

Sustainable Tax-Based Financing Strategies in the Health Care System: A Scoping Review

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Abstract

Background: The main advantage of tax-based financing is its sustainability, as well as the participation of all members of society, regardless of their health status, risk pooling, and the spread of risk among members of society. Therefore, the aim of the present study is a comprehensive review of sustainable tax-based financing strategies in the health system.

Methods: In this scoping review based on PRISMA-ScR guidelines, PubMed, Scopus, Web of Science, ProQuest, and Google Scholar were searched by the keywords of sustainable financing and tax-based financing in the healthcare system without time limitation in August 2024. Finally, the thematic content analysis method was used to extract the strategies of sustainable tax-based financing in MS Word 2016.

Results: The initial search in the selected databases retrieved 10083 records, of which 24 ones from them were related to the research aim. Most of the reviewed studies were performed in 2018 (16%) in the USA (18%) with a literature review method (38%). The main strategies for sustainable tax-based financing in healthcare systems include direct and indirect taxes.

Conclusion: The results showed that income tax and direct taxes are more progressive than taxes on consumer goods and services and indirect taxes in general. It is necessary for each country to consider sustainable tax-based financing solutions for its health system. Using the combined methods of receiving direct and indirect taxes can be another key solution in this regard.

Keywords: Health care financing, Taxation, Scoping review

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Introduction

Health and enjoyment of a healthy life free from disease and disability is the basic need of society and the right of everyone, which is the responsibility of the government and a prerequisite for the realization of sustainable development (1, 2). The main components of the health system are leadership and governance, service delivery, health system financing, health workforce, medical products, vaccines and

technologies, and health information systems (3). Financing is one of the six main functions of the health system, and the generation of sustainable financing resources for the health system also means the government's potential capacity to meet the needs of the health financial sector and ensure the timely provision of these financial resources and additional funds for the desired goals of the health system

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↑What is “already known” in this topic:

Financing is one of the six main functions of the health system and the generation of sustainable financing resources of the health system also means the government's potential capacity in meeting the needs of the health financial sector. There are different strategies for having sustainable tax-based financing in the world.

→What this article adds:

For the first time in the world, this study reviewed the main strategies for sustainable tax-based financing in healthcare systems comprehensively. These strategies can be used for tax policy making in healthcare.

in achieving universal health coverage without any impairment in the sustainability of the financial situation of the government (3, 4).

The sustainability of financing the health system, along with issues such as an increase in health costs due to factors affecting the supply and demand of health services as a result of technological progress, demographic changes, and consumer expectations, the inability of the government to generate sufficient financial resources to meet the obligations of the health system, increasing the financial resources of the health system as a part of the gross domestic product, will reduce financial resources to provide other goods and services in the field of social welfare which in turn causes the social welfare system as a whole to suffer from financial instability (5). After the publication of the Sustainable Development Goals by the United Nations in 2015 and the need for the sustainability of health financing to achieve universal health coverage based on its third goal, the need to move towards the sustainability of financing the health sector was felt more than ever (6). Therefore, it can be said that the financial resources in all health systems are too limited to respond to this growing need and a balance between the available resources and the ascending expensive needs must be established (7).

There are various methods for sustainable financing in the health system, which include public taxes, national and social health insurance, private or voluntary health insurance, direct payment out of pocket, external aid, and charities (8). The two basic strategies for financing the health system include taxes and social health insurance (9). In many countries, a combination of the mentioned patterns is used. If these structures work properly, they will be successful in creating universal health coverage (10).

Financing health system of many countries, such as England, Canada, and Malaysia, is dependent on receiving taxes, and for this reason, they are referred to as tax-based systems (11). The main advantage of tax-based financing is its sustainability, as well as the participation of all members of the community, regardless of their health status, risk pooling, and risk sharing among community members. It also solves the problems of other financing systems, especially adverse selection and risk selection. In the meantime, the increase of health-related taxes is achieved through taxes on products, factory and industry products, and taxes on products harmful to health, such as tobacco, cigarettes, and alcoholic beverages (12). Therefore, tax reform is necessary to mobilize sufficient resources for the health system of countries (13).

On the other hand, financing the health system of member countries of the Organization for Economic Cooperation and Development (OECD) and countries with national health systems are highly dependent on income-based tax revenues, while developing and low-income countries focus more on consumption-based tax revenues, and for this reason, the consumption tax revenues of the second group is much lower than the first group (11). An important aspect of tax-based financing in health services is allocating these resources to the health system, which requires passing through the filter of political decisions. So, governments

and politicians must decide to allocate revenues to departments of health, education, defense, or road construction (12).

Tax revenues are one of the main determinants of progress towards universal coverage of health services. Increasing government tax revenues will increase government expenditures for the health system (11, 14). The studies show that receiving more value added taxes, tax on harmful goods such as cigarettes and tobacco and other tobacco items, increasing tax on industries polluting the environment, and increasing tax on the income of physicians are strategies for the sustainable financing of the health system (15-17). However, there are no comprehensive studies on sustainable tax-based financing strategies in the health system in the world. Most of these studies have presented some sustainable financing methods such as health insurance, taxes, etc (18-22). Also, the cost of health services has been exacerbated by the expansion of fundamental health services nationwide, growing public expectations, patient referrals abroad, technological advancement, and the ongoing shift in epidemiology, demography, and the economy. In this regard, the government is facing problems in finding a sustainable solution for health financing. It needs to find innovative financing solutions for long-term sustainability (22). Therefore, based on the importance of identifying ways of sustainable financing in the health system and moving towards universal health coverage, the present study seeks to comprehensively review sustainable tax-based financing strategies in the health system.

Methods

This scoping review was conducted based on the guidelines for reporting systematic reviews and meta-analysis for scoping reviews (PRISMA-ScR) (23). PubMed, Scopus, Web of Science, ProQuest, and Google Scholar databases were searched without time limitation until August 2024. The most important search terms included sustainable financing and tax-based financing in the health system, along with their synonyms in Medical Subject Headings (MeSH). An example of a search strategy is as follows:

"((sustainable Financing*" AND Healthcare) OR "Healthcare Financing*" OR "Health Financing*" OR ("sustainable Financing*" AND Health) OR "Health* Financing*" OR "health sustainable financing*" OR ("tax-based financing" AND health*) OR "sustainable tax-based health financing" OR ("tax* financing*" AND health))

This strategy was used in the databases based on the characteristics of each database (Appendix 1). The reference list of related articles was also reviewed in order to identify more related articles.

Inclusion Criteria

- Research articles and gray literature related to sustainable tax-based financing solutions in the health system
- Access to the full text of the article
- No time and place restrictions

Exclusion Criteria

• Case studies, letters, letters to the editor, editorial articles, comments, conference papers, and perspectives were excluded from the study.

Data extraction

The abstract of all identified records was entered into EndNote X8 software. After removing duplicates, the title and abstract of studies were screened, and those related to sustainable tax-based financing solutions in the health system were identified. Finally, the full text of the related documents was studied by two researchers, and any disagreement was resolved through negotiation with a third person.

The researchers prepared a data extraction form using MS Word version 2016 and recorded the bibliographic characteristics of each record, including the first author, year of study, place of study, study method, and sustainable tax-based financing solutions in the health system. Figure 1 shows the process of selecting studies.

Data analysis

Qualitative and thematic content analysis was used to analyze the data based on Braun and Clark's model (24). The steps followed included getting to know the data, creating primary codes, searching for semantic units in the text, reviewing semantic units, defining and naming semantic units, and reporting. Accordingly, sustainable tax-based financing in the health system was determined as the main category, and its solutions were identified as subcategories from the reviewed studies, and overlapping cases were merged together. Also, the descriptive data was analyzed in Excel software version 2016 and illustrated as figures.

Results

During the search, 10083 records were identified, while 3747 were duplicates. Six thousand three hundred thirty-six titles and abstracts were screened based on the inclusion

criteria. The most important reason for excluding studies in the title and abstract screening stage was focusing on financing solutions other than tax-based financing in the health system. Finally, 71 full-text studies and 24 records were included in this study.

Table 1 shows the descriptive characteristics of the included studies and the most important sustainable tax-based financing solutions in the health system.

Based on Figure 2, these studies were published from 1975 to 2021, with the most publications in 2018 (4 studies), 2019 (3 studies), 2012, 2013, 2014, and 2020 (each with two studies), and one study was identified for other years.

According to Figure 3, most of the 24 included studies had investigated sustainable tax-based financing strategies in the health system of the USA (5 studies, 18%), South Africa, India, Kenya (each country with three studies, 11%), Ghana and Indonesia (each country with two studies, 7%). Other countries had one study in this regard.

The included studies were done through literature review (9 records, 38%), cross-sectional studies (6 records, 25%), qualitative study (5 records, 21%), report (3 records, 13%), and mixed-methods study (1 record, 4%) (Figure 4).

The main strategies for sustainable tax-based financing in healthcare systems are direct and indirect taxes. Sub-strategies for each main strategy have been mentioned in Table 2.

Discussion

This study was done with the aim of identifying sustainable tax-based financing strategies in the health systems of different countries of the world. The review of existing studies showed that tax-based financing methods that help the health care system are categorized into direct and indirect taxes. However, the methods mentioned in the studies mostly emphasized receiving indirect taxes. A review of these studies shows that developing countries have focused

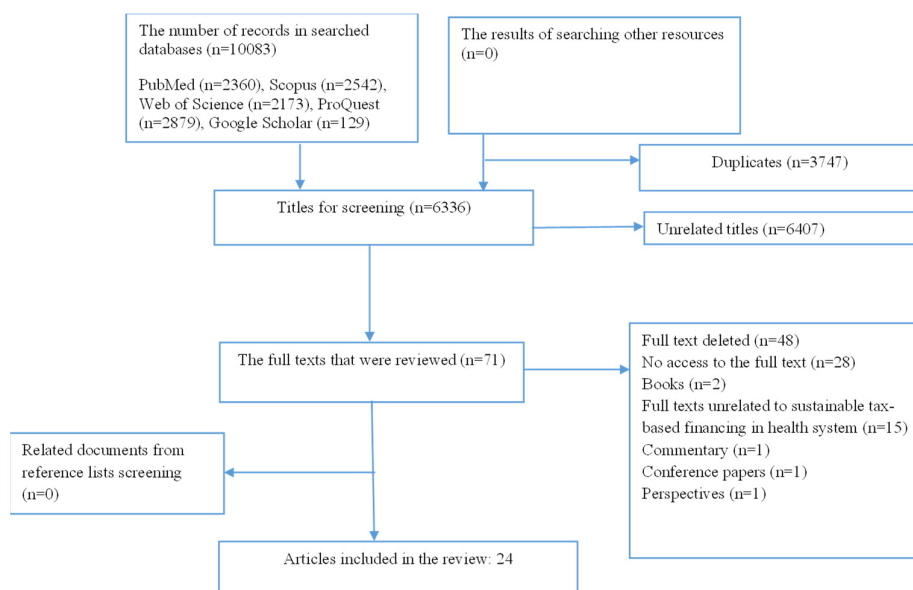


Figure 1. The process of study selection

Table 1. Characteristics of included studies

First author (year of study)	Place of study	Aim	Method of study	Strategies for sustainable tax-based financing in the health system
Akhnif (2020)	Morocco	Presentation of the national health financing strategy in Morocco via policy dialogue	Qualitative study	Mobilization of resources through taxation, setting taxes on products and goods harmful to health (25).
Anton (2013)	Romania	Providing sustainable financing solutions for the Romanian health system	Literature review	Receiving taxes from working people to the social health fund, determining the tax on smoking (26).
Ataguba (2018)	South Africa	Determining financing solutions in South Africa	Cross-sectional study	General tax income and specific additional taxes, including direct tax, additional cost of personal income or payroll tax for employers, value added tax, fuel tax, indirect taxes on smoking and alcoholic beverages, property tax and unknown taxes. Stamp duties and fines, air departure tax and skill development tax (27).
Atim (2021)	Ghana, India, Indonesia, Kenya, and South Africa	Health financing reforms for universal health coverage in five emerging economies	Qualitative study	General tax, value added tax, sales tax, salary tax for official bodies (28).
Behera (2017)	India	Impact of gross domestic product and tax revenue on health care financing	Cross-sectional study	Per capita GDP and per capita tax revenue have caused the per capita growth of public health costs. Increasing the tax base and preventing tax evasion are ways to earn money for healthcare system (29).
Bodenheimer (1997)	United States of America	The logic of tax-based financing for healthcare	Literature review	Income tax (real estate properties, stock, employment), highway tolls, fuel tax, property tax, gift, inheritance, tobacco tax, alcohol, arms, and ordinance (30).
Bromberg (1975)	United States of America	Healthcare Financing and the Impact of Tax Law	Literature review	Exemption from paying taxes by non-profit hospitals provides better services to society (31).
Chansa (2018)	Malawi	Introducing new financing methods in Malawi's health system	Mixed methods study	Taxes on tobacco, alcohol, and unhealthy foods (salt and sugar), fuel, duration of talking on the phone, companies, value-added tax, mining, money received from loans that are applied through the parliament, financial aids received from developing partners, foundations, annual income paid by employees and employers to private health insurance plans, money obtained from investments made by or on behalf of health funds, and vehicle insurance (32).
Yin Myint (2019)	Southeast Asian countries	Health financing mechanisms in Southeast Asian countries and China and achieving universal health coverage	Literature review	Direct taxes include income tax, payroll tax (social health insurance contribution), corporate income and profit tax, and indirect taxes including value-added tax, business tax, and import and export tax (33).
Docrat (2019)	South Africa	Sustainable financing of mental health in South Africa	Qualitative study	Income tax, payroll tax, value-added tax, and alcohol and tobacco tax (20).

more on indirect taxes on unhealthy goods and products such as tobacco, alcoholic beverages, and unhealthy foods (20, 25, 27, 32). Also, in these countries, due to rich natural resources such as fossil fuels and the cultivation of tobacco products, the application of taxes on fuel and tobacco products is very significant, which in turn reduces traffic and

traffic-related injuries, as well as diseases caused by smoking. A tax on oil profits brings significantly more profits without negatively impacting the poor (32, 44).

Akhnif et al. (25) pointed to health financing in Morocco, which includes three parts: a compulsory health insurance scheme for official employees in both public and private

Table 1. Characteristics of included studies

First author (year of study)	Place of study	Aim	Method of study	Strategies for sustainable tax-based financing in the health system
Ejughemre (2014)	Nigeria	Health Financing Reforms in Nigeria	Literature review	Tax-based financing of health in Nigeria is still not implemented, which requires strengthening the tax management system, increasing the tax base and political acceptability of high tax rates, strengthening small businesses, and preventing tax evasion (34).
Gericke (2006)	Egypt	Health Financing in Egypt	Literature review	Financing health through receiving direct income tax and indirect tax on consumer goods (35).
Gravelle (2009)	United States of America	Tax strategies for financing in health system reforms	Report	Financing health through indirect taxes on insurance companies for high-cost employer plans, reducing deductions for high-income taxpayers, amending tax exemptions for health care provided, increasing taxes on alcoholic beverages, and imposing indirect taxes on healthy non-carbonated beverages, tax penalty for high-income individuals, high adjusted gross income tax, tax on branded drugs, cellulosic biofuel, purchase of medical equipment, foreign income tax, tax on cosmetics, insurance providers, insured programs, income tax, value added tax, carbon tax (36).
Okech (2012)	Kenya	Sustainable financing mechanisms for health care services in Kenya	Cross-sectional study	Taxes on airplane tickets, foreign exchange transactions, as well as tobacco and alcohol consumption, mobile phone calls, sweet drinks, salty foods or trans fats, value-added tax is one of the indirect taxes that can be used in health financing. The progressive tax system can be a sustainable financing method for the health system (37).
Okech (2012)	Kenya	Another way of sustainable financing of health care in Kenya	Qualitative study	Taxes on airplane tickets, currency transactions, tobacco and alcohol, mobile phone calls, sweet drinks and foods high in salt or trans fats, value-added tax, and tax on the profits of pharmaceutical companies are among the indirect taxes that can be used in health financing (38).
Ologunde (2013)	United States of America	Health system financing challenges	Literature review	Financing from general tax, value added tax (39).
Savedoff (2004)	Switzerland	tax-based financing strategies for the health system	Report	Tax on income, purchase, property, capital gains, value-added tax, import duties, and marked taxes (special taxes on cigarettes, additional hospital costs, and taxes on insurance policies, alcohol, fuel) (12).
Sekyere (2014)	Ghana	Sustainable financing of the healthcare system in Ghana	Qualitative study	Value-added tax on goods and services (7).

sectors (34% of the country's population), an insurance scheme for the poor and vulnerable people (RAMED) with a 62% coverage, and individuals' personal insurance. The second case is more challenging and causes sustainable financing in the health system. They pointed out that resource mobilization is one of the financing measures in Morocco, and tax-based financing can be considered as one of its components.

A review of sustainable tax-based financing methods in developed countries such as the United States of America, England, and Australia showed that these countries are

more focused on income taxes, real estate, corporate dividends, and related matters. However, one study states that "tax-based systems" are defined as systems in which more than half of public expenditure is financed by revenues other than dedicated payroll taxes, and in this system, access to services provided by the public budget is at least officially free for all citizens. The financial resources of this system are provided through income tax, purchase, property, capital gains, value-added tax, import duties, and marked taxes (special taxes on cigarettes, additional hospital costs, insurance policy taxes, taxes on alcohol and fuel).

Table 1. Characteristics of included studies

First author (year of study)	Place of study	Aim	Method of study	Strategies for sustainable tax-based financing in the health system
Paramitha (2018)	Indonesia	Assessment of Indonesia's economic situation related to indirect taxes and taxes on tobacco and cigarettes and health financing in the national health insurance program	Literature review	Tax on tobacco and cigarettes (40).
Pedraza (2018)	United States of America	Financial space for a sustainable health financing system	Literature review	General taxes, tax increases, direct taxes, indirect and marked taxes (tax on tobacco, alcoholic beverages, value-added tax, and processed foods, and sweet drinks), public health tax, cost reduction taxes, and taxes on natural resources (41).
Reeves (2015)	England	The impact of different tax structures on the public health system	Cross-sectional study	Tax on financial transactions, tax on goods harmful to health, the income of private companies, capital gains, income, tax on goods and services (tax on sales, services, value added tax, extraction and production of minerals, and profits of financial monopolies), employer's payroll tax or labor tax (non-income), property tax, and fines for late payment or non-payment of tax (11).
Smith (2001)	Australia	Tax expenditure and public health financing in Australia	Report	Applying taxes on the income of rich people for private health insurance and paying attention to the income level of people in applying the tax (17).
Szigeti (2019)	Hungary	Tax-funded social health insurance in Hungary	Cross-sectional study	Employer's social tax, tax on tobacco and harmful food, and social health insurance model funded by tax (42).
Wu (2020)	India	Impact of cigarette tax increases on health and financing in four Indian states	Cross-sectional study	Tobacco tax reduces catastrophic health expenditures, increases life span, and improves health financing (43).

Countries with progressive tax systems (the United States, Switzerland, the Netherlands, and Germany) rely less on public tax revenues to cover health care costs. An income tax is said to be more progressive than a consumption tax because the former can be structured to capture a larger share of revenue, while the latter tends to capture similar shares from household income. On the contrary, it is said that consumption tax is better for economic growth and long-term welfare, as it does not threaten savings or investment (12).

Badimheimer and Sullivan discussed tax-based health financing methods, including income tax (stocks and real estate and employment), alcohol tax, highway or fuel toll tax, property tax, gift, and inheritance tax (an increase of less than one percent in tax revenue), general sales tax (all items) and selective sales (a specific product, cigars, alcohol, arms, and ordnance) which are imposed on the buyer. However, applying a combined method of income tax and individual taxes on property and gifts and tobacco and alcohol can be effective (30).

On the other hand, in the reviewed studies, the issues of tax exemption and removal of tax exemption were mentioned, which can be effective in health financing. In this regard, one of the ways to finance non-profit hospitals is to exempt them from paying taxes, which improves the provision of services to society. The benefit of tax exemption is that you get deductions for income, gift, and estate taxes.

Also humanitarian and private donations are also assigned to these hospitals, which cause exemption from all kinds of government taxes, and hospitals can give their employees tax-sheltered annuities, which causes more employees to continue their work in the hospital (32).

In line with the results of this research, Yin Myint et al. (2019) conducted a systematic review and pointed to the most important strategies for gaining income for the health sector in Southeast Asian countries. These strategies included direct taxes such as income tax, employer tax (share of social health insurance), income tax or corporate profit, and indirect taxes, namely value-added tax (VAT), business tax, and import and export tax (33).

However, in some developing countries, tax financing has not been implemented much, and this is due to the weak and ineffective tax management system, the existence of small businesses invisible to the government in the informal sector, which limits the tax base, high rates of tax evasion by businesses or individuals in the private sector, and the political unacceptability of tax increases especially for the majority of people due to low-income levels (34). Gericke (35) stated that financing health through general taxation is not very efficient compared to funding through social insurance, and people show resistance to tax increases. However, it is possible to use hypothetical or supplementary tax methods on income or consumption, which

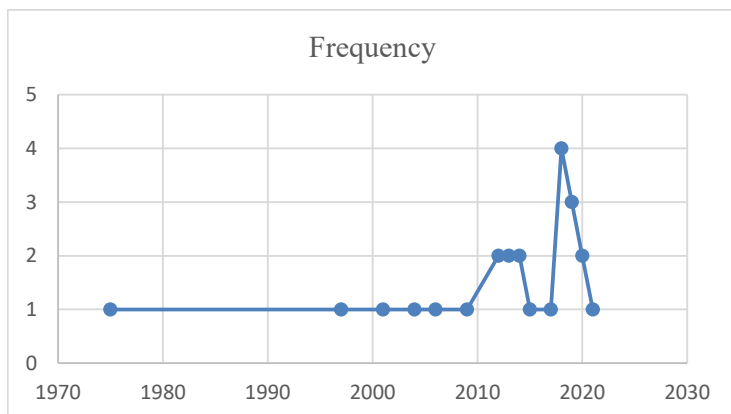


Figure 2. Year of the studies

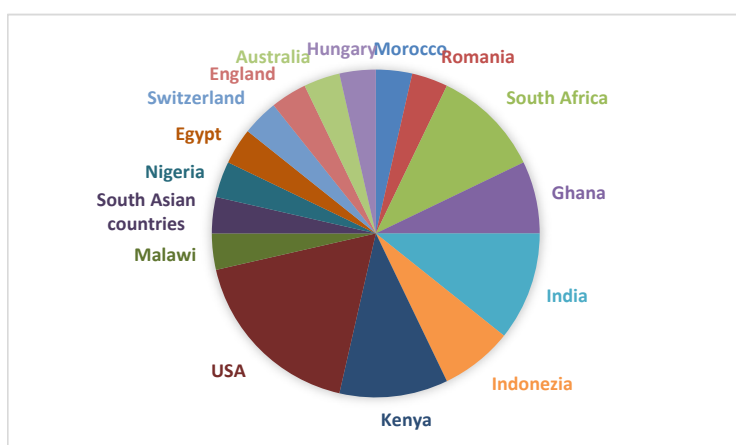


Figure 3. Place of the studies

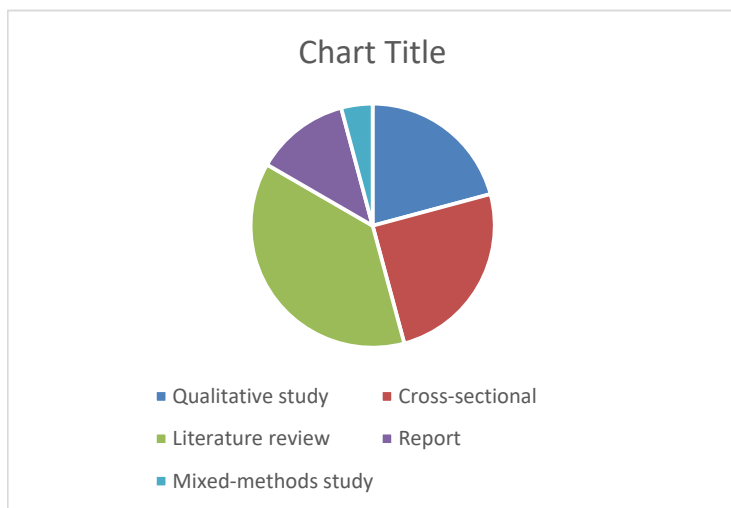


Figure 4. Methods of the included studies

shows serious attention to financing methods based on indirect taxes for the health system.

In addition to the proposed solutions, Okech (37, 38) stated that tax revenue is not very reliable for health financing because it will increase poverty, the country's debt, and

inflation, and this has a negative impact on the financial share of health. A dedicated tax fund is one of the innovative methods in health financing, as this mechanism has the capacity to generate sufficient financial resources and is

Table 2. Strategies for sustainable tax-based financing in healthcare systems

Sustainable tax-based financing in healthcare systems	Main strategies		Sub strategies	
	Direct taxes		General tax	
			Tax-based social security insurance fund	
			Tax on income and gains of shares and companies	
			Increasing the tax base	
			Preventing tax evasion	
			Exempting non-profit hospitals from taxes	
			Strengthening the national tax system	
			Political acceptability of tax increase	
			Strengthening small businesses	
			Tax on high adjusted gross income	
			Progressive tax system	
			Elimination of tax exemptions for individuals and private insurance	
			Attention to the income level of individuals in tax application	
			Social tax of the employer	
	Indirect taxes		Taxes on harmful goods (alcohol, tobacco, unhealthy foods and drinks)	
			Value added tax	
			Tax on natural resources such as fossil fuels	
			Tolls (stamp and highway fees)	
			Air travel to other cities and countries	
			Tax on skill development	
			Tax on purchases and sales	
			Tax on gifts and inheritance	
			Tax on arms and ordnance	
			Tax on mobile phone calls	
			Tax on mining	
			Tax on loans and financial aids	
			Tax on vehicles	
			Tax on export and import	
			Tax on insurance company profits	
			Reduction of deductions for high-income taxpayers	
			Tax on branded drugs	
			Tax on biofuels and purchase of medical equipment	
			Foreign income tax	
			Tax on cosmetics and health products	
			Carbon tax	
			Tax on currency transactions	
			Tax on additional hospital costs	
			Tax on insurance policies	
			Tax on public health	
			Reduction of tax costs	
			Penalties for late payment of taxes	

relatively low. Air ticket taxes, currency transactions, tobacco and alcohol consumption, mobile phone calls, sugary drinks and foods high in salt or trans fats, and value added tax are among the indirect taxes that can be used in providing financial health. Therefore, if there are official jobs in a country, income tax is a suitable source for sustainable financing of the health system. However, due to the characteristics of most low- and middle-income countries, public revenues can provide sustainable, efficient, and equitable health systems more than labor tax (26). According to the mentioned points and the special and different conditions of countries, sustainable financing based on different methods of receiving taxes can be a suitable solution for financing the health system.

One of the limitations of the present study was the lack of access to the full text of some studies, which was attempted to be accessed through contact with their corresponding authors in scientific social networks. Also, the lack of qualitative evaluation of the studies was another limitation of this study, which was not done because the studies had diverse methodologies. The need to achieve key solutions for sustainable tax-based financing in the health

system led to the inclusion of studies with diverse methodologies.

Conclusion

The results of this scoping review showed the main strategies of sustainable tax-based financing in two categories :direct taxing and indirect taxing. The income tax and direct taxes are more progressive than taxes on consumer goods and services and indirect taxes in general. Therefore, due to the different income sources and economic and political conditions of developed and developing countries, it is necessary for each country to consider a sustainable tax-based financing solution for its health system. Using the combined methods of receiving direct and indirect taxes can be another key solution in this regard. Also, it is suggested that more studies should be conducted on the direct and indirect taxes used to increase sustainable financial resources for improving the provision of the best health services to society in the world. It can clarify the effects of these strategies on the development of sustainable financial resources in the health system.

Authors' Contributions

Design and execution of the study: GT, HAG, and MB. Analyzed and interpreted the data: GT, HAG, AR, and MJS. Wrote the main manuscript: GT, HAG, MB, and MJS. Revised the manuscript: GT and HABG. Editing: GT, MM, MB, and HAG. All authors approved the final version for submission and publication.

Ethical Considerations

The study was approved by the ethical committee at Iran University of Medical Sciences (IR.IUMS. REC.1400.1079).

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Not applicable.

Conflict of Interests

The authors declare that they have no competing interests.

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Appendix 1. Search strategies

Database	Search strategy
PubMed	((“sustainable Financing*”[tiab] AND Healthcare[tiab]) OR “Healthcare Financing*”[tiab] OR “Health Financing*”[tiab] OR (“sustainable Financing*”[tiab] AND Health[tiab]) OR “Health* Financing*”[tiab] OR “health sustainable financing*”[tiab] OR (“tax based financing”[tiab] AND health*[tiab]) OR “sustainable tax-based health financing”[tiab] OR (“tax* financing*”[tiab] AND health[tiab]))
Scopus	TITLE-ABS((“sustainable Financing*” AND Healthcare) OR “Healthcare Financing*” OR “Health Financing*” OR (“sustainable Financing*” AND Health) OR “Health* Financing*” OR “health sustainable financing*” OR (“tax based financing” AND health*) OR “sustainable tax-based health financing” OR (“tax* financing*” AND health))
Web of Science	TS=((“sustainable Financing*” AND Healthcare) OR “Healthcare Financing*” OR “Health Financing*” OR (“sustainable Financing*” AND Health) OR “Health* Financing*” OR “health sustainable financing*” OR (“tax based financing” AND health*) OR “sustainable tax-based health financing” OR (“tax* financing*” AND health))
ProQuest	TI,AB((“sustainable Financing*” AND Healthcare) OR “Healthcare Financing*” OR “Health Financing*” OR (“sustainable Financing*” AND Health) OR “Health* Financing*” OR “health sustainable financing*” OR (“tax based financing” AND health*) OR “sustainable tax-based health financing” OR (“tax* financing*” AND health))