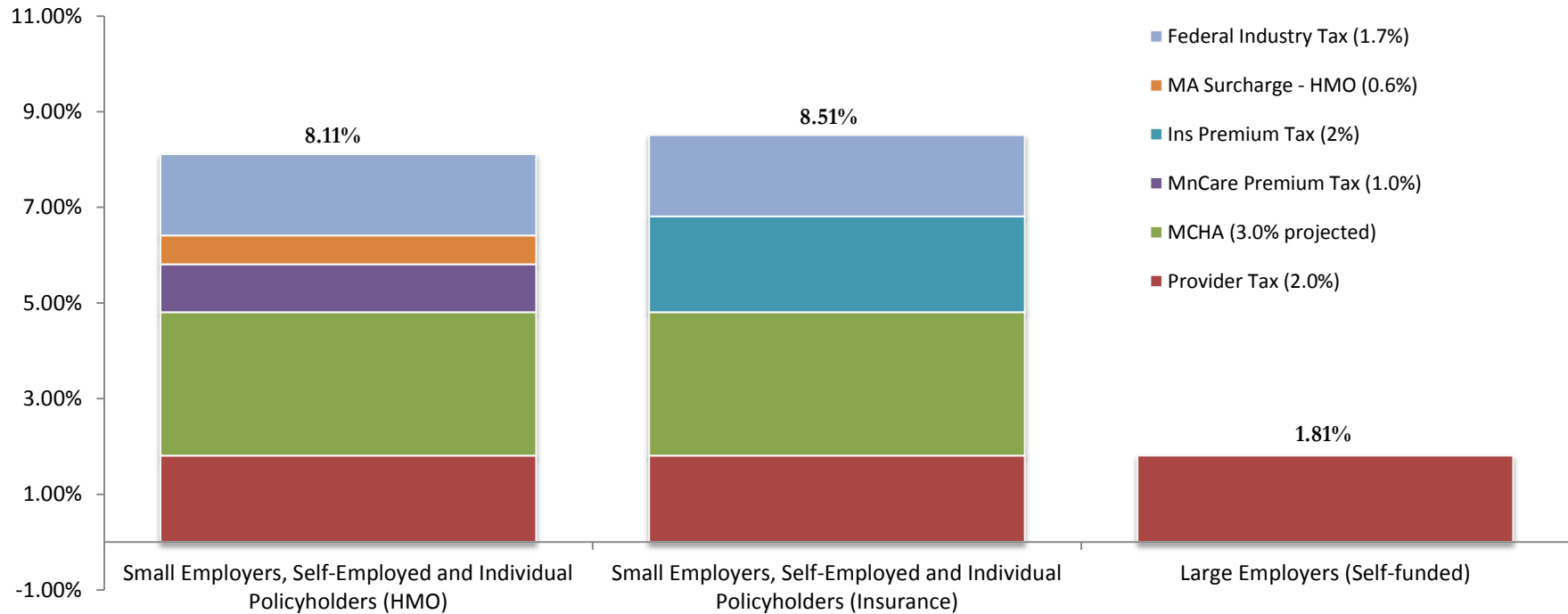


Minnesota Health Care Taxes and Assessments By Health Plan Product 2014 Projected

(Health care taxes and assessments as a percent of premium)



Federal tax on health plans nationally is estimated between Minnesota nonprofit health plans is estimated at 2.3 percent in 2014, increasing to 3.7 percent of premium in 2019. Nonprofit health plans pay the tax on 50 percent of their premium revenue. Minnesota average is estimated to be 1.7 percent.

The 2 percent provider tax is assessed on the cost of medical services, not on premiums paid. Therefore, portion of the premium attributable to the provider tax is not 2 percent.

Note: Chart does not include MA surcharge on hospitals (1.56 percent) or other provider taxes and assessments that may be built into payments to providers.