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个人所得税的再分配效应及机制重塑研究

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序一

　　彭海艳同志的著作《个人所得税的再分配效应及机制重塑研究》就要出版了，这是以她的博士学位论文为基础，又在国家社科基金资助下再历经多年研究而成的精湛之作。

　　个人所得税是现代社会中实现财政收入、宏观均衡和进行再分配的重要工具。从规范的角度论，累进的税制具有自动稳定器和缩小社会贫富差距的作用。但在现实中，当面临着复杂的税收环境、高昂的税收成本之时，这些规范的作用往往会大打折扣。所以，对个人所得税的现实作用进行实证分析是具有极其重要意义的。我们不能只凭对规范理论的粗浅理解来决定制度设计和政策制定，而必须精确地了解现实，从而做到实事求是。

　　在中国，个人所得税的现实运行是否对社会贫富差距的缩小起到了较好作用的问题上，之前普遍的看法是，因为中国的基尼系数不理想，所以个人所得税没有起到应有的

作用。但这样的一种分析在逻辑上显然是有问题的。因为，造成基尼系数不理想的因素有很多，比如初次分配中的各种因素，又比如其他各种税收和社会保障方面的问题等，不剥离掉这些因素的影响，我们是无法搞清楚个人所得税到底是起了正面还是负面作用的。

彭海艳同志的专著正是在这个问题上取得了重大的突破，在分离了其他因素影响的情况下，对个人所得税的平均财富作用作了量化的实证研究——这在国内学者中是最早的。而且整个研究严丝合缝，逻辑严谨，一气呵成，充分体现了作者非常扎实的理论和数学功底。

正是因为这一研究具有上乘的质量和很高的理论和实践价值，作为她的导师，我一直期待能够早日出版。现在，这一著作终于要和广大的读者见面了，我感到非常高兴。

毛程连

2012 年 12 月 3 日

序二

　　《个人所得税的再分配效应及机制重塑研究》一书是彭海艳博士在中国社会科学院财经战略研究院从事博士后研究期间的主要研究成果。作为合作导师，我有义务说上几句话。

　　中国正在进行税制改革。税制结构优化是未来改革的重头戏。以直接税为主体的税制结构是大势所趋。这个目标如何实现，仍有不小争议。有人认为，税制结构演变是一个自然过程。有人则认为，人为干预可以加快税制结构优化的步伐。显然，二者有兼容之处。税制即使是自然演变，即使是诱致性变迁，也需要外力的推动。

　　正因如此，加快研究适合中国国情的直接税制具有重要的现实意义。直接税制的完善需要处理好公平问题。直接税与间接税的税收征管差异性太大。不公平的直接税会直接导致政府与纳税人的冲突，会导致纳税人

的不遵从。彭海艳的著作专门研究个人所得税的再分配效应，并就机制重塑提出自己的看法，可谓抓住问题的实质。

要更好地发挥个人所得税在收入再分配中的作用，需要把握个人所得税在现实中到底发挥了什么作用。该书用实证方法，研究个人所得税的再分配效应，分析影响再分配效应的相关因素，分税收再分配效应分析、税收再分配效应分解分析和税收累进性分解分析三个层次进行深入研究。该书还从国际比较的视野，对中国个人所得税制改革提出了自己的看法。这是一本有特色的著作，值得关心个人所得税理论发展和改革走向的读者阅读。

个人所得税是一个大众关心的话题，也是一个所有人都可以发表看法的话题，但税制设计与税收政策的选择不是"拍脑袋"就可以做到的，需要尊重税收规律，且不能与市场经济背景下规范的政府与市场关系相悖。税收不是万能的。准确定位，才能更好地发挥税收功能。个人所得税也是如此。

中国个人所得税所遭遇的挑战是多方面的，有税制自身的，也有社会的。收入分配现状有再分配的原因，但主要是初次收入分配出了问题。个人所得税调节公平作用，只有在初次收入分配基本合理的前提下，才能得到更好的发挥。

税制改革需要一定的征管条件。时下，不少人呼吁以家庭为单位进行课税。这看似公平，但缺乏可行性。税务部门有家庭信息吗？税务部门能够处理好家庭收入信息吗？税务部门处理好家庭收入信息所要耗费的大量公共资源，纳税人会同意吗？有意思的是，在国人呼吁以家庭为单位课税的同时，一些国家却在将以家庭为单位改为以个人为单位进行课税。这都值得我们深思。

在中国财税学术界，受制于数据，许多研究很难深入下去。即便是这样，本书仍克服了"粗糙"数据的局限性，对个人所得税问题作了较为深入的探索，值得肯定。在"大数

据"时代，未来研究资源将越来越丰富，希望彭海艳博士能够充分利用"大数据"，取得更好的研究成果。

是为序。

杨志勇

2012 年 12 月 5 日

摘要

　　经济发展所带来的收入分配问题，是经济学家长期关注的理论问题，也是各国政府普遍关心的实践问题。我国作为经济转轨国家，伴随着市场机制作用的恢复与发挥，居民收入分配方式亦由原来单一按劳分配，发展为按劳分配和按生产要素分配相结合。因此，居民收入来源广泛，渠道增多，收入水平也相应提高。但与此同时，收入分配差距持续扩大以及社会财富分配相对集中的现象日趋严重，这成为影响我国社会稳定与经济可持续发展的重大隐患。对此，党中央和国务院高度重视，多次研究部署相应对策以缓解和缩小收入分配差距。政府可采取许多政策措施，如税收、转移支付和最低工资等，将收入分配差距控制在一定范围之内，实现社会公平。

　　个人所得税自1799年于英国首创，至今只有200多年的历史，但它却在20世纪第一次世界大战前后被西方各国普遍引进，并在第二次世界大战期间得以迅速发展，成为重

要税种之一。其主要原因在于：个人所得税不仅收入来源稳定，而且是最公平的税种，是世界各国公认的"良税"。研究表明，个人所得税在许多国家对于缩小收入分配差距具有明显作用。相比较而言，我国个人所得税制度建立的时间比较晚。不过，自 1994 年税制改革之后，我国个人所得税在成为筹集财政收入重要手段之一的同时，其调节收入分配差距的功能也逐渐凸显。

国外在税收再分配效应问题上的研究成果比较丰富，特别是不断涌现测量税收再分配效应及影响因素的新方法，如基尼系数法、基尼系数分解法、APK 分解法和修正的 AJL 分解法等。但是，我国对个人所得税再分配功能的研究却明显滞后。国内已有大量相关文献阐述对个人所得税税率、免征额和税制模式等方面进行调整的看法，但一方面这些论述尚未形成一致意见，可谓众说纷纭、莫衷一是；另一方面这些论述缺乏实证研究所形成的客观的、数量化的现实依据。本书认为，对我国个人所得税调整缺乏统一认识的真正原因在于：目前我国没有相关文献对个人所得税再分配的基础理论进行比较全面科学的规范分析以及在此基础上进行的实证分析，致使与个人所得税制相关的各项政策调整与其说是理论与现实国情使然，不如说是为大众舆论或是既得利益阶层所左右，从而使得我国个人所得税政策调整不能准确地反映现阶段国情对其现实需要。

在对相关概念进行界定以及以税前收入分布分析为逻辑起点的基础上，本书循着层层递进的思路，构建了税收再分配效应及其影响因素的数学理论模型，建立了其总体分析框架：税收再分配效应分析、税收再分配效应分解分析、税收累进性分析和税收累进性分解分析。其原因在于：仅仅分析税收总体再分配效应是远远不够的，本书采用 APK 分解法和修正的 AJL 分解法从不同侧面揭示了影响税收再分配效应的

因素；累进性是影响税收总体再分配效应的重要因素之一，包括税收体系的累进性以及单个税种的累进性两个方面；通过对单个税种累进性的进一步分解，可以清楚知道不同税制要素对累进性的贡献，然后，以数理模型为基础，实证分析了我国个人所得的再分配效应，深入探讨了影响个人所得税再分配效应的内在运行机制；同时，进行国际比较，得到相关启示。最后，作者借鉴国外经验，结合我国国情，提出有助于缓解我国当前收入分配差距的个人所得税制度的相关政策主张。

在研究方法方面，本书在认真研究、分析国外大量相关税收再分配效应文献，以及通过实地调查、查阅统计资料与其他文献等途径获得大量数据的基础上，紧紧围绕税收调节这根主线，采用规范分析与实证分析相结合的方法，综合运用数学、统计学、计量经济学、公共经济学和社会学等多学科知识，系统分析了个人所得税再分配的基本原理、主要作用、实际效果以及相关影响因素，对我国现实个人所得税再分配效应进行了比较全面、客观和科学的评价；同时，从历史和比较分析的角度，对一些发达国家与发展中国家个人所得税再分配效应进行考察，发现我国在这方面存在的差距，获得一些有益启示。此外，本书还采用了大量的图表，使叙述简单明了的同时，增加了说服力。

本书提出了以下富有创意性的观点：第一，我国居民收入分配差距的持续扩大，已是我国收入分配领域的主要矛盾和问题，而且收入分配差距形成根源呈现多维性和复杂性。第二，除2006年外，整个考察期间，我国个人所得税起到了正向、且进一步加强的再分配效应，但调节效果有限。第三，税收再分配效应主要依赖于平均税率和累进性的综合作用，不过平均税率和累进性存在负相关关系，因此在两者的选择上存在一定程度的权衡。第四，分类征收模式以及税收优惠

政策，产生了水平不平等效应和再排序效应，导致税收再分配效应的损失。第五，2005 年之前，我国个人所得税的累进性总体上呈下降趋势，之后税收累进性大幅度上升。当然，由于测量方法的不同，期间变动趋势也有一些差异。第六，分类征收模式导致整体累进性下降，工资薪金所得税是个人所得税累进性的主要来源。第七，免征额对工资薪金所得税累进性起主导作用，其次是税率结构，而社会保障支出起较小的累退（或累进）作用。

关键词： 收入分配　个人所得税　税收再分配效应　税收再分配效应分解　税收累进性　税收累进性分解

ABSTRCT

Income distribution in economic development is considered as an important academic issue in the economic field for a long time and also as a commonly-faced practical problem by the government all over the world. While China is regarded as a transitional trace country, along with the function of market mechanism restoring and exerting, the method of resident income distribution is being changed from the early distribution method only according to one's performance to the combination of distribution according to one's performance and the production factor. Therefore, the resident's income is increasing as a result of broader income origins. Meanwhile, the social wealth is being relatively centralized and income distribution gap is expanding, which consequently causes a great hidden trouble to the harmonious society and the sustainable development of the economy. The Chinese central authorities and the State Council pay highly attention to this phenomenon, study and deploy some measures to narrow the income distribution gap. Some useful economic tools, such as tax, social security and the minimum wage, are used to adjust the income distribution gap in some scope by the government in

order to achieve social equity.

Personal Income Tax (PIT) with a history of only about two hundred years originated from England in 1799, but it was widely introduced into the tax system around the First World War by many western countries, quickly developed in the World War Two, and becomes one of the most important taxes in tax system around the world. The reasons are: PIT is not only a stable source of income but also the fairest tax, and is acknowledged as a fine tax by the people in the world. It is believed that PIT has an apparent function on narrowing the income distribution gap in many countries.

After the tax reform in 1994, the Chinese PIT not only plays an important role in collecting revenue, but also displays an effective adjusting function on income distribution gap. However, the research on income distribution of PIT in china is obviously lagged. Though a lot of correlative literatures show their opinions on the adjustments of tax rates, allowance, tax modes, etc., these research are not only controversial but also suspectable due to the lack of the objective and numerical results obtained from the empirical study.

Following a step-by-step logic, this dissertation summarizes the redistribution effects of tax and the correlative factors, and then constructs the whole study framework including the study on the effects, the decomposition on the redistribution of PIT, the progressivity of tax and the decomposition on the progressivity of tax. It is far from enough to study only the redistribution of tax. It should also decompose the redistribution into vertical effect and horizontal effect. It can clearly know the contribution of the different tax system and tax factors to progressivity by the decomposition of progressivity, because the progressivity is one of the most important factors for redistribution, which includes the progressivity of individual income and tax system. Therefore, the redistribution effects of PIT in china have been empirically investigated, and the inner working mechanism on the redistribution effects of PIT has been carefully studied.

Finally, the correlative suggestions on the innovation of PIT in china have been advised in order to narrow the gap on the income distribution through international comparisons.

Starting with a systemic review of the relative domestic and international reference, together with the different perspectives of the mathematics, statistics, public economics and sociology, etc. , this dissertation studies the income redistribution principle of PIT, the main function, the practical effects and the factors related to income distribution of PIT by the combination of quantitative analysis and qualitative analysis with the data obtained from surveys, statistical materials and reference, while a comprehensive, objective and scientific evaluation on the current income distribution effects of PIT in china has been carried out. At the same time, the gaps on the income redistribution effects of PIT between china and developed/developing countries have been presented and a lot of good suggestions have been gained through a historical comparative analysis. In addition, a great deal of diagrams, charts and figures have been adopted to make expression be simplified and persuasive.

The whole dissertation is presented as seven chapters, and the main contents in each chapter are shown as follows.

Chapter one introduces the background, the research methods, the relative domestic and international researches, as well as the analysis thread and framework. In addition, the innovations and deficiencies have been presented.

Chapter two studies the basic theory of income distribution and redistribution of PIT. First, the concepts of income, PIT and study objects have been defined. Second, the basic theories of income redistribution have been studied. Then, the principle of the transmit mechanism of redistribution effects for PIT have been investigated. Finally, a standard research on the goal, principles and scope of PIT redistribution effects has been completed. This chapter is the theoretical basis, and all the conclusions obtained in this dissertation are based on the terms defined

here.

Chapter three studies the current situation and dynamic tendency of before-tax income distribution for urban resident in china. Firstly, the research reveals the present gap and tendency of before-tax income distribution, which includes two levels: one is the income distribution gaps on different income classes and regions; the other is comprehensive measure of income distribution gap of resident. Secondly, the negative influences of expanding income distribution gap on consumption demand have been studied. Then, the contribution of different income factors to income distribution gap have been deeply investigated by the decomposition of Geordie coefficient in order to study the origins of income unequal change caused by the income factors. Furthermore, the causes of income distribution have been analysised with an angle of system transition, i. e. the transition of economic system, labor employment, income distribution and social security, Cultural factors. In this chapter, the changes of income distribution gap have been dynamically investigated and the causes of these changes have been deeply studied. It is important and urgent to narrow the income distribution gap by the PIT tool.

Chapter four investigates the decomposition and redistribution of PIT. Firstly, the decomposition and redistribution theories of tax in foreign countries are introduced and evaluated. Secondly, an empirical study for redistribution of PIT on different income class and different regions in china has been carried out. Then, the redistribution effects have been decomposed with the APK method based on overall data and revisited AJL method based on the regional data in china respectively, in order to reveal the loss on the redistribution effect of PIT. Finally, some good suggestions have been obtained by the international comparisons.

Chapter five studies the progressivity of PIT. Firstly, the measurement of tax progressivity, which includes classical progressivity and modern progressivity, have been introduced and evaluated. Secondly, the progressivity of PIT in China has been calculated with several methods for

different income class and different regions. Some persuasive conclusions on the progressivity of PIT in China have been drawn from different aspects. Finally, some good suggestions have been obtained through international comparisons.

Chapter six decomposes the progressivity of PIT. First, several models on the decomposition of tax progressivity, which includes tax system progressivity and the decomposition on progressivity of some tax, have been established. Then, the progressivity of PIT for different income sources, wages and salary income has been empirically studied. Finally, some good suggestions have been obtained through international comparisons.

Chapter seven: a fair perspective of China's PIT mechanism remodeling. The empirical results of Chapter three to Chapter six of income distribution and redistribution of PIT, to draw some meaningful conclusions to reshape China's PIT system from a fair perspective, providing a scientific and realistic basis of quantitative. First, the outlook of the PIT system development trends and innovation have been analysed through international comparisons. Then, based on the overseas experience, the design of PIT system for strengthening the redistribution effects, such as the selecting of tax mode, allowance setting and the selecting of tax rate, has been addressed. Finally, the research brings up some correlative measures, that is to say, the construction of comprehensive income distribution system.

The following innovational conclusions are drawn from the present study in this dissertation. (1) The inhabitant revenue assignment disparity is expanding, which astricts the development of economy and the society. The reasons are various and complicated. (2) It is believed that personal income tax has a positive, strength redistribution effect from 1995 to 2010, while the redistribution effects is decreasing in 2006. (3) The redistribution effects of tax mainly rely on the average tax rate and progressivity. It is noticed that the selection of them should be careful because of the negative relativity of average tax rate and progressivity. (4) The scheduler pattern