

Considering the health impacts of tax reform in Oregon

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PRESENTATION FORMAT: Oral Presentation

TOPIC/TARGET AUDIENCE: Public health practitioners interested in the health impacts of tax policies or other policies addressing the social determinants of health

ABSTRACT:

Background: Elected officials, advocacy organizations, and citizens have been pondering comprehensive tax reform in Oregon for decades. Often missing in these debates is discussion of the effects of taxes on the health of Oregonians and on healthcare costs.

Methods: The health impacts of possible tax changes were assessed using existing research applied to Oregon. Four policy briefs were written by national experts in the field, specifically addressing potential changes to excise taxes, sales taxes, income taxes, and the Earned Income Tax Credit.

Results: Higher tobacco taxes would lead to reduced tobacco use and lower healthcare costs. Increasing the state's Earned Income Tax Credit would boost after-tax incomes for low-income, working families, thus improving health outcomes. Sales taxes can have a disproportionately negative impact on lower income households. Excepting necessary items, such as foods and medicines, can mitigate the negative impacts.

Discussion: Because of the relationship between income and health, it is important to assess the total tax bill on low-income families to ensure that tax changes do not lead to worse health outcomes. Additional research to more accurately quantify these health impacts would further inform the debate on potential modifications to the taxing structures in Oregon.

OBJECTIVE(S): Describe the potential health impacts of tax policies in Oregon

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