HEALTH ACCOUNTS IN OECD COUNTRIES

Michael Mueller – OECD Health Division

19ème colloque de l'Association de Comptabilité Nationale 11 et 12 juin 2026

Health Accounts – What are they?

History:

Early and country specific efforts

- Country studies; US National Health Accounts

Develop-ment of NHA methods

- System of National Accounts (SNA); OECD Health Data

SHA 1.0

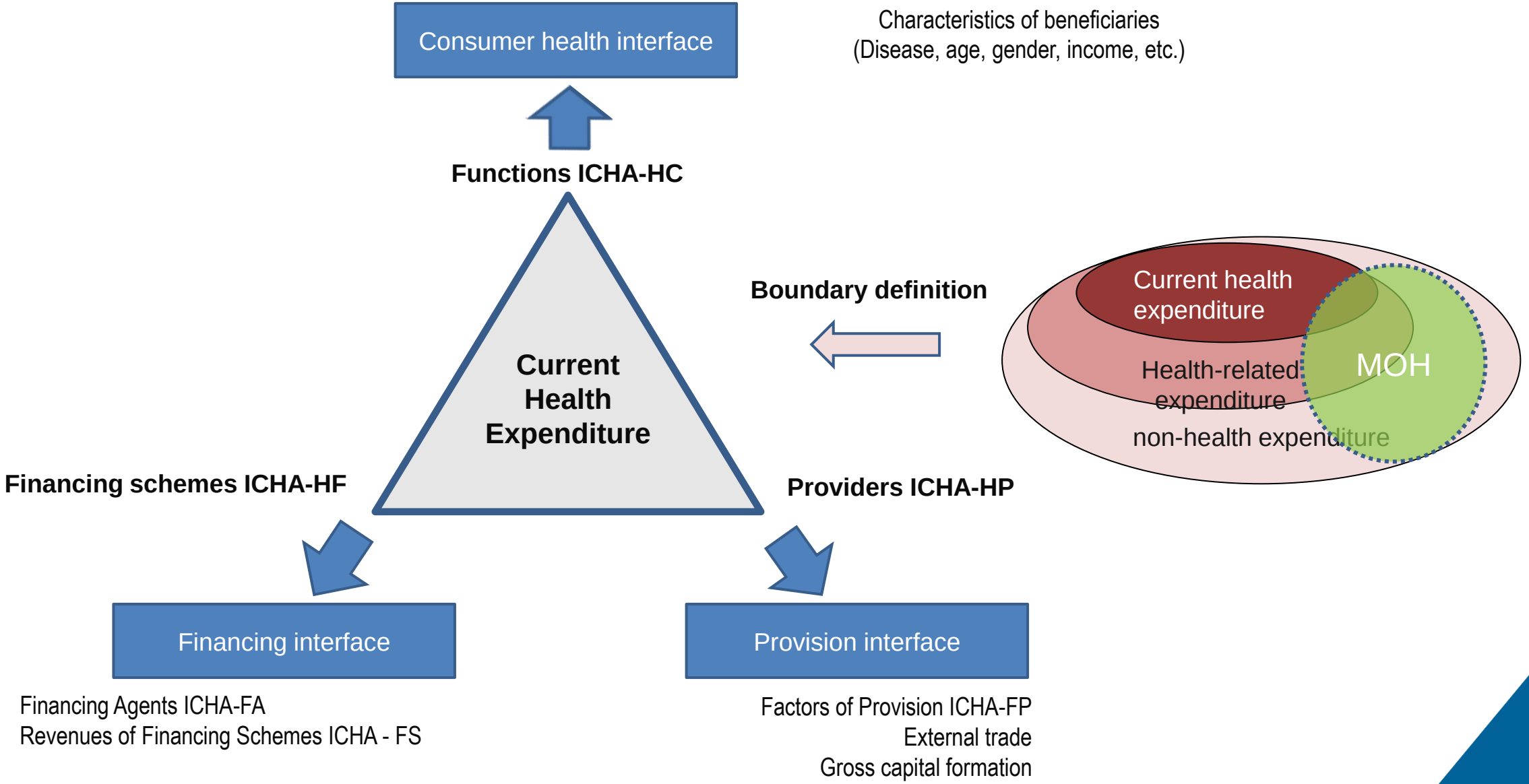
- First HA standard in 2000; base for NHA "Producers Guide"; Disease-based accounts

SHA 2011

- Joined Global Standard; base for legal reporting obligation in EU

Framework to measure health spending and financing

SHA 2011 Framework



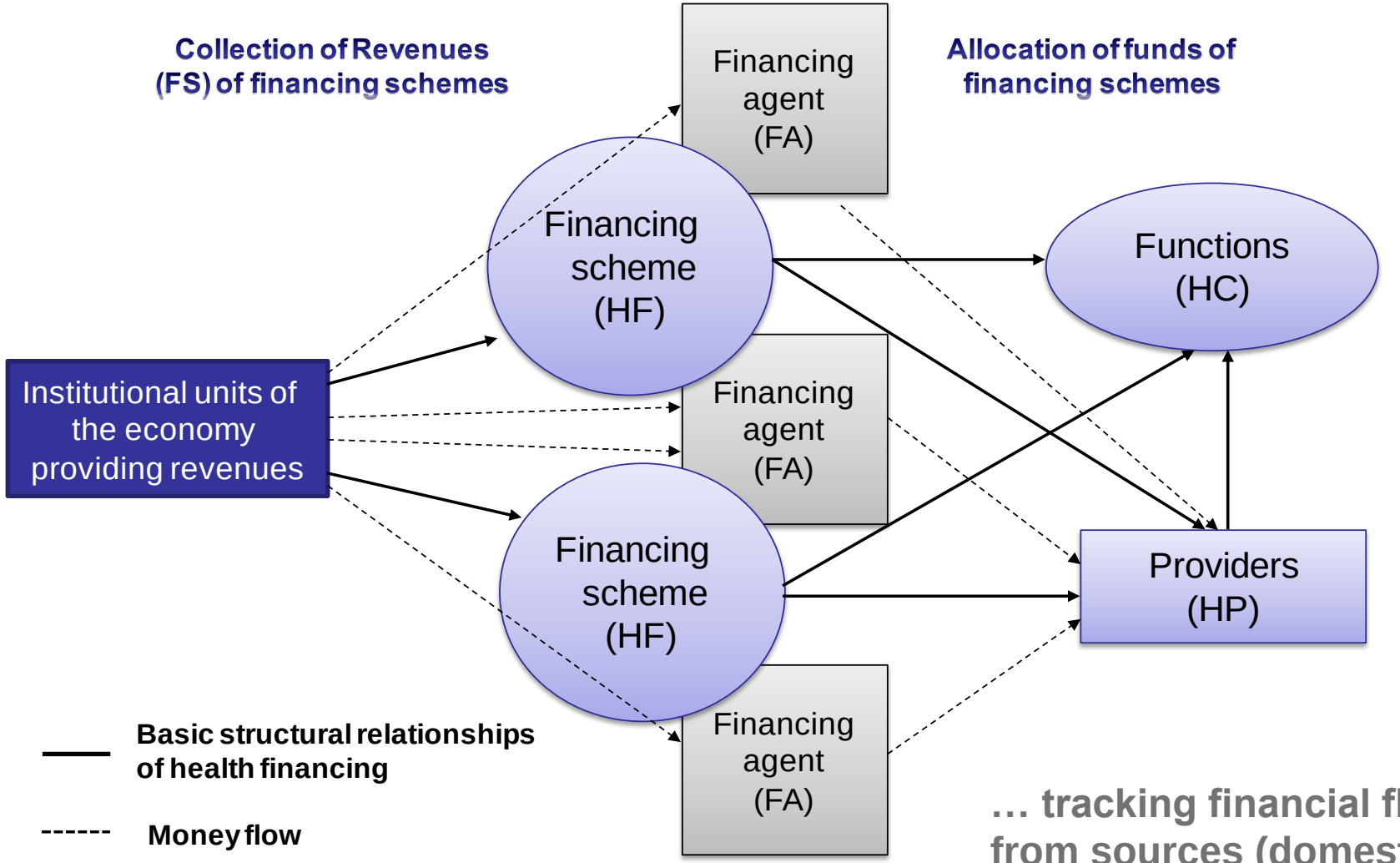
The main purposes of SHA 2011

To define harmonised boundaries of health care for tracking expenditure on consumption

To provide a framework of the main aggregates relevant to international comparisons of health expenditures and health systems analysis

To provide a tool, expandable by individual countries, which can produce useful data in the monitoring and analysis of the health system

SHA 2011 Financing Framework



… tracking financial flows from sources (domestic and external) to uses …

Conceptional considerations in SHA 2011

Boundaries

Criteria in boundary setting of activities:

- Primary intent
- Qualified or skills/knowledge
- Consumption for final use
- Transaction

Two departures from standard SNA rules for drawing the production boundary of health care services

- occupational health care
- cash transfers to households for home care (“care allowance”)

Classifications

Financing:

- Main dimension classifies *schemes* (based on ESSPROS)
- Key distinction: coverage automatic/compulsory vs voluntary

Services

- Classification of the main function of the service (e.g. curative, rehabilitative, LTC)
- Incorporation of the mode of provision (e.g. inpatient, outpatient)

Provision:

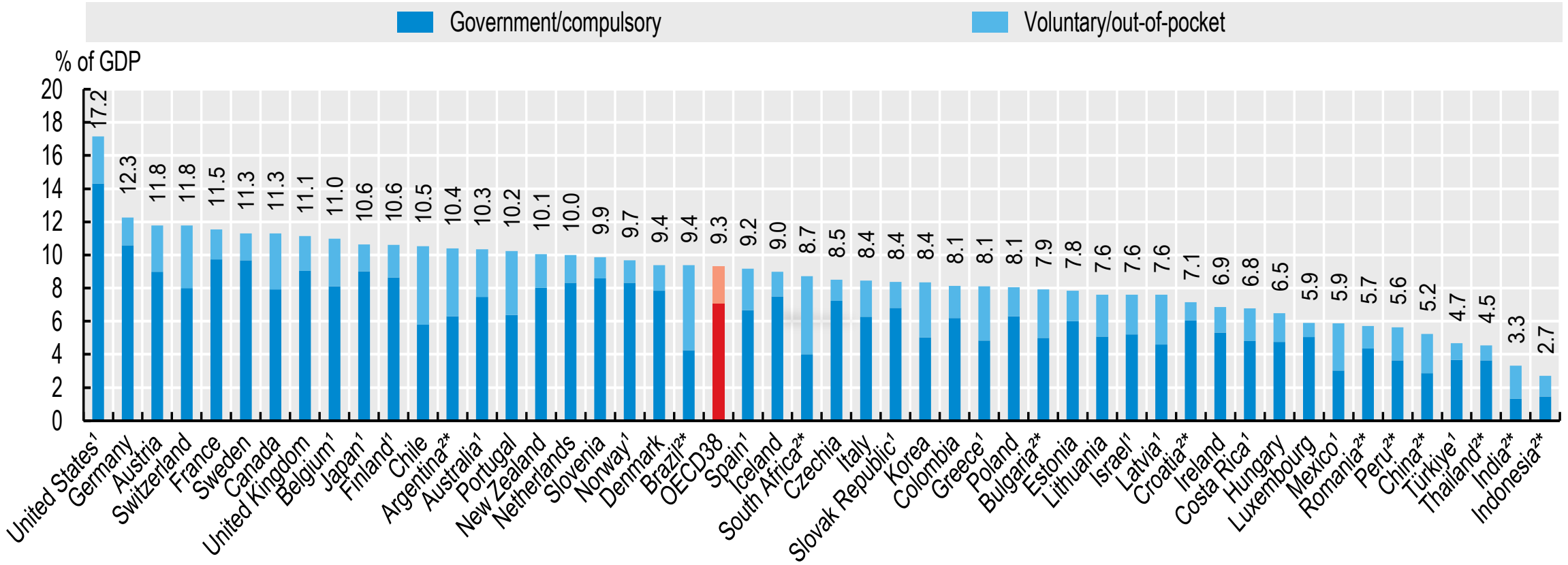
- Classification of the main health providers based on predominant activity

International reporting of comparable health spending data has increased over the last decade

- **Joint annual data collection on health expenditure and financing** (JHAQ) **based on SHA since 2006** (OECD/WHO/Eurostat) → Based on SHA 2011 since 2015
- **55 countries** participated in this data collection 2025 (37 OECD countries)
  - **Nearly all provide data for the 3 core dimensions** financing, services, providers
  - **Around ¾ for revenues** of financing schemes
  - **Around ½ preliminary estimates** for year t-1
- **National versions of health accounts** remain important in a number of countries to serve country-specific needs (e.g. FRA, DEU, NLD, USA, AUS, CAN)
  - May apply different boundaries of health
  - Use different categories or classifications
  - Expand applications (e.g. regional health accounts, labour accounts, disease accounts)

Analysis of health accounts data on international level for benchmarking purposes…

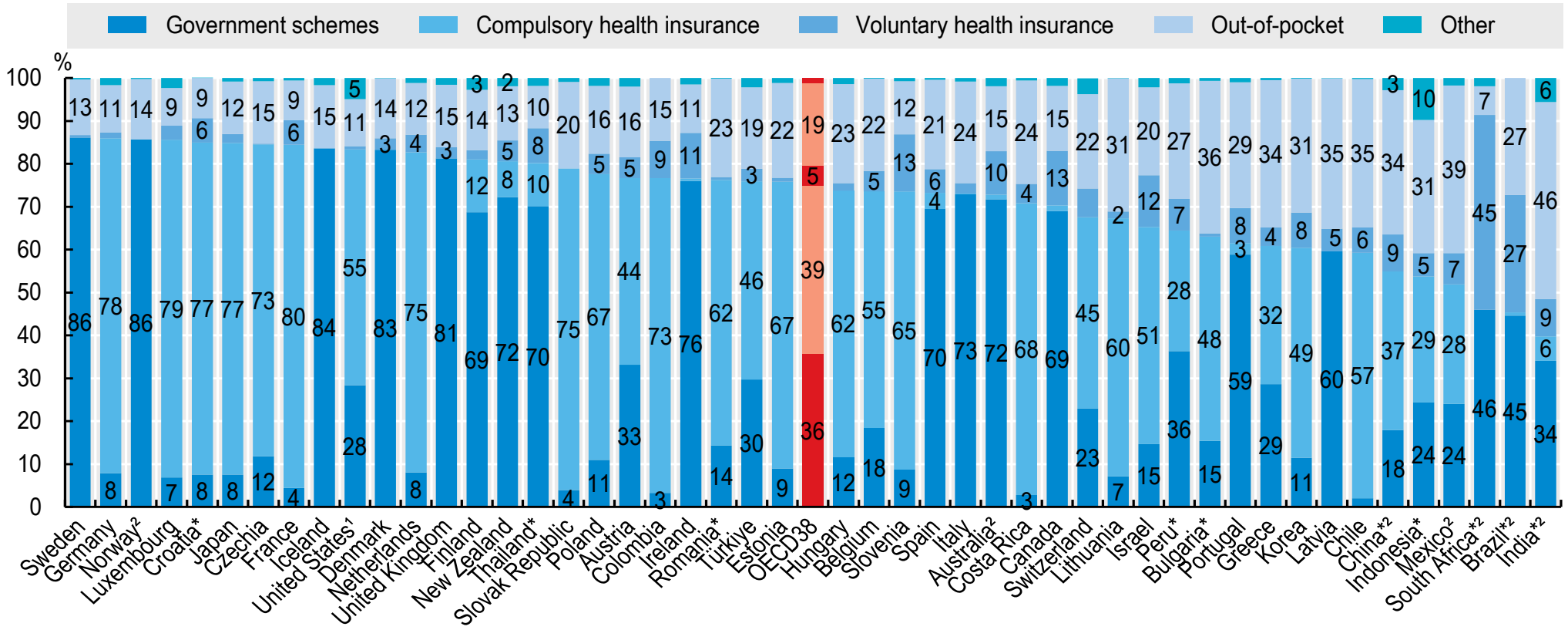
Health expenditure as a share of GDP, 2024 (or nearest year)



Note: OECD estimate for 2024. 2. 2022-2023 data. * Accession/partner country.
Source: OECD Health at Glance 2025. WHO Global Health Expenditure Database.

…also improves our understanding of health systems, e.g. in the area of financing

Health expenditure by type of financing, 2023 (or nearest year)

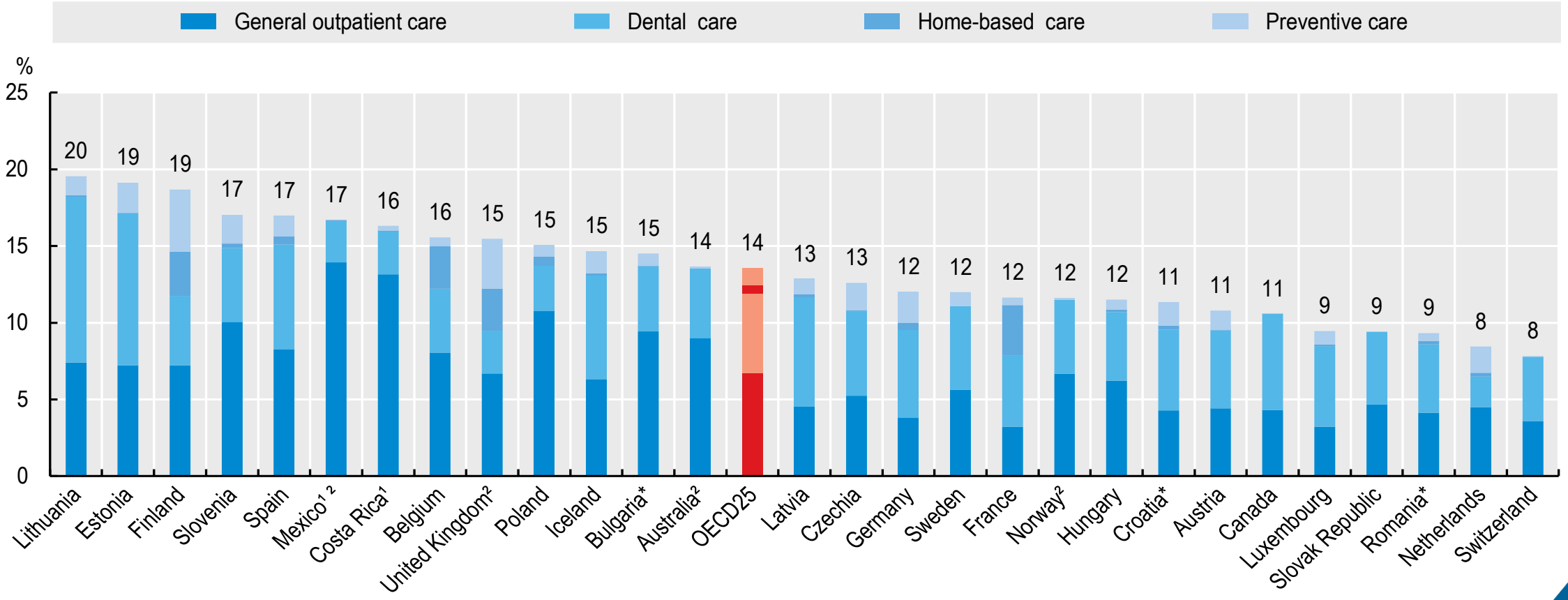


Note: "Other" refers to financing by NGOs, employers, non-resident schemes and unknown schemes. 1. All spending by private health insurance companies reported under compulsory health insurance. 2. 2022 data. * Accession/partner country.

Source: OECD Health at Glance 2025

Health accounts produce key variables that reflect health system priorities such as primary healthcare…

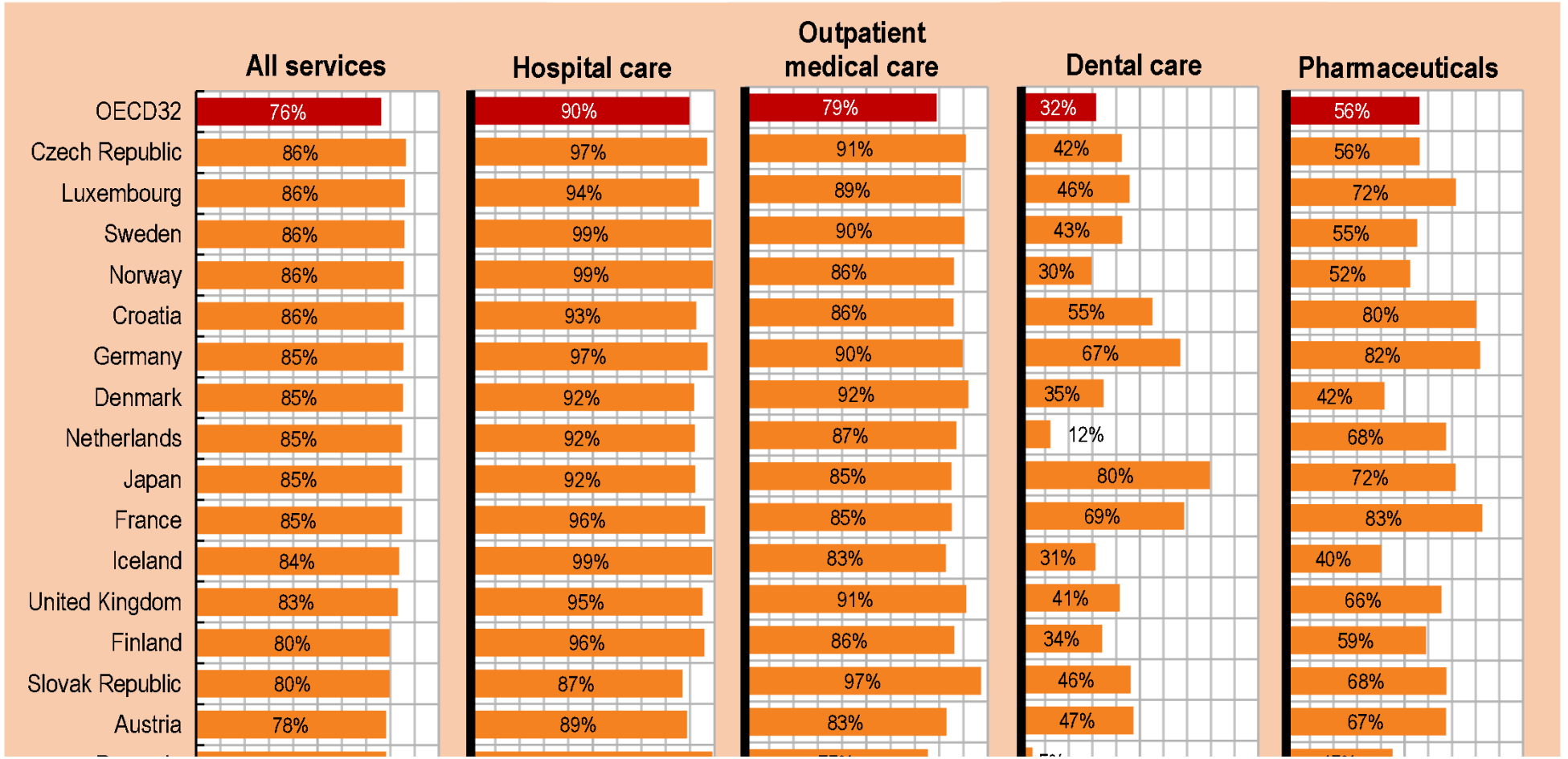
Spending on primary healthcare services as a share of current health expenditure, 2023 (or nearest year)



Note: 1. Spending on general outpatient care can include pharmaceuticals. 2. 2022 data. * Accession/partner country.
Source: OECD Health at Glance 2025

… or the financial protection of healthcare costs…

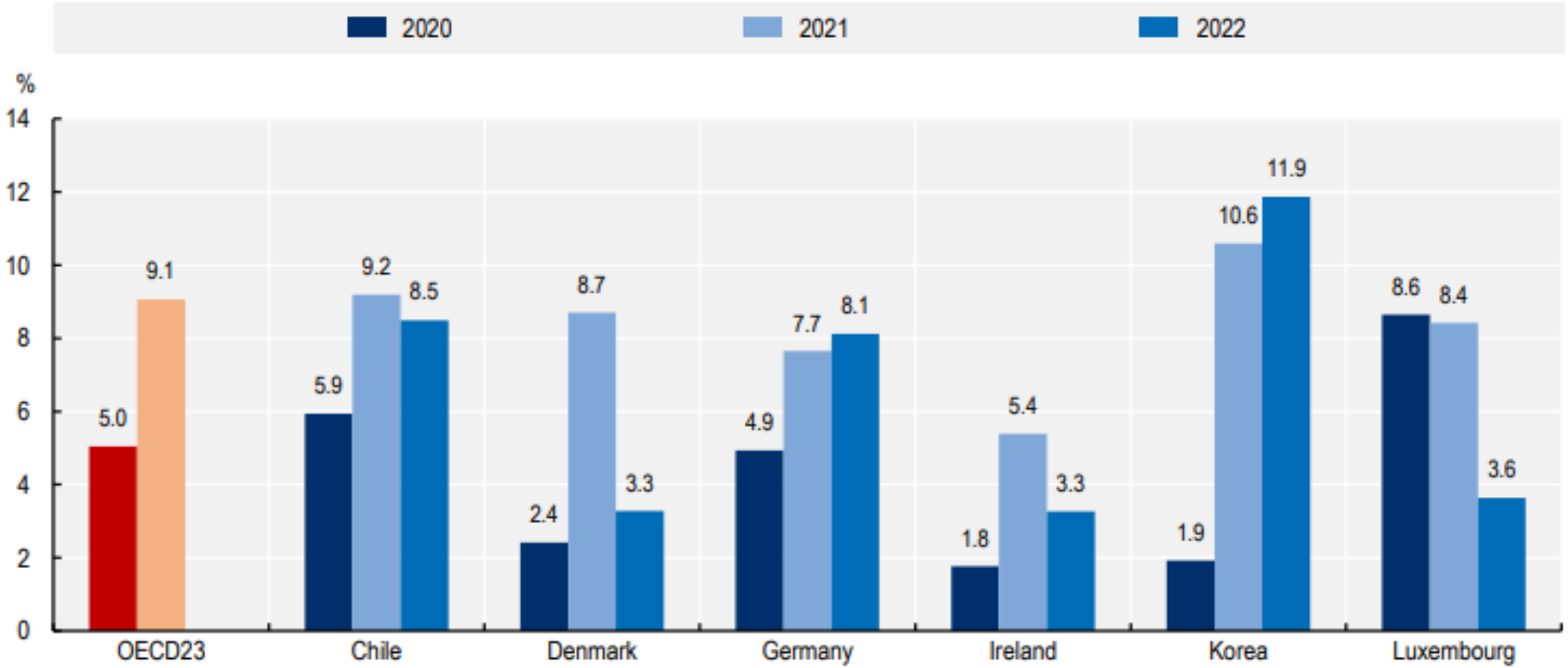
Government and compulsory insurance spending as proportion of total health spending by type of care



Source: OECD Health at Glance 2023

…and can be adapted to estimate the impact of COVID-19 on health spending

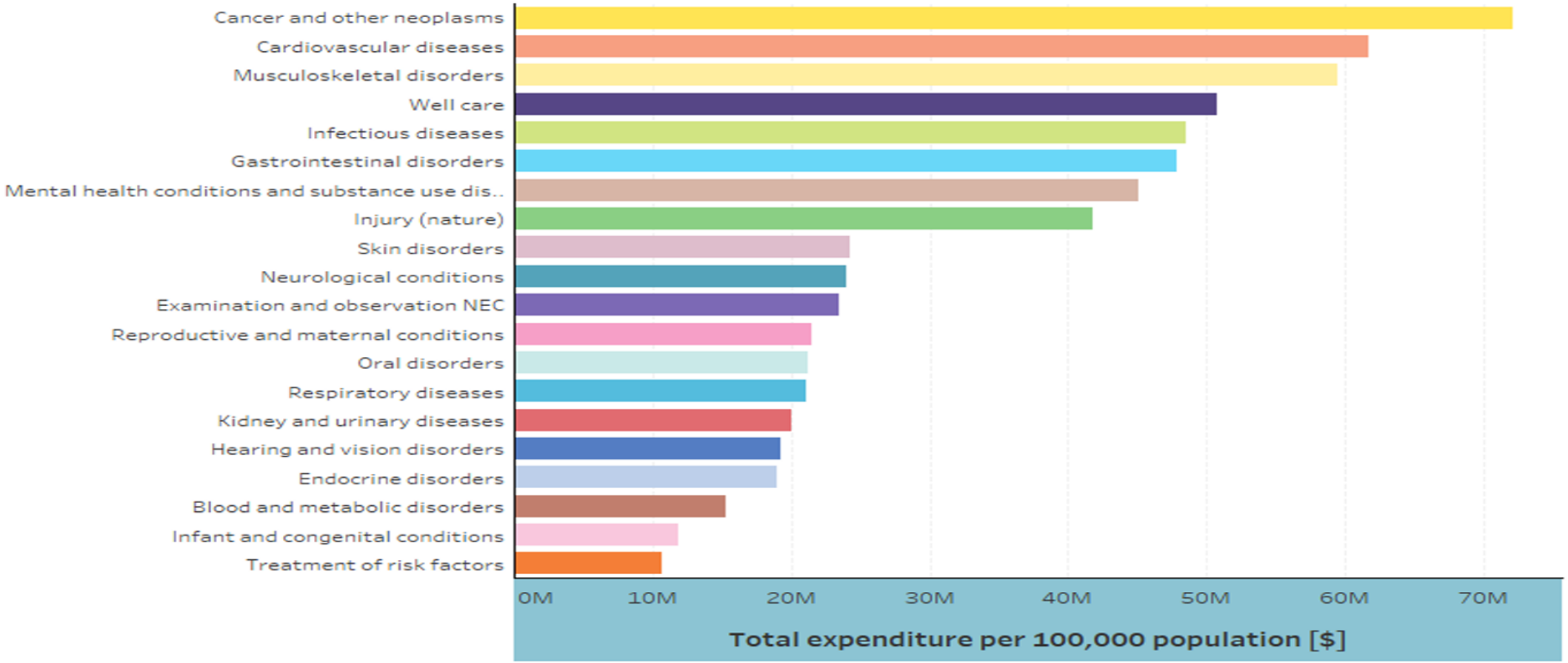
Spending on COVID-19 as a share of total public spending on health, 2020-22



Source: OECD (2024) *Fiscal Sustainability of Health Systems*

Additional national application of health accounts also exist

Australia, Expenditure for Burden of Disease groups by area of expenditure, 2023–24



Source: AIHW. Disease Expenditure Database

What information can health accounts provide?

- Internationally **comparable data on the overall level and growth and composition of spending** on health care
  - International benchmarking
  - Compare and relate spending with priorities
- **Deeper analytic possibilities** of
  - How services are financed and provided
  - Factors that drive growth in health spending
  - Financial sustainability (for schemes & health system)
  - Tracking of domestic and external sources of financing
  - Evaluation of reforms and impact of financing changes
  - Achievement of Universal Health Coverage on regional level

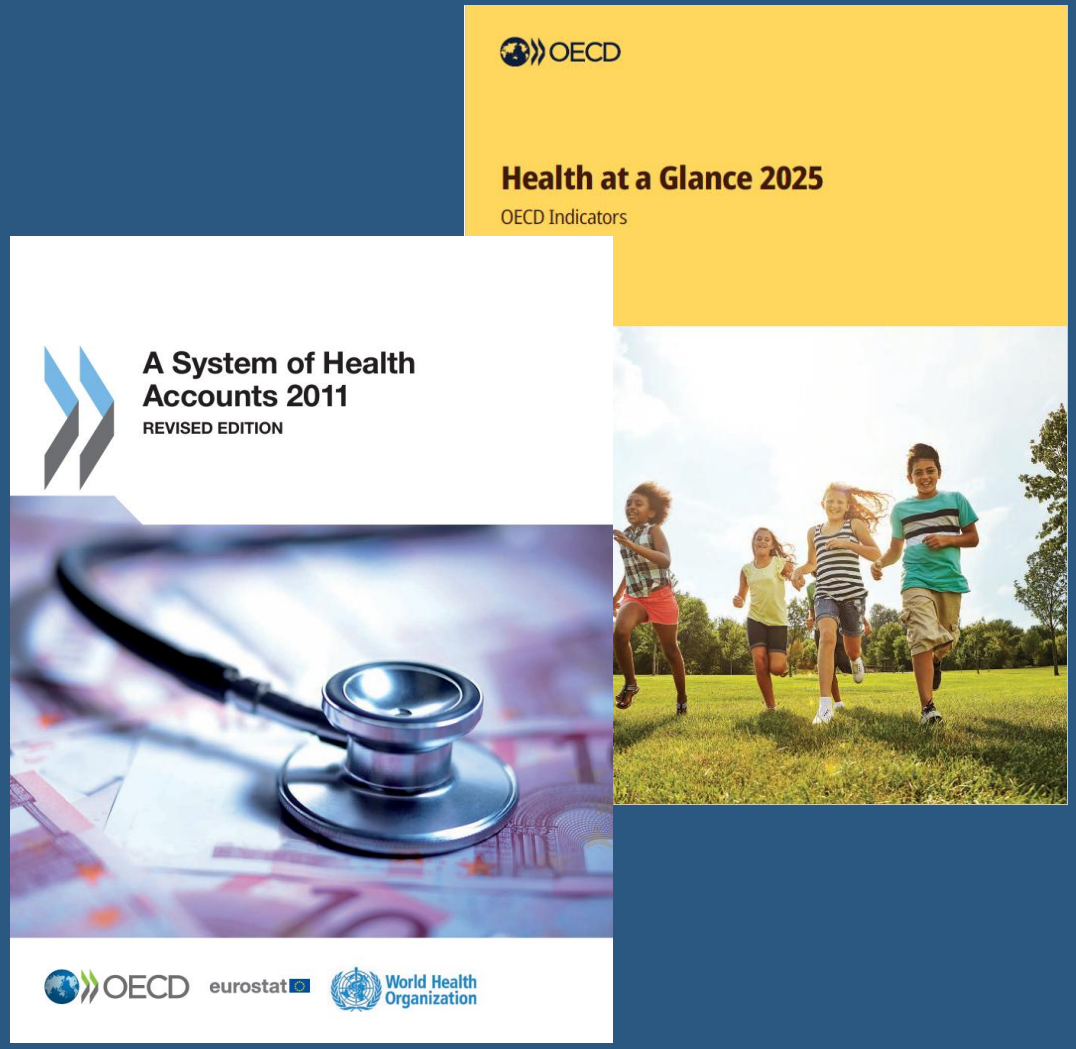
Thank you!

@OECD_Social

Michael.Mueller@oecd.org

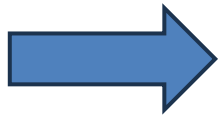
https://www.oecd.org/health/

https://data-explorer.oecd.org/



Classification of Functions (HC)

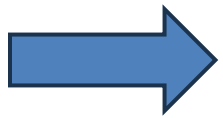
HC.1	Curative care
HC.2	Rehabilitative care
HC.3	Long-term care (Health)
HC.4	Ancillary services (non-specified by function)
HC.5	Medical goods (non-specified by function)
HC.6	Preventive care
HC.7	Governance and health system and financing administration
HC.9	Other health care services not elsewhere classified (n.e.c.)
Current Health Expenditure	
Memorandum items: Health care related	
HCR.1	Long-term care (Social)



Link to COFOG/ COICOP

Classification of Providers (HP)

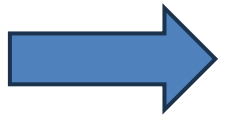
HP.1	**Hospitals**
HP.2	**Residential long-term care facilities**
HP.3	**Providers of ambulatory health care**
HP.4	**Providers of ancillary services**
HP.5	**Retailers and other providers of medical goods**
HP.6	**Providers of preventive care**
HP.7	**Providers of health care system administration and financing**
HP.8	**Rest of economy**
HP.8.1	Households as providers of home health care
HP.8.2	All other industries as secondary providers of health care
HP.9	**Rest of the world**



Link to ISIC

Classification of Financing Schemes (HF)

HF.1	**Government schemes and compulsory contributory health financing schemes**
HF.1.1	Government schemes
HF.1.2	Compulsory contributory health insurance schemes
HF.1.2.1	Social health insurance schemes
HF.1.2.2	Compulsory private insurance schemes
HF.1.3	Compulsory Medical Saving Accounts (CMSA)
HF.2	**Voluntary health care payment schemes**
HF.2.1	Voluntary health insurance schemes
HF.2.2	Financing schemes of non-profit institutions serving households (NPISH)
HF.2.3	Enterprise financing schemes
HF.3	**Household out-of-pocket payment**
HF.4	**Rest of the world financing schemes (non-resident)**



Based on ESSPROS notion of "scheme"