

Economic studies: The costs of smoking - retrieved in 2011:

- **van Baal, Holland 2008:** - Despite the higher annual costs of the obese and smoking cohorts, the healthy-living cohort incurs highest lifetime costs, due to its higher life expectancy. The greatest health-care costs are not caused by smoking- and obesity-related diseases, but by other, unrelated diseases that occur as life-years are gained: <http://www.plosmedicine.org/article/info:doi/10.1371/journal.pmed.0050029>
- **Raynauld & Vidal, Canada 1992:** - Health costs per year are more than compensated by taxes paid by smokers and reduction in pension benefits which lead to a netflow overall of 4,3 billion in favour of non-smokers: <http://legacy.library.ucsf.edu/tid/hkp22e00/pdf>
- **Congress Research Service, USA 1998:** - Smoking has apparently brought financial gain to both the federal and state governments, especially when tobacco taxes are taken into account. The tobacco settlement will increase the transfer of resources from the smoking to the nonsmoking public: http://www.forces.org/evidence/files/crs_97-1053.htm
- **Dwight Lee, USA 1995:** - The widespread belief that smokers do not pay their own way is the result of repeated assertions lacking in empirical support. There is no evidence that smokers impose costs on others by making more use of medical care than do nonsmokers: <http://legacy.library.ucsf.edu/tid/woj93b00/pdf>
- **Barendregt, Holland 1997:** - Lifetime health care costs for smokers: \$72,700 among men and \$94,700 among women. Lifetime costs among nonsmokers: \$83,400 and \$111,000, respectively. Costs for nonsmokers are 15 percent higher among men and 18 percent among women: <http://www.nejm.org/doi/full/10.1056/NEJM199710093371506#t=article>
- **Viscusi, USA 1994:** - Even excluding cigarette taxes, smokers do not cost society resources, but rather save society money because of the savings arising from their premature deaths. These estimates indicate that smoking should be subsidized rather than taxed: <http://www.nber.org/chapters/c10891.pdf>
- **Stephen Entin, USA 2002:** - Smokers cost the government less than the sum they save the government in unclaimed retirement benefits and pay the government in tobacco taxes: <http://iret.org/pub/ADVS-127.PDF>
- **Leu & Schaub, Switzerland 1982:** - The results imply that smoking does not increase medical care expenditure and, therefore, reducing smoking is unlikely to decrease it: http://researchgate.net/publication/16777652_Does_smoking_increase_medical_care_expenditure
- **Stoddart & Labelle, Canada 1986:** - Smokers in Ontario cost government between 21 and 39 million \$ but paid 485 million \$ in taxes. We conclude that it is extremely unlikely that publicly financed health care expenditure attributable to smoking exceeds revenue from tobacco taxes in Canada: <http://tobaccodocuments.org/pm/2025824103-4122.pdf>
- **Manning, USA 1989:** - Although nonsmokers subsidize smokers' medical care and group life insurance, smokers subsidize nonsmokers' pensions and nursing home payments. On balance, smokers probably pay their way at the current level of excise taxes on cigarettes: <http://legacy.library.ucsf.edu/tid/kts52f00/pdf>
- **Viscusi, USA 2003:** - The New Cigarette Paternalism: My estimates of the national costs of smoking indicates a net cost saving of \$0,32 pr pack of cigarettes, excluding the role of the tobacco taxes: http://heartland.org/sites/default/files/sites/all/modules/custom/heartland_migration/files/pdfs/11822.pdf
- **West & Kjellerup, Denmark 2010:** - Even if smokers in a period of life should cost the welfare state extra in health care costs and sick days, as claimed by the authorities - these costs are dwarfed by the smokers' contribution through the tobacco tax and the savings arising for the state and pension funds by the average shorter lifespan of smokers: [Danish article, Google translation] <http://www.tinyurl.dk/28679>