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Rochester General Hospital Edition
November 2016

The Cadillac Tax



The Affordable Care Act's tax on employer health plans, nicknamed the "Cadillac Tax," is currently slated to begin in 2020. This tax requires employers to pay a 40% tax on health insurance premiums in excess of \$10,200 for individual coverage or \$27,500 for a family. Designed to help control health care costs and fund the ACA, it is also causing some employers to scale back benefit plans in anticipation of the tax. For employees, this may mean higher deductibles and co-pays and fewer covered services.

To suggest a topic, please email wellness@rochesterregional.org. To read the full article, click the linked title or contact the Werner Medical Library.

- **Fletcher RA. (2016).** [Keeping up with the Cadillacs: What health insurance disparities, moral hazard, and the Cadillac Tax mean to the Patient Protection and Affordable Care Act.](#) *Medical Anthropology Quarterly*, 30(1), 18-36.
- **Furman J & Fiedler M. (2016).** [The Cadillac Tax – A crucial tool for delivery-system reform.](#) *New England Journal of Medicine*, 374(11), 1008-1009.
- **Galvin R. (2016).** [How employers are responding to the ACA.](#) *New England Journal of Medicine*, 374(7), 604-606.
- **Herman B. (2016).** [Employers hate the Cadillac tax. Why?](#) *Modern Healthcare*, 46(37), 12-14.
- **Herring B & Lentz LK. (2011).** [What can we expect from the "Cadillac Tax" in 2018 and beyond?](#) *Inquiry*, 48(4), 322-337.
- **Jost TS. (2016).** [A critical year for the Affordable Care Act.](#) *Health Affairs*, 35(1), 8-11.
- **Keane AG & Tracer Z. (2016).** [Tweak to Cadillac Tax wins Obama no friends.](#) *Managing Benefits Plans*, 18(3), 1-2.
- **Mach AL. (2016).** [Excise tax on high-cost employer-sponsored health coverage: In brief.](#) Washington, DC: Library of Congress. Congressional Research Service.
- **Moffit RE. (2016).** [Year six of the Affordable Care Act: Obamacare's mounting problems.](#) Washington, DC: The Heritage Foundation.
- **Nowak S & Eibner C. (2015).** [Rethinking the Affordable Care Act's "Cadillac Tax": A more equitable way to encourage "Chevy" consumption.](#) *Issue Brief (Commonwealth Fund)*, 36(1852), 1-8.
- **Obama B. (2016).** [United States health care reform: Progress to date and next steps.](#) *JAMA*, 316(5), 525-532.
- **Wilensky GR. (2015).** [The uncertain future of the Cadillac Tax.](#) *Healthcare Financial Management*, 69(11), 32, 34, 36.
- **Woolhandler S & Himmelstein DU. (2016).** [The "Cadillac Tax" on health benefits in the United States will hit the middle class hardest: Refuting the myth that health benefit tax subsidies are regressive.](#) *International Journal of Health Services*, 46(2), 325-330.

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