

所得课税的经济分析

SUODE KESHUI DE JINGJI FENXI

● 郝硕博 著

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序

《所得课税的经济分析》一书，是郝硕博同志在他的博士论文的基础上修改而成的。

所得课税在世界大多数国家的税收体系中占有举足轻重的地位。对调控宏观经济和调节社会收入分配发挥着重要的作用。在我国，所得税作为现行税制体系的主体税种之一，也越来越引起人们的重视。在学习贯彻党的十六大精神过程中，总结我国所得课税的实践经验，借鉴发达国家的理论研究成果，洋为中用，对于丰富和发展我国社会主义市场经济体制下的所得课税理论，具有十分重要的意义。该书给我们提供了有益的视角，其理论追求和探索精神难能可贵。

纵观全书有以下四个明显的特点：

第一，把处理公平与效率的关系作为所得课税的研究基础，对于我国在完善社会主义市场经济体制过程中，如何处理效率优先、兼顾公平的初级阶段分配政策问题具有很强的针对性。

第二，把所得课税与宏观经济运行联系起来考察，拓展了人们的认识视野。对于正确认识所得课税对资本形成、劳动供给、收入分配以及通货稳定的影响，掌握其作用机理，借助于税收制度，推动经济的可持续增长具有重要意义。

第三，结合我国当前出现的通货紧缩趋势，运用税收理论，对我国实行的积极财政政策进行了透视和剖析，做了大胆的有益探索，对于调适和把握财政税收政策不无启示。

第四，把税收理论与实践有机地结合起来，上升到所得课税的制度层面，对于正确处理经济与税收的关系，树立税收经济

观，建立稳定的财力基础，具有一定的指导意义。

郝硕博同志不仅具有长期的税收工作实践积累，更有比较深厚的经济学理论功底，其在繁忙的工作之余，孜孜不倦从事税收理论研究的精神是值得钦佩的。书中所作的艰辛探索和折射的思想火花是令人振奋的。

在经济飞速发展和税收制度不断完善的今天，希望更多的有志之士从事所得课税方面的研究，丰富税收理论，完善税收政策，为建立有中国特色的、符合社会主义市场经济体制要求的现代税收制度而努力。

祝郝硕博同志在学术研究和税收工作中取得更大的成绩。

**国家税务总局
总经济师 王力**

二〇〇三年三月二十五日

前 言

所得课税在西方发达国家的税收体系中具有举足轻重的地位，作为支持这一税收制度的理论基础的研究成果可谓浩如烟海、博大精深、无微不至，当我涉足这个题目后，深深地被其吸引，无法舍弃，但又深感举步维艰，一点一滴的理论超越都几乎是无法企及的。虽竭尽心智，终不能览其全貌，而只能窥其一斑。

税收的经济影响是政府宏观调控的理论依据之一，探讨这一问题，不能不令我们对两位划时代的经济学巨匠以及他们具有里程碑意义的不朽之作肃然起敬。亚当·斯密的古典经济学揭示了市场机制的奥秘。而凯恩斯的现代经济学曾经被奉为解救大萧条的灵丹妙药。他们的理论碰撞产生了争论不休的世纪课题，不是谁战胜谁，而是相得益彰。倒是后人的研究多有盲人摸象之嫌，在《通论》一书中凯恩斯曾说过一句耐人寻味的话：每次我们以增加投资来取得今日之均衡，便增加取得明日均衡之困难。这不是向古典经济学的沟通和复归，而是理论探索的更高境界。答案可能是：只有知道我们现在何处，才好选择奔向目标需向什么方向行走。比较而言，自由竞争的市场体制更具根本性和长期性，而政府干预则是“权宜之计”。放任不管或滥施干预都只能适得其反。更为细节的问题在于把握调控的时机、方式、力度及其利弊权衡。

建立社会主义市场经济体制，参与世界性的经济循环，应对当前的通货紧缩趋势需要充分的理论准备，也离不开税收政策的配合。在我看来，所得课税之所以备受推崇，不仅在于它的财政

收入权重，尤为重要的是在经济运行中发挥的内在稳定作用以及作为制度变量对经济增长的贡献。

在我国，由于所得税收入在财政收入中占的比例比较低，加之税收征管遭遇的困难，使这一良税遭到冷遇。过于偏重收入考虑，必然忽视税收调节职能。可以说，所得税制度和管理中存在的问题，是我国收入分配不公愈演愈烈的重要原因，也是出现通货紧缩趋势的税收制度解释，漠视这一问题将危及稳定和发展。所得课税在协调公平与效率二者之间关系上所发挥的作用是其他税种所不能替代的，有必要进一步发掘其“经济学价值”。不容讳言，西方完善的所得税制度可能是资本主义得以“延续香火”的自维护系统。必须用马克思主义的立场、观点加以剖析、批判和吸收，而不是全盘否定或照抄照搬。

自1997年起师从马国强教授攻读博士学位已愈三年，在此期间，导师耳提面命、悉心指导，他的谆谆教诲、治学精神和为人品格我将铭记于心，终生获益。

在论文写作过程中，夏德仁教授、解学智教授、寇铁军教授、郭庆旺教授、孙开教授、王铁军教授、李松森教授、吴旭东教授、金双华副教授、赵恒群副教授给予的支持、指导和帮助令我倍受教益和鼓舞。

更让我感动的是税务局和审计局的同事们，在我求学期间他们无私地承担了更多的工作，并对我的学习倾注了诸多关心和鼓励。特别是刘太明局长和于精珠局长所给予的理解和支持，使我得以顺利完成学业，他们的才干和风范也让我钦佩不已。

最后要感谢我的父母和家人，几年来，他们付出的辛苦，简直无以言表，我希望这篇论文不至于辜负他们的期望。

郝硕博

2001年3月于东北财经大学财税学院

Introduction

Income Taxation plays a vital role in the taxation system in developed Western countries, achievements of research concerning the theoretical foundation of taxation system is vast and specific. Upon touching this topic, I found its appeal to me, at the same time; it's difficult for me to step forward, leaving mere impossibility of theoretical surpassing. Even with all my energy exhausted, I can only see one ringed spot on a leopard; never talk about the whole view.

The effect of taxation on economy is one of the theoretical grounds for governmental macro-control. Talking about this issue, we cannot remain silent about our profound respect for the two epoch-making great masters in economics and their landmark immortal work. Adam. Smith's Classical Economics reveals the secret of market mechanism, while Keynes's Modern Economics is regarded as the wonder drug healing depression. The collision of their theories became a century topic without one over the other, and brought out the best in each other. It's the later generations who always only touch some part of it. "Each time we enlarge investment to get present balance, which makes it more difficult for us to get balance tomorrow" in Keynes' work affords much for thought. It isn't the communication and recurrence to classical economics but the highest realm of theoretical research. The answer may probably be: that only when we are aware of where we stand now, can we get to the right destination in the right direction. The market mechanism under free competition is more basic and is in the longer term compared

with the improvised makeshift of governmental intervention. Letting alone and excessive intervention can only lead to the opposite side of the matter. More detailed issues lie in the manipulation of opportunity, pattern, dynamics and balance between advantage and disadvantages.

In order to set up Socialist market economy system and participate in the world economic circulation, we'd be fully equipped with the theory about deflation as well as supports from taxation policies. In my view, the reason why income taxation is held in esteem is not only because of its importance in revenue generation, but also internal stabilization role it plays in economic operation, and also its contribution as an institutional variable in economic growth.

In China, this fine taxation has received a cold welcome for the low ratio it presents in financial revenue and the difficulty of tax levy. It's inevitable to ignore the regulating function while putting too much emphasis on income. We may say problems existing in taxation system and management are major causes for worsening imbalance of income distribution; also the taxation system interpretation for the occurrence inflation. Ignorance of this problem will surly imperil stability and development. Income taxation plays an irreplaceable role in the coordination between justice and productivity than other taxations. It's necessary to explore its economic value a step further for the perfect income taxation system is the self-maintaining system for the endless stream of pilgrims of Capitalist. We should analysis, criticize and digest at Marxist stand, but not totally refute or imitate it mechanically.

More than 3 years of my learning for doctor degree tutored by Professor Ma Guoqiang ever since 1997, his attentive supervision, his pursuit of study and his personality will be engraved on my heart

and benefit my whole life.

During the course of essay writing, I was encouraged by the support, guidance and help from Professor Xia Deren, Xie Xuezhong, Kou Tiejun, Guo Qingwang, Sun Kai, Wang Tiejun, Li Songsen, Wu Xudong, associate Professor Jin Shuanghua and Zhao Hengqun.

I am also deeply moved by my colleagues in Taxation Bureau and Auditing Bureau, who took responsibility of more work while I was engaged in my study. Especially the support and understanding from Director Liu Taiming and Yu Jinzhu, has ensured the accomplishment of my study, I will always hold heartfelt respect for their ability and bearing.

Finally I would thank my parents and my family for the unspeakable sacrifice they gave me in the past several years. I sincerely hope that this essay will never be unworthy of their expectation.

Hao Shuobo

Northeast Financial and Economic University

Dated: March 2001

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第 1 章 导 论

1.1 问题的提出

税收既是保证国家机器运转所必需，也是国家干预经济、实现宏观经济目标的重要工具。在世界性的经济循环日益形成以及我国经济所处的转型时期，传统的税收理论难以对全新的经济现实作出令人满意的解释。一国政府再也不能仅就本国的财力需要和经济状况决定税收政策，税收选择所依据的变量趋于复杂，需要我们从宏观经济的更高层面——经济的国际坐标系中权衡取舍；封闭经济背景下的税收制度安排所具有的无偿性、强制性、固定性特征在瞬息万变的世界经济舞台上显得僵硬而呆板，经济发展对现存的税收制度形成了倒逼机制，要求在制度安排中具有更强的针对性和灵活性。

世界市场的形成，使当代发达资本主义国家经济的突出问题，如经济危机、周期性循环、失业和通货膨胀得到缓释，其负效应外溢，使发展中国家蒙受“外部不经济”的损害，从而使世界各国面临着共同的经济问题，而这些矛盾的根本解决有赖于经济的稳定和增长，税收作为重要的政策变量，它与经济发展有着怎样的联系？其作用机理是什么？初级阶段的税收政策选择将成为本论文研究的中心问题。应当把税收放到经济发展的大系统中加以考察，通过税收对国民经济总供给与总需求的影响，对公平与效率的影响，对资源配置的影响的深入分析，得出合宜的税收制度安排。