

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

Economy	Reference period	National (or Domestic) Health Accounts				Other reference		
		Current expenditure on health as a % of GDP (%)			Current public health expenditure as a % of total tax revenue (%)	Total public expenditure as a % of GDP (%)	Highest marginal personal income tax rate* (%)	Sales tax rate (%)
		Total	Public	Private				
United States	2016 [^]	17.1	14.2	3.1	54.7	38.2	43.7	2.9 - 7.25 [#]
Switzerland	2017	12.3	7.7	4.6	27.1	34.2	36.1	7.7
France	2017	11.5	9.5	1.9	20.6	56.5	55.2	20
Germany	2017	11.3	9.6	1.7	25.5	43.9	47.5	19
Japan	2017	10.7	9.0	1.7	28.3	38.9	55.8	8
Canada	2017	10.4	7.6	2.8	23.6	40.3	53.5	5 - 15
Austria	2017	10.3	7.7	2.6	18.4	49.2	55.0	20
United Kingdom	2017	9.6	7.6	2.1	22.8	40.8	45.0	20
Finland	2017	9.2	6.8	2.4	15.7	54.2	48.7	24
Australia	2017	9.1	6.3	2.9	22.7	34.2	45.0	10
South Korea	2017	7.8	4.7	3.2	17.3	32.4	43.4	10
Taiwan	2017	6.1	3.9	2.2	30.1	15.9	40.0	5
Hong Kong	2017/18	5.8	2.9	3.0	20.4	18.9	17.0	-
The mainland of China	2016	5.0	2.9	2.1	16.5	31.9	45.0	13
Singapore	2016	4.5	2.4	2.0	17.8	18.0	22.0	7

Notes: * Excludes employee social security contribution

Some states in the United States do not implement sales tax

[^] Current health expenditure as a % of GDP was 17.2% in 2017. Breakdowns for public and private are not available.

Data sources:

1. OECD.Stat website (accessed on 23 May 2019)
2. OECD Tax Database (accessed on 23 May 2019)
3. TCdata360 (tcdata.worldbank.org), World Bank Group (accessed on 30 May 2019)
4. World Health Organization's Global Health Expenditure Database (accessed on 24 May 2019)
5. Hong Kong's Domestic Health Accounts: Estimates of Domestic Health Expenditure, 1989/90 – 2017/18 (SHA 2011)
6. Various government sources in the United States, Canada, Australia, Korea, Japan, the mainland of China, Taiwan, Hong Kong and Singapore