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**Understanding socioeconomic inequalities of health care expenditure in Tunisia: a decomposition analysis**

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**Background:** Although evidence is available on the impact (or the evolution) of health care expenditure in developed countries, little empirical evidence has been reported for developing countries. This paper seeks to analyze and explain socio-economic related health expenditure inequalities in developing countries using the particular case of Tunisia before and after financial reform in 2007 marked by the established of the national fund of health insurance. This is an interesting case study. The country has experienced a rapid demographic and epidemiologic transition during the last few decades (particularly since 1970). These rapid changes have recently occurred. However, there is no empirical evidence to identify how socio-economic factors contribute to inequalities in health care expenditure in Tunisia. The aim of this paper is to evaluate socio-economic related-inequalities in out-of-pocket health expenditure and their changes between 2005 and 2010 in Tunisia.

**Methods:** Using the National Survey on Household Budget, Consumption and Standard of Living, EBCNV, collected by the National Institute of Statistics (INS) in Tunisia in 2005 and 2010, we employed the decomposition of concentration index method to measure the socio-economic inequalities in health care expenditure; some need indicators and other control variables related to the inequality of the out-of-pocket health care expenditure in Tunisia are employed.

**Results:** Results show that the concentration index for socio-economic and need variables are significantly positive, they contribute deeply to produce more inequities in out-of-pocket health expenditure between 2005 and 2010. Furthermore, Tunisia still suffer from a deep inequalities issued by the inequities variables expressed by the demographic variables. Socio-economic and demographic variables contribute positively to deepen inequalities in health care expenditure. Contrary, need variables contribute negatively to increase inequalities in health care expenditure in Tunisia. Finally, elasticity of out-of-pocket expenditure relative to income and number of old people are positive but low.

**Conclusion:** Despite the general trends to reduce inequalities of health care spending among Tunisian households and improving equitable distribution of health care in Tunisia, the results still far from the desired objectives. Furthermore, the degree of inequity in health expenditure has a tendency to increase in although all efforts to reduce it. Therefore, there is a need to consider implementation issues of the strategies and refocus on policy prioritizations. It is necessary to strengthen universal health coverage to decrease the financial burden of the health care, particularly by diminishing obstacles for lower income and higher need groups.