The health care system belongs to the most important and common topics of discussion in the Czech Republic. This paper aims at showing the Czech system in an international framework and at finding the reasons of the financial deficit, which the Czech health care system of the previous 16 years deals with. This thesis describes briefly the historical development of the Czech system of the 20th century and provides an outline of its recent situation. The Czech health care system and its financing are compared with the Austrian system. These differ in many aspects, however this comparison helps to look at the Czech problems from wider perspective. The largest part of the paper concerns with evaluating the most common opinions on the reasons of the financial deficit. The quotes are commented on the basis of the expert materials and researches. The conclusion of the thesis is looking for the solution of the health care problems proposed by the reform.