



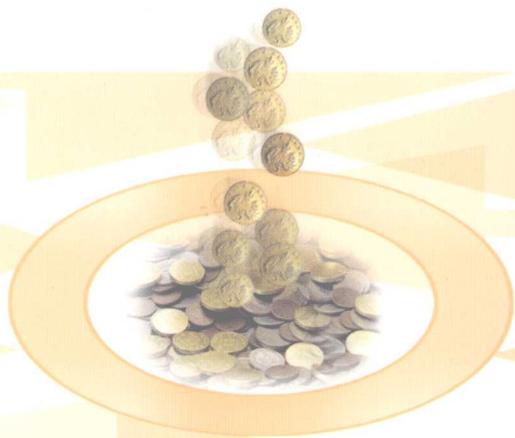
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论缩小收入差距 的财政政策

陈卫东 / 著



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内 容 摘 要

本书整体研究思路是，由收入差距的衡量标准及分析工具出发，分析为什么会存在收入差距，政府为什么要干预收入差距及如何干预收入差距；中国的收入差距状况如何，目前为什么要重视运用财政政策缩小收入差距；当前可以选择哪些财政政策工具缩小收入差距及各项政策建议。

收入差距本身是一种客观现象，但对它到底是偏大还是合理的判断则具有很大的主观性，所以研究者的主观价值判断对于收入差距的衡量起着十分重要的作用。如果一个价值判断不是从其他价值判断中派生出来的，并且某人认为这个判断适应于他的伦理要求，则这种价值判断对某位研究者来说就是基本的。在经济学研究中存在着两种基本的价值判断，一种是终极性价值判断；另一种是现实性价值判断。研究收入差距通常选择的基本价值判断取决于对公平和效率的认识，所以存在关于收入差距与公平的基本价值判断和收入差距与效率的基本价值判断。公平在内容上包括政治公平、社会公平和经济公平三方面，本书重点关注的是在既定的制度下经济公平和社会公平方面；而从效率方面看，根据福利经济学第二定理，效率与分配可以分开考虑。本书的基本价值判断是：如果收入差距符合建立在机会平等之下的结果公平，则此收入差距是合理的、可以接受的。这就要求人们参与社会经济活动的机会必须是均等的，

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按投入生产的要素取得相称的收入，而且国家要保障基本的人权不受侵犯。对于改革开放后中国的收入差距扩大的价值判断是：收入差距的扩大是必然的，它与共同富裕并不矛盾，近几年它对经济效率的提高有一定的激励作用，但由于一些不合理因素的存在，收入差距的继续扩大将不利于效率和公平的最优结合水平。

根据不同的价值判断就形成了不同收入差距衡量标准。以效率为标准的有帕累托标准和补偿标准；由于公平的度量难度，所以，这方面通常都是借助社会福利函数进行收入差距衡量的。虽然度量收入差距标准的工具较多，本书选择以基尼系数作为直观衡量收入差距适度标准的工具，认为 0.25 ~ 0.35 是收入差距相对合理的区间，太大太小都不合适。

中国近几年来居民收入差距不断拉大，基尼系数大大超过了上述合适区间，其形成既有市场经济的必然性，一定程度上中国的特定环境（如经济转轨、转轨时期的持续通货膨胀、二元经济结构（简称“二元结构”））加剧了这一必然结果。偏大的收入差距对社会和经济稳定可能会造成很大的负面影响（如近几年的有效需求不足、差距过大有可能引发社会动荡），同时政府干预偏大的收入差距无论从人性本善还是人性本恶的角度看都有利于效率的提高；本书通过对四十几个国家近几年截面数据的分析发现基尼系数与人均 GNP 间也并没有明显的倒 U 实证关系，由此看来政府干预收入差距极为必要。由于中国的特殊性，约束市场力量或直接分配财产在当前都不能作为主要的缩小收入差距的政策工具，所以，运用财政政策应该是当前的较好选择。设计良好的财政政策从宏观上看，主要是通过做大国民经济蛋糕并通过设计更有利于低收入阶层的分配制度而从增量上缩小收入差距，同时政府在经济稳定政策上的努力也会有利于低收入阶层；从微观上看主要通过具体的财政收支项目缩小不同收入阶层的差距。这些结论都可以从国外有关政府预算归宿的分析中看到，但相比较而言，政府支出对收入差距的作用更大。

从历史角度上看,改革开放前我国财政政策对收入差距的影响并不明显,因为计划经济下政府控制收入差距的政策手段相当丰富。但改革开放后这些政策手段不再有效,同时又并未能充分设计发挥财政政策的作用,这在一定程度上导致改革开放以来的收入差距迅速拉大。但即使如此,直接税对收入差距的影响还是比较明显,如对1985~2001年基尼系数和直接税收入占GDP比重的经济回归结果表明直接税对收入差距的影响是不容忽视的:

$$\text{GINI} = 0.417 + 2.828 \cdot \text{DTGDP} - 3.812 \cdot \text{DTGDP} (-1)$$

$$(22.9) \quad (3.1) \quad (-4.9)$$

$$R^2 = 0.756 \quad DW = 1.387 \quad F(20.1)$$

总的来说可以从两大方面研究财政政策对收入差距的缩小作用:财政收入方面和财政支出方面。前者主要是通过减少高收入者的收入水平达到缩小收入差距的目的,而后者则主要是通过直接增加低收入阶层的收入或提高他们获取收入的能力而达到缩小收入差距的目的。

从财政收入政策对收入差距的缩小来看主要是由税收政策实现的,政府通过税种、税基和税率调节个人收入水平及产生收入的条件,从而决定了调节收入差距的力度大小,决定市场要素所有者税后实际收入水平,同时在相当大程度上影响着政府通过财政支出进行个人收入调节的资金来源。其作用原理是,税收调节个人可支配收入,影响个人储蓄与实际消费能力和个人财富的收益。政府通过对个人所得征收个人所得税减少了某些人(一般是高收入者)的税后收入,这些收入在消费过程中又要受到一些商品税(间接税,如营业税、增值税和关税等)影响,最终影响到个人福利水平;而政府通过对财富的征税影响到财富收益及代际间的收入差距。

个人所得税是财政收入政策中缩小收入差距的最常见工具,它运用累进税率和横纵向公平的设计,对个人净所得征税,总所得额中要扣除不反映纳税能力的因素,并根据所得额大小不同而适用高

低不等的税率。体现了对高收入者多课税，对低收入者少课或不课税，因而能有效缩小收入差距。当今世界各国个人所得税对收入差距的影响都比较显著，例如，美国 1993~1998 年间，个人所得税对基尼系数的缩小平均在 7% 左右，英国在 11% 左右，而中国税收对基尼系数的影响则并不显著，从城镇居民全部年收入与可支配收入基尼系数的变化看只有 2002 年税收才有微弱的 0.65% 缩小效应；所以应当可以预测，只要设计合理，中国个人所得税将对收入差距的缩小发挥更大的作用。中国目前的个人所得税在缩小收入差距方面存在的主要问题是，税收累进度设计上存在缺陷。单纯就税率而言考虑累进度是没有意义的，运用适用不同税率的临界应税所得占人均 GNI 的比例则可以解决这一问题，该比例越小，说明累进性越强，因为在相同税率之下，如果该数据越小，说明处于收入分配相对排序位置近似的个人所获应税收入面临较高的边际税率。通过与美国及几个发展阶段和中国接近国家个人所得税累进度的比较，发现中国的累进度最低。此外，还存在着分类所得税容易避税、征收管理难等问题。为达到缩小收入差距的目的，中国个人所得税要做的调整策略是，当前对它的适用税率和纳税级距进行调整，条件适宜时由分类所得税向综合所得税转化。

如果说个人所得税是调节收入流量，那么财产税则是调节收入存量，其对收入差距的缩小也是显而易见的，特别是对代际间收入分配、起点公平的机会均等条件提供等。中国近几年的财产类税收逐年扩大，接近 GDP 的 1% 水平，其在缩小收入差距方面存在的问题是税种少、税基窄，只针对财产的拥有和使用征税，未对财产转让课征。所以，当务之急是开征遗产与赠与税，它有助于转轨时期的社会公平，避免因转轨的非规范而造成世代相袭不公平的可能性，兼顾到国际税收上的国家权益问题以及长远角度看的社会效率提高。从收入规模上看，根据对中国财产规模的预测可以大体推断遗产与赠与税的年收入规模至少有 40 亿元。笔者认为，中国应当

建立高税率、高起征点、扣除方便、估价简单合理且征管简单的总遗产税制。

在短期中当技能外生并且不能在职业间随意转移时，间接税工具在再分配上有效，这就指出了中国间接税可能在缩小收入差距中有所作为。

能够缩小收入差距的财政支出政策主要有转移性支出（重点如财政补贴和社会保障政策）、公共教育支出和对缩小城乡差距作用极大的支农支出。从数额上看，中国的财政补贴支出占转移支出的份额较大，且其经济影响最为重要、全面影响收入分配和资源配置。财政补贴直接增加领取补贴者的收入，还会间接影响价格水平（通过收入效应和替代效应）。从不发达国家的补贴经济看，通常通过实物补贴项目实现货币再分配（通过扩张某一财货的供给，实物项目降低该财货的价格并由供给者向消费者转移租金）。缩小地区收入差距的政府间转移支付通过发展落后地区的经济也间接对收入差距做出贡献；农业补助政策更是对城乡收入差距的缩小起重要作用，并且可适应 WTO 的补贴规则。社会保障制度无论从其本质、内容还是中国当前状况看其对收入差距的缩小不可忽略，尤其是对城市内部收入差距的缩小上，但我国需要完善之处较多：必须以社会保障税替代不规范的缴费，应当统一社会保障管理机构，必须发展社会救助事业增加对弱势群体的支持，还可增设类似于美国食品券项目的实物补助项目。公共教育支出可以说是解决城乡收入差距的根本措施，现代国家发展经验及内生增长理论都说明了这一点，当前必须改变对农村义务教育的支持方式，完善对落后地区的教育经费支付制度，运用税收优惠政策鼓励社会力量对义务教育的支持，并要扩大现在对低收入群体接受高等教育的财政援助机制。

Abstract

The main idea of this dissertation is attempted to solve the issue of the increasing income disparity in China. The first thing I should do is to make the criterion and the tool by which the income disparity could be measured, that is, the value judgment and the Gini - coefficient. Then I analyzed why income disparity was inevitable, and why and how the government should intervene. How about income disparity is in China gave me one reason why we should use fiscal policy to reduce it, and the transformation gave me the most important reason to use such policy. Of course, the tools of fiscal policy by which we can use and what should we do are the most important issues of this dissertation.

Income disparity is an objective phenomena. However, whether it is reasonable is subjective, which is involved researchers' value judgment. If one judgment is not derived from another, and if someone feel that this judgment is adapted to his ethical requirement, then such a value judgment is the basic value judgment to this researcher. There are two kinds of basic value judgment in the economic research, one is the ultimate value judgment, the other is actual value judgment. In the income disparity research, the choice of value judgment is dependent on the understanding of the equality and efficiency, then there are two kinds of basic value

judgment, one is about income disparity with equality, another is about income disparity with efficiency. Equality includes political equality, social and economic equality, my dissertation was mainly focus on economic and social equality within the current social system. According to the second theory of welfare - economics, efficiency and allocation could be considered separately. My basic value judgment is: if income disparity was the result - equity which formed in opportunity equity, then it is reasonable and acceptable. This requires everybody has an equality chance to take part in the social - economic activity, to get the income according to his factor input, the government should guarantee the basic human - right. My basic value judgment to the income disparity after the Reform and Opening in china was that: the increasing of income disparity was inevitable, and it is not conflict to the target of affluence tighter. It had some incentive to the economic efficiency in the past year, but for the reason I will be argued, the increasing of income disparity would not benefit to our country's efficiency and equity.

There are different criterions to measure income disparity by different value judgment. According to the efficiency criterion, researchers developed the Pareto criterion and the compensation criterion. For the difficulty of measuring equity, they often measure income disparity by the tool of social welfare functions. Though there were many tools of measuring income disparity, I chose Gini - coefficient as the tool to measure it, prove that 0.25 ~ 0.35 is the comfortable range for a country.

The income disparity of Chinese resident has spread quickly, the Gini - coefficient reached to a range much more than we could bear it. These were caused by many reasons, but the character of a transitional economy worsened the result (such as economic transition, the continuous inflation in 1980 - 90s, the dual economy the China). Overly big-

ger income disparity has a great deal of negative impact on our social and economic stability. Meanwhile, government's intervention could improve efficiency, whether from the good or the bad human - nature. On the other hand, use forty - one countries cross - section data supplied by the IMF, I found there was no obvious reverse U - type relationship between income level and the Gini - coefficient. All these suggested that it is very necessary for the government's intervention. As a transitional country, Chinese could not constrain the market's force or redistribute the wealth now, then the fiscal policies are the preferable choice. From the macroeconomic perspective, good designed fiscal policy could make a bigger pie for the resident to share, if the poor get a big share from the enlarged pie made by fiscal policy, and if the government use some policies to reach economic stable, then the income disparity will be lessened. From the microeconomic perspective, a specific fiscal policy could reduce the income disparity among different income group (such as individual income tax). By comparison, government expenditure has much more impact than the taxation.

In the planned economy of China, fiscal policy had little effect on the reducing of income disparity, mainly due to the government's control of the income directly (the wage level, benefit and so on all ordered by the government). Since 1978, government has lost these powers gradually, and the fiscal policy was not well designed, these contributed to the increasing income disparity, at least to some extent. Even so, empirical evidence showed that direct taxation had some effect on the income disparity, this was done by the regression of the data between 1985 - 2001—Gini - coefficient with the rate of direct tax on the GDP:

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$$\text{GINI} = 0.417 + 2.828 \cdot \text{DTGDP} - 3.812 \cdot \text{DTGDP} (-1)$$

$$(22.9) \quad (3.1) \quad (-4.9)$$

$$R^2 = 0.756 \quad DW = 1.387 \quad F (20.1)$$

The policy suggestion is from two area of my dissertation, one is the fiscal expenditure, the other is revenue. The latter was realized mainly by tax policy. Government could use different kind of taxation, tax base and tax rate, and so on, to control the individual income level and the conditions which derive income, to determinate factor owners' real income level, to affect the scale of the government's fund which used for transfer payment. The mechanism of it is as follows. Individual income tax adjust the disposable income, affect private storage and the real consumption ability and the revenue of wealth. The taxation imposed by the government reduce the high income people's post - tax income, then it was subjected to consumption tax (commodity tax, VAT and duty), at last the government could affect the welfare level of everybody. By tax the wealth, government could affect the revenue and the income disparity inter - generation.

Of all the reducing income disparity fiscal expenditure policies, the most important tool is individual tax. We use progression tax rate and the designing of horizontal and vertical equality, tax the net income of everybody. Because the factors which not reflect one's tax ability was deducted, and the different taxable income is subjected to different tax rate, low income class often pay a little or not pay the tax. In the modern times, almost all the developed countries' individual tax have the remarkable effect on their income disparity, in USA, 1993 - 98 the individual income tax reduced Gini - coefficient about 7% per year, Britain was 11%, China only has the weak positive effect of 0.65% in 2002. If designed reasonably, we could predict that the individual tax will take a

great deal of effect in China. The main problems with our individual income tax are: there were some defect in the progression designing. When consider the progressivity of a tax, you should not only mean the tax rate schedule. I used the rate of taxable income to the per capita GNI to represent the progresivity of a tax schedule. When adapt to the same rate, the less of this rate, the larger of the marginal tax rate will be faced to the same income distribution rank. By comparing with United States and some countries which is close to Chinese developing stage, I found that the real progressivity of Chinese individual tax was the least, and there were the shortcomings of an itemized taxation and the management flaw. In order to reduce the income disparity, we should adjust the tax rate schedule now, as the condition will fit changing it to the comprehensive individual income tax.

Obviously individual income tax is adjust the flow of the income. We also should adjust the stock of income, the tax on property and the transferring of wealth are such taxation. The main attempt of property tax is to act as the inter - generation income distribution function, and the role of reducing income disparity is to provide a starting equality condition. Chinese wealth taxation revenue was increasing quickly, now is about 1% of GDP. The shortcomings of this kind of taxation are as follows. It is only tax the owning of property, not tax the transferring of the property. So we should legislate the legacy and gift tax. It helps to improve social equality during transition times, to avoid of the inequality in the past generation passing on to the next generation. As for the revenue which it will generate, I deducted that was about at least four billion yuan a year. The character of it should be a comprehensive legacy and gift taxation, which is high rate, high level taxable point, easily deduct, simple and reasonable property's evaluation.

In the short - run, when skill is exogenous and couldn't transfer between occupation, the indirect tax will take effect in the redistribution. These condition are well fit for China, make it is possible for the using of this tool to reduce income disparity. But the suggestion of negative income tax is not well adapted to China.

The fiscal policies that could be used to reduce income disparity include transfer payments, public education spending and the subsidies to agriculture. In China, the big share of transfer payments is government subsidy, they have great effect on economy and income distribution. Subsidy increase the donee's income directly, it also affect the price level of the economy indirectly. Empirical evidence from the LCD showed that subsidies in kind could have pecuniary effect on the redistribution. Inter - governmental transfer payments could reduce regional income disparity, by developing less developed regions economy. The subsidy to agriculture has great role in reducing income disparity between urban and rural areas, and is fit for the rule of WTO. We also could not neglect the social security system, the important thing we should do now is to legitimate the social security tax, to unite the management institution of it, to develop social assistance project in order to help the venerable group. The food stamp program (FSP) implemented in United States give us a good example. The most fundamental thing we have to do is to increase the expenditure of public education, it is essential to the problems solving of income disparity between urban and rural areas, most experience from developed countries proved this. Now what we should to do is to change the supporting way of compulsory education, to support the educational expenditures in less developed regions, to encourage the public support to education by tax preferential policy, to increase fiscal assistance to the low income family.

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