



税收调控 收入分配研究

SHUISHOU TIAOKONG SHOURU FENPEI YANJIU

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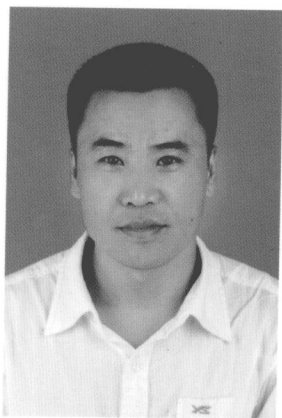
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作者简介

燕洪国（1971—），男，辽宁沈阳人，讲师，经济学博士，一直从事税收理论与税收制度的研究，现在杭州电子科技大学任教。已在《涉外税务》、《中南财经政法大学学报》、《现代财经》和《经济研究参考》等刊物上公开发表学术论文10余篇，其中有多篇文章被《高等学校文科学术文摘》和《人大复印资料》论点转摘或全文转载。2003年以来，已主持或参与国家社科基金课题2项、教育部课题1项、教育部哲学社会科学重大课题攻关项目1项，浙江省社科联研究课题1项，以及其他课题多项。

摘 要

改革开放 30 年来，我国税收在筹集财政收入方面取得了有目共睹的突出成绩，然而，税收对收入分配的调控作用却被长期忽视。特别是进入 20 世纪 90 年代中期以后，在经济快速增长的同时，渐进式改革和经济转轨所积累的矛盾开始激化，收入分配总体差距呈现出全方位持续扩大的趋势，且增势不减，导致整个国民收入分配格局严重失衡。其具体表现是：城乡收入分配差距、城镇内部和农村内部居民收入分配差距、地区收入差距和行业收入差距持续拉大，不同企业之间的收入差距和不同阶层之间的收入差距悬殊。如果这种失衡的局面不能及时地得到有效调控，其负面效应是显而易见的：一方面，严重制约社会的持续健康发展，进而产生严重危及我国社会和谐与稳定的潜在危害，使经济增长失去必备的基础环境；另一方面，国际金融危机已经凸显我国过去被高速增长出口所掩盖的生产相对过剩、经济增长长期倚赖出口以及内需不足并存等结构性危机，因此，综观我国经济环境，无论是应对短期国际金融危机，还是促进我国经济长期健康发展，都必然要求经济增长模式亟须由出口导向型向内需导向型转变。显然，拉动内需是政府调控政策选择的关键，而收入分配格局的失衡是制约内需拉动的主要症结。

反思我国收入分配格局的演进历程，尽管其总体失衡的根源是多方面的，但在市场化改革不断深化的今天，由于税收征纳关系正逐渐成为国家与公民之间最基本的经济关系。因此，作为政府直接

掌控的重要政策工具，税收调控不力无疑是重要原因之一。因为税收的内在属性决定其理应成为政府调控收入分配最重要、最有效的政策工具之一。然而，正是我国政府对收入分配调控政策工具的选择中，税收没有得到应有的重视和充分运用，使得税收的再分配职能成为我国税收制度的薄弱所在。税收总体调控作用甚至存在“逆向调节”，放大了收入分配不公，从而助长了收入分配格局的失衡。因此，如何更好地发挥税收对收入分配的调控作用，进而推动中央提出的“逐步扭转收入分配差距扩大趋势”目标的实现，已成为我国亟须解决的重大政策议题。正因为如此，本书从以下几个方面对税收调控收入分配问题进行了较深入的研究。

第一，深入分析收入分配与税收调控的关系。市场机制在规模收入分配方面存在内在缺陷，导致社会公平性欠缺，且只能在市场机制之外寻求解决，为政府收入再分配提供理论依据。本书认为政府可以采用多种政策工具调控收入分配，其中，税收是政府调控收入分配最重要、最有效的政策工具之一。而且，各调控工具有其各自的作用空间，彼此具有不可替代性。因此，客观上要求税收与其他调控工具协调与配合，共同完成政府再分配的政策目标。在此基础上，本书对税收调控收入分配的环节、作用空间及政策效果的衡量进行较深入的探讨，以避免出现“税收调控无用论”或“税收调控万能论”的认识偏差。

第二，全面剖析税收调控收入分配的影响因素，为我国税收调控收入分配提供理论模型。税收对收入分配的调控可以渗透到国民收入三次分配的各个环节，且通过收入的流量与存量双重调节达到缩小贫富差距的政策目标。本书认为税收对于收入分配的调控作用受到税收收入规模、税负归宿、税种选择、税制结构、税务管理能力以及税收环境等多种因素的影响与制约，进而通过系统分析各影响因素的作用机理，构建税收调控收入分配的理论模型。

第三，对我国税收调控收入分配的制度变迁进行系统梳理，结合理论模型验证收入分配格局的变化与税收政策调整的耦合性。伴

随着我国经济体制由计划经济向市场经济转轨,收入分配制度依次经历了按劳分配、按劳分配为主多种形式并存和按劳分配与按要素分配相结合的演进过程,由此导致了收入分配格局发生巨大变化。与之相适应,税收作为政府调节收入分配的重要政策工具,理应随着收入分配格局的变化作出相应调整。因此,本书对我国收入分配税收调控进行历史考察,尝试从制度变迁的视角分析我国收入分配格局的变化与税收制度调整的耦合性,进而对税收调控收入分配的作用作出定性判断。

第四,对我国税收调控收入分配进行实证分析。税收调控收入分配制度的调整离不开对税制运行效果的经验分析,包括定性分析与定量分析。在对税收调控收入分配作用的历史考察与定性分析的基础上,本书进一步将税收调控收入分配影响因素具体化为收入分配均等程度的解释变量,采用协整分析的计量经济学方法对收入分配的税收调控作用进行实证检验,探究我国税收对收入分配公平性的影响程度与作用方向,并进一步探究税收调控作用弱化的成因与效应,为税收调控收入分配制度设计提供实证支持。

第五,对国外税收调控收入分配的制度设计进行比较分析。该部分主要在分析国外整体税制改革趋势的基础上,选取了典型发达国家、新兴国家和主要发展中国家作为样本,对其税收调控体系与税制结构选择等制度安排进行比较分析,为我国税收调控收入分配的制度设计提供经验借鉴与启示。

第六,我国税收调控收入分配的基本思路与配套改革。该部分主要涉及在对我国税收调控收入分配作用的定性与定量分析基础上,结合国外税收调控收入分配的经验,提出关于我国税收调控收入分配税制改革的对策与建议,包括优化税制结构、健全税收调控体系等。同时,科学、合理地设计税收制度只是实现税收调控收入分配的基本条件,调控作用的实现程度受制于相关配套措施的整体跟进。因此,必须对政府收入规范性以及税收调控外部环境等配套措施加以完善,为税收制度的有效运行,乃至税收调控作用的实现

提供保障。

本书可能的突破在于：

第一，全面把握收入分配与税收调控的关系，并在此基础上深入分析税收调控的环节、作用定位与局限性，进而明确税收调控收入分配的作用空间。

第二，抽象出税收调控收入分配的影响因素，并深入探讨各影响因素对税收调控收入分配的作用机理，进而为我国税收调控收入分配提供理论模型。

第三，在实证分析方面，本书采用协整分析的计量经济学方法对我国税收调控收入分配作用进行实证检验，为我国税收调控收入分配的制度安排提供实证支持。

然而，由于研究水平与时间的限制，使本书研究还存在一些不足。第一，在实证分析方面，由于所依据的数据资料尚不齐全或准确性不够，尽管试图对某些数据进行修正，但限于实地调查的第一手数据不足，书中某些观点和结论的论据可能不够充分；第二，本书侧重于税收调控收入分配的整体性研究，包括收入分配与税收调控的关系、税收调控收入分配的影响因素、税收调控作用的定性与定量分析，以及税收调控收入分配的基本思路和配套改革措施等。但是，由于税收职能具有多重性，本书对于税收职能协调方面所涉及的税系、税种等组合与搭配问题尽管有所涉猎，但没有进行深入的研究与阐释。

Abstract

Over the past three decades since the reform and opening in China, outstanding achievements have been made for tax on raising revenue for all to see. However, the effects of tax controlling and regulating on income distribution were always ignored. Especially after middle of 1990s, the accumulated contradiction between gradual reform and economy transition has become intensified with the speedy growth of economy. The overall gap on income distribution emerges an all-round standing widen, and has continuously widen, which lead to a serious unbalance of the whole national income distribution structure, to put it more concretely, the income gap between urban and rural areas, the income gap between urban inner residents and rural inner residents, the income gap between regions and industries continue to widen, and the income gap among enterprises and the social classes are great disparity. Therefore, the unbalance of national income distribution structure has become the great obstacles to expand domestic demand, and hampered the healthy and lasting development of society and economy, moreover, potentially threatened to social stability in China. At the same time, the finance crisis that American Sub-prime Mortgage Loan Crisis induced has leaded that the global economy swiftly shrunk and the demand obviously decreased. The American finance crisis has inevitably great negative effects on economy of China and makes the structure crisis of economy

emerged, such as the relative surplus of production that has always been covered by high speed growth of export, the economy growth always depending on export, insufficient domestic demand and so forth. An overview of the China economic environment shows that, to deal with international finance crisis in a short term and to foster a sustained and sound development of China's national economy both consequentially require Chinese mode of economy growth to transform from investment oriented mode to demand oriented mode, and from export oriented mode to domestic demand oriented mode. Obviously, to expand domestic demand is the key for government to choose the policy of regulating and controlling economy, and the unbalance of income distribution structure is the key factor to restrain on the expansion of domestic demand.

Although the reasons on the whole unbalanced structure of income distribution are various, however, it is undoubted that one of the important reasons is tax, which acts as a policy instrument that government directly control over, fails to regulate and control income distribution efficiently and effectively. Because when Chinese government made policies to regulate and control income distribution since reform and opening, tax did not always be used sufficiently and be regarded as an important policy tool, moreover, the malfunction of re-distribution function is always the weakness of tax system in China. The effects of tax adjusting and controlling even exist converse adjusting to aggravate the inequity of income distribution and thereby deteriorate the unbalance of income distribution structure. Hence, how to use tax policy to adjust and control income distribution efficiently and effectively has become an important policy topic for discussion. Therefore, this dissertation will focus on following several aspects to deeply analyze and discuss how income distribution is regulated and controlled by tax policies:

Firstly, to deeply analyze the relation between income distribution

and adjusting and controlling of tax. Market mechanism have inherent deficiency to deal with size-income distribution to result in social inequity, and this kind of inherent deficiency can not be solved by market mechanism itself, which provides the grounds for government to re-distribute income in theory. This paper considers government can adopt many sorts of policy tools to adjust and control income distribution, and tax is one of the most important and effective policy tools. Besides, different policy tool have different effect space, and cannot be substituted by other policy tool completely. Therefore, it is necessary for tax to cooperate and coordinate with other policy tools to realize the policy aim of government re-distribution. Based on this, this paper further analyzes the process, effect space, and measurement of policy effect of adjusting and controlling of tax on income distribution to prevent from cognition mistake, such as futility and omnipotence of tax adjusting and controlling.

Secondly, to comprehensively analyze the impact factors of adjusting and controlling of tax on income distribution to provide the choice of tax re-distribution policy with theory mode. The adjusting and controlling of tax on income distribution can penetrate into every segment of thrice-distribution of national income, and shorten the gap between the rich and the poor through adjusting both flux and deposit of income. Therefore, this paper deems the effects of adjusting and controlling of tax are impacted by many factors, such as tax revenue scale, tax incidence, the choice of tax categories, tax system structure, tax administration ability, tax environment, and so on. So this paper analyzes the action mechanism of tax adjusting and controlling to construct the theory mode of tax adjusting and controlling.

Thirdly, to deeply analyze the process of the system evolvement of tax adjusting and controlling income distribution and combine with theory mode to verify the relation between the change of income distribution

structure and the adjusting of tax policy. With the transition of economic system from planning economic system to market economic system, income distribution system has evolved step by step from distribution according to work to distribution according to production factors function. Moreover, it resulted in tremendous changes in income distribution structure; tax policy should accordingly be adjusted to adapt to the change of income distribution structure. Therefore, this paper analyzes the history of tax regulating and controlling to check up the applicability of tax policy regulating from the system evolution perspective.

Fourthly, to make the empirical analysis of adjusting and controlling of tax on income distribution in China to provide tax policy adjusting with empirical foundation. To adjust tax policy need to base on the Empirical Analysis of policy implement, including qualitative analysis and quantitative analysis. Based on history analysis and qualitative judgment of tax adjusting and controlling, this paper further adopted cointegration analysis to probe into the impact degree and effect direction of tax adjusting and controlling income distribution, and based on it, deeply analyzed the reasons and effects of malfunction of tax adjusting and controlling.

Fifthly, to comparatively analyze foreign system design of tax adjusting and controlling income distribution to provide Chinese tax system reconstruction with experience reference and enlightenment.

Lastly, this paper brings forward the basic ideas of tax system reform and supporting measures to adjust and control income distribution. This part mainly focuses on putting forward relative countermeasures and advises on the basis of qualitative analysis and quantitative analysis and in reference with foreign experience of tax adjusting and controlling income distribution, including optimizing tax system structure, improving adjusting and controlling system of tax, and so forth. At the same time, rational tax system is just the basic condition to effec-

tively and efficiently adjust and control income distribution, and the effect is impacted by the applicability of relative supporting measures. Therefore, it is essential to improve relative supporting system to reinforce the effects of tax adjusting and controlling.

As to this thesis, there are some breakthroughs as follows:

Firstly, to deeply analyze the links of tax adjusting and controlling, effect orientation and localization based on all-round grasp of the relation between income distribution and tax adjusting and controlling to ascertain the effect space of tax policy in adjusting and controlling income distribution.

Secondly, to prove the impact factors of tax adjusting and controlling, then further analyze the affecting mechanism to provide our government to adjust tax policy with theory mode.

Thirdly, in the perspective of empirical analysis, this paper adopts co integration analysis to verify the effect of tax adjusting and controlling to provide our government to improve tax system with experience supporting.

However, because of limitation of the academicals level of author and research time, there are deficiencies in this dissertation, which will be revised and studied in the future. The deficiencies are reflected in the following: firstly, the data statistics this paper depends on are imperfect or not accurate enough. Although the author has tried to revise the statistics, they are still insufficient to support some viewpoint and argument in this paper due to the failure to acquire first-hand investigation data. Secondly, this paper mainly focuses on tax system design adjusting and controlling income distribution. However, tax has multi-functions, although this paper has referred to combination and arrangement in pairs or groups of tax system, tax categories, and so on, trying to coordinate different function of tax, it does not conduct an in-depth research and interpretation.

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导 论

一、选题背景与意义

(一) 选题背景

社会公平事关经济增长、社会和谐与稳定。自 1978 年经济体制改革至今近 30 年来,“效率优先,兼顾公平”始终是改革与发展的总体原则,由于市场机制使生产力迅速提高,国民经济保持了多年的持续高速增长。与之相适应,我国居民收入分配制度亦由原来单一的按劳分配原则,发展为按劳分配和按生产要素分配相结合原则,使居民收入总体水平快速提高的同时,居民收入分配总体格局也发生了巨大变化。从演进的过程来看,计划经济体制下我国采用“先扣后分”的分配模式,通过农副产品统购统销和城市职工八级工资制度将全国居民收入分配格局完全处于政府的掌控之中,使当时的收入分配格局呈现“低收入、均平与城乡二元化”的整体特征。因此,计划经济体制下税收只是被当做“先扣后分”分配模式下的一种扣除工具,再分配职能被工资政策和价格政策所替代。然而,由计划经济走向市场经济要求政府由对经济的直接干预转为宏观调控,必然要求分配模式由“先扣后分”向“先分后扣”转化,使农副产品统购包销制度与低工资制度不再适应市场经济的要求。因此,市场经济对收入分配的内在缺陷,迫使政府不得不采取一系列包括税收政策调整在内的新举措来调节贫富差距,但由于

缺乏同市场经济的适应性或适应性不够，未能如所预期的那样充分奏效，使贫富差距迅速扩大，且增势不减。据测算，我国基尼系数达 0.48，已超过 0.4 国际公认的警戒线，在世界所有国家中是偏高的，在一定程度上说明我国贫富分化已经非常严重。市场与政府的双重失灵导致贫富差距的持续扩大和收入分配秩序的无序，引发了大量的社会矛盾，对经济增长的阻碍效应日益凸显，成为进一步推进市场化改革的巨大阻力。因此，十六大以来党中央把构建和谐社会作为党的主要施政纲领之一，强调不仅要注重经济发展，也要注重经济发展成果的公平分配。而且，中央政治局 2006 年 5 月 26 日曾专题召开会议研究改革收入分配制度和规范收入分配秩序问题，权威性地昭示出收入分配制度改革已进入中国核心政治议题，成为国家政治议程的重要选项。随后党和政府在许多重要文件和领导人的重要讲话中都提到了规范收入分配秩序的重要性，在党的十七大报告中也有专门对收入分配改革的论述。

同时，美国次贷危机所引发的国际金融危机导致全球经济迅速降温和需求大幅收缩，对我国经济造成巨大冲击的同时，凸显我国过去被高速增长出口所掩盖的生产相对过剩、经济增长长期倚赖出口以及内需不足并存等结构性危机。因此，综观我国经济环境，无论是应对短期国际金融危机，还是促进我国经济长期健康发展，都必然要求经济增长模式亟须由投资拉动型向需求拉动型、由出口导向型向内需导向型转变。显然，拉动内需是政府调控政策选择的关键，而收入分配格局的失衡是制约内需拉动的主要症结。因此，在收入分配格局的严重失衡，收入分配差距的持续拉大且增势不减的情况下，使收入分配的宏观调控显得尤为迫切。

收入分配秩序的无序，既需要政府对市场本身的问题进行治理，也需要政府从再分配的角度对收入分配格局进行调控。其中，随着市场化改革的不断推进，税收征纳关系正逐渐成为政府和公民之间最基本的经济关系，税收对居民收入分配调控具有得天独厚的条件。因此，税收作为调节收入分配最重要、最有效的政策工具之