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Sommario/riassunto	While many employers have cut back their health insurance benefits in response to rising costs, some employers continue to pay 100 percent of premiums for their employees. In 2005, almost one-quarter of employees in establishments with health insurance worked in firms that offered at least one plan where the employer required no employee contribution to the health insurance premium for at least one plan with single coverage. This Statistical Brief presents estimates of offer rates and enrollment in employer-sponsored health insurance plans requiring no employee contribution in the ten most populous states in 2005. The availability of such plans varies considerably by state and firm size, among other factors. State variations from the national average are discussed. The estimates shown in this brief, which are drawn from the Insurance Component of the Medical Expenditure Panel Survey (MEPS-IC), look at both single and family coverage in the private sector of the economy. In addition to all firms, estimates for employees working for small (less than 50 employees) and large (50 or more employees) firms are shown. All differences between estimates