The article is devoted to the research of experience of countries where the system of financing in health care got through reforming. Post-Soviet countries with the reference conditions are chosen for the research.

In order to avoid errors in implementing reforms of the health care financing, it is necessary to take into consideration the experience of such post-Soviet countries as Estonia, Kazakhstan, republic Moldova and take into account both their positive changes as well as negative. Taking the needed lessons from the experience of reforming the sphere of health care, Ukraine can build its own effective model, which would ensure justice and equality in availability of quality medical aid for all segments of the population. A specific combination of mechanisms, which were used by different countries for successful solution of these problems, differs from each other. It was in consequence of considerable differences of main (especially economic) contextual factors in these countries in post-transitional period. Thus, there is no common strategy of reforms that would appropriate for all countries.

All these countries started reforming the health care financing from the introduction of compulsory medical insurance, imposition of target tax (payroll tax) and decentralization of management of health care. However, in the majority of countries it did not lead to fat and positive changes because in those countries where economics was growing and population was officially employed, tax collection did not cause such difficulties as distinct from the countries where economics was unstable and workers were employed in the shadow economy, and it made impossible to collect these taxes. Moreover, there were also problems with allocation of funds, which testifies about imperfectness of regulatory authorities. As for today Ukraine goes through times of economic instability and geopolitical crisis where the most of population is on the verge of impoverishment, there are needed well-thought-out steps in order to provide availability of medical care for all segments of the population. Thus, it would be appropriate to create a model that would combine partially budgetary system of financing, medical insurance and private medical services.