FINANCIAL PROTECTION AND IMPROVED ACCESS TO HEALTH CARE:
PEER-TO-PEER LEARNING WORKSHOP
FINDING SOLUTIONS TO COMMON CHALLENGES
FEBRUARY 15-19, 2016
ACCRA, GHANA

Day II, Session III
Global Earmarking Practices for Health

At least **85** countries are using earmarking for health

- **64** countries use income or payroll tax to fund healthcare for the population or formal sector workers in a public scheme.
- **24** countries earmark tax revenue from sales of alcohol.
- **24** countries earmark all or a portion of revenues from tobacco taxes.
- **10** countries earmark taxes on other goods that can negatively affect health (e.g. sugar-sweetened beverages).
- **10** countries earmark all or a portion of revenue generated from lotteries.
- **6** countries earmark a portion of transfers from the national government to subnational governments for health spending.
- **3** countries earmark funds from debt relief.
- **1** country introduced an earmarked levy on foreign personal money transfers and mobile phone company turnover.
Earmarking: What are the key study questions?

• What were the key reasons for the earmark being put in place?
• Which aspects of the design and implementation of the earmark have been most critical for achieving objectives?
• What have been the biggest challenges, and why have these occurred?
• Does earmarking contribute to achieving adequate, stable, and flexible funding for health?

http://www.jointlearningnetwork.org/earmarking