

**SPEAKER BIOGRAPHIES**  
**“Tax Treatment of Health Insurance: A Primer”**  
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**LARRY LEVITT** is a vice president of the Kaiser Family Foundation and editor-in-chief of [kaisernetwork.org](http://kaisernetwork.org). He previously served as director of the foundation’s Changing Health Care Marketplace Project. Before joining the foundation, Mr. Levitt was a senior manager with the Lewin Group, where he advised public and private sector clients on health policy and financing issues. Earlier, he served as a senior health policy advisor to the White House and Department of Health and Human Services, working on the development of President Clinton’s Health Security Act and other health policy initiatives. He co-chaired the working group on cost containment in conjunction with the president’s task force on health reform. Prior to that, he served as the special assistant for health policy with California Insurance Commissioner John Garamendi, where he co-authored Commissioner Garamendi’s “California Health Care in the 21st Century” proposal. Mr. Levitt holds a bachelor’s degree in economics from the University of California at Berkeley, and a master’s degree in public policy from Harvard University’s Kennedy School of Government.

**ROBERT (BOB) LYKE** has worked for Congressional Research Service (CRS) for nearly 34 years, dealing with a variety of domestic social policy and financial regulatory issues. For the past decade, he has focused on the intersection of tax policy and health care policy, providing legislative assistance on health savings accounts, cafeteria plans and flexible spending accounts, long-term care insurance and caregiver assistance, comprehensive reform proposals, and other matters. His most recent work involves proposals to repeal the tax exclusion for employer-provided health insurance coverage. Prior to joining CRS, Dr. Lyke taught at Bryn Mawr College and Princeton University. From 1993 through 2007, he taught tax and accounting courses at the University of Maryland. He was educated at Swarthmore College (BA), Yale University (PhD), and Balliol College, Oxford. He is a certified public accountant (CPA) licensed in the District of Columbia.