

社会

捐赠及其 税收激励研究

The Economic Analysis and Tax Incentive Study of the Social Giving



郭 健 著

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初春时节,经山东省公共经济与公共政策研究基地学术委员会委员认真甄选的、第二批 5 本公共经济学专著即将付梓问世。它们分别是纳入《公共经济与公共政策齐鲁文库》系列的《社会捐赠及其税收激励研究》、《新型农村合作医疗制度需方公平性研究》、《公共卫生体系研究一功能、资源投入和交易成本》和《公共产品供给主体选择与变迁的制度经济学分析》以及进入《中国公共经济与公共政策研究报告》(第二辑)的《市政公用事业改革与监管研究》。我谨向这几位崭露头角的青年学者们表示衷心的祝贺和美好的祝福!

纵观基地资助出版的 10 本著作,有着如下共性:第一,选题的前沿性。作者热切关心当下中国发展改革中的重大公共经济问题,密切关注国际公共经济学的研究的沿,或选择较为具体的新农村建设、中国农村教育、农村合作医疗、公共卫生体系、节约能源、社会捐赠、公用事业改革与监管等为题进行研究,或将较为理论化的公共品的供给效率、供给方式变迁、政府供给中的行为模式等问题作为选题进行系统分析,条分缕析,丝丝入扣。第二,方法的规范性。中青年作者不仅普遍运用统计计量、博弈

☆ 大经济与公共政策齐鲁文库 // 社会捐赠及其税收激励研究

演化等现代主流经济学研究方法,还注重深入基层进行社会访谈和问卷调查以掌握第一手资料,或尝试在课堂之上组织社会实验,以模拟仿真不同的人类行为环境,或设事者。要体而言,并学习和吸充,并学习和吸充,并学对的研究优势与最新进展。整体而言,研究范畴,分析方法规范。第三,观点的创新性。前沿选题与科学方法的结合,加之作者的勤恳努力,一并造就与科学方法的结合,加之作者的勤恳努力,一并造就与科富有创新的研究成果。仅就此次入选的五本专著来看,好制度的需方公平性、公共卫生服务供给中的交易费用的测度的需方公平性、公共卫生服务供给中的交易费用的测度、公共产品主体选择标准的理论模型以及中国市政公用事业监管体制的建设等展开了较为深入、系统的研究,不少结论颇有新意。

为了两批专著如期且高质量出版,从文字编辑、版式选择,到书稿校对、装帧设计,经济科学出版社的吕萍副总编和中国财政经济出版社的赖伟文副总编及赵力女士都倾注了许多心血。难忘他们的精诚合作,感谢他们的热情支持!

是为序。

粪丽明 2009 年立春于山东大学 本书所研究的社会捐赠是公民个人、单位,以自愿为基础,无 偿或部分有偿地将有价值的东西赠与他人的一种形式,它是在市 场、政府机制发生作用的基础上进行资源配置的,作为调节贫富差 距的平衡器,有利于优化资源配置,公平收入分配,促进社会 和谐。

要鼓励社会捐赠的发展,关键是深入理解并掌握社会捐赠主体行为并把握其规律。本书期待从理论创新的角度,对社会捐赠行为的内在动机和外在影响因素进行系统、详尽的研究,分析企业或个人进行社会捐赠的影响因素,分析他们的偏好是如何形成的,探索社会捐赠供给决定机制,以期为政府制定税收激励政策促进社会捐赠提供理论指导和依据。同时,在对社会捐赠理论研究的基础上,借鉴发达国家税收激励的基本经验,透析中国政府社会捐赠税收激励的现状和效应,设计、构建促进中国社会捐赠的税收激励框架,促进社会捐赠发展,实现收入公平分配。

考察社会捐赠的内在动机和外在影响因素是研究社会捐赠的理论基础。社会捐赠的内在动机按照利他主义程度高低可划分为利他主义、互惠和获取直接收益三种。社会捐赠的外在影响因素从供给和需求的角度,分为公益需求、捐赠主体、捐赠方式、非政府组织和政府政策五大类。(1)公益需求。社会捐赠的需求是多方面的,包括教育、文化、医疗、社会福利和宗教等多个方面。当政府在这些领域的供给不足或供给效率低下,而市场又无法供给的情况下。

就产生了公益需求。(2) 捐赠主体。首先,捐赠主体自身属性。就个人而言,收入、年龄、受教育程度、宗教信仰等因素对其捐赠选择的影响较大;就企业而言,行业属性、行业竞争程度、企业规模等因素也会影响企业对捐赠的偏好。其次,捐赠主体的相互影响。一人的捐赠行为会通过替代效应、示范效应和不对称效应影响到他人的选择。(3) 捐赠方式。捐赠的底线水平、捐赠机制的类型、奖励水平和是否有还款保证也会影响捐赠。(4) 非政府组织。非政府组织是间接捐赠的载体,其公信力的高低、运作与管理的好坏直接关系到个人或企业对其捐赠的积极性。(5) 政府政策。政府政策贯穿捐赠行为形成、实施与继续的全过程,并对捐赠的内在动机、捐赠主体、捐赠方式等因素产生影响。

税收是影响社会捐赠的外在因素之一,它可通过影响社会捐赠的内在动机和其他外在影响因素而对社会捐赠产生激励作用。就个人捐赠而言,个人所得税可通过收入效应和价格效应作用于个人的收入和捐赠价格,从而影响捐赠主体的偏好和内在动机,有效促进现金捐赠的增加,也可以通过直接和间接两种方式影响捐赠主体的直接收益来影响时间或服务捐赠。此外,遗产税也同样会通过收的直接收益来影响时间或服务捐赠。此外,遗产税也同样会通过收的值好和动机。就企业捐赠而言,税收会通过影响公司利润和公司管理者的偏好来影响公司捐赠,根据利润最大化模型的分析,税收激励对公司捐赠只具有短期效应,而根据效用最大化模型的分析,税收激励对公司捐赠具有长期效应。

在对社会捐赠的影响因素以及税收激励社会捐赠的作用机制进行理论分析后,本书选取了代表三种不同捐赠模式的国家——美国、日本和荷兰,对其社会捐赠税收激励进行了回顾与评价。通过对这三个国家的社会捐赠税收激励的总结,可以看出这些国家的税收激励获得了显著的价格效应和收入效应,政策的成功主要源于以下方面的基础: (1) 内在动机的驱使; (2) 具有较高的经济发展水平和人均国民收入; (3) 具有较为完善的社会捐赠政策体系和先进的征管手段; (4) 具有较为完善的非政府组织体系。

与发达国家相比,中国的社会捐赠起步较晚,自 20 世纪 90 年代才得以发展。经过十多年的实践,中国的社会捐赠在规模、形式、结构等方面有了一定的改善,但仍存在捐赠规模小、捐赠形式少、公众参与率低等多种问题。除受经济状况、非政府组织等因素的影响外,税收激励的影响也不容小觑。但就个人捐赠而言,问卷调查的结果显示其政策效应并不明显。就企业捐赠而言,按照 2006年对山东省 256 家企业进行问卷调查的相关数据进行的计量分析结果,企业捐赠额与税收价格成反比,即随着税收价格的降低,或者税的价格效应较为显著,说明中国的税收激励发挥了一定的作用,但有待进一步改善和强化。在此基础上,本书设计与构建了社会捐赠税收激励体系的总体设想。一是完善社会捐赠税收激励体系;二是完善社会捐赠税收征管体系;三是强化与推广社会捐赠税收激励信费。

关键词 社会捐赠 内在动机 外在影响 税收激励

The social giving studied in this book is that the individual citizen or units voluntarily give their valuable things to others freely or partly paid, and it allocates resources on the basis of functioning market and government mechanism. As the balancer regulating the gap between the rich and the poor, it is good for optimizing the allocation of resources, equating income distribution and promoting social harmony.

The key to encouraging the development of social giving is that we should understand deeply and master the giving subjects' behaviors and its laws. This book is expected to study systematically and thoroughly the intrinsic motivation and external influcing factors and analyze the factors affecting the social giving of enterprises or individuals and the formation of their preference from the perspective of theoretical innovation, and then explore the supply decision mechanism of social giving so as to provide the theoretical instructions and foundations for the government to work out tax incentive policy which promotes social giving. At the same time, on the basis of studying the social giving theory, we draw on the basic experience of developed countries' tax incentive policies, analyze thoroughly the present condition and effects of Chinese government's social giving tax incentive policy and design the tax incentive framework which promotes China's social giving so as to promote the development of social giving and realize the fair income distribution.

Investigating the intrinsic motivation and external influcing factors of the social giving is the theoretical basis of studying social giving. According to the degree of altruism, the intrinsic motivation of social giving can be divided into altruism, reciprocity and achieving direct proceeds. From the perspectives of supply and demand, the external influcing factors of social giving can be divided into community needs, giving subjects, giving forms, non-governmental organizations and government policies. Firstly, community needs mean that demands of social giving are multifaceted, which include education, culture, health care, social welfare and religion and so on. When the government can not supply sufficiently or efficiently in these areas and meantime the market can not supply either, community needs emerge. Secondly, when giving subjects are individuals, income, age, educational level, religion and other factors affect their giving choices greatly. When the giving subjects are enterprises, industry attributes, industry competition degree, the scales of enterprises and other factors have effects on their giving preferences. Moreover, giving subjects will affect each other. A person's giving behavior can affect others' giving choices through substitute effect, demonstration effect and asymmetric effect. Thirdly, the bottom line level of giving, the type of giving mechanisms, reward level and whether there is repayment guarantee will also affect social giving. Fourthly, non-governmental organizations are carrier of indirect giving, and its credibility, operation and management levels affect directly individuals' or enterprises' giving enthusiasm for them. Fifthly, government policies penetrate the whole process of giving behavior's formation, implementation and continuation, and have an impact on intrinsic motivation of giving, giving subjects, giving styles and other factors.

Tax is one of the external factors which affect social giving, and it is also an important means of encouraging social giving which is adopted commonly by most countries in the world. As far as individual giving is concerned, the personal income tax can have impacts on personal income and giving price through income effect and price effect, and then influence the preference and motivation of giving subjects and promote effectively the increase of cash giving. Moreover, the personal income tax can also influence the direct benefits of giving subjects through direct and indirect ways, and then influence time or service giving. In addition, the estate tax can also affact the heritage quantity and its tax price through income effect and price effect, and then influence the preference and motivation of giving subjects. As far as the corporate giving is concerned, tax can influence it by affecting the corporation's profit and the managers' preference. According to the analysis of profit maximization model, tax incentive only has short-run effect on the corporate giving. However, according to the analysis of utility maximization model, tax incentive has long-run effect on corporate giving.

After analyzing theoretically the influence factors of social giving and the function mechanism of tax encouraging social giving, we choose three countries which represent three different kinds of giving patterns—the United States, Japan and the Netherlands, then review and evaluate their tax incentive policies of social giving in this book. Through summary of the three countries' social giving tax incentive policies, we can see that the tax incentive policies of these countries have significant price effect and income effect, and the success of these policies mainly result from the following bases. The first one is the driving of intrinsic motivation. The second one is these countries all have higher economic development level and per capita national income. The third one is they all have more perfect social giving system and advanced means of collection and management. The last one is they all have more perfect non-governmental organization system.

Compared with developed countries, China's social giving started later and only developed since the 1990s. After more than 10 years of

practice, China's social giving has improved in scale, form, structure and so on, but there are still many problems such as the small giving scale, few giving forms and low rate of public participation and so on. Apart from the influences of economic situation, non-governmental organizations and other factors, the influence of tax incentive also should not be underestimated. However, as far as the individual giving is concerned, results of the questionnaire survey show that its policy effect is not obvious. As far as the enterprise giving is concerned, according to results of the measurement analysis based on the related data of the questionnaire survey on 256 enterprises of Shandong Province in 2006, the giving quantity of enterprises is inversely proportional to the tax price, that is, with the decrease of tax price or the increase of deductible proportion of enterprise's giving, the giving quantity of enterprise will also increase and the price effect of enterprise income tax is more remarkable. The more remarkable price effect shows that the tax incentive policy of China has played a certain role, but it should be further improved and strengthened. On this basis, we put forward to the whole plan of designing and construct the social giving tax incentive system in this book. Firstly, we should perfect the social giving tax incentive system and increase the incentive and constraint intensity. Secondly, we should perfect the tax collection and management system of social giving and increase the intensity of enforceability. Thirdly, we should strengthen and promote the propaganda and education of social giving tax incentive policy. Fourthly, we should perfect other complementary measures which include promoting the legislative process of social giving, strengthening the propaganda of social giving cause and the supervision of non-governmental organizations.

Key Words Social giving Intrinsic motivation External influences

Tax incentive

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