.D., FAAFP, FACOEM**

Chair, Board of Directors, MIHIA  
Consultant for Health Strategy, Dow Chemical  
Company  
Michigan Health Improvement Alliance  
(MIHIA)  
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Senior Vice President  
Policy and Prevention  
Nemours  
Washington, DC

**Charles J. Fazio, M.D.**

Senior Vice President and Medical Director  
Health Partners Health Plan  
HealthPartners, Inc.  
Minneapolis, MN

**George R. Flores, M.D., M.P.H.**

Senior Program Officer  
The California Endowment  
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**Kathy Gerwig, M.B.A.**

Vice President, Employee Safety, Health and  
Wellness and Environmental Stewardship  
Officer  
Kaiser Permanente  
Oakland, CA

**Alan Gilbert**

Director of Global Government and NGO  
Strategies  
GE Healthymagination  
Washington, DC

**Mary Lou Goeke, M.S.W.**

Executive Director  
United Way of Santa Cruz County  
Capitola, CA

**Marthe Gold, M.D., M.P.H.**

Senior Scholar in Residence  
New York Academy of Medicine  
New York, NY

**Marc N. Gourevitch, M.D., M.P.H.**

Muriel G. and George W. Singer Professor of  
Population Health  
Department of Population Health  
NYU School of Medicine  
New York, NY

**Garth Graham, M.D., M.P.H.**

President  
Aetna Foundation  
Hartford, CT

**Gary R. Gunderson, M.Div., D.Min., D.Div.**

Vice President, Faith Health  
School of Divinity  
Wake Forest University  
Winston-Salem, NC

**Wayne Jonas, M.D.**

Executive Director  
Integrative Health Programs  
H & S Ventures  
Alexandria, VA

**Robert M. Kaplan, Ph.D.**

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Center for Advanced Study in the Behavioral  
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Sciences  
Emeritus Vice Chancellor for Health Sciences  
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Gerald R. Ford School of Public Policy  
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Environmental Medicine  
Medical Director, Live Well/Work Well  
Dartmouth-Hitchcock Medical Center  
Professor, Medicine, Community and Family  
Medicine, and The Dartmouth Institute  
Geisel School of Medicine at Dartmouth  
Dartmouth-Hitchcock Medical Center  
Lebanon, NH

**Phyllis D. Meadows, Ph.D., R.N., M.S.N.**

Senior Fellow, Health Program  
Kresge Foundation  
Troy, MI

**Bobby Milstein, Ph.D., M.P.H.**

Director  
Rethink Health  
Morristown, NJ

**José T. Montero, M.D., MHCDS**

Director, Office for State, Tribal, Local and  
Territorial Support (OSTLTS)  
Deputy Director,  
Centers for Disease Control and Prevention  
Atlanta, GA

**Mary Pittman, Dr.P.H.**

President and CEO  
Public Health Institute  
Oakland, CA

**Pamela Russo, M.D., M.P.H.**

Senior Program Officer  
Robert Wood Johnson Foundation  
Princeton, NJ

**Joshua M. Sharfstein, M.D.**

Associate Dean for Public Health Practice and  
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Johns Hopkins Bloomberg School of Public  
Health  
Baltimore, MD

**Mylynn Tufte, M.B.A.**

State Health Officer  
Office of the Governor  
State of North Dakota  
Bismarck, ND



## Roundtable on Population Health Improvement

### Vision, Mission, and the Conditions of Influence

#### Vision

The roundtable's vision is of a strong, healthful, and productive society which cultivates human capital and equal opportunity. This vision rests on the recognition that outcomes such as improved life expectancy, quality of life, and health for all are shaped by interdependent social, economic, environmental, genetic, behavioral, and health care factors, and will require robust national and community-based actions and dependable resources to achieve it.

#### Mission

The Roundtable on Population Health Improvement intends to catalyze urgently needed action toward a stronger, more healthful, and more productive society. The roundtable will therefore facilitate sustainable collaborative action by a community of science-informed leaders in public health, health care, business, education and early childhood development, housing, agriculture, transportation, economic development and nonprofit and faith-based organizations.

#### The conditions of influence

The roundtable seeks to inform and advance the dialogue, and to help catalyze action in the field to:

1. Identify and deploy key population health **metrics**.
2. Ensure the allocation of adequate **resources** to achieve improved population health.
3. Identify, test and broadly deploy **evidence** on effective science-based population health interventions.
4. Develop and implement high impact public and private population health **policies**.
5. Foster building **relationships** (including community and multi-sectoral partnerships) to act to improve population health.
6. Design and implement modern **communication** to educate about and motivate action directed at improved population health.

## Exploring Tax Policy to Advance Population Health, Health Equity, and Economic Prosperity: A Workshop

### *SPEAKER/MODERATOR BIOS*

\* Denotes workshop planning committee member

#### **STACY BECKER**

<https://www.rethinkhealth.org/about-us/our-team/>

Stacy Becker oversees the majority of ReThink Health's place-based and research and development work. Previously, Stacy was director of sustainable financing for Rethink Health. She also has served as budget director for the City and County of San Francisco (CA) and for the City of Saint Paul (MN), as well as public works director for the City of Saint Paul. As a policy consultant for 18 years, she provided guidance on affordable housing, pay-for-success pilots, long-term care financing, and nonprofit strategic management. She has a master's degree in public policy (MPP) from Harvard University, and an MS in city design and social science from the London School of Economics, which she attended as a Bush Leadership Fellow. Stacy has indulged her love for learning by taking up tennis and playing the harp.

#### **ANNE DE BIASI**

<http://healthyamericans.org/pages/?id=67>

Anne De Biasi is Director of Policy Development at TFAH. She is responsible for defining the agenda and general strategy associated with the organization's goal to create a modernized, accountable public health system and to integrate prevention into a reforming health care delivery and financing system. Prior to joining TFAH, Ms. De Biasi served in three policy positions, including as the first Director of Child Health Policy and Advocacy at Nemours (a foundation operating a child health system), as Director of Public Policy at the National Breast Cancer Coalition (a grassroots advocacy coalition) and as the Director of the Children's Dental Health Project (a policy, advocacy and research organization). Prior to that, she served as the President and CEO of the Oak Orchard Community Health Center and came to Washington, D.C. as a Robert Wood Johnson Health Policy Fellow. During and after the Fellowship, she worked as health care staff for U.S. Senate Majority Leader Tom Daschle. Ms. De Biasi was elected to Phi Beta Kappa at the University of Virginia and graduated at the top of her class from the Masters in Health Administration Program at the Medical College of Virginia. She is a graduate of Leadership Rochester and was recognized with a "40 under 40 Award" from the Rochester Business Journal. Ms. De Biasi currently chairs the board of a faith-based non-profit focused on HIV and hepatitis awareness, prevention and harm reduction.

#### **CHRISTOPHER M. BROWN**

<http://www.policylink.org/about/staff/christopher-brown>

Christopher M. Brown, Financial Policy Director, leads policy efforts pertaining to banking, financial inclusion, and political activation efforts at PolicyLink. Previously overseeing federal policy and government affairs, he now focuses on local, state, and nationwide strategies that enhance economic mobility, and serves as the Co-Chair of the Tax Alliance for Economic Mobility — a national coalition focused on equitable tax reform. Chris possesses expertise in a range of policy areas and political engagement, and has led policy efforts at the state, federal, and international levels since his time on Capitol Hill and in the private sector. He focuses on strategic partnership

opportunities between the private, public, and non-profit sectors that advance better outcomes for all, and draws on previous experience in Congress where he served as Counsel to the U.S. House Committee on Education and Labor, and as Legislative Director on the U.S. House Committee on Energy and Commerce. Just prior to joining PolicyLink, Chris represented a U.S. development firm in Central America, where he directed foreign expansion efforts and government relations. Chris holds a B.A. from the University of Georgia, and a J.D. from DePaul University College of Law in Chicago, IL. He now lives in San Francisco, but can also be found roaming the corridors of Washington, DC.

#### **PETE DAVIS**

<https://www.gailfosler.com/pete-davis>

Pete Davis advises Wall Street money managers on Washington policy developments that affect the financial markets. President of his own consulting firm, Davis Capital Investment Ideas, since 1992, Davis draws on 11 years of experience as a prominent Capitol Hill economist with the Joint Committee on Taxation (1974-81), the Senate Budget Committee (1981-83) and Senator Robert C. Byrd (1992). He worked in the House and the Senate, and for Republicans and Democrats. He introduced the first computer policy model, the Treasury Individual Income Tax Model, to Capitol Hill in early 1974. Combining his economic and public policy expertise, Davis formulated the 1975 rebate, the earned income tax credit, the 1976 estate tax rates, the 1978 marginal tax rates and the Roth-Kemp tax cut. In 1981, he joined the Senate Budget Committee as Senior Economist for Tax Policy where he advised Chairman Pete V. Domenici and Committee Members on tax legislation, including the Reagan tax cuts and the 1983 Social Security amendments. He left Capitol Hill in 1983 for the Washington Research Office of Prudential Bache Securities, where he advised investors for seven years.

#### **MEREDITH FOWLIE**

<https://www.meredithfowlie.com/>

Meredith Fowlie is an Associate Professor in the Department of Agricultural and Resource Economics and holds the Class of 1935 Endowed Chair in Energy at UC Berkeley. She is also a research associate at UC Berkeley's Energy Institute at Haas and the National Bureau of Economic Research.

#### **KATHY GERWIG\***

<https://share.kaiserpermanente.org/article/kathy-gerwig/>

Kathy Gerwig is vice president of Employee Safety, Health and Wellness, and environmental stewardship officer at Kaiser Permanente. She is responsible for developing, organizing and managing the organization's national Environmental Stewardship initiative, and under her leadership Kaiser Permanente has become widely recognized as an environmental leader in the health care sector.

Gerwig has twice testified before Congress on the need for federal chemical policy reform, and has appeared at numerous hearings on environmental issues. She is also Kaiser Permanente's national leader for Employee Safety, Health and Wellness, responsible for eliminating workplace injuries, promoting healthy lifestyle choices, and reducing health risks for the organization's employees and nearly physicians.

She serves on the boards of several leading non-governmental organizations — Health Care Without Harm, Practice Greenhealth, and the Center for Environmental Health — focusing on safety and environmental sustainability in health care.

## **ALAN GILBERT\***

<https://www.ge.com/about-us/healthymagination/leadership/alan-gilbert>

Alan Gilbert joined GE's healthymagination in June 2011 as director of Global Government and NGO Strategy. In this role, Alan shapes, champions and messages GE's positions on healthcare policy, reform and business objectives and communicates them to internal and external stakeholders.

He currently directs U.S. health policy for healthymagination; leads open innovation challenges on traumatic brain injury and has directed a similar innovation challenge on breast cancer; helps develop outreach and thought leadership around cancer, neurodegenerative, and other disease marketing initiatives; and is the leader of GE's strategic partnerships and initiatives to change healthcare cost and quality trends to bring better health to more people in the communities in which GE operates.

Alan joined the GE team after working at the intersection of healthcare policy and politics for over two decades in Washington, D.C. Before opening his own consulting practice in 2009, he was senior vice president and counsel for the Pharmaceutical Research and Manufacturers of America (PhRMA), creating and implementing all federal legislative strategy for the country's largest pharmaceutical and biotechnology companies.

In 2002, Alan was selected by President George W. Bush to be a domestic policy advisor, leading the White House and the Administration's healthcare agenda and creating a health information technology initiative and infrastructure. Earlier, he served as a senior advisor to the U.S. Secretary of Health and Human Services, Tommy Thompson. Alan also worked in the U.S. Senate as chief health counsel to former Senator Judd Gregg (New Hampshire), and was a key health advisor to several members of the U.S. House of Representatives.

## **GEORGE ISHAM**

<http://www.usnewshot.com/speakers/george-isham-md/>

Dr. Isham is senior advisor, HealthPartners, Inc. in Minneapolis, MN. As Senior Advisor, Dr. Isham is responsible for working with the board of directors and the senior management team of HealthPartners on health and quality of care improvement for patients, members and the community. Prior to his appointment as Senior Advisor in 2012, Dr. Isham served as HealthPartners' Medical Director and Chief Health Officer, a position he held since 1993. Dr. Isham is also Senior Fellow, HealthPartners Institute for Education and Research. As Senior Fellow, he is responsible for facilitating forward progress at the intersection of population health research and public policy.

Dr. Isham is an elected member of the National Academy of Medicine and was designated as a National Associate of the Institute of Medicine in 2003 recognition of his contribution to its work. He is active in health policy nationally and currently co-chairs the National Academy of Medicine's Roundtable on Population Health Improvement. He is a former member of the CDC's Task Force on Community Preventive Services, AHRQ's United States Preventive Services Task Force, founding co-chair of NCQA's committee on performance measurement as well as founding co-chair of the NQF's Measurement Application Partnership and a founding member of the advisory board for the National Guideline Clearinghouse.

Dr. Isham completed his bachelor of arts in zoology and master of science in preventive medicine/administrative medicine for the University of Wisconsin Madison and his Doctor of Medicine from the University of Illinois following which he completed his internship and residency in internal medicine, University of Wisconsin Hospital and Clinics, Madison, WI.

#### **NICK JOHNSON**

<https://www.cbpp.org/nicholas-johnson>

Nick Johnson serves as Senior Vice President for State Fiscal Policy at the Center on Budget and Policy Priorities, a Washington, D.C.-based research and policy institute. He directs the Center's State Fiscal Project, which publishes frequent reports on how state budget and tax decisions are affecting families and communities, and develops policies to enhance fiscal responsibility, equity, and accountability. Johnson's analysis and commentary have been featured in national, regional, and local newspapers, and he is a frequent television and radio commentator on state fiscal issues. He is a regular contributor to the Center's blog, "Off the Charts," and speaks regularly at conferences in Washington and around the country. He also serves as an advisor to the members of the State Priorities Partnership, a network of independent state-level policy organizations.

In 2004 Johnson was awarded an Ian Axford Fellowship in Public Policy and served as an advisor to the New Zealand Treasury and the New Zealand Ministry of Social Development, conducting analysis of that country's programs of tax relief and cash assistance for low-income families. In 2014 Johnson was named to the Nonprofit Times Power & Influence Top 50. In 2010 State Tax Notes magazine named Johnson to its "All Decade State Tax Team."

Johnson holds a graduate degree from Duke University's Terry Sanford Institute of Public Policy and an undergraduate degree from Yale University. He came to the Center in 1996 from the staff of the U.S. Senate Committee on Agriculture, Nutrition & Forestry.

#### **SANNE MAGNAN**

Sanne Magnan MD, PhD is the co-chair of the Roundtable on Population Health Improvement of the National Academies of Sciences, Engineering and Medicine. She is the former President and CEO of the Institute for Clinical Systems Improvement (ICSI) (2006-2007; 2011-2016). In 2007, she was appointed Commissioner of the Minnesota Department of Health by Minnesota Governor Tim Pawlenty. She served from 2007 to 2010 and had significant responsibility for implementation of Minnesota's 2008 health reform legislation, including the Statewide Health Improvement Program (SHIP), standardized quality reporting, development of provider peer grouping, certification process for health care homes, and baskets of care.

Dr. Magnan was a staff physician at the Tuberculosis Clinic at St. Paul - Ramsey County Department of Public Health (2002-2015). She was a member of the Population-based Payment Model Workgroup of the Healthcare Payment Learning and Action Network (2015-2016) and a member of the CMS Multi-sector Collaboration Measure Development Technical Expert Panel (2016). She is on Epic's Population Health Steering Board and on Healthy People 2030 Engagement Subcommittee.

She served on the board of MN Community Measurement and the board of NorthPoint Health & Wellness Center, a federally qualified health center and part of Hennepin Health. Her previous experience also includes vice president and medical director of Consumer Health at Blue Cross and Blue Shield of Minnesota. Currently, she is a Senior Fellow with HealthPartners Institute, and adjunct assistant professor of medicine at the University of Minnesota. Dr. Magnan holds a M.D. and a Ph.D. in medicinal chemistry from the University of Minnesota, and is a board-certified internist.

#### **GIRIDHAR MALLYA\***

<https://www.rwjf.org/en/about-rwjf/leadership-staff/M/giridhar-g-mallya.html>

Giridhar Mallya, MD, MSHP, who joined the Robert Wood Johnson Foundation in 2015, is an accomplished public health physician and health policy expert. Working to advance the role of policy in achieving a Culture of Health, particularly at the state and local level, he views the Foundation as “a national leader in marshaling the evidence used to shape policies that foster healthier people, communities, and institutions.”

Previously, Mallya was director of Policy and Planning for the Philadelphia Department of Public Health. In this position, he helped define public health priorities for Philadelphia, coordinated research and evaluation activities, and worked with key leadership to set policies and develop regulations. He led the Department’s Get Healthy Philly tobacco control and obesity prevention initiatives, which leveraged policy change and multi-sectoral collaboration to substantially reduce adult and youth smoking and childhood obesity while narrowing racial and socioeconomic disparities. The effort was recognized by the Society of Behavioral Medicine, the Harvard University Ash Center for Democratic Governance and Innovation, and the National Association of Government Communicators for its effectiveness in fostering healthy environments and behaviors. He has published and presented extensively on policy and systems approaches to chronic disease prevention.

Mallya earned his AB in Biology from Brown University, graduated from the Warren Alpert Medical School of Brown University, and completed a residency in Family and Community Medicine at Thomas Jefferson University Hospital in Philadelphia. Following residency, he was a Robert Wood Johnson Foundation Clinical Scholar at the University of Pennsylvania where he received an MS in Health Policy Research.

#### **ROSE MARIE MARTINEZ**

Rose Marie Martinez, ScD is a senior board director, Board on Population Health and Public Health Practice, Health and Medicine Division, National Academies of Sciences, Engineering, and Medicine. The Board has a vibrant portfolio of studies that address high profile and cutting edge issues that affect the public’s health. The Board addresses the science base for public health interventions and examines the capacity of the health system, particularly the public health infrastructure, to support disease prevention and population health improvement including the education and supply of health professionals necessary for carrying them out. The Board has examined such topics as the safety of childhood vaccines and other drugs, pandemic influenza preparedness, tobacco control policies, the health effect of environmental exposures, the capacity of governmental public health to respond to health crises; systems for evaluating and ensuring drug safety post-marketing, clinical preventive services for women, chronic disease prevention, among others.

Prior to joining NASEM Dr. Martinez was a senior health researcher at Mathematica Policy Research (1995-1999) where she conducted research on the impact of health system change on the public health infrastructure, access to care for vulnerable populations, managed care and the healthcare workforce. Dr. Martinez is a former assistant director for health financing and policy with the US General Accounting Office where she directed evaluations and policy analysis in the area of national and public health issues (1988-1995). Her experience also includes six years directing research studies for the Regional Health Ministry of Madrid, Spain (1982-1988).

Dr. Martinez received the degree of Doctor of Science from the Johns Hopkins School of Hygiene and Public Health. Dr. Martinez was appointed to the CEPH Board of Councilors by APHA in 2015. Her appointment continues through 2017.

#### **BOBBY MILSTEIN\***

<https://www.rethinkhealth.org/about-us/our-team>

Bobby Milstein leads several ReThink Health projects focused on large-scale institutional change, including ongoing development of the ReThink Health Dynamics Model and other tools that allow leaders to negotiate their own scenarios for transforming regional health. Previously, Bobby spent 20 years planning and evaluating system-oriented initiatives at the Centers for Disease Control and Prevention (CDC), and was the principal architect of CDC's framework for program evaluation. He received CDC's Honor Award for Excellence in Innovation as well as Article of the Year awards for papers published in Health Affairs and Health Promotion Practice. Bobby earned a PhD in public health science from the Union Institute & University, and an MPH from Emory University. He once was a documentary filmmaker and also contributed storylines for The West Wing.

#### **XAVIER MORALES**

<https://www.thepraxisproject.org/who-we-are/staff/>

Xavier Morales, Ph.D., MRP, is a longtime advocate for community-driven initiatives to achieve health equity and environmental justice. Taking an expansive view of what constitutes good health and community wellness, he works in partnership to enable opportunities for youth development, workforce development, college access, prisoner reentry, early childhood development, affordable housing, and expanding access to culturally and linguistically appropriate health care for all. Xavier currently serves on the board of the Urban Peace Initiative, and is the vice-chair of the City of Berkeley sugar sweetened beverage tax expert panel. Xavier often provides testimony in legislative arenas and is a frequent speaker at health conferences and health justice gatherings, and in college/university settings. Xavier, a former Peace Corps volunteer (Hungary), is originally from Sanger, California and studied environmental sciences at the University of California, Berkeley and city and regional planning at Cornell University.

#### **AYSHA PAMUKCU**

<http://www.changelabsolutions.org/aysha-pamukcu-jd>

*Aysha Pamukcu is an attorney and advocate for equitable, data-driven law and policy. As a senior staff attorney at ChangeLab Solutions, she leads health equity practice and implementation across program areas. Through research, training, and technical assistance, she also assists communities with improving policies in maternal and child health, healthy retail environments, and just food systems. Prior to joining ChangeLab Solutions, she served as policy counsel at the Greenlining Institute, where she worked on equitable community development and investment for communities of color. Aysha's volunteer work includes providing asylum representation through the Lawyers' Committee for Civil Rights and assisting judges at the Khmer Rouge Tribunal in Cambodia. She graduated from Stanford University, with honors, and USC Law School.*

#### **JAMES SALLEE**

<https://nature.berkeley.edu/~sallee/bio.html>

James M. Sallee is an Assistant Professor in the Department of Agricultural and Resource Economics at UC Berkeley and a Faculty Research Fellow of the National Bureau of Economic Research. He is a public economist who studies topics related to energy, the environment and taxation. Much of his work evaluates policies aimed at mitigating greenhouse gas emissions related to the use of automobiles.

He was the 2008 recipient of the National Tax Association Dissertation Award and the 2009 recipient of the John V. Krutilla Research Award. He completed his Ph.D. in economics at the University of Michigan in 2008. He also holds a B.A. in economics and political science from Macalester College.



## **Exploring Tax Policy to Advance Population Health, Health Equity, and Economic Prosperity: A Workshop**

Roundtable on Population Health Improvement- NASEM-HMD

December 7<sup>th</sup> 2017

*\*This is an introductory list of resources meant to provide context for the topics discussed at the workshop.*

### **Essential Readings for Workshop – (will be made available online)**

Davis, P. Tax policy 101 (Background for Pete Davis' presentation)

Becker, S. (2017). Exploring the Potential of Tax Credits for Funding Population Health- (Paper to be discussed by Stacey Becker)

Mosbaek, C. (2017). Considering the Health Impact of Tax Reform in Oregon. (An excellent overview of the relationship between health and tax policy)

### **Background**

Institute of Medicine (US). Committee on Public Health Strategies to Improve Health. (2012). *For the Public's Health: Investing in a Healthier Future*. National Academies Press.

<https://www.nap.edu/catalog/13268/for-the-publics-health-investing-in-a-healthier-future>

Financing State and Local Public Health Departments: A Problem of Chronic Illness Samuel Y. Sessions, MD, JD <https://www.nap.edu/read/13268/chapter/10>

### **Basics of Taxation and Tax Policy**

American Institute of CPAs (AICPA). (2017). Guiding Principles of Good Tax Policy: A Framework for Evaluating Tax Proposals.

Brunori, D. (1997). Principles of Tax Policy and Targeted Tax Incentives. *State and Local Government Review*, 29(1), 50-61. doi:10.1177/0160323x9702900106

Institute on Taxation and Economic Policy. (2013). Tax Incentives: Costly for States, Drag on the Nation. Retrieved from <https://itep.org/tax-incentives-costly-for-states-drag-on-the-nation/>

Lau, L. (2003). Taxation as an Instrument of Public Policy.

Nellen, A. M. (2002). The AICPA's 10 Guiding Principles. *The Tax Adviser*, 33(2), 100.

Tax Policy Center. (2017). The Tax Policy Briefing Book: A citizen's guide to the fascinating (though often complex) elements of the federal tax system. Retrieved from <http://www.taxpolicycenter.org/briefing-book>

U.S. Government Accountability Office. (2012). Tax Expenditures: Background and Evaluation Criteria and Questions. Retrieved from Washington, D.C.: <http://www.gao.gov/assets/660/650371.pdf>

## Equity

American Institute of Certified Public Accountants (AICPA). (2007). Guiding Principles for Tax Equity and Fairness.

Sugin, L. (2011). Tax Expenditures, Reform, and Distributive Justice. *Colum. J. Tax L.*, 3, 1.

## Understanding Fiscal Environment of State Budgets

Center on Budget and Policy Priorities. (2017, 2009-04-10). Policy Basics: Where Do Our State Tax Dollars Go? Retrieved from <https://www.cbpp.org/research/state-budget-and-tax/policy-basics-where-do-our-state-tax-dollars-go>

McNichol, E. (2017, 2017-03-29). States Faced Revenue Shortfalls in 2017 Despite Growing Economy. Retrieved from <https://www.cbpp.org/research/state-budget-and-tax/states-faced-revenue-shortfalls-in-2017-despite-growing-economy>

The Pew Charitable Trusts. (2017). Fiscal 50: State Trends and Analysis. Retrieved from <http://bit.ly/1Etrxxk>

Trust for America's Health. (2017). *A Funding Crisis for Public Health and Safety: State-by-State Public Health Funding and Key Health Facts, 2017 - Trust for America's Health*. Retrieved from <http://healthyamericans.org/report/136/>

United Health Foundation. (2015). Explore Public Health Funding in the United States | 2015 Annual Report. Retrieved from [https://www.americashealthrankings.org/explore/2015-annual-report/measure/PH\\_Spending/state/ALL](https://www.americashealthrankings.org/explore/2015-annual-report/measure/PH_Spending/state/ALL)

## Financing Population Health

### Sin Taxes

Marr, C., & Huang, C. (2014). Higher Tobacco Taxes Can Improve Health and Raise Revenue. *Center on Budget and Policy Priorities (March 19, 2014)*, available at: <http://www.cbpp.org/research/highertobacco-taxes-can-improve-health-and-raise-revenue>

Roadmaps, C. H. R. (2017). Sugar sweetened beverage taxes. Retrieved from <http://www.countyhealthrankings.org/policies/sugar-sweetened-beverage-taxes>

Wagenaar, A. C., Tobler, A. L., & Komro, K. A. (2010). Effects of alcohol tax and price policies on morbidity and mortality: a systematic review. *American Journal of Public Health*, 100(11), 2270-2278.

Wright, A., Smith, K. E., & Hellowell, M. (2017). Policy lessons from health taxes: a systematic review of empirical studies. *BMC public health*, 17(1), 583.

## Tax Credits

Centers for Disease Control and Prevention. (2017, 2017-08-31T06:11:19Z). Earned Income Tax Credits | Health Impact in 5 Years | Health System Transformation | AD for Policy | CDC.

Retrieved from <https://www.cdc.gov/policy/hst/hi5/taxcredits/index.html>

Chetty, R., & Hendren, N. (2013). The Economic Impacts of Tax Expenditures: Evidence from Spatial Variations Across the US.

Neumark, D. (2015). Reducing poverty via minimum wages, alternatives. FRBSF Economic Letter, 2015, 38.

Neumark, D., & Wascher, W. (2007). Minimum wages, the earned income tax credit, and employment: evidence from the post-welfare reform era.

## Population Health

Aron, L. (2015). Can income-related policies improve population health?

Rigby, E. (2013). *Economic Policy: An Important (but Overlooked) Piece of" Health in All Policies"*: Institute of Medicine of the National Academies.

## Local Examples

City of Boulder Colorado. (2017). Sugar Sweetened Beverage Tax. Retrieved from <https://bouldercolorado.gov/tax-license/finance-sugar-sweetened-beverage-tax>

Georgia Health Policy Center. (2017a). Bridging for Health. Retrieved from <http://ghpc.gsu.edu/project/bridging-for-health/>

Georgia Health Policy Center. (2017b). Health Impact Assessment Informs Low-Income Housing Tax Credit Policy. Retrieved from <http://ghpc.gsu.edu/project/qap-qualified-allocation-plan/>

Morton, N. (2017). Researchers find early signs that Seattle's \$58 million preschool program may be paying off. <https://www.seattletimes.com/education-lab/researchers-find-early-signs-that-seattles-58-million-preschool-program-may-be-paying-off/>

Mosher, J. F., Adler, S. S., Pamukcu, A. M., & Treffers, R. D. (2017). Review of state laws restricting local authority to impose alcohol taxes in the United States. *Journal of Studies on Alcohol and Drugs*, 78(2), 241-248.

Parekh, A. (2017). Opinion: Low-Income Housing Tax Credit Boosts Health Policy. Retrieved from <https://www.rollcall.com/news/opinion/low-income-housing-tax-credit-boosts-health-policy>

## **Social Determinants Considerations**

Cohen, P. (2017). American policy fails at reducing child poverty because it aims to fix the poor. The Washington Post. Retrieved from: <https://www.washingtonpost.com/posteverything/wp/2016/04/04/american-policy-fails-at-reducing-child-poverty-because-it-aims-to-fix-the-poor/>

**Coffee, Lunch & Desserts nearby**  
(we are located at 2000 Franklin St)

<p>Agave Uptown</p> <p><b>2135 Franklin St</b> <b>510-288-3668</b></p>	<p>Aroma Cafe</p> <p><b>1900 Franklin St</b> <b>510-763-3930</b></p>	<p>Athenian Deli &amp; Café</p> <p><b>2125 Franklin St</b> <b>510-465-4590</b></p>	<p>Bay Fung Tong Tea House</p> <p><b>1916 Franklin St</b> <b>510-832-3298</b></p>
<p>Belly Uptown</p> <p><b>1901 San Pablo Ave</b> <b>510-839-0000</b></p>	<p>Best G Burger</p> <p><b>333 17th St</b> <b>510-444-1605</b></p>	<p>Burma Bear</p> <p><b>325 19th St</b> <b>510-817-4413</b></p>	<p>Coco Café</p> <p><b>1924 Franklin St</b> <b>510-671-1592</b></p>
<p>Davan Thai Cuisine</p> <p><b>1803 Webster St</b> <b>510-832-4416</b></p>	<p>Deli Fresh</p> <p><b>404 22nd St</b> <b>510-451-1634</b></p>	<p>Donut Savant</p> <p><b>1934 Broadway</b> <b>P: (510) 972-8268</b></p>	<p>Extreme Pizza</p> <p><b>15 Grand Avenue</b> <b>510-808-5234</b></p>
<p>Ib's Hoagies</p> <p><b>400 21st St</b> <b>510-893-3944</b></p>	<p>Ike's Place</p> <p><b>2204 Broadway</b> <b>510-338-6789</b></p>	<p>James &amp; the Giant Cupcake</p> <p><b>341 17th St</b> <b>(510) 823-2622</b></p>	<p>La Bonita Taqueria</p> <p><b>2200 Broadway</b> <b>510-663-3007</b> <b>*CASH ONLY</b></p>
<p>Liba Falafel</p> <p><b>380 17th Street</b> <b>415-806-5422</b></p>	<p>Lukas Taproom &amp; Lounge</p> <p><b>2221 Broadway</b> <b>510-451-4677</b></p>	<p>The Lunch Box</p> <p><b>1720 Franklin St</b> <b>510-836-0703</b></p>	<p>Molcajete Cocina</p> <p><b>1734 Webster St.</b> <b>510.466.6652</b> <b>*CASH ONLY</b></p>
<p>Parlour</p> <p><b>357 19<sup>th</sup> St</b> <b>510-451-1357</b></p>	<p>Specialty's</p> <p><b>155 Grand Ave</b> <b>877-502-2837</b></p>	<p>Starbucks</p> <p><b>315 ½ 20<sup>th</sup> St</b> <b>&amp;</b> <b>420 W Grand Ave</b></p>	<p>Suya African Caribbean Grill</p> <p><b>408 22nd St</b> <b>510-465-7892</b></p>
<p>Sweet Belly</p> <p><b>435 19<sup>th</sup> St</b> <b>510-839-7295</b></p>	<p>Tierra Mia Coffee</p> <p><b>2001 Broadway</b> <b>(510) 986-0511</b></p>	<p>Umami Burger</p> <p><b>2100 Franklin St</b> <b>510-899-8626</b></p>	<p>Uptown Café &amp; Crepes</p> <p><b>410 21st St</b> <b>510-251-9090</b></p>

### Small Group Exercise Worksheet (40 min)

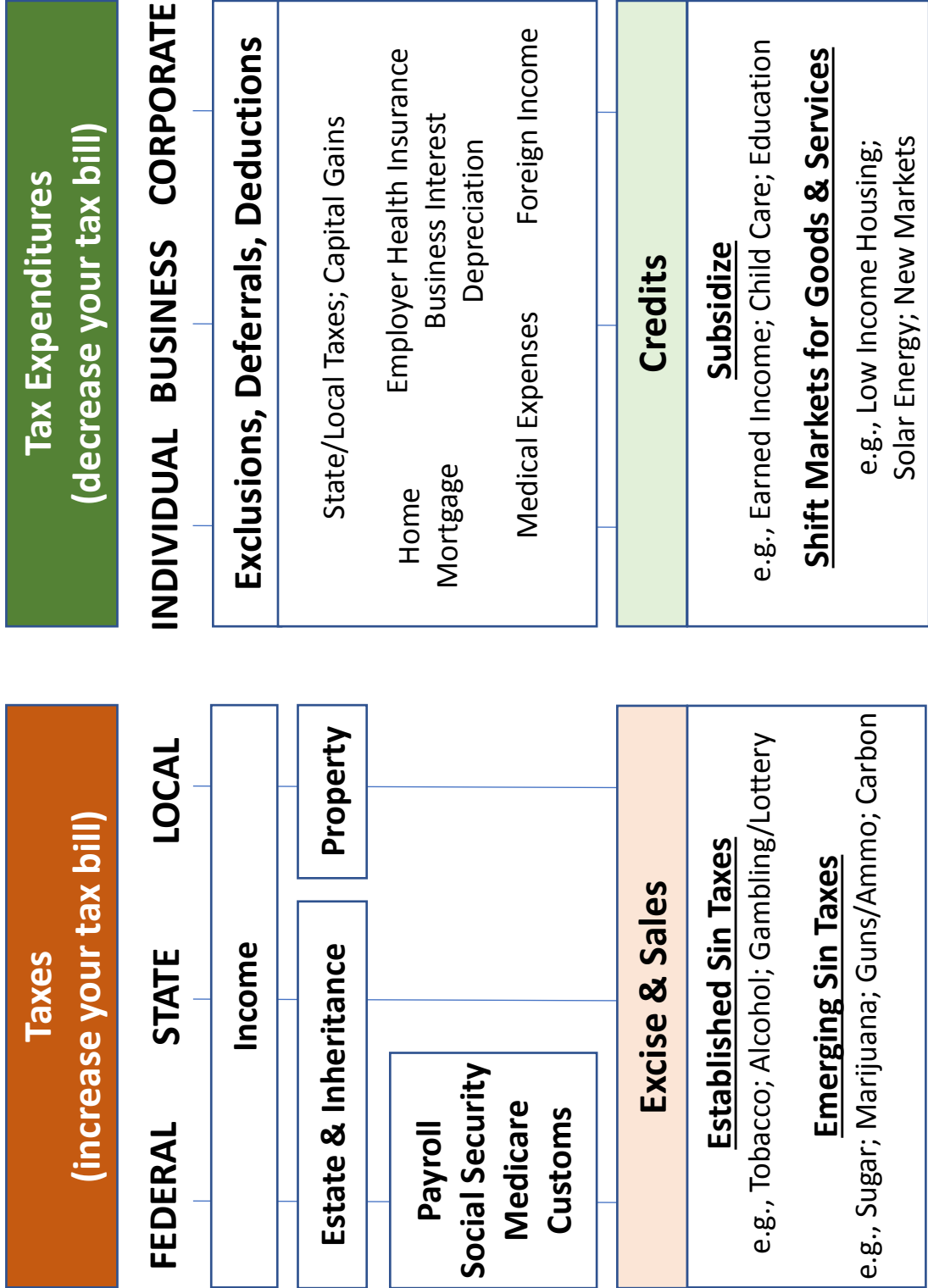
**Goal: To engage participants in the design of a hypothetical tax policy to support a state-wide wellness fund or other broad-based funding approach to improve population health.**

Design question	Fill in your answer(s)	
1. What is your desired outcome of this policy?		
2. Looking at our tax policy typology, what alternative would be most attractive for your purpose? Why? (Choose one track)	Tax Expenditure/ credit _____ Type _____  Tax _____ Type _____	
3. Is this policy aimed at corporate entities? Specific industries? Individuals? Both? How does the structure differ if aimed toward both the corporate and individual?		
4. Who bears the cost of this policy choice?		
5. Who stands to benefit from this policy, both directly and indirectly?		
6. What specific elements should you incorporate into your design? Consider: frequency, expiration dates, eligibility/exclusions, accountability mechanisms and/or caps		
7. Among the following design principles, which ones are most important to you. Rank order these design features. Does your design actually reflect these preferences? Should it be amended?	Is the tax or tax-expenditure: Simple to administer (or does it require a lot of "middlemen")? Plain, clear and predictable to the taxed entity? Effective towards achieving its goal? Fair or does it place an unfair burden on any particular stakeholder group?	Rank  — — — —
8. Now that you have selected an option and considered specific design elements, reflect on the possibility of unintended impact? How would that alter your design?		

TAX POLICY PRINCIPLES

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

TAX POLICY OPTIONS\*



\* Selected examples. The shaded areas are spotlighted in greater depth during the National Academies Workshop on *Exploring Tax Policy to Advance Population Health, Health Equity, and Economic Prosperity* (December 7, 2017)

**Ourlandia's Population = 6.5 million**

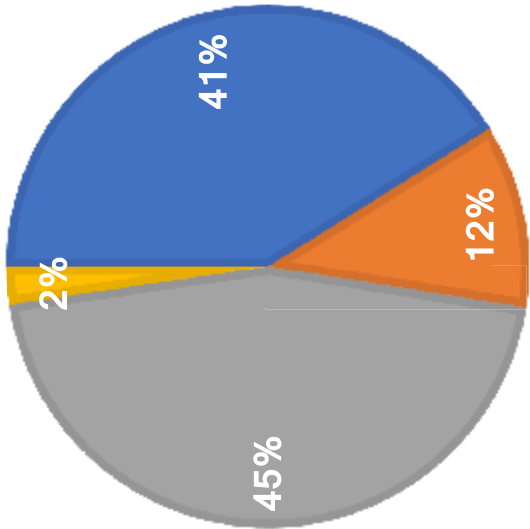
Ourlandia's Budget:		\$ Value	%	per capita
State Budget		\$35 bil	100%	\$5,385
State General Fund		\$14 bil	40%	\$2,154
Sources of Revenue:				
Sales & Gross Receipts		\$14.4 bil	41%	\$2,208
Licenses		\$4 bil	11%	\$608
State Income Tax		\$15.8 bil	45%	\$2,423
Other (incl. cig/liquor)		\$805 mil	2%	\$124
Total		\$35 bil	100%	\$5,363

**Sin Taxes:**

Cigarette Tax (per pack)	\$0.35
Liquor Bev. Tax (by drink)	15%

**OURLANDIA  
SOURCES OF REVENUE**

■ Sales and Gross Receipts ■ Licenses  
■ Income Tax ■ Other





# Key Budget Expenses

		%	per capita
Education	\$11.2 bil	32%	\$1,723
Medicaid	\$12.3 bil	35%	\$1,885
Other Spending	\$11.6 bil	33%	\$1,777
Value of Tax Credits Claimed	\$142 mil		\$22
Total Healthcare Spending	\$49 bil		\$7,538

