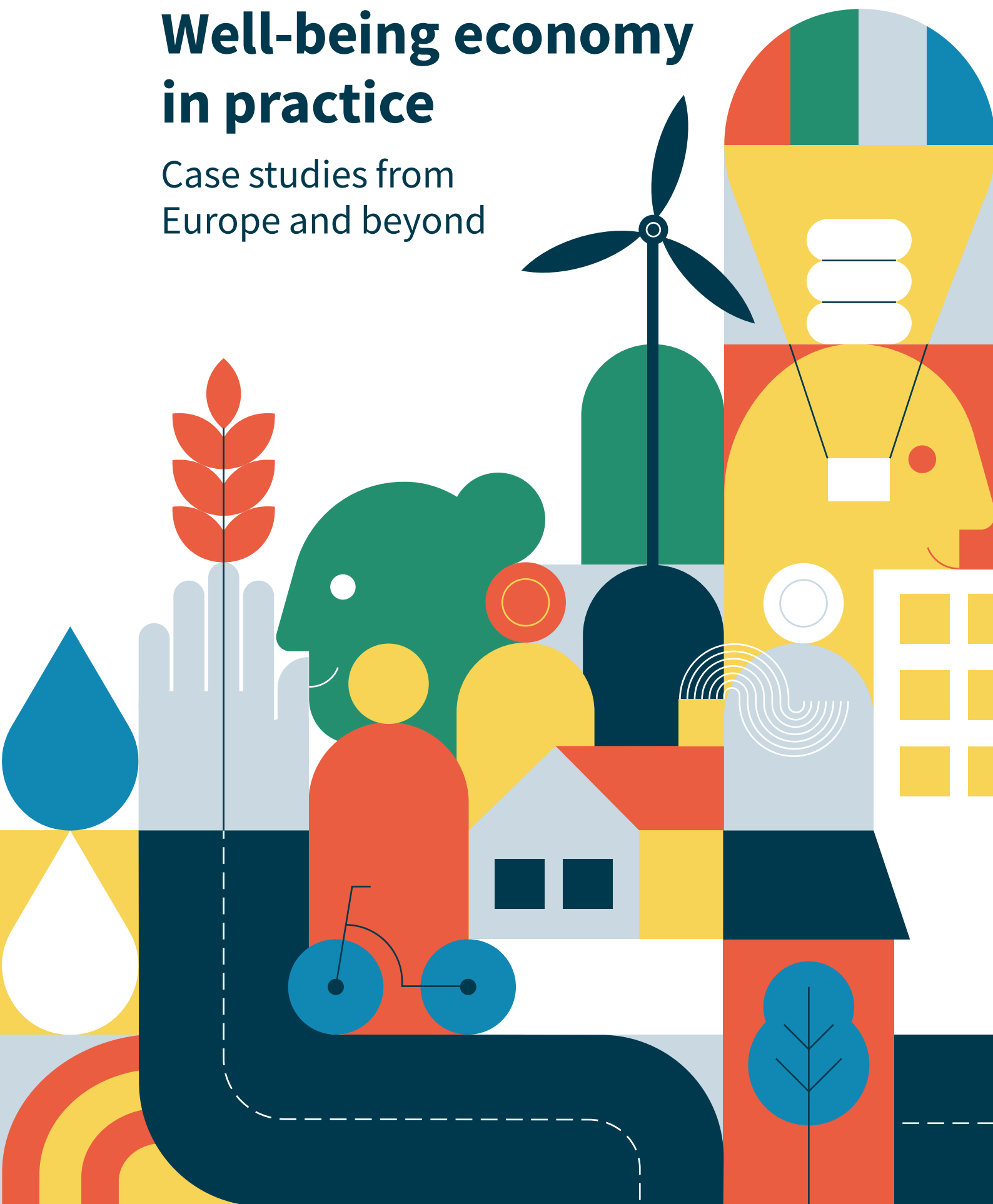


# Well-being economy in practice

Case studies from  
Europe and beyond



## ABSTRACT

Well-being economy initiatives drive well-being, equity and sustainability and, therefore, present significant opportunities for sustainable and inclusive development. The health sector is at the heart of these efforts. This report provides an overview of what well-being economy initiatives, policies and governance look like in practice and how they are currently being financed. It also presents inspiring case studies that highlight a range of well-being economy policy and governance mechanisms. In combination, they demonstrate that the health sector is essential to delivering equitable economies and promoting well-being for all. Specific case examples show how health promotes the four well-being capitals (human, social, economic and planetary) through policy and governance. They highlight ongoing shifts in the spending and investment landscape towards well-being and health equity and outline the various channels through which well-being economies can be designed to promote (health) equity and ensure healthy and prosperous lives for all.

## Keywords

QUALITY OF LIFE, HEALTH EQUITY, SUSTAINABLE DEVELOPMENT, HEALTH POLICY, SOCIAL DETERMINANTS OF HEALTH, ECONOMIC DEVELOPMENT, ENVIRONMENTAL HEALTH

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# **Well-being economy in practice**

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## Abbreviations

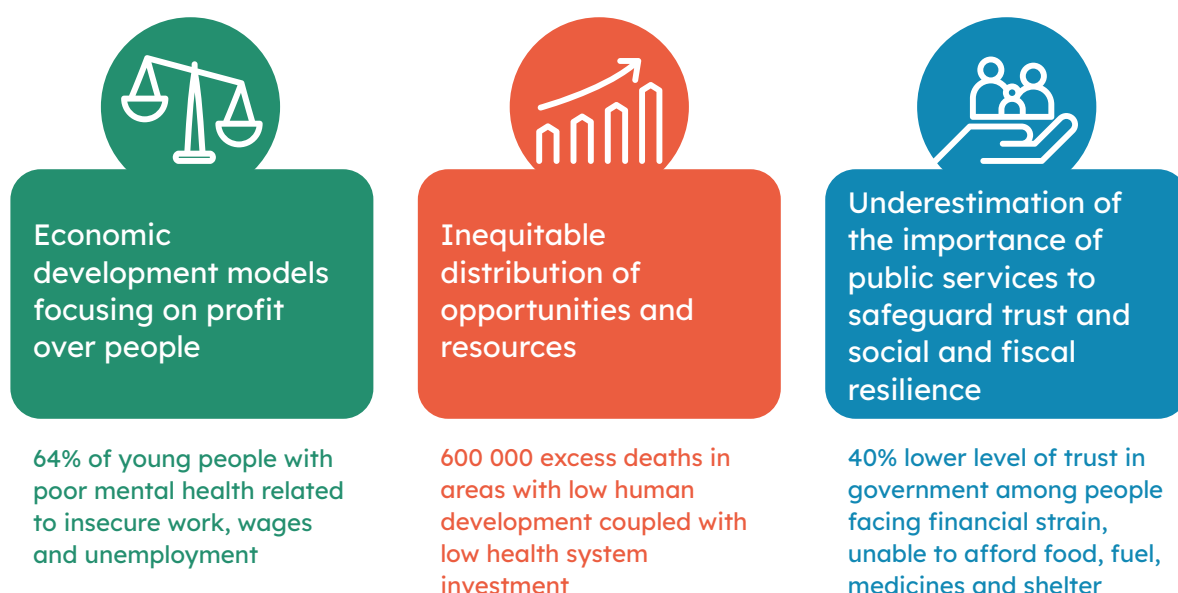
COVID-19	coronavirus disease
EU	European Union
GDP	gross domestic product
NHS	National Health Service (United Kingdom)
OECD	Organisation for Economic Co-operation and Development
PHC	primary health care
SDG	Sustainable Development Goal

## Background

Well-being economy initiatives drive well-being, equity and sustainability and therefore present significant opportunities for sustainable and inclusive development (1). Incorporating the health sector into sustainable development agendas and partnerships can have mutually reinforcing well-being impacts (human, social, economic, and planetary) through reducing the pressure on health and care systems, as well as the social and economic cost of ill health.

The costs of inaction on health equity are large. Systemic economic and institutional imbalances are widening the gaps in (health) inequity and obstructing the path to inclusiveness that ensures health and well-being for all (Fig. 1). There is a need to develop policies that deliver health and well-being for all.

**Fig. 1.** Drivers of gaps in health and well-being



Source: adapted from WHO Regional Office for Europe (2).

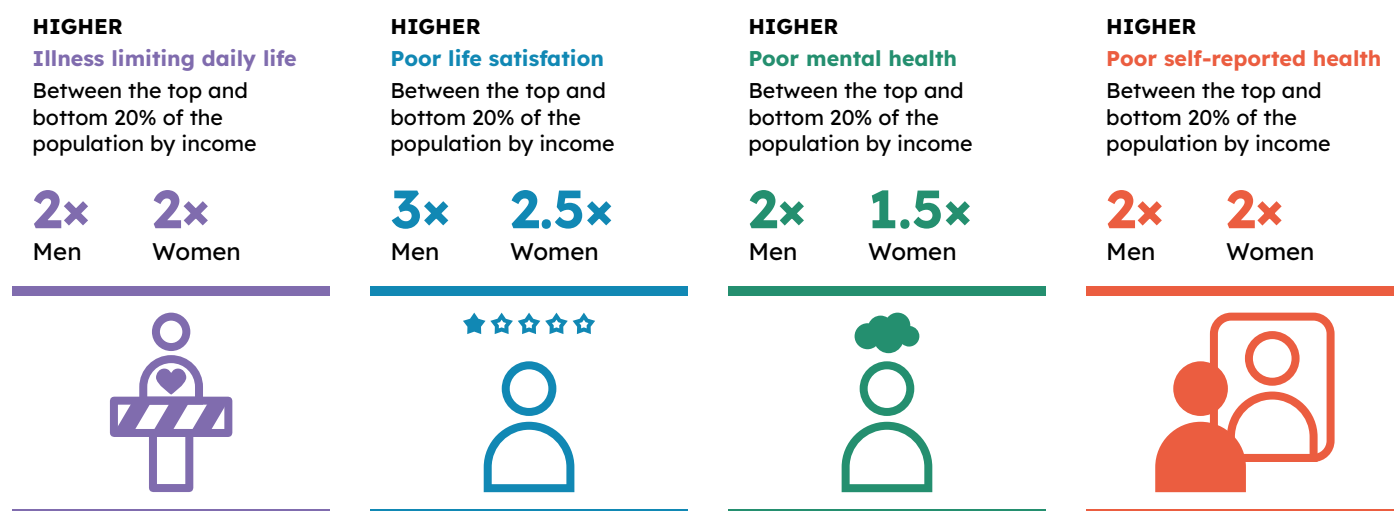
Economic and financial decision-makers have long considered health as a cost rather than an investment. Health continues to be a peripheral concern in mainstream economic policies, but it is no longer sustainable to separate out its contribution to the social fabric, resilience and prosperity of a community or nation (1). With larger portions of the population falling behind, there is a need to ensure healthy and prosperous lives for all. There is an urgent need to better consider the distribution of health and well-being in models of sustainable growth and development.

Growing inequities in health and well-being across the WHO European Region are creating costly social fractures. Fig. 2 shows that those in the lowest quintile for income across the WHO European Region are experiencing poorer health and well-being outcomes compared with those in the top 20 percentile. Existing



efforts to improve health and well-being are not reaching the groups that most need them, thereby hindering them from reaching their full potential in society. In 2022 95.3 million people (21.6% of the total population) in the European Union (EU) were at risk of poverty or social exclusion. People are living insecure lives, with slipover effects on well-being and health equity.

**Fig. 2. Poorer health outcomes in the lowest quintile of the population by income, WHO European Region**



Source: WHO Regional Office for Europe (2,3).

The health sector is facing challenges that risk its long-term sustainability. These include ageing populations, strains on health services, widening gaps in health equity and outcomes of noncommunicable diseases, and difficulties in attracting and retaining the health-care workforce. Long covid affects 17 million people across the WHO European Region, which is adding to existing pressures on health systems (4). Low-income groups are three times as likely to report low well-being compared with those on high incomes, and this ratio has doubled since start of the coronavirus disease (COVID-19) pandemic (2). Lower-income groups are twice as likely to have a limiting illness compared with those with a higher income, and the gap has increased by 5% since the pandemic (2). In some EU countries, the level of anxiety and depressive symptoms is estimated to have doubled since the pandemic (5).

The health sector is already contributing to the design of well-being economy policies that target those left behind and can be integrated into sustainable development initiatives. There is an important opportunity to define and shape the role of health in a well-being economy. This report presents inspiring case studies and highlights various mechanisms through which health and well-being can be generated both within and in partnership with the health sector (1). The case studies show that the health sector is an important ally in delivering sustainable growth and development agendas.

The case studies highlight various well-being economy policy and governance mechanisms that, in combination, demonstrate that the health sector is more

than an add-on to economic models: its expertise is essential to delivering equitable economies and promote well-being for all. A growing field of evidence shows the benefits of health for economic prosperity in many contexts (6,7). The poorer health outcomes experienced by people in the bottom quintile of income distribution (Fig. 2) are of concern because it prevents them from participating fully in economic and social activities. The well-being economy approach addresses these growing social fractures to promote healthy and prosperous lives for all.

This report synthesizes a wide selection of case studies to provide an overview of what well-being economy initiatives, policies and governance look like in practice and how they are currently being financed. The first section illustrates how health promotes the four well-being capitals (human, social, economic and planetary) through policy and governance. The second section highlights ongoing shifts in the spending and investment landscape towards well-being and health equity. The final section summarizes the various channels through which well-being economies can be designed to promote (health) equity and ensure healthy and prosperous lives for all.

## **Well-being and sustainable development**

The health sector contributes to the four well-being capitals (human, social, economic and planetary well-being) through, for example, health system design, integrated care models, creating healthy workplaces and reducing its environmental footprint. This section presents selected case studies for each well-being capital to showcase the diverse range of policy and governance approaches that are possible under the umbrella of the well-being economy. The examples reveal that the health sector is both a driver and beneficiary.

## **Fiscal policies and investment**

Among the economic and financial sectors, observable shifts towards sustainable fiscal policies are improving well-being for all. Various investment mechanisms are already in place to shift policy and governance towards well-being and health equity. However, the existing investment mechanisms are not always explicitly considered an integral part of sustainable development and/or well-being economy strategies. This section considers shifts taking place at different levels of governance (local, national, international) and in the social and private sectors.

## **Methodological decisions**

The role of the health sector in the well-being economy extends beyond the case studies included in this report. This report uses a broad selection of illustrative examples to showcase the breadth of the well-being economy and the

development of accessible policy and governance relevant to different sectors and specializations. It does not aim to provide a complete overview of the well-being economy approach: there is not yet a comprehensive evidence base for the well-being economy.

The well-being economy is already being implemented to varying degrees in many countries and is undergoing rapid development. In addition to the case studies, the report draws from relevant initiatives. However, ongoing initiatives are not always explicitly labelled as well-being economy initiatives, making it difficult for stakeholders (e.g. from the health, social, economic and environmental sectors) to recognize the wide range of policies and mechanisms available under the umbrella of the well-being economy.

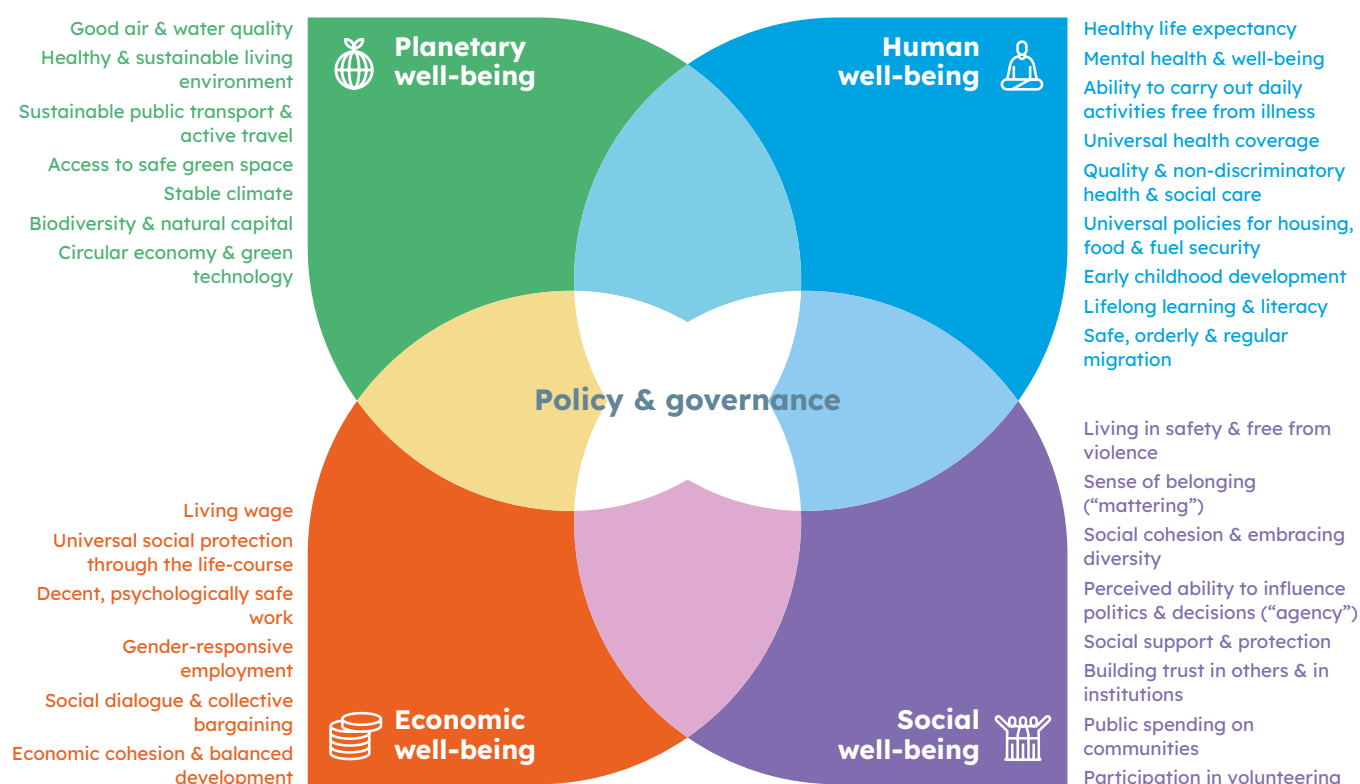
Where applicable, broad example action areas have been developed to assist readers to appreciate the broad spectrum of (innovative) policy, governance and finance mechanisms. These were informed by ongoing WHO initiatives, stakeholder input and desk research conducted for this report.

Many of the case studies were developed in response to a growing awareness of the importance of well-being and health equity and growing evidence of a broader shift towards well-being economies (1,2,8,9). At the time of writing, the impact of many of the country-specific approaches, or case studies, is still being investigated, making it hard to make concrete conclusions. Where available, evidence from WHO reports, commissioned/official evaluations or peer-reviewed articles have been incorporated into the descriptions to demonstrate impact. For readers interested in methodological advances, a technical section has been included (measuring and monitoring well-being) on the various methods that account for well-being and distributional impacts.

# Health as a promoter of well-being: supporting advances for sustainable growth and development

The WHO Regional Office for Europe's Well-being Economy Initiative (10) focuses on four key domains (or capitals) of well-being: human, social, economic and planetary (Fig. 3). These capitals are considered in governance and policy design across the WHO European Region and beyond. This section presents a selection of concise examples for all four capitals to illustrate the multiple ways that health is already contributing to the delivery of well-being outcomes.

**Fig. 3.** The four well-being capitals, with examples



Source: adapted from Organisation for Economic Co-operation and Development (11).

The well-being capitals are interrelated, indicating that governance and policy design has the potential to generate co-benefits or co-costs. Co-benefits arise when investment and action in the capital produces a positive spillover effect on another. Co-costs arise when the spillover effect is negative. The broader well-being economy initiative in the Region encompasses all ongoing efforts to better conceptualize and estimate these co-costs and co-benefits.



## Human well-being

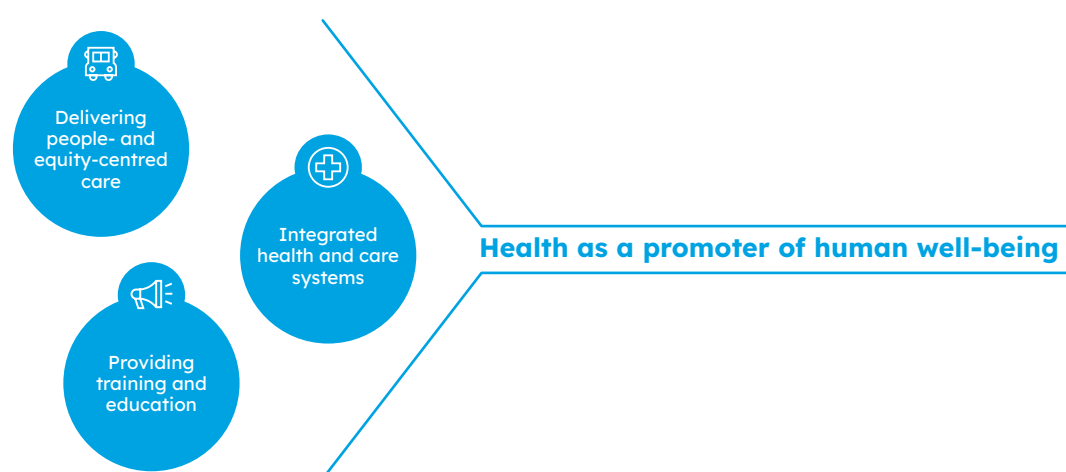
There are many reasons why human well-being contributes to equitable and sustainable growth and development, including the following.

- Healthy populations are associated with economic growth (6,7).

- Reducing barriers to high-quality integrated services enables inclusive development. People experiencing barriers when seeking assistance are more likely to give up, particularly if they lack resources and/or are vulnerable (12).
- Overall, 70% of people on low incomes are more likely to have an unmet need for health care. Since the COVID-19 pandemic, 14 additional people per 1000 population have an unmet need for health care (2).
- Investments in health systems and human development are key to growth and development. During the pandemic, 600 000 excess deaths in the WHO European Region were attributable to low levels of investment in health systems and human development (13).

Fig. 4 shows example action areas for human well-being informed by ongoing WHO initiatives, stakeholder inputs and desk research.

**Fig. 4. Example action areas for human well-being**



Source: Authors.



## Integrated health and care systems

- In Slovenia, primary health care (PHC) is largely delivered through 63 public community-based PHC centres that are owned and managed at municipal level (14,15). The centres offer multiple health services (including prevention, diagnosis and health promotion) provided by multidisciplinary teams, and the health system has played a key role in addressing cardiovascular disease (16). For example, a project entitled “Towards better health and reducing inequities in health” carried out surveys in three pilot areas to identify vulnerable groups and then discussed the barriers to care experienced by these groups with a range of stakeholders to develop targeted interventions (16).
- In Kazakhstan, multidisciplinary PHC with an emphasis on stronger social care and mental health care has reduced the use of specialized and hospital services (17). For example, multidisciplinary courses have provided an opportunity for different health-care professionals (general practitioners, nurses, social workers, psychologists) to share experiences, exchange

information, and better understand and value one another's roles in providing preventive services to individuals and communities.



## **Delivering people- and equity-centred care**

- The Emilia-Romagna region of Italy has implemented humanization policies in health-care settings. For example, in Modena University Hospital in Baggiovara, music therapists work with critically ill patients in intensive care units to improve rehabilitation and reduce inactivity and restlessness (18). There is evidence for a positive connection between music and humanization of hospitals: for example, live music performances in hospitals wards may enable patients to experience more agency (19).
- In Ipswich Hospital in the United Kingdom, the use of artificial intelligence robots has saved over 500 working hours for medical secretaries, thus increasing the time available to engage with patients (20). The use of artificial intelligence also has the potential to allow health-care workers to focus more on their soft skills, such as empathy (21,22).
- In southern Lapland in Sweden, the cottage hospital model provides PHC in remote, rural and sparsely populated areas (some areas have less than one person per square kilometre). These areas are characterized by difficulties in recruiting and retaining health-care workers and by long distances to reach health-care services. Innovative and remote health-care delivery solutions are being adopted, including drone technology and digital solutions, alongside a wide range of telemedicine applications, to better serve these hard-to-reach communities (1,23).
- In the United Kingdom, the Rural Proofing for Health toolkit has been developed by an independent, non-for-profit research body. The toolkit helps health- and care-sector workers operating at local or subregional level to better connect the delivery of service to meet the needs of rural populations that often live at some distance from existing infrastructures (including health and public transport) (24). An estimated 2 billion people globally live in rural and remote areas that lack adequate access to essential health services (25). The toolkit provides an example of how barriers to rural health services can be reduced.



## **Providing training and education**

- In the Republic of Moldova, the Ministry of Health has developed the Healthy Generations project that aims to expand youth-friendly health services for people aged 10–24 years who have been exposed to health risks, including lack of parental supervision and easy access to alcohol (26). In 2019 29% of young people benefited from youth-friendly health services and about 7000 professionals received training (27). In 2020 there were 41 centres covering almost every district in the country.
- In Azerbaijan, the EU Solidarity for Health initiative has helped to increase the number of psychologists and social workers by training 98 psychosocial

support professionals, who are now also training peers in their country. In total, over 1400 training sessions have been provided to over 270 participants (28–31).

- By 2021, Türkiye had trained nearly 2600 Syrian and Turkish doctors in PHC to deliver essential medical health care in refugee health centres and community mental health services across the country (32,33). The training has improved the quality of mental health services provided to Syrian refugees in Türkiye and enabled their needs to be met (33).



## Social well-being

Social well-being contributes to equitable and sustainable growth and development for the following reasons.

- Social determinants of health account for 30–55% of health outcomes (34). They include poverty, isolation and ethnicity, and all have additional implications for health inequity (35,36).
- In 2022 95.3 million people in the EU were at risk of poverty or social exclusion, equivalent to 21.6% of the total population (37).
- Lack of control, lack of trust and low educational outcomes are significant factors that together explain 19% of the gap in poor health between the most and least affluent quintile of adults in Europe (3,38).
- Poor health outcomes are linked to poor quality housing, including overcrowding and cold and damp conditions. Across Organisation for Economic Co-operation and Development (OECD) countries, an average of 16% of households in the bottom quintile are living in overcrowded conditions (39).

Fig. 5 shows example action areas for social well-being informed by ongoing WHO initiatives, stakeholder input and desk research.

**Fig. 5.** Example action areas for social well-being



Source: Authors.



## Community participation and social inclusion

- In the Flanders region of Belgium, the Caring Neighbourhoods initiative within the WHO Healthy Cities Network promotes neighbourhood participation and inclusion. It aims to develop the conditions needed for all people to live comfortably in their homes and neighbourhoods by promoting safety, social connectedness and informal care alongside formal, integrated health services. By 2022 133 projects had been started (1).
- In Ireland, the Enhanced Community Care programme was developed partly in response to the ageing population (40). The programme aims to reduce pressure on hospital services by increasing community-based services through 96 community health-care networks that will bring care closer to people and enable older people and those with chronic disease to live independently (41). The programme is included in a €240 million health-care investment package (40,41) and has led to reductions in hospital attendances and admissions (42). For example, most patients with chronic disease (91%) are fully managed through primary care, and timely diagnostics (e.g. radiology scans) has reduced the number of referrals to emergency departments or acute medical units by 89% (42).
- In Portugal, the National School of Public Health has created an initiative to improve health literacy in migrants and refugees. It involves co-creating health literacy profiles by combining data collected from surveys and focus group discussions to target the health needs (in particular, those related to noncommunicable diseases and adequate provision of care) of these population groups in a more effective way (43). Improving health literacy is important because low health literacy has been linked to poorer health outcomes and less use of health-care services (44).
- In Kyrgyzstan, village health committees have been set up. Local residents select the priorities and elect representatives to the committee, which then plays a key role in delivering health-related activities. This programme has been scaled up nationally. Over 2 years, high blood pressure has been detected in over 180 000 people through the programme and individuals have felt more able to become involved in health improvement activities (1).



## Supporting the design of healthy living environments

- In the United Kingdom, the National Health Service (NHS) acts as a health anchor in local communities (45) by (i) allowing community groups, charities and local schools to use properties held by the health sector free of charge, (ii) developing green space on unused land and making it accessible to the public and (iii) making its land available to host farmers' markets or provide affordable housing (46). Anchoring is a broad approach that involves targeting various well-being capitals simultaneously. Levers such as procurement or legislation that are commonly used under the wider approach of anchoring are addressed under relevant well-being capitals and fiscal strategies throughout the report.



- In New Zealand, the Healthy Homes initiative aims to improve housing conditions for pregnant women and families with children on low incomes, who are disproportionately from Māori and Pacific Island backgrounds. Improving housing conditions (e.g. through insulation and providing support with electricity costs) has reduced avoidable hospitalizations by almost 20%, reduced school absences by 3% and increased employment by 4% (47,48).
- In the United States, the state of Georgia has implemented adult mental-health housing services (49). The mission of the Georgia Housing Voucher Program and Bridge Funding is to “house, support, and sustain eligible individuals in need who have a severe and persistent mental illness, in order to prevent homelessness and promote independence and long-term recovery”. In 2019 evaluations showed that chronic homelessness had decreased by 20% since 2007, although it did increase by 9% from 2018 to 2019 (49).
- Hungary has developed a national network of senior walking clubs to promote physical activity among older adults in their local communities and across the country. Instructors have been trained to provide participants with information on physical health and the walks are often led by health professionals. The programme helps to strengthen social interactions, promotes mental health and reduces the risk of falls at a relatively low economic cost (50).



### **Partnerships addressing the social determinants of health**

- Health justice partnerships link health services with legal support for issues related to debt, education, employment and housing (51). They can successfully target people at risk of social and health disadvantage, as well as vulnerable communities, by improving access to legal assistance and, therefore, mental well-being (51).
- North Macedonia has set up a programme (in collaboration with WHO and the United Nations Children’s Fund) to train female leaders to help to raise awareness about young people’s mental health, psychosocial well-being and development (52). To date, 300 female leaders from municipalities across the country have received training from mental health experts and are now sharing their knowledge with local communities, schools and parents. This initiative is expanding across the western Balkans, including in Albania and Serbia.
- Parent–Child Psychological Support programmes offer 3-monthly sessions to monitor child development and support caregivers to bond with their baby (53). Programmes have been implemented in Valencia (Spain), Dublin (Ireland) and London (United Kingdom) (52). Monitoring early child development is important because experiencing adversity in the first 24 months of life can have significant impact on future well-being. Costs associated with adverse childhood experiences in Europe are estimated at US\$ 581 billion (or 2.7% of Europe’s gross domestic product (GDP)) per year (54,55).



## Economic well-being

Economic well-being contributes to equitable and sustainable growth and development for many reasons, as follows.

- For every €100 000 invested in health systems, an average of four new jobs are created; in most countries, the average employment multiplier is higher for the health sector than for other sectors. Investments in the health sector have positive spillover effects on economic well-being (56).
- Avoidable health inequities across most EU countries are estimated to lead to welfare losses of €980 billion per year (57).
- Improving gender equality (e.g. by increasing female education and employment) could lead to increases in GDP of 6.1–9.6% by 2050 for EU countries (1,58).
- Globally, depression and anxiety cost around US\$ 1 trillion per year in lost productivity (1,59).

Fig. 6 shows example action areas for economic well-being informed by ongoing WHO initiatives, stakeholder input and desk research.

**Fig. 6.** Example action areas for economic well-being



Source: Authors.



## Health as an economic sector and employer

- In 2020 health and social work accounted for approximately 10% of the total employment across the WHO European Region (40). The health sector is a large employer. It is responsible for creating healthy workplaces for its employees and delivering well-being to the wider population.
- In 2020 the Government of Belgium agreed on a €1 billion investment package in health sector wages and employment. The package includes several incentives to attract more health-care workers, including pay increases, bonuses, mentorship programmes, and funds for training and education. On

average, wages increased by 6% but varied according to job category (60), and 4250 more nurses and health-care assistants (full-time equivalent) were employed (40,60).



## Supporting healthy and psychologically safe employment

- Public Health Wales has developed the Healthy Working Wales programme to provide advice and support to Welsh employers. It aims to improve the health and well-being of staff, including by creating healthy working environments and engaging with employees. Activities include operating an awards scheme. Improvements in employee engagement and well-being are recognized to have beneficial outcomes for employers, such as increased productivity and workforce retention (61).
- WHO has created guidelines on mental health, including evidence-informed recommendations for people experiencing mental health conditions at work (62), and produced guidance for policy-makers in collaboration with the International Labour Organization (63). At any point in time, an estimated 15% of working-age adults are experiencing a mental health disorder, with economic costs amounting to US\$1 trillion per year (62).
- In Northern Ireland (United Kingdom), the West Belfast and Greater Shankill Health Employment Partnership aimed to provide opportunities for long-term unemployed people and training and career development for lower paid employees (56). The Partnership was successful in securing permanent positions for 143 people who had been unemployed for long periods (retention rate of 95%) and training and career development for 316 low-paid employees, of whom a large number went on to be promoted in the first year (56).



## Community wealth-building

- The Preston Model of community wealth-building (England, United Kingdom) focuses on reinvesting into local communities through activities including procurement, providing decent local jobs, skills training, and engaging with cooperatives (64). Through these combined activities to promote simultaneous improvements across various dimensions of well-being, the Preston Model provides an example of anchoring (65). The Preston Model has had measurable economic and health impacts.
  - Community wealth-building has allowed over £70 million to be redirected back into the Preston economy and £200 million to be invested into the regional economy (64).
  - Preston is no longer included in the lowest quintile for deprivation across local authority areas in the United Kingdom (66).
  - Preston City Council received the first accreditation issued by the Living Wage Foundation in the north of England. Over 4000 more inhabitants are now receiving the Real Living Wage (67).

- Lancashire Teaching Hospital is involved in the Making Spend Matter project (part of the wider Community Wealth Building initiative) (66,68). The project aims to enable public organizations such as the Hospital to evaluate, among others, procurement spending and impact (69).
- Community wealth-building has been linked to reduced prescribing of antidepressants and a lower prevalence of depression, relative to control areas (70).
- There has been a 9% improvement in life satisfaction and an 11% increase in median wages, compared with the expected trends (70).



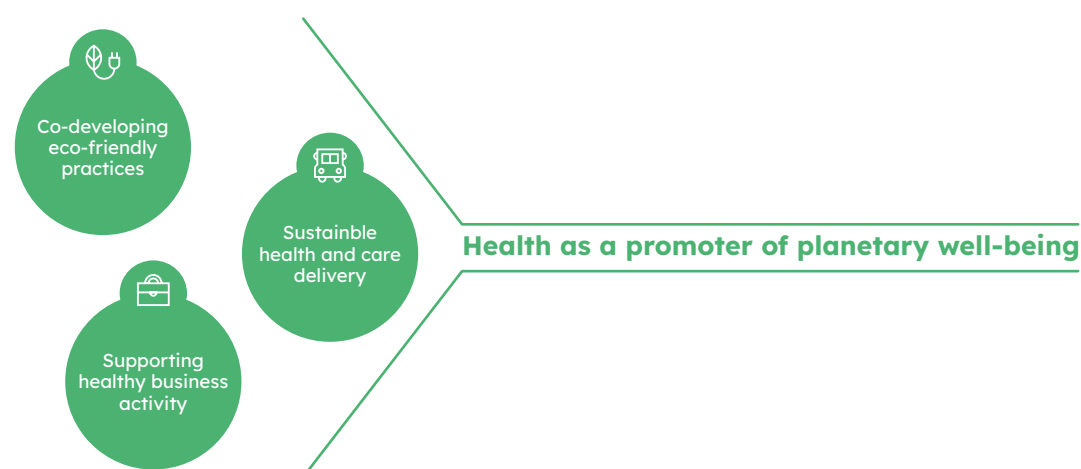
## Planetary well-being

The co-benefits of planetary well-being for equitable and sustainable growth and development are as follows.

- In all, 29% of inequities in well-being arise from poor living conditions such as inadequate housing, food and fuel deprivation, lack of green space and poor air quality (3).
- Of all global deaths, an estimated 23% are related to modifiable environmental factors (71).
- Per week, 150 minutes of moderate physical activity could prevent more than 10 000 deaths per year and save billions of euros across the EU (72).
- The environmental footprint of the health sector is estimated at 1–5% of the total global impact (73). Ongoing efforts within the health sector aim to reduce this footprint and mitigate any unintended negative health impacts.

Fig. 7 shows example action areas for planetary well-being informed by ongoing WHO initiatives, stakeholder input and desk research.

**Fig. 7.** Example action areas for planetary well-being



Source: Authors.



## Sustainable health and care delivery

- Global Green and Healthy Hospitals is an international network of hospitals, health-care facilities, health systems and health organizations that aims to reduce the environmental footprint of health and promote public and environmental health (74). The networks include over 1900 members from over 80 countries working across 10 interconnected sustainability goals, including energy, waste, and water saving (74).
- The Polish Hospital Federation has employed a chief sustainability officer (75,76), whose role is to develop strategies to reduce the negative environmental impact of health-related organizations while continuing to improve health outcomes for all.
- University Hospital of South Manchester (United Kingdom) has reduced its energy use through a combination of technological and behavioural changes. Impacts include benefits to the local community and environment through cutting renewable energy use by 36% and carbon dioxide emissions by 28%. The financial savings (£390 000 per year) can be redirected towards (health) services (77).



## Co-developing eco-friendly practices

- Ospedale dell'Angelo Mestre is a technologically advanced hospital in Venice (Italy) surrounded by a landscape garden. Its abundant roof gardens connecting the buildings and green roofs contribute to water drainage and bring well-being benefits for patients (1).
- In Spain, the Barcelona Superblock Model is an urban model combined with a public health strategy (78) that covers about 500 blocks designed as green areas, mainly for use by pedestrian and cyclists (39). Superblocks provide substantial health benefits (e.g. by lowering pollution) and increase the average life expectancy in the area by 200 days. However, to successfully tackle health equities, such efforts may need to be expanded consistently across the city (78).
- Public Health England (United Kingdom) has published Spatial planning for health (79), an evidence resource based on research that included public health and planning professionals in the design. The resource has enabled health to be integrated into local planning and simplified communication with non-health stakeholders, for example by reducing language and accessibility barriers (80).
- The WHO European Environment and Health Process was designed to enable cross-sectoral work towards eliminating environmental threats to human health. Within the Process, a ministerial conference is convened every 5–7 years to bring together the environment and health sectors to shape relevant policies and actions. A new institutional framework has been agreed to ensure appropriate coordination and collaboration between the national,

subnational and international levels; the proper level of monitoring and implementation; and the necessary political drive (1,81,82).



## Supporting healthy business activity

- Tobacco-Free Farms is a joint initiative between the WHO, the Food and Agriculture Organization of the United Nations, the World Food Programme and other organizations that supports tobacco farmers to switch from tobacco farming to alternative crops that have fewer health, environmental and socioeconomic risks (83). Tobacco farming has been linked to negative environmental impacts such as soil depletion, deforestation with associated loss of biodiversity, and chemical (such as fertilisers) contamination in drinking water (84). Furthermore, the number of deaths linked to tobacco use is estimated to rise to over 8 million per year by 2030, equivalent to 10% of global deaths annually (84).
- Gentofte Hospital in Copenhagen (Denmark) has implemented a sustainable food policy (85) that includes plans to minimize food waste and packaging and provide waste management training to staff. Up to 80% of fresh ingredients used in the hospital kitchen are now organic, seasonal and produced nationally (85). A healthy diet helps to protect against noncommunicable diseases and malnutrition (86).
- The NHS in England (United Kingdom) has a target of net zero by 2045 for emissions for its suppliers and partners (87). Since 2022, NHS procurement in England has had to include a 10% net zero and social value weighting. Contracts above £5 million per annum have required a carbon-reduction plan from suppliers since 2023 – this was extended to all suppliers from 2024. By 2030, only suppliers that can demonstrate progress on carbon emissions will qualify for NHS contracts (1,88).

# Unlocking well-being and health equity through sustainable fiscal policies and investment

The case studies presented so far have demonstrated the variety of ways in which countries are already implementing the well-being economy. Various investment mechanisms are already in place to shift policy and governance towards well-being and health equity. However, the existing investment mechanisms are not always included as an integral part of sustainable development and/or well-being economy strategies.

Multiple shifts – occurring at different speeds – taking place across countries would enable both well-being and health equity to be integrated into fiscal policies and investment strategies. This section highlights the developments that are taking place across four areas:

- fiscal strategies for well-being and health equity
- legal instruments
- measuring and monitoring well-being
- other investment mechanisms.



## Fiscal strategies for well-being and health equity

### Budget strategies

#### Local level

- Scotland (United Kingdom) is currently engaging its population in decision-making about public spending, with plans for at least 1% of local government budgets to be subject to participatory budgeting (89).
- Paris (France) gave its citizens a say on how to allocate €500 million between 2014 and 2020, which led to the creation of more gardens and recycling points (90).
- In the Netherlands (Kingdom of the), the Utrecht region added a social return clause to all public tenders requiring that 5% of the value of contracts worth over €100 000 should be spent adding social value, for example, on education and reducing unemployment (1,91).
- Barcelona City Council (Spain) approved the Municipal Decree for Socially Responsible Public Procurement in 2013 to improve employment opportunities, gender equality, health and safety for underprivileged populations (92,93). Their public procurement budget is over €500 million.

## National level

- In 2022 gender budgeting was being implemented by 60% of OECD countries, with the overarching aim to ensure that funds are channelled towards, for example, reducing gender gaps in pay and employment (94).
  - Gender budgeting has been introduced in several countries, including Belgium, Mexico, Norway and Spain (95,96).
  - Türkiye has trained public officials on gender-responsive budgeting in collaboration with UN Women (96).
  - In Austria, gender budgeting and monitoring is required by the constitution (97).
- In Ireland, equality budgeting was introduced in 2017, with mechanisms that include providing strategic guidance through an Equality Budgeting Expert Advisory Group. The Department of Finance ensures an equity dimension in tax policy, as informed by tax benefit analysis (98).
- Iceland has used well-being priorities to guide its fiscal strategy, with an indicator framework covering indicators of social, economic and environmental progress, including health (99). Since the 2008 financial crisis, Iceland has supported people with low incomes and/or debts, leading to decreases in financial hardship and greater equity in income (100). Iceland has seen high GDP growth and employment (101,102).
- Across the OECD, several countries have allocated mental health budgets to non-health ministries to tackle health-related challenges as part of a multisectoral approach to mental health (103).

## International level

- Debt2Health was developed by the Global Fund to Fight AIDS, Tuberculosis and Malaria. Through this mechanism, donor governments agree to convert debt repayments of a debtor nation into public health investments (104). Since 2007 over US\$ 226 million has been invested in domestic health programmes across 10 donee countries and debt has been cancelled by three donor countries (105).
- Debt-for-Sustainable Development Goal (SDG) swaps allow countries to transform their debt burden into investments into the SDGs and climate-related goals (82,106). The United Nations Economic and Social Commission for Western Asia has piloted projects in Arab countries to connect climate finance with SDG progress (107).





## Taxation strategies

### Local level

Local governance generally has limited fiscal autonomy, which limits the taxation strategies possible at this level. The Biscay Model is an innovative example of how tax policy can be designed in an autonomous region (Box 1).

#### Box 1. The Biscay Model: connecting SDG progress and tax policy in Biscay, Basque Country (Spain)

##### Summary of the mechanism

- Biscay (Basque Country, Spain) is one of the historical regions of Spain. It has a high level of autonomy, which enables it to shift local spending and investment according to its citizen's needs. The Biscay Model proposes incentivizing social progress by creating the conditions for well-being to flourish rather than focusing on correcting market failures (108).
- The Model proposes incentivizing companies to report their progress towards the SDGs, enabling better monitoring of SDG progress within the business sector.
- The Model includes proposals for a composite index tool that would enable authorities to measure corporate SDG performance in priority areas for linking to tax incentives. This work marks new thinking around the role of regional fiscal policy tools in providing directionality and shaping markets towards well-being and sustainability.

##### How does the Biscay Model work for well-being?

- As part of an ongoing partnership between with the Institute for Innovation and Public Purpose at University College London (United Kingdom), the Government of Biscay is developing proposals to align local corporate tax policy and the SDGs by providing tax credits to companies that are committed to SDG performance. The aim would be to incentivize local corporations to work towards the SDGs.
- The Model would score businesses based on their development of health and well-being plans for physical activity, healthy business models, healthy eating, mental health and prevention, as well as pensions and training schemes for employees (109). For example, local corporations could offer health-promoting services to their employees to increase their tax break.

##### The role of health and well-being

- Negative screening is proposed: companies offering services that are detrimental to SDG progress (e.g. tobacco companies) would be excluded from obtaining tax credits at the outset (110).
- The health sector could promote local cooperation to design these health and well-being promotion services in an effective way.

## National level

Health taxes on tobacco, alcohol and sugar-sweetened beverages are win-win-win policies because they save lives and prevent disease while advancing health equity and mobilizing government revenue towards priorities such as universal health coverage (111).

Examples of solidarity and fair taxation for high-worth individuals are as follows.

- Argentina has imposed a one-off wealth tax for high-worth individuals that has raised around US\$ 2.4 billion, which helped to finance both health and economic goals during the COVID-19 pandemic (112,113).
- Spain has approved a temporary solidarity wealth tax on high-net-worth individuals to be introduced to support low earners during the cost-of-living-crisis (114).
- The European Parliament's Committee on Budgets has commissioned a report on solidarity wealth taxes for high-worth individuals (115).

Through 5 *per mille* (5/1000), taxpayers in Italy have been able to allocate a portion of their personal income (tax) to registered non-profit-making organizations and social initiatives at the municipal level since 2006 (116). So far, over €7 billion has been transferred to promote social benefits, with over 16 million taxpayers using the mechanism every year (117).

## International level

As an example of a mechanism of taxation for sustainable development, The United Nations Development Programme's Tax for SDGs initiative is working with countries to improve domestic resource mobilization to advance SDG progress through tax. For example, efforts in Kyrgyzstan have resulted in legislative reform requiring tax incentives to support the National Development Goals (118).

Examples of international cooperation for fair taxation are as follows.

- In November 2023 a United Nations tax convention on inclusive and global tax coordination was backed by a majority of United Nations Member States (119). Such conventions aim to better consider the needs and capacities of developing countries (120) creating a fairer, more sustainable system of international tax governance (121).
- EU Tax Observatory estimates of the revenue losses from unfair tax practices that could otherwise have been invested in inclusive, sustainable development underpin the urgency for policy action (122), as follows:
  - a minimum corporate tax rate of 15% or 25% would generate an additional government revenue of €50 billion or €170 billion, respectively.



## Legal instruments

Across the WHO European Region, various legal instruments have been designed to ensure that (i) well-being and health equity are adequately considered in government decision-making and (ii) long-term goals remain in place during short-term political cycles.



### Ensuring that distributional impacts are considered in government decision-making

- In the United Kingdom, the Well-being of Future Generations (Wales) Act (123) addresses intergenerational inequity by making explicit the impact of long-term decisions that affect will future generations by:
  - placing a duty on all public bodies to consider the well-being of future generations; and
  - requiring public bodies to collaborate with citizens and communities to tackle the big challenges, including poverty, health inequity and climate change.
- The Fairer Scotland Duty requires that, when making decisions, public bodies in Scotland (United Kingdom) consider the distributional impacts, particularly for socioeconomically disadvantaged groups (124). This is done by ensuring that public bodies have access to inequity assessment tools such as templates and national indicators to inform their decision-making.
- As part of the Austrian Constitution, gender budgeting ensures that gender equity is considered in the allocation of budgets and policy decisions. All public budgets (federal, state and community) are analysed to ensure that gender equality and budgets are adapted accordingly (97).
- In Italy, the Law on Equitable and Sustainable Well-being Indicators (Law of 2016) (125) requires that inequity is monitored through the use of indicators to create more targeted policies. The indicators on equitable and sustainable well-being enable monitoring, promote transparency and guarantee accountability of the distributional impacts of Government decisions.



### Ensuring cross-sectoral cooperation for well-being

- Kyrgyzstan has introduced an Article to the tax code (hence falling under tax law) aligning tax incentives and the SDGs that includes providing tax incentives to support various economic sectors and certain groups of taxpayers (126).
- In Lithuania, the 2021 Law on Strategic Management encourages sectors to work together to solve joint problems in the medium term (10 years) (127).
- In the United Kingdom, the Social Public Services (Social Value) Act of 2013 provides a framework for social, economic and environmental considerations to be considered part of public procurement procedures (128).

- In the EU, the Council Conclusions on the Economy of Well-being (129) specifies the need to engage in cross-sectoral collaboration.



## Ensuring improved health and well-being through non-health sectors

- In Greece, Social Cooperatives of Limited Liability were established by law as part of the development and modernization of mental health services (130). Their membership is required to comprise people with psychosocial problems (35%), mental health professionals and employees (45%), and other individuals (20%). The Cooperatives:
  - are considered mental health units and legal entities by private law;
  - are exempt from corporate tax; and
  - fall under the responsibility of the Ministry of Health and the Department for Mental Health.
- Spain has implemented a law that prevents people with severe health problems having their electricity supply disconnected (131). The law:
  - provides financial protection for vulnerable households, such as discounted electricity bills; and
  - includes energy advice points to help households to improve their energy efficiency.
- In Albania the Ministry of Finance and Economy approved the Law on Social Housing in 2018 requiring that 5% of social housing should be allocated to the Roma and Egyptian populations to tackle the poor living conditions prevalent among these groups (132,133).



## Some lessons from the climate sector

- The United Nations Human Rights Council has declared that access to a healthy environment is a human right (134).
- In the Canton of Zurich (Switzerland), the circular economy is being integrated into the constitution as an outcome of a cantonal referendum (135,136).
- Bolivia (Plurinational State of) and Ecuador are the first two countries in the world to include the rights of nature in their national constitutions. In both countries, this was strongly influenced by indigenous movements (137,138).
- In Japan, the Ministry of the Environment has developed an Act on Promoting Green Procurement (139).



## Measuring and monitoring well-being

Measurement, analysis and data collection are important for designing evidence-informed policies and monitoring health and well-being outcomes. They allow for more accountability and transparency in the decision-making process. There are both wider efforts (in which health is an important domain) and health-

specific efforts to capture sustainable development. This technical section briefly summarizes the development of quantitative methodologies to measure well-being and distributional impacts. It was informed by stakeholders working with these methods and by desk research.



## Indicators and measurement

Indicators are being developed and collected by a range of institutions and at different levels of governance. Countries have been taking different approaches to integrate indicators into the policy process. The following examples highlight how health can actively help to shape these developments.

- Multidimensional indicator frameworks include the SDG, Human Development Index, Quality of life and Well-being indicators (11,140–142). These frameworks are produced by national and local governments, statistical offices, and international organizations. Health is an important dimension that is usually included in these broader frameworks.
- In Slovenia, the National Institute of Public Health has been involved in the development of the national indicator framework, alongside other partners such as the National Statistical Office (143).
- In the United Kingdom, the Office for National Statistics continues to report on well-being at national level (144).
- In Iceland, well-being indicators were created through a cooperative process initiated by the Prime Minister's Committee on Indicators for Measuring Well-being; it integrates the perspectives of members of the general public, researchers, civil servants and representatives from various political parties (including opposition parties) (145).
- Input-output tables have been used to estimate the economic impact of the health sector across the WHO European Region. Use of this methodology has shown that the health sector generates positive employment multiplier effects in North Macedonia, Slovenia and Wales (United Kingdom) (146–148).



## Distributional analysis

Governments are developing and adopting new quantitative methods that place a value on health, well-being and equity. These tools help to inform budget decisions and policy design by considering health and well-being as an investment rather than a cost and quantifying any reduction in the health sector's environmental footprint. The methodologies shown below are used differently by different countries, sectors or types of expert. Interested readers are encouraged to consult the references for further information. All include a distributional dimension that enables a better understanding of the effects of, for example, budget decisions and policy design on different population groups.

- In Wales (United Kingdom), the Social Value Database and Simulator for Public Health) was developed as part of a programme of work that aims to capture

and measure the (social) value and social return on investment of public health services and interventions (149).

- Multicriteria decision analysis is a tool for evaluating cross-sectoral decisions that is now being promoted by the health sector (150).
- Distributional cost-effectiveness analysis framework is a method to carry out the economic evaluation of health interventions, with a particular focus on health equity (151).
- Benefit incidence analysis measures how the benefits of the health systems are distributed across different socioeconomic groups – it often used in low- and middle-income countries (152,153).



## Data collection and analysis to inform decision-making

- The System of National Accounts produces headline policy indicators such as GDP. The current review of the System of National Accounts will consider how the System can address well-being and distribution (154,155).
- Global Burden of Disease database has the most comprehensive dataset on global epidemiology (156).
- Programme budgeting and marginal analysis is a process that can help decision-makers to maximize the impact of health-care resources on the health needs of the local population and promote equity (157).
- In Georgia (United States), lack of high-quality data on early childhood education has hindered the evaluation of school effectiveness. A World Bank grant has allowed for improved data collection, measurement and benchmarking, which has led to data-driven changes in 877 preschools. These include renovated classrooms, improved teacher training and increased resources (158).
- The EU-funded DINA project<sup>1</sup> aims to reconcile inequity measurement with national accounting and provides new ways to monitor inclusive growth (159). Health is not yet a key effort in this framework.
- WHO Regional Office for Europe's Health Equity Dataset (160) and the WHO Health Inequality Data Repository (161) are the largest publicly available databases on health equity. They allow for monitoring and distributional analysis to help inform health-equity-oriented policies (161–163), when combined with the Health Equity Assessment Tool (164).
- Following the COVID-19 pandemic, the health sector has called for timely data to help to inform political decision-making in real time (165).
- Realtime Inequality works to produce timely distributional data to reduce the time lag between the production and availability of evidence and, thereby, provide decision-makers with up-to-date data (166). This initiative has developed data to track the impact of the pandemic on earnings and wealth (167).

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<sup>1</sup> Towards a System of Distributional National Accounts.

- The OECD is currently working on the nowcasting of inequality data using microsimulation (168).



## Other investment mechanisms for well-being

### Funding schemes

In Wales (United Kingdom), the Wales Foundational Economy Challenge Fund has made £4.5 million available to support experimental projects on delivering basic services and products. Business Wales, part of the Welsh Government, has several schemes incentivizing well-being.

- There is a special category to apply for care and health service-related activities.
- Successful health projects include a micro-care enterprise to deliver direct care services, which was awarded £100 000 (169).

In San Marino, a non-profit-making organization, the Mutual Aid Union Society, has developed a Solidarity Fund.

- The Fund provides temporary economic support to families experiencing exceptional hardship through direct payment of medical fees and overdue utility bills and rent and mortgage payments (170,171).
- The Fund was set up in 2014. According to the latest published figures for 2017, 178 people have benefited from a total of €124 400 during its first 4 years.

The Let's Talk Loneliness campaign has received a £4 million investment from the United Kingdom Government to tackle loneliness and social isolation (172).

- Local organizations with an annual income of less than £50 000 can apply for funding for projects aimed at uniting communities.
- In total, over 840 charities, community groups and grassroots organizations have benefited from grants awards of £300–£2500 to support projects tackling loneliness.



### Financial instruments and investments

The Long-term Investors in People's Health initiative aims to include health considerations in decision-making by investors. The initiative was created by a registered charity, ShareAction, and is largely supported through philanthropy. The initiative:

- aims to include health as part of environmental, social and governance frameworks and to support investors to incorporate health into their investment strategies (173); and
- is supported by investors who manage a total of US\$ 5.7 trillion in assets (174).



The International Bank for Reconstruction and Development (part of the World Bank group) issues Sustainable Development Bonds (175). By 2022 projects had made measurable progress towards the SDGs, including health and well-being outcomes, by:

- providing 16.7 million people with essential health, nutrition and population services;
- providing 6.8 million people with access to improved water sources and 1.8 million people with improved sanitation; and
- improving the urban living conditions for 3.2 million people.

The European Investment Bank issued its first Sustainability Awareness Bonds for SDG financing in 2018.

- In 2022 the European Investment Bank channelled a total of €12.5 billion into SDG 3 (good health and well-being) (176).
- Social investment bonds are invested into various health objectives, including universal access to affordable health services, emergency health care, prevention, preparedness and response (177), as well as the social determinants of health such as the provision of clean water and sanitation and access to inclusive education and social and affordable housing (176,177).



### **(Social) business models**

Women's cooperatives in Türkiye is a women-led initiative that was developed in 1999 (178) under the umbrella of social entrepreneurship.

- The initiative provides job opportunities for women to increase their participation in the labour market, expand their social networks and enable them to learn new skills.
- For example, in the Çop(m)adam social enterprise in Ayvalik, women produce hand-crafted towels and pillowcases from recycled waste. The business employs 30 women and has positive spillover effects on their families and communities (179).

Accelerate Estonia is an innovation laboratory funded by the Estonian Ministry of Economic Affairs and Communication (180) to support entrepreneurs to innovate by removing or easing regulatory barriers in the public sector. The initiative has enabled the development of health-related innovations that promote health and economic outcomes, including:

- a legal framework for 24-hour pharmacies to improve access to medications, informed by public and private sector institutions (181); and
- a digital platform that supports the treatment of depression through linking patients in a timely way to health and/or social services and enabling information exchange between members of the treatment team, who also contributed to the project design (182).



## Designing well-being economies to promote (health) equity: enabling healthy and prosperous lives for all

The case studies presented in this report showcase approaches that can contribute to a well-being economy and aim to promote equal opportunities for everybody to participate in society and benefit from sustainable development. The evidence shows that people in the bottom quintile for income level in the WHO European Region are experiencing poorer health and well-being outcomes compared with their richer counterparts (Fig. 2). These social fractures prevent people from achieving their full potential, which is detrimental to sustainable and inclusive growth. These fractures have been magnified by the COVID-19 pandemic (2). Social protection measures during the pandemic helped to mitigate some poverty risk across EU countries but did not manage to protect all groups equally from poverty risk: young people, women and low-skilled workers have disproportionately fallen out of the workforce (2).

The cases studies illustrate the many types of action possible within the well-being economy approach to target different population groups and enable healthy and prosperous lives for all. Such actions can catalyse cross-sectoral collaboration and are critical to ensure that investment is directed towards the priorities that matter to people.

The following lists provide examples of ways in which initiatives contributing to well-being economies are promoting healthy and prosperous lives for all.

Inclusive policy design that responds to the needs of various population groups includes:

- creating specialist health service centres to address the needs of specific population groups, including refugee and migrant populations, young people and older people;
- setting up employment programmes for people with health problems to promote inclusive growth;
- promoting gender-based employment opportunities for health sector workers;
- developing strategies to deliver health services in remote and sparsely populated areas (e.g. through innovative technologies); and
- building on existing national or local priorities or on existing initiatives to introduce, scale up or expand a well-being economy approach that develops or restores human, social, economic and/or planetary capital and addresses social inequities.

Promoting community participation and/or build healthy living environments can be achieved through:

- continuous consultation and partnering with local communities to gain access to hard-to-reach population groups and provide health and social care closer to home;
- co-designing with communities to integrate their perspectives into health interventions; and
- expanding eco-friendly practices and spatial planning for health to underprivileged areas.

Partnering with non-health sectors to produce well-being co-benefits can be achieved by:

- consulting with civil society organizations and non-health sectors and strengthening the Health in all policies approach;
- increasing efforts across countries to shape tax and spending towards a new social contract for fairness, equity and sustainability;
- supporting farmers to switch to crops with fewer health, environmental and social risks;
- combining health and legal services to assist vulnerable communities and people at risk of social and health disadvantage;
- transforming debt burdens into investments for SDGs to encourage sustainable development in lower- and middle-income countries;
- adopting legislation requiring cross-sectoral collaboration for equity and sustainability; and
- increasing the collection of distributional data and using distributional modelling to develop evidence-informed policy-making for well-being.

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## **The WHO Regional Office for Europe**

The World Health Organization (WHO) is a specialized agency of the United Nations created in 1948 with the primary responsibility for international health matters and public health. The WHO Regional Office for Europe is one of six regional offices throughout the world, each with its own programme geared to the particular health conditions of the countries it serves.

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