

公共经济与公共政策

齐鲁文库

韩仁月 著

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Research on Tax Structure  
Evolution, Effect and  
Optimization



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# 总 序

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《公共经济与公共政策齐鲁文库》第五批论著付梓出版之际，恰逢山东大学 110 周年校庆之时。校庆是一个回顾历史、反思理念、光大传统、继往开来的绝佳契机。抚今追昔，“为天下储人才，为国家图富强”的“祖训”熠熠闪光；崇实求新，是百年山大薪火相传的不竭动力。此次校庆的鲜明主题是“学术校庆”、“文化校庆”，我们这批论著就是山大青年学子献给母校的一份贺礼吧！

收入这批文库的论著有 4 部，《从公共品需求到公共品供需均衡：理论与现实》、《基于需求与供给视角的机构养老服务发展现状研究》、《我国慈善组织绩效及公共政策》和《税制结构变迁、效应及优化研究》。它们无一不是青年学者深切关注中国公共经济与公共政策的重大问题而进行研究的成果，无一不是从基础理论探究到中国现实剖析的结合之作，且大都是作者自主设计调研、开展实地调查、数据收集处理或进行案例剖析之作。尽管个别观点的论证还可以更加缜密，样本选择还可以更多，但瑕不掩瑜，值得鼓励。

到今年末，山东大学公共经济与公共政策研究中心、山东省公共经济与公共政策重点研究基地成立已有五年。

一批志同道合之人在资政育人、科学研究方面献计献策，通力合作，积极探索，使中心和基地业绩初显，师生受益，且形成一定社会影响力和学术竞争力。藉此机会，衷心感谢鼎力支持我们的各界朋友和社会贤达。

是为序。

**樊丽明**

2011年10月15日于山大

## 摘要

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近年来,虽然世界多国推出了旨在促进经济增长的所谓“减税”措施,但综观各国宏观税负的变化,以OECD为代表的发达国家保持了相对稳定;而多数发展中国家甚至出现了上升。因此,自20世纪80年代推出,绵延至今的世界减税浪潮在本质上是一次“税制结构的调整与优化”。如果以19世纪末作为现代税制的起源,那么现代税制已经历了100多年的发展历程。尽管各国在地理位置、语言文化和经济政治制度等方面存在较大差异,但税制结构的变动却是一个普遍现象。成熟市场经济国家税制结构变迁的经验显示,一国的税制结构多数是在经历了大幅波动后趋于稳定,而税制结构的每次大幅调整都是前期经济快速发展和政治思想转变双重作用的结果。税制结构就是在不断适应经济社会环境变化的要求,进行调整优化中向前演进,以更好地服务于政府的公平与效率目标。

税制结构问题同样是我国税制改革的焦点。1994年分税制改革形成的税制结构虽然几经调整,但仍不适应快速发展的宏观经济。2008年席卷全球的金融风暴使我们更加认识到税制结构调整的紧迫性和必要性。在总体认识日渐统一和清晰时,我们对税制结构调整方向的认识却仍有些混乱。<sup>①</sup>中国税制改革与经济体制改革一样,已走过了30多年的发展历程,从只有几个简单的税种发展成为多税种多层次的复合税制,形成了相对规范的税制结构。与发达国家

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<sup>①</sup> 吕炜:《市场进程与税制结构变动》,载《世界经济》,2004年第11期。

相比,我国的税制结构波动较为频繁且剧烈,这是由转型时期的社会经济发展状况所决定的,但这种波动没有很好地遵循经济发展、生产结构、征管能力及社会需求等客观条件的演进规律,而是更多的受“效率优先、兼顾公平”等政策方针以及政府间收入竞争等意外冲击的影响,致使税制结构的调整未能有效地发挥促进经济增长和增加社会公平的作用。

税制结构变动的宗旨是税制结构优化,优化的目的在于更好地满足经济社会发展的要求。而目前我国的税制结构及其调整一定程度上违背了税制结构优化的目标,损失了效率又不利于公平。因此,本书在确定我国税制结构变动的优化方向之前,先要完成以下问题的基础研究工作:

税制结构变动的类型与衡量方法有哪些?税制结构变动存在哪些影响因素以及这些因素内在的逻辑关系是怎样的?分税制改革以来,我国税制结构变动呈现出何种特征?主导税制结构变动的因素是什么?经济增长对税制结构变动是否存在门限效应?经济增长最大化下,我国31个省、自治区和直辖市的最优间接税系占比是多少?不同税种对经济增长的影响程度存在什么差异?现阶段,我国个人所得税的再分配效应如何?个人所得税在不同行业间是否发挥了不同的收入调节作用?

税制结构优化是一个不断向前推进并不断变化的系统工程。不同时期税制结构优化的目标不完全相同,这是由国家所处一定历史时期的社会经济发展所决定的。新一轮税制改革的重点在于如何通过税制结构调整实现税收公平与效率目标的兼顾。本书通过梳理税制结构的变迁历史可以使我们探究税制变革背后的驱动力量以及未来税制的发展趋势;通过对我国现行税制结构变动经济增长与收入分配效应的研究可以为税制结构科学、合理的设计提供理论依据,为我国即将进行的税制改革提供参考。

文章共8章,除第1章引言以外,第2~3章是本书的分析基础,第4~8章分别是税制结构变迁、效应及优化的研究,具体而言:



第1章为引言。主要介绍了研究问题的缘起,文章的研究方法和研究思路,并界定了文中涉及的相关概念。

第2章为文献综述。梳理了税制结构变动的影响因素、税制结构变动的经济增长与收入分配效应、中国现行税制结构存在的问题及优化方面的理论与实证研究。

第3章为税制结构变动的理论分析。本章首先根据税制结构特征对税制结构进行分类,并介绍了税制结构变动的大幅—自然波动、大幅—冲击波动、小幅—自然波动和小幅—冲击波动四种类型和税制结构变动的两种衡量方法。其次,阐述了影响税制结构变动的经济、政治和制度文化三大因素。最后,在前述分析的基础上,形成了税制结构变动对经济增长的影响机理与理论模型以及税制结构变动对收入分配的作用机制,为后文的实证分析提供理论依据。

第4章为税制结构变动的历史考察与因素分析。本章梳理了西方发达国家、转型国家以及中国税制结构变动的历程,将这些国家的税制结构变动划分为大幅波动和小幅调整两个阶段,分析了不同阶段税制结构变动的具体情况,得出结论性启示:现代税制结构变迁的根本原因在于经济、政治文化与制度条件的变化,税制结构是在不断适应经济和社会环境变化的要求,不断进行调整优化中向前演进。从历史上看,经济发展水平是决定税制结构变迁的根本原因,政治、制度因素是税制结构变动的推动力量。税制结构的每次大幅调整都是前期经济快速发展加之当时政治思想转变双重作用的结果,而税制结构的小幅调整则是在稳定的经济基础上,更多受一国政治思想(执政理念)的影响。

第5章为中国税制结构变动影响因素的实证检验。本章在税制结构变动指数测算的基础上,对1997~2007年税制结构变动的特征进行了现实描述,并运用面板门限模型检验了税制结构变动的主导动因。结果表明:与税种结构波动相比,税系结构相对稳定,波动幅度较小。税种结构受制于经济、政治等因素的影响;而税系结构更多地受经济条件的制约,如经济发展、产业结构调整 and 开放度的扩大等,政治因素并不改变整体的税系格局。分税制改革以来,

出口退税以及中央与地方的税收划分的频繁调整主导了税种结构变化,税收相关政策没有按照经济发展要求调整结构,致使税制改革滞后于经济体制改革,我国构建双主体税种的目标并未取得显著成效。

第6章为中国税制结构变动的经济增长效应。本章先对我国税制结构变动与经济增长进行了描述性分析,进而检验了税制结构变动的经济增长效应。实证结果表明:各税种对经济的扭曲程度由大到小依次为企业所得税—个人所得税—消费税—营业税—增值税;税系结构对经济增长的作用因时因地而异,且与经济增长之间存在显著的非线性关系,多数地区的间接税系占比过高,不利于经济增长;虽然目前我国间接税系占比呈现出逐年下降的变动趋势,但这种变化源于对经济扭曲程度最小的增值税、扭曲程度最大企业所得税占比的下降、上升,反而不利于经济的快速发展。

第7章为中国税制结构变动的收入分配效应。本章首先将收入(贫富)差距分为收入、消费和财产三个层面,并分析了税系和税种调节收入(贫富)差距的作用机制。结论表明无论在收入、消费还是财产层面,税制结构调节收入分配的功能较弱。其次,基于调研数据,运用基尼系数衡量了全样本及不同行业样本的个人所得税再分配效应。结果表明:虽然个人所得税的再分配效应不断增强,但这只是限于工资薪金所得,如将其推广至全部收入所得,个人所得税的再分配就会大打折扣;个人所得税在制造业中再分配效应较强,而在金融业、居民服务业中较弱。

第8章为中国税制结构变动的优化方向。税制结构优化首先要确定优化的目标,在保证政府财政收入的同时,兼顾资源的优化配置和收入的公平分配。具体优化方向:一是应根据各地区的最优间接税系比值因地制宜的调整税系结构,并构建社会保障税系;二是在税种结构优化方面,缩小企业所得税规模,提高个人所得税相对占比;扩大增值税征税范围,完善抵扣链条;适当调整消费税征收范围,合理平衡部分应税品的税收负担水平;完善房产税和资源税等。

本书在以下五个方面有所尝试和创新:

一是从税制结构变动的幅度和原因两个角度将税制结构变动类型划分为大幅—自然波动、大幅—冲击波动、小幅—自然波动和小幅—冲击波动四种,以此将发达国家、转型国家以及中国的税制结构变动历程划分为不同阶段,分析各阶段的具体特征。

二是构建“税制结构变动指数”来衡量税制结构的波动程度,运用面板门限模型实证分析了1997~2007年我国税制结构变动的主导动因。

三是通过参数和非参数方法检验了税系结构变动与经济增量的非线性关系,并计算出各地区税系结构变动的经济增长弹性以及经济增长最大化下的最优税系结构。

四是运用面板模型检验了税种结构变动的经济增长效应,并将各税种对经济的扭曲程度由大到小排序,依次为企业所得税—个人所得税—消费税—营业税—增值税。

五是基于Q市的调研数据,运用基尼系数衡量了全样本及不同行业样本的个人所得税再分配效应,并进行个人所得税再分配效应的行业与国际比较。

# ABSTRACT

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In recent years, although many countries in the world put forward tax cuts measure aiming to advancing economic growth, making a general survey of tax burden change in different countries, developed countries such as OECD kept relatively steady; most developing countries appeared up. Thus, since the 1980s stretching so far, tax cuts in the world in nature was tax structure adjusting and optimizing. If considering late of 19<sup>th</sup> century as the origin of modern system tax, modern system tax went through 100 years development. Though there were larger differences in geographical location, language culture and economic political institution, etc, tax structure change was common phenomenon. Tax structure evolution experience of maturing market economic countries indicated that tax structure of one country mostly tended to stability after experiencing larger change, while tax structure adjusting each time was the result of earlier stage economic development and political ideas transform. Tax structure made evolution forward during adjusting and optimizing in order to meet economic and social environment change and give service to efficiency and fairness objects.

Tax structure problem was also the focus of tax system reform in China. Although tax structure formed in 1994 tax sharing reform was adjusting, did not adapt to fast change economic conditions. Financial storm across the world in 2008 made us realize urgency and necessity of tax

structure adjusting. As overall understanding was unifying and clearing, know about direction of tax structure adjusting still disordered. In China, as economic system reform, tax reform passed 30 years development, from a few simple taxes developing for more taxes and repeatedly levies tax system, forming relatively standard tax structure. Comparing with developed countries, tax structure turbulence in our country was frequent and fierce, which was decided by socially economic development in transitional periods, but this turbulence did not well comply with evolution law such as economic development, industrial structure, collective ability and social demand, etc, and was more subject to the policy of giving priority to efficiency with due consideration to fairness and intergovernmental revenue competition accident impulse, which led to current tax structure adjusting disadvantage for economic growth and social fairness.

The aim of tax structure change was tax structure optimization, target of tax structure optimization lied in satisfying economic and social development require. At present, tax structure and its adjustment of China ran counter to targets of tax structure optimization to a certain degree, which lost efficiency and went against fairness. Thus, before determining the optimization direction of tax structure, the article completed basic research work below:

How many types of tax structure change were and How to measure tax structure change? How many factors that influenced tax structure change were and what was relationship between these factors? Since sharing system reform, what were features of tax structure change? What factors dominated tax structure change? Whether existed threshold effect of economic growth for tax structure change or not? Under economic growth maximization, what were optimal ratios of indirect tax of 31 provinces and cities? What were differences between economic growth effects of different taxes? At present, how about was personal income tax redistribution effect? Whether personal income taxes of different industries

played different income redistribution effect?

Tax structure optimization was putting forward and changing system engineering. Objects of tax structure optimization were different in different periods, which were decided by social and economic development of some historical period. Emphasis of new tax system reform lied in adjusting tax structure to achieve tax fair and efficiency. The article cleared up history of tax structure evolution for exploring drive force of tax reform and development trend of future tax system; provided theoretical support for designing scientific and reasonable tax structure and reference for tax reform by research on economic growth and income distribution effect of tax structure change.

The article included 8 chapters, except the first chapter, the second and third chapter were analysis bases, from the fourth chapter to the eighth chapter were research on tax structure evolution, effects and optimization separately, specifically:

The first chapter was introduction, which mainly presented research problem origins, research methods and ideas, defining the related concepts.

The second chapter was literature review, which cleared up theoretical and empirical researches on tax structure change influence factors, economic growth effect and income distribution effect, tax structure existing problems and optimization in China.

The third chapter was tax structure change theoretical analysis. Firstly, the article classified tax structure for large-natural fluctuation, large-impulse fluctuation, small-natural fluctuation and small-impulse fluctuation four types according to tax structure character, introduced two tax structure change measures. Secondly, explaining tax structure change economic, institutional and political factors. At last, basing on above analyses, the chapter formed tax structure change affect economic growth and income distribution mechanism and theoretical model for later empiri-

cal analysis.

The fourth chapter was tax structure change historical inspect and factor analysis. The chapter cleared up tax structure change in western developed countries, transitional countries and China, divided tax structure change for large fluctuation and small fluctuation stages, analysed tax structure change specific conditions at difference stages and came some conclusions: modern tax structure change lied in economic, political and institutional condition change, tax structure made evolution forward during continuously adjusting and optimizing in order to meet economic and social environment change. From historical perspective, economic development level was tax structure change fundamental reason, tax structure made evolution forward along with productive progress, political and cultural factors were driving force of tax structure change. Tax structure adjustment every time basically was the result of economic rapid development and political ideas transform, and small adjustment of tax structure was subject to political or governing ideas basing on steadily economic basis.

The fifth chapter was tax structure change influence factors empirical test in China. The chapter described tax structure change character for 1997 ~ 2007 basing on tax structure change index calculate, and employed threshold panel model to test dominant factors of tax structure change. Results showed that tax system structure was relatively steady and fluctuated small comparing with taxes structure. Taxes structure was subject to economic, political factors and tax system structure was more restricted to economic conditions, such as economic development, industrial structure and openness expansion, political factors did not change the whole tax system pattern. Since Tax-sharing system reform, tax rebate and tax division adjustment between the central and local government dominated taxes structure change. Tax relevant policies did not regulate tax structure according to economic development, which led to tax reform

lagging behind economic system reform. The object of constructing double subject taxes was not achieved.

The sixth chapter was tax structure change economic growth effect. The chapter firstly analysed tax structure change and economic growth realities, then tested tax structure change economic growth effect. Empirical results showed that: economic growth distortion effect of different taxes from large to small was corporate income taxes, personal income taxes, consumption taxes, business taxes and valued-added taxes; economic growth effects of tax system structure were different in different time and sites, tax system structure change was significant non-linear with economic growth, indirect tax ratio of most regions was too high, which disadvantaged for economic growth; although indirect tax ratio of our country was lowering at present, this change derived from the smallest economic distortion valued-added taxes ratio down and the largest economic distortion corporate income taxes ratio up, which disadvantaged for economic growth.

The seventh chapter was tax structure change income distribution effect. The chapter firstly divided income (poverty) gap into income, consumption and property three levels, analysed tax affecting income distribution mechanism. The result showed that tax structure adjusting income distribution function was weak no matter for income, consumption and property. Secondly, on the basis of survey data, employing Gini coefficient measured personal income tax income distribution effect of all sample and different industry samples. Results showed that: although redistribution effect of personal income tax was enhancing, limited to salaries income, if extending to all income, personal income tax redistribution effect discounted; personal income tax redistribution effect was stronger in manufacturing industry but weaker in financial and residents service industry.

The eighth chapter was tax structure change optimizing direction in



China. Tax structure optimizing firstly ensured optimizing objects: ensuring government fiscal revenue, at the same time, promoting resources optimization allocation and adjusting income fair distribution. Specific optimizing direction: on one hand, adjusting tax system structure according to optimizing indirect tax ratio of different regions, and constructing social security taxes; on the other hand, in taxes structure optimizing aspects, reducing corporate income taxes scale, increasing personal income taxes ratio; enlarging tax scope of valued-added taxes, perfecting deduction chain, adjusting tax scope of consumption taxes, reasonably balancing tax burden level of parts of taxable products; perfecting housing property taxes and resource taxes, etc.

The article tried to do some innovation points:

Firstly, the article classified tax structure for large-natural fluctuation, large-impulse fluctuation, small-natural fluctuation and small-impulse fluctuation four types according to tax structure change reason and range, on this account, dividing tax structure change in western developed countries, transitional countries and China for different stages, analysed specific conditions at different stages.

Secondly, constructing tax structure change index to measure tax structure turbulent degree, employing threshold panel model to test dominant factors of tax structure change for 1997 ~ 2007 of China.

Thirdly, employing parametric and nonparametric methods comprehensively to measure the non-linear relation of tax system structure change and economic growth, and calculating economic growth elasticity of tax system structure change of different regions and optimal tax system structure under economic growth maximization.

Fourthly, employing panel model to test economic growth effect of taxes structure change, sorting economic growth distortion effect of different taxes from large to small was corporate income taxes, personal income taxes, consumption taxes, business taxes and valued-added taxes.