税收结构、分担共享与居民收入分配

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RESIDENTS' INCOME DISTRIBUTION

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前　言

正如发展经济学先驱阿瑟·刘易斯所言，"收入分配的变化是经济发展进程中最具政治意义的方面"，中国创造了令世人瞩目的经济腾飞奇迹，但同时也面临严峻的收入分配失衡，"国强民不富"，"不寡但不均"已成为亟待解决的问题并引起各界关注。探究其根源，在于中国经济发展路径中原有分担共享不平衡长期累积，部分群体分担代价较多而部分群体分享成果较多，造成每个居民难以平等共享发展成果，表现为居民收入在国民收入中的份额偏低、居民间收入差距过大。

综观改革开放以来整个中国经济转型路径，税收承载的分担共享导向贯穿其中。税收集税法法治公信力、政府强制性公权力、政策执行力、经济调节杠杆于一体，与宏观经济政策、微观经济行为紧密联系。税收不但要筹集财政收入，也要发挥收入再分配和资源配置作用。税收结构则是政府向其他经济单位汲取的模式选择，体现整个社会分担共享的制度安排。同时税收作为政府与公民最频繁互动的政策工具，在税收总量一定时，税收结构关乎税收在不同部门的分布、在不同分配环节的提取、在不同要素所得间的征税、在不同收入群体的税负承担，影响居民部门在国民收入中的份额以及居民之间的收入分配。税收结构虽不是收入分配的决定因素，但其所蕴含的不可直接观察的分担导向对收入分配产生的影响不可小觑。因此，在完善国家治理体系和提高国家治理能力的改革深化期，基于分担共享视角将税收结构考虑进收入分配问题非常必要。

现有研究一般把初次分配和再分配割裂开来，把间接税和直接税割裂开来，或者仅仅研究单一税种的收入分配效应，即使从全面的税收结构考虑也多限于对经济增长的影响研究，而税收结构对收入分配的影响研究凤毛麟角。区别于以往的研究，本书以分担共享视角研究税收结构对居民收入分配的影响，在选题上迈出了尝试性的一步。

经典最优税收结构理论 Atkinson – Stiglitz 定理认为，实现收入分配的最佳途径是直接对收入征税，而通过操纵产品和服务价格进行间接征税的收入分配会造

成无谓的损失。按此理论，发达国家税收结构以直接税为主，收入分配问题也并不像想象的那么严重。而我国的税收结构与此相悖，收入分配呈现严重的双失衡状态。由此笔者思考：税收结构与居民收入分配存在怎样的内在联系？税收结构影响收入分配的机理是什么，影响方向是什么，影响程度有多大？税收结构动态调节的收入分配效应怎样？合理的分担共享对税收结构的要求是什么？国外有没有值得借鉴的成熟经验，对作为发展中国家的我国未来税收改革有什么启示？

本书在梳理税收结构与收入分配相关理论的基础上，以税收国家分配论、税收公平分配论及分享经济学为基础揭示税收结构影响收入分配的本质，回顾我国经济发展路径中的现实，提出税收结构通过所蕴含的分担共享导向影响我国的收入分配格局。税收结构对基本经济分配制度产生的经济杠杆作用，贯穿于社会产品和国民收入分配的参与中。在宏观上，税收结构的本质是以生产要素所有权为依托的初次分配和以国家公共权力为依托的税收再分配之间的关系，其反映在生产要素分配上。故本书重点研究税收结构如何通过要素分配传导，影响居民收入占国民收入的比重。在微观上，税收结构的本质是以什么形式、向谁征税、谁承担税负的制度设计，体现在税负承担的最终归属上。故本书重点研究税收结构如何通过居民之间的税负分担传导，影响居民间收入差距。进一步，本书构造税收结构变动系数进行长期动态实证研究，而后考察国外具有代表性的三个典型模式，即美国"盎格鲁—撒克逊模式"、德国"莱茵模式"、日本"东亚模式"，通过比较分析得出可借鉴的经验。

本书的主要研究工作在于将税收结构分解细化，尝试构建不同角度的税收结构分解指标，研究税收结构及其变动对居民收入份额及差距的影响途径、影响方向、影响程度。在具体研究方法上，运用国民收入核算方法做指标分解研究要素所得和要素税收支付，运用面板数据模型实证研究宏观税收结构对居民收入份额的影响。运用投入产出模型分析间接税转嫁下的居民税负归宿，运用 MT 指数和不同居民税负—收入份额比系数研究个人所得税的再分配效应和税负分担；运用时间序列的 OLS 估计实证研究微观税收结构对居民收入差距的影响。另外，本书还采用了典型案例法、纵向追溯比较、横向比较分析法以及相关经济计量方法。

从宏观层面看，我国初次分配税收参与度超过 15%，追溯法比较和考虑税制差异的比较均显示其高于参照国，存在对居民劳动报酬份额的直接挤占；再分配中劳动要素所得缴纳的税收支付重于资本要素税收支付，劳动要素所得承担居民收入税增加的主要部分；生产税高、收入税低的税系结构使两者叠加拉低了居民收入份额。同时居民收入来源过分倚重劳动要素所得，进一步加重了税收结构对居民收入份额的这种负向影响。在考虑了经济发展、财政支出、人力资本和市

场化程度等因素后，从全国来看，初次分配税收参与度结构、收入税与生产税的税系结构、再分配要素征税结构这三个税收结构指标影响力度由强到弱。从影响方向看，初次分配生产税净额过高和对劳动所得征税比重高都拉低了居民收入份额；而增加再分配环节的收入税比重则不会降低居民收入份额。分区域看，初次分配税收参与度结构仍然是东、中、西部三地区影响程度最强的变量；再分配要素税收支付结构在东部地区比在中部、西部地区影响力度大。

从微观层面看，伴随交易而征收的间接税的实际负担率基本呈现不完全累退性，中低收入组居民承担较重的间接税实际税负。间接税的再分配效应为负值，尽管呈减弱趋势，但依然拉大了居民收入差距。而同时直接税中的个人所得税，分类征收导致相同收入由于出身不同所缴纳的税负不同，工薪阶层承担与其收入份额不相称的税收负担，有失横向公平；高、低收入组的税负—收入份额比系数分别为 0.99 和 1.04，低收入居民承担超过其收入份额的税负份额，缺乏纵向公平。个人所得税税制设计缺陷，与税收收入结构上的位卑力弱，导致个人所得税的 MT 指数偏小，再分配效应微弱。进一步将税收结构细化为四个指标实证研究发现，考虑了经济发展水平和市场化程度后，财产税比重、所得税比重、个人所得税占所得税比重、流转税比重每增加 1 个百分点，基尼系数分别下降 0.0019、0.0008、0.0002 和上升 0.0003。间接税内部功能目标差异以及居民消费结构异质性，直接税过分倚重个人所得税的结构问题，均不利于收入差距缩小。

从长期动态角度考察，可构建基于税收公平的税收结构变动系数。基于收入分配公平性考虑将间接税与直接税比例，商品税、收入税、财产税各占总税收收入比重，个人所得税占所得税比重，个人所得税中劳动要素征税比重等诸多指标纳入税收结构公平性指标群，再测度其变动。通过 ARDL 模型和 VAR 模型的实证研究发现，无论是提高居民收入份额，还是缩小收入差距，税收结构在调整方向上具有一致性，即增加针对居民所得和财产的直接税，减少针对交易和价格的间接税。但是税收结构对两种收入分配在传导途径和政策冲击的时滞性方面存在差异，因此制定和实施政策时，既要考虑税收结构对两种分配影响的一致性，又要区别对待以增加政策目标的针对性。

从国外经验看，基于世界各国税收结构演变，本书整理了处于不同经济发展水平的 35 个国家的税收结构与收入分配的截面数据，对比发现我国税收结构中直接税比重远低于世界各国的一般规律水平。进一步运用典型案例法分析美国"盎格鲁—撒克逊模式"、德国"莱茵模式"以及日本"东亚模式"的共性特征：政府税收参与初次分配干预较少，劳动报酬占比高；居民收入份额较高；再分配中所得税和财产税的直接税内部结构合理，税收调节分配有效。结合我国实际，提出借鉴德国的"莱茵模式"进行税收改革的启示。

基于上述理论研究和实证研究，本书得出有益于分配的税收结构要处理好几个结构平衡，包括初次分配环节和再分配环节税收参与度结构、资本要素和劳动要素税收支付结构、税收结构调整要考虑区域差异、分担于不同收入居民的间接税税负结构、分担于不同收入居民的个人所得税税负结构、增强再分配效应的直接税内部结构。本书最后提出构建合理分担共享分配机制的设想，拟从分担共享视角下谈税收结构性改革，为解决分配问题、实现经济发展中的合理分担和公平共享提供参考。

在吸收前人研究成果的基础上，本书试图在以下几个方面有所创新：

（1）将备受关注的我国收入分配失衡置于分担共享的税收结构视角下。以往研究多把间接税和直接税割裂开来而容易掩盖本质。实质上，税收结构蕴含着分担共享导向，体现了税收在不同部门的分布、在不同分配环节的提取、在不同要素所得间的征税、在不同收入群体的税负承担。税收结构是一种分担，收入分配公平则是经济成果共享。本书的贡献在于结合我国经济发展路径的现实，提出以要素分配和税负分担为传导的分担共享导向，搭建税收结构影响居民收入分配的桥梁，以弥补现有研究之不足。

（2）以税收结构分析我国居民收入占国民收入比重下降问题。以往研究多将初次分配与再分配区分开来而不利于宏观政策的制定。事实上，税收结构在宏观上体现以生产要素所有权为依托的初次分配和以国家公共权力为依托的税收再分配之间的关系。本书将两次分配环节相连接，构建初次分配税收参与度结构、生产税和收入税的税系结构以及再分配中要素征税结构等指标，研究税收结构对居民收入份额的影响机理、影响方向和影响程度，弥补了国内研究对居民收入份额量化分析缺乏的不足，为提高居民收入占国民收入比重提供了税收改革参考。

（3）构建较全面的衡量指标体系，量化税收结构对居民收入分配的影响。以往研究多专注于单个税收指标对收入分配的影响分析而未形成一致认同的体系。本书以更好地发挥调节分配公平作用的税收结构为落脚点，针对居民收入份额和差距两个层面的分配失衡，构建较全面的影响主体性分配格局和规模性分配格局、居民收入份额和居民收入差距的税收结构及其变动指标群，弥补了国内主要侧重定性研究和税负规模研究，而缺乏定量性结构指标研究之不足。

当然，宏观经济运行是个系统，政策目标具有多元化特点，税收结构选择和税收改革也是如此。在未来数据条件允许的情况下，构建完整的宏观经济均衡模型进行政策模拟是进一步深入研究的方向。在此方面，受限于我国数据的欠缺，本书研究仍有值得改进之处。

ABSTRACT

As the pioneer development economics, Arthur Lewis, say "the change of the income distribution is the most politically significant in the process of economic development", China have created the economic boom that astonish the world wonders, but at the same time, is facing serious imbalance of income distribution. "the country is strong but the people are not rich", "not few but uneven", these have to be solved and cause the attention from all walks of life. Cobwebs and explore its roots, it is the reason that the original share sharing imbalance in China's economic development path accumulated over a long period: One part of the group to share the cost are more and the other part of the group to share results are more. So it is difficult to equal sharing development achievements for each resident. It characterized by that household income is low in national income and the income gap is large between residents.

Since the reform and opening up in China, the share of tax bearing sharing oriented throughout the whole of the economic transformation path. Tax is the collection of tax law credibility, mandatory public power, policy execution power, economic leverage, and tax contact macroeconomic policy and the microeconomic behavior closely. Tax is not only to raise revenue, also to play a role of income redistribution and the allocation of resources. Tax structure is the draw mode of government from other economic units, and it reflects the institutional arrangements of sharing in the society. At the same time tax is the interaction between government and citizen most frequently as a policy tool. When the amount of tax is certain, tax structure are about tax from different departments, the extraction of different distribution, the distribution of elements in different income tax, the tax burden of different income groups, which affect residents sector's share of national income and the income distribution between residents. Although the tax structure is not determinants of income distribution, but the impact of share – oriented they are not directly observable inherent in the distribution of income generated quite a

lot. Therefore, in improving governance systems and improve national governance reforms deepen period, it is necessary that tax structure will be taken into account of income distribution based on the sharing shared perspective.

But existing research generally separate the primary distribution from redistribution, separate the indirect tax from direct tax, or only study distribution effects of a single tax. It is limited to the research on the impact of economic growth even considering from comprehensive tax structure. The study of the impact of tax structure to income distribution is rare. This paper will study the impact of tax structure to residents' income distribution based on sharing share perspectives, which is different from previous research.

As a classic of the optimal tax structure theory, Atkinson – Stiglitz theorem argues that the best way to realize the income distribution is a direct tax on income, and through indirect tax which manipulation the products and services price to realize income distribution will cause deadweight loss. According to this theory, the developed with direct tax – based tax structure, income distribution problem is not as serious as imagined. Moreover, China's tax structure to the contrary, the income distribution is having a severe double imbalance. Thus the author thought: What is relation between tax structure and income distribution, how the intrinsic link exists? What is the mechanism of the tax structure on income distribution, what is the impact direction, and how is the extent of impact? What are income distribution effects of dynamic regulation of the tax structure? What is the tax structure in a reasonable sharing sharing? Which are foreign mature experiences worth learning in future. What are the implications of tax reform of China?

Based on tax state distribution theory, tax share fair distribution and sharing economics, the paper reviews the reality of the tax structure and income distribution in development path of China's economy. The paper put forward that tax structure influence the pattern of income distribution in our country through the share of share orientation. The economic leverage which tax structure affect the basic economic distribution system, is throughout the society to participate in product and income distribution. In the macro level, the nature of the tax structure is the relationship of the initial distribution based on the ownership of production factors and between the tax redistribution based on national public power, reflected in the allocation of factor of production. Therefore I focus on allocation of factor of how tax structure by conduction, influence the residents income share. In the micro level, the nature of the tax structure, and it is the tax system design of what form, taxation to whom, who bear, which reflects final tax incidence. Therefore I focus on how the tax structure affect residents' income gap through tax burden between

residents. Further this paper does empirical research constructing the tax structure a long – term dynamic change coefficient. And then study overseas representative of three typical patterns: United States "Anglo – Saxon model", Germany "Rhine mode", "east Asian model" in Japan, and obtain what we can learn from the experience by comparing.

This article main work is that the tax structure is broken down, trying to build different angles tax structure decomposition index, to study its approach, direction of impact, influence degree of the tax structure change and its impact on residents income share and gap. On the specific research method, this article uses national income accounting methods do index decomposition to research elements income and tax payment, uses the panel data model to empirical research on macro tax structure to the influence of residents' income share; uses input – output model to analyze residents' tax incidence under indirect tax shift, uses MT index and taxes – income share ratio coefficient to research redistribution effect personal income tax; uses the time series of OLS to study the influence of micro tax structure on residents' income gap. Also use the method of typical cases, vertical traceability comparison and econometric methods such as ARDL model, VAR models.

From macroscopic level, tax participation degree of initial distribution in China has been more than 15%, higher than reference country shown through tracing method comparison and comparison of considering tax system differences, and directly squeezing labor remuneration share of residents. In redistribution, tax payments paid by labor factor income are higher than by capital elements income, and labor factor income bears the main part of the residents' income tax increment. The tax system structure that high production taxes and low income taxes makes two overplay to push residents income share down. At the same time, residents source of income relying heavily on labor factor income, has further aggravated that the tax structure has the negative impact on the residents' income share. After controlling factors of economic development, fiscal expenditure, human capital and the degree of marketization etc, nationally, impact strength of three tax structure index from strong to weak is, tax participation degree structure of initial distribution, tax system structure of income tax and production tax, taxation structure of redistribution elements. From the impact direction, that net production taxes of initial distribution are too high and the proportion of taxation on labor income is high all have pushed residents' income share down, when increasing the income tax proportion of redistribution link would increase the residents' income distribution share. From re-

gional point, tax participation degree structure of initial distribution is still the strongest influence variable on the eastern, central and western three regions, and tax payment structure of redistribution elements in eastern region has larger Impact strength than in central and western region.

From the micro level, actual dependency ratio of indirect tax accompanied by transaction basicly presents incomplete regressive nature, while low and middle income group residents bear heavier actual tax burden of indirect tax. Distribution effects of indirect tax reducing the gap are negative, despite of the weakening trend, but still widening the residents income gap. While for individual income tax of direct tax, classified collection leads that the same income has the different payment of taxes due to the different origins, and working – class bears the inappropriate tax burdens relating to the income share, losing the transverse fairness. Taxes – income share ratio coefficient of high – income group and low – income group respectively is 0. 99 and 1. 04, and low – income residents' tax share has exceeded their income share, lacking of vertical fairness. Individual income tax system design flaws and taxation income structure weaking, cause the MT index of individual income tax small and redistribution effect weak. Empirical research on further divided tax structure into four indexes found that, after considering the level of economic development and marketization degree, property tax ratio, income tax proportion, personal income tax accounted for the proportion of income tax and turnover tax proportion every increase one percentage point, the gini coefficient decreased respectively 0. 0019, 0. 0008, 0. 0002 and up 0. 0003. Indirect taxation internal function goal difference and the residents' consumption structure heterogeneity, and structure issues that direct tax overly dependent on the personal income tax, are not conducive to narrow the income gap.

From the long – term dynamic perspective, the paper builds tax structure change coefficient based on tax changes fair. Based on the fairness of income distribution, the paper considers many indicators into tax structure fairness index group such as the proportion of indirect and direct tax, the proportion of commodity tax and income taxes on total tax revenue, proportion of individual income tax in income tax, x proportion of tax on labor elements in individual income. And then measures the changes. Through the empirical study on ARDL model and VAR model, the paper finds that the direction of tax structure adjustment is consistent, no matter to increase the share of income, or to narrow the gap in income, that is to say to increase direct tax for residents' income and property and to reduce indirect taxes for trading and prices. But there are different path-

ways and time lag of policy impact between them. So when formulating and implementing policies, consistency of influence of tax structure on the two kinds of distribution should be considered, and to discriminate them to increase policy goals.

Judging from foreign experience, based on the various countries tax structure evolution, the paper organizes the cross section data of tax structure and the income distribution in 35 countries with different economic development levels, and compares and finds that direct tax proportion of our country's is far lower than the general rule of the world. Further the paper analyzes the common characteristics of the United States "Anglo – Saxon model", Germany "Rhine model", and Japan's "east Asian model" by typical case method. These include that less government intervention tax involved in primary distribution, labor remuneration is quite high; residents' income share is high; direct tax structure of income tax and property tax is reasonable; The tax adjustment in redistribution is effective. The paper put forward what lessons our country can draw from Germany's Rhine pattern to tax reform.

Based on the above theoretical research and empirical research, this article concludes that are beneficial to the allocation of tax structure to deal with several structural balance, including the structure link tax participation of the initial distribution and redistribution, the structure of the capital factor and labor factor to pay tax, tax structure adjustment to consider regional differences, tax structure to share in the different groups of indirect, tax structure to share in different income residents personal income tax, internal structure of the direct tax to enhance redistribution effect This article finally proposes the tentative idea of constructing reasonable share sharing allocation mechanism, proposed from the perspectives of share sharing about the reform of the taxation structure, to solve the problem of distribution, to realize the reasonable sharing and fair share in economic development to provide the reference.

In this paper, the research content of structure arrangement, in addition to the introduction, conclusion and prospect, which is divided into seven chapters. Chapter 1 is the tax and the theoretical analysis of income distribution to describes the theoretical basis of full text. Chapter 2 is the reality and evolution analysis of tax structure and the residents' income distribution to put forward the tax structure by element allocation and tax burden sharing two way transmission, with its share of sharing oriented affect residents' income distribution. Chapter 3 is the tax structure, element distribution and resident income distribution, to study how tax structure effects on residents income share through allocation of factor. Chapter 4 is tax structure, tax burden and the income gap of

residents to study how tax structure impact on the residents' income gap through tax burden. Chapter 5 is a dynamic change the long – term impact of tax structure, from the perspective of long – term dynamic research tax structure change on the impact of income distribution. Chapter 6 is compared with the foreign tax structure and income distribution in the typical pattern. Chapter 7 is to build a share sharing allocation mechanism of tax reform to summarizes the results and put forward policy Suggestions.

On the basis of predecessors' research results, this paper tries to innovate in the following aspects:

(1) The focus of China's income distribution imbalance in the tax structure under the perspective of sharing share. Previous studies separate the indirect from direct tax, it was easy to hide the nature. In essence, tax structure contains the Sharing Share guidance, it reflects the tax distribution in different departments, the different distribution of extraction, between the different factor income tax, tax burden in different income groups. Tax structure is a kind of sharing, sharing and fairness of income distribution is economic achievements. The contribution of this paper is to combine the reality of China's economic development path, to put forward the two the impact transmission ways—by element allocation and tax incidence, and to build the bridge between tax structure and residents' income distribution, to make up for the deficiencies in existing research.

(2) Analyze our country residents income percentage of national income by tax structure. Previous research distinguished the primary distribution and redistribution so that it is disadvantage to conduct macroeconomic policy. In fact, the tax structure in macro, which is based on the ownership of production factors of initial distribution and based on national public power of the relationship between the tax revenue redistribution. This article link connected the two allocation, build tax structure indicators—initial allocation of production tax, income tax redistribution and elements of tax structure. And study the influence the direction and extent of the influence of effects on the income tax structure share mechanism. So make up a lack of quantitative analysis on residents income share of domestic research.

Decompose elements income and tax payment between residents, enterprises and government departments in the national income distribution, to link primary distribution and redistribution, to study the effect residents' income share of changes of the initial allocation of production tax, income tax redistribution and elements of tax structure. Make up a lack of quantitative analysis on residents income share of domestic research.

(3) Build a comprehensive measure, quantify the impact of the tax structure to in-

come distribution residents. Previous studies focus on a single tax index analysis of the influence of the income distribution system more and did not form a consensus. This paper make tax structure better play a role of adjusting distribution fair as the foothold build, in view of the residents' income share and the gap between two levels of distribution imbalance, build a comprehensive index cluster about subjectivity distribution pattern and scale of the distribution pattern, about initial distribution and redistribution, about income size and income gap of residents. Make up for focused qualitative research or tax scale quantitative research and lack of insufficient structural studies of domestic research.

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