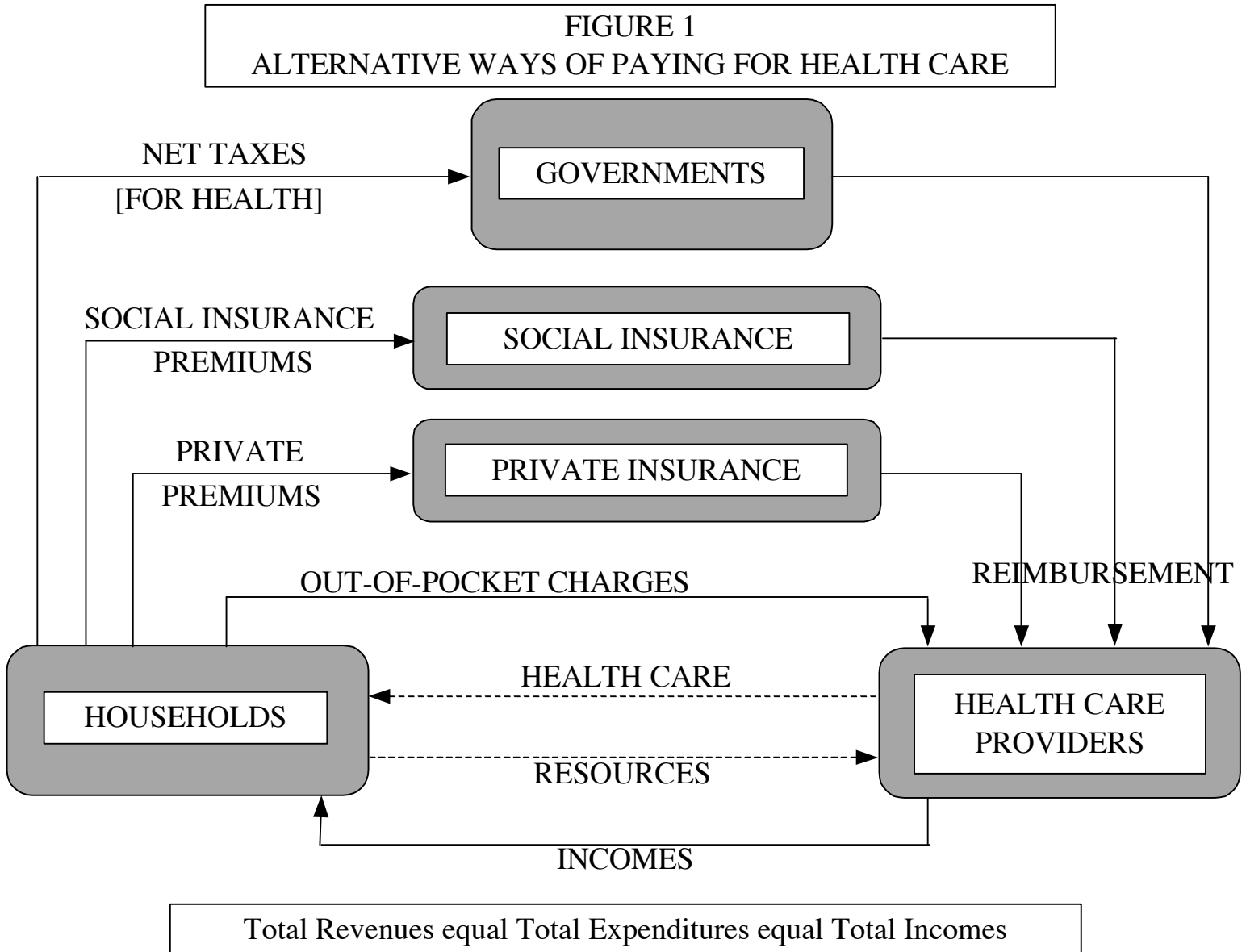


From: Financing Health Care:
 Taxation and the Alternatives
 Robert G. Evans
 October 2000



People – individuals or households – are represented only in the lower left-hand box in Figure 1. Providers of care, in this framework, are not people but the organizations – clinics, hospitals, private corporations, etc. -- that are staffed and managed by people, and owned by them either directly or more commonly through various public or private agencies. Funds received by these providers ultimately flow (by payment or attribution) to the people who own, manage, work for, or otherwise supply resources to them. The distributional consequences of alternative forms of health care delivery and finance, the patterns of financial burdens and benefits that are generated, are always borne or received by specific people, not by institutions.