

**Table 5.1 Comparison on health expenditure between Hong Kong and selected economies**

Economy	Reference period	Total health expenditure as % of GDP	Public health expenditure as % of GDP	Private health expenditure as % of GDP	Total Public Expenditure as % of GDP	Public health expenditure as % of total tax revenue	Highest marginal personal income tax rate *	Sales/VAT tax rate
							Latest position	
United States	2013	17.1	8.1	9.1	38.7	31.9	46.3%	2.9%-7.5% <sup>#</sup>
France	2013	11.7	9.1	2.6	57.0	20.2	54.0%	20%
Switzerland	2013	11.5	7.6	3.9	34.0	28.3	36.1%	8%
Germany	2013	11.2	8.6	2.6	44.5	23.5	47.5%	19%
Canada	2013	10.9	7.6	3.3	40.7	24.9	49.5%	5%-15%
Austria	2013	10.8	8.1	2.7	50.9	19.1	50.0%	20%
Japan	2013	10.2	8.5	1.7	42.3	28.0	50.6%	8%
Australia	2013	9.4	6.3	3.1	36.6	22.9	45.0%	10%
Finland	2013	9.1	6.9	2.2	57.6	15.8	49.1%	24%
United Kingdom	2013	8.8	7.3	1.5	44.9	22.2	45.0%	20%
South Korea	2013	7.2	3.9	3.3	31.8	16.1	39.4%	10%
Taiwan	2013	6.6	3.9	2.7	17.8	30.7	45.0%	5%
The mainland of China	2013	5.6	3.1	2.5	24.6	16.0	45.0%	17%
Hong Kong	2012/13	5.4	2.6	2.8	19.4	19.1	17.0%	-
Singapore	2013	4.6	1.8	2.8	14.6	13.2	20.0%	7%

Notes:

\* excluding employee social security contribution

# some states in the United States do not implement sales tax

Major data sources:

1. OECD.Stat website (accessed on 4 January 2016)
2. OECD Tax Database (accessed on 4 January 2016)
3. World Health Organization's National Health Accounts Series (accessed on 4 January 2016)
4. Hong Kong's Domestic Health Accounts: Estimates of Domestic Health Expenditure, 1989/90-2012/13
5. Various government sources in Australia, the mainland of China, Taiwan, Hong Kong and Singapore