

## CONTEXT

Healthcare prevention aims at favouring actions, behaviours and lifestyles improving health and reducing the risk of contracting diseases. Implementing prevention strategies involves numerous healthcare stakeholders in France, depending on the level at which the program will be implemented (national, regional, healthcare professionals, patients etc.)

However, the multiplicity of actors involved associated with social and territorial inequalities might lead to the failure of prevention programs.

To improve strategy implementation and to ensure their efficiency, fiscal health modelling can be used to provide alternative outcomes.

## OBJECTIVES

The aim of this research was to assess how fiscal measures could be incorporated into health economics modelling and used in the French healthcare system.

## METHODS

The structure of fiscal models and their outcomes were studied through a literature review. This review was conducted on Pubmed® and aimed at identifying international publications on the use of fiscal models. Grey literature was also investigated to identify stakeholders of prevention policy in France.

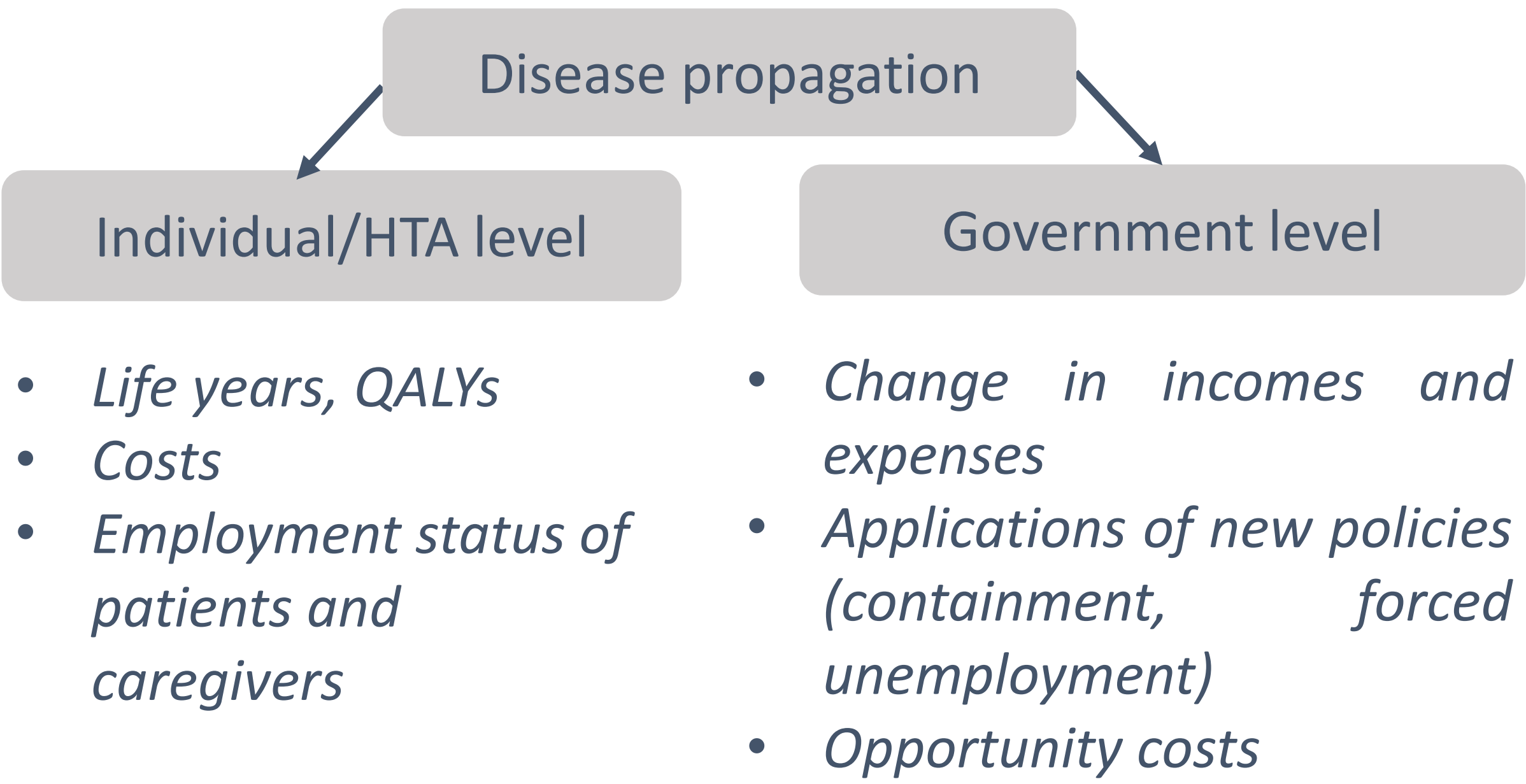
## RESULTS

### FISCAL HEALTH MODELLING

Fiscal health models are economic tools allowing the evaluation of health strategies on fiscal revenues and expenses of governments through the inclusion of fiscal inputs. Most models identified relied on standard health economics approach, with “fiscal states” included to inform employment’s situations and tax transfers.

By translating health, morbidity and mortality data into fiscal outcomes, FHMs measure broader economic changes than cost-effectiveness analyses and could be a useful tool to encourage prevention financing.

### CONSEQUENCES



### USE OF FISCAL HEALTH MODELS

In France, innovative health strategies are evaluated through efficiency dossiers (collective perspective) and budget impact analyses (health insurance perspective). These dossiers do not account for indirect consequences or productivity loss, as they only measure the impact on the healthcare system.

Although these models are not currently used by the French government or health authorities, the review allowed to identify 3 contexts in which they provide useful information for the government:

- Sudden epidemics or pandemics with significant morbidity and mortality, forcing governments to introduce new measures (Covid-19, with containment policies, technical and part-time unemployment, directly impacting gross domestic product)
- Uncertain economic and geopolitical contexts leading to poor understanding of the real costs and revenues associated with new health measures or strategies
- New taxation policies on products damaging public health (tobacco, alcohol, soda) to increase public revenue and reduce healthcare consumption over the long-term

## DISCUSSION

With increasing uncertainty in the French economic context and the emergence of infectious diseases over the last decade, fiscal evaluation of new strategies could be useful in helping public decision makers in Government.

However, these models are subject to uncertainties and their results can be biased. They do not allow to investigate interactions between cohorts and might underestimate the real benefits associated with innovative health strategies, as some key-parameters are not measured (behavioural elasticity, interactions between people, social benefits etc.)

## CONCLUSION

Fiscal health models can be useful to understand all the components associated with the introduction of a new prevention strategy. They may supplement the current evaluations to provide alternative indicators to decision makers. A comprehensive assessment, based on the use of efficiency, budget impact and fiscal impact analyses would estimate the consequences associated with the new product or reform on all the aspects of society.

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