

**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	2019	17.0	14.4	2.6	58.8	38.1	43.7	2.9 – 7.25 <sup>#</sup>
Switzerland	2019	12.1	7.8	4.3	27.5	32.7	36.0	7.7
Germany	2019	11.7	9.9	1.7	25.5	45.2	47.5	19
France	2019	11.2	9.4	1.8	20.6	55.6	55.2	20
Japan	2019	11.1	9.3	1.7	28.1 <sup>^</sup>	39.0	55.8	10
Canada	2019	10.8	7.9	2.9	23.7	41.7	53.5	5 – 15
Austria	2019	10.4	7.8	2.6	18.5	48.4	55.0	20
United Kingdom	2019	10.3	8.0	2.3	24.2	41.1	45.0	20
Australia	2019	9.3	6.3	3.0	23.3	41.1	45.0	10
Finland	2019	9.1	7.0	2.1	16.6	53.2	49.1	24
South Korea	2019	8.0	4.8	3.3	17.5	33.9	44.1	10
<b>Hong Kong</b>	<b>2019/20</b>	<b>6.5</b>	<b>3.4</b>	<b>3.0</b>	<b>27.2</b>	<b>23.1</b>	<b>17.0</b>	<b>-</b>
Taiwan	2019	6.1	3.9	2.2	29.8	15.4	40.0	5
The mainland of China	2018	5.4	3.0	2.3	17.1	34.1	45.0	13
Singapore	2018	4.5	2.2	2.2	16.7	14.7	22.0	7

Notes: \* Excludes employee social security contribution

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

<sup>^</sup> Data in 2018

Data sources:

1. OECD.Stat website (accessed on 16 June 2021)
2. OECD Tax Database (accessed on 16 June 2021)
3. World Health Organization's Global Health Expenditure Database (accessed on 17 June 2021)
4. Hong Kong's Domestic Health Accounts: Estimates of Domestic Health Expenditure, 1989/90 – 2019/20 (SHA 2011)
5. Various government sources in the United States, Canada, Australia, the mainland of China, Taiwan, Hong Kong and Singapore