

## Theory Behind the Cadillac Tax:

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- The more expansive health insurance coverage a person has, the less they pay attention to the cost of healthcare and the more they consume healthcare services, making them cost more
- Tax was designed to make employers and employees more cost-conscious with regards to health insurance plans and healthcare costs
- There are a number of plausible political theories that offer alternative ideas as to the need for the Cadillac Tax, but we try to make these webcasts as free of politics as possible.

# Online Cadillac Tax Employer Health Plans

**Raffaella Di Napoli**

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