

军人薪酬的 理论与制度

赵俊兰 著

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序

军人薪酬是现实生活中不能不研究的一个重要而迫切的问题，是一个直接来自于实践的理论性命题。在相当长的一个历史时期，军人的工资和福利分配制度，如同我国所有国民的分配制度一样，是与计划经济体制内在协调的。军人的工资、福利以及社会赋予军人的特有的荣誉感足以吸引我们社会的精英从戎报国。然而，当旨在建设社会主义市场经济体制的改革已经有了大踏步的前进的时候，我们猛然发现军人工资与福利制度已经与整个社会的分配制度，与社会主义市场经济本身的要求，产生了某种不协调。我们在社会上实行的是市场调节的按劳分配与按生产要素分配相结合的分配制度，是把工资与福利统一于薪酬，从而与市场经济内在统一的分配制度。而迄今为止，军人的工资与福利制度虽然也有所调整，但却没有发生与新的经济体制相协调的变革。

无疑，军人的职业是一种崇高的职业。为祖国的安宁赴汤蹈火是军人始终不渝的追求。然而，军人既然是一种职业，他就不仅应当拥有精神回报，也应当拥有相应的物质回报，特别是在一个开放的、易于比照的、流动性的社会。我们的分配制度设计，其基本精神应当像计划经济体制下一样，使军人的分配处于一个有利于吸引人才的地位。

我们所以要使军人的薪酬有利于吸引优秀人才，还在于新军事革命的大的背景。已经发生的局部战争昭示的种种迹象，表明在新军事革命的背景下，未来战争完全是一场高科技的战争。打赢这样的战争，需要无数“人力资本”的堆积。显然这是一个必须高度重视的战略性问题。对此，江泽民同志深刻地

指出：“人才是立军之本，必须把培养和造就大批高素质人才作为军队现代化建设的根本大计来抓。”为了吸引更多的“人力资本”，不仅要靠我军传统的政治工作的优势，还要靠具有吸引力的军人薪酬制度。

赵俊兰博士是一位现役军人。军人出身和经济理论工作者的双重身份使她从一开始就紧紧抓住这一问题。为此，她阅读了国内外大量的资料，深入实际进行了必要的调查和研究，以一个经济学专业博士研究生的规范的经济学训练，对这一问题做了系统的研究。

从一定意义上讲，赵俊兰博士的博士论文《新军事革命和市场经济背景下中国军人薪酬问题研究》的最为闪光之点在于“军人薪酬”这一枢纽性范畴。这是一个与市场经济体制内在统一的、可以进行多方面比较的范畴。有了这一范畴，其博士论文就可以“纲举目张”，环环紧扣，伸缩有序，不仅构建了理论上较为完整的体系，而且提出了新时期军人薪酬的基本框架的建议。

《军人薪酬的理论及制度》就是在其博士论文的基础上修改而成的。我们有理由相信，该书的出版，一定会把军人薪酬问题的研究，引向进一步的深入。

李义平

摘 要

随着社会主义市场经济体制改革的逐步深化,分配关系的调整开始成为涉及利益调整的最核心、最困难的改革。薪酬问题既是分配制度改革中的敏感话题,也是经济理论研究的重点领域。但是在薪酬研究的大量著述中,关于军人薪酬问题的研究明显偏少,这从另一个侧面也说明军人薪酬理论研究的滞后。本书对市场经济和新军事革命双重背景下的军人薪酬制度进行了系统的研究。主要内容包括以下几个方面:

1. 军人薪酬问题提出的环境背景。新军事革命的到来意味着我国整个国防现代化建设面临着严峻的挑战,要想打赢现代战争和未来战争,关键要有高素质的人才。因此,如何尽快地建立起一支高素质的军人队伍迎接这场新军事革命的挑战,是摆在我们面前的一个全新的课题。社会主义市场经济体制的确立,使我军原有的分配方式所面临的环境发生了深刻的变化。军人的收入分配方式并没有突破计划经济体制的框架,还没有真正转到同市场经济体制相适应的轨道上来。换句话说,我军现行的工资福利制度与其生长的环境极不适应,必须进行彻底的变革。

2. 一般薪酬理论及其发展演变。本书介绍了国内外关于薪酬概念的最新解释,回顾了薪酬理论发展演变的历史过程。尽管有些理论受历史条件的限制存在这样那样的

缺陷，但 200 多年来所积累下的学术成果对我们研究市场经济条件下的军人薪酬问题仍有重要的启示意义。

3. 军人薪酬概念的界定。首次将一般薪酬理论引入到对军人经济利益的分析之中，并对军人薪酬概念进行了科学的界定，同时还分析了军人薪酬的功能。在原有的计划经济体制下，军人的工资基本上就是军人薪酬的全部内容，随着社会主义市场经济体制的建立，以往的工资概念所包含的内容在分析军人经济利益问题上已远远不够，实践的发展要求理论也必须与时俱进，所以，要建立与社会主义市场经济体制相适应的军人薪酬概念和理论。

4. 军人薪酬问题的支持性理论。军人薪酬的支持理论包括马克思主义的劳动工资理论和西方经济学中的工资理论。它们对于我们探讨市场经济条件下的军人薪酬问题，仍有现实的指导意义。马克思主义政治经济学认为，在市场经济条件下工资是劳动力的价值或价格，具体包括：维持劳动者自身所必需的生活资料的价值；劳动者繁衍后代所必需的生活资料的价值；劳动者接受教育和训练的费用。据此，军人工资也由三部分构成，军人劳动力简单再生产和扩大再生产所需生活资料的价值；军人家属和子女所需生活资料的价值；军人教育和训练费用。西方经济学中的补偿性工资差别理论，人力资本差别理论、激励理论、公平理论等分别从不同的角度对军人薪酬制度的建立提供理论支持。

5. 影响军人薪酬变化的经济因素。在市场经济条件下，影响军人薪酬变化的经济因素是多方面的。本书重点

分析了经济增长、国防费规模、市场价格及国家收入分配制度的变迁对军人薪酬变化的影响。军人薪酬来源于国防费，它受国防费总量的影响，也受国防费结构的影响。由于目前中国的国防建设大大滞后于经济建设，国防费投入不足以直接制约着军人薪酬水平的提高，国防费增长速度的波动必然引起军人薪酬水平的波动。如何根据国家的经济发展适当地调整军人薪酬，尽可能地减少由国防费的波动所带来的冲击，保证军队对优秀人才的吸引力，是研究军人分配问题必须解决的。军人薪酬水平的高低不仅取决于其绝对量的多少，还要受市场价格的重要影响，研究军人的相对薪酬更有意义。

6. 军人物质利益与职业奉献的关系。研究军人薪酬问题，一个不能回避的问题，就是如何正确地认识军人的物质利益与职业奉献的关系。军人作为社会中的一个特殊的群体，受其职业特殊性要求首先必须要有职业奉献精神 and 职业荣誉感，这是世界上任何一个国家的军人都应具备的共同职责。可传统的观念把军人的职业奉献精神与军人的物质利益割裂开来，片面强调军人的爱国奉献意识，强调服从和纪律，人们总是根据军队的社会职能与军队成长的历史传统来定义和看待军人的个体利益，“牺牲”和“奉献”几乎成了军人的代名词，军人不能或不应该提到自身的利益。事实上，这是一种违背现实客观规律的认识。唯物主义原理告诉我们：一定的精神追求必须建立在一定的物质利益基础之上。军人本身也是一种职业，从军是一种谋生手段，既然如此，也当然遵循人们进行职业选

择的比较利益规律。因此，物质利益因素应成为制定薪酬政策的重要依据，要运用好薪酬的激励功能，激发人们从军的积极性，使军人追求自身利益的行为同国防建设的需要相一致。

7. 国外军人薪酬制度带给我们的启示。通过对国外军人薪酬制度的分析，可以看出，尽管世界各国的社会制度不同，但在军人薪酬制度上有一些共同的特征，比如，军人基本工资不断上涨，各种津贴补贴较多，军人的薪酬水平在社会成员中都处于较高的水平，这些对于我们建立市场经济体制下的军人薪酬制度，有着借鉴和参考价值。国外薪酬制度带给我们的启示是，要充分重视物质利益原则在薪酬管理中的重要作用，军人的薪酬要充分体现军事劳动的特征。

8. 对传统的军人工资福利制度的回顾与评价。通过对建国以来军人工资福利制度的分析，可看出军人的社会地位的高低，也是与他们的物质待遇直接相关的。不少人认识上有一个错觉，好像 20 世纪五六十年代那些献身国防建设的行为与人们的物质利益无关，主要靠军人的责任感、荣誉感、奉献精神 and 军队的思想政治工作。其实不然，从总体上讲当时从事军事工作的人员，在社会物质生活条件较为落后的情况下，其薪酬水平高于全国平均水平。随着国家经济体制由计划经济向市场经济体制的转变，收入分配方式发生了重大的变化，这既给军人薪酬制度的改革带来了机遇，又使军人薪酬制度面临着严峻的挑战。传统的薪酬制度如不及时变革，不仅影响军人本身的

经济利益,而且使军人的职业吸引力下降,高科技条件下所需的人才得不到保证,我军的现代化建设将受到严重的影响。

9. 军人薪酬制度设计的原则和构想。由于我国正处于企业公司制度尚未真正建立,政府公务员制度仍需完善的经济转型时期,军人薪酬制度的确定还很难在短时间内科学准确地构建起来,还要随着社会主义市场经济的逐步建立而不断完善。因此,本文也只能对军人薪酬制度的设计提出一些设想和建议。从宏观来看,解决军人薪酬问题的根本出路就是要增加国防费的投入。具体来说,要从改革军人的薪酬结构和科学合理地定位军人的薪酬水平入手。改革军人薪酬结构,必须提高入门工资;建立合理的军人工资差距;提高军龄工资;加大津贴补贴的力度;与军人社会保障相适应福利待遇必须工资化、货币化。合理地确定军人的薪酬水平,就是要把军人的薪酬水平定在社会中上水平,使军人这一职业在社会中处于较高的地位,更具吸引力。

10. 军人薪酬与军人社会保障制度。随着我国社会保障体制改革的不断深化,军人社会保障体制的改革也被提到了议事日程。从前面界定的军人的薪酬概念来看,其内容本身就应包括军人的福利部分。计划经济体制下,军人的福利是实物供给制,所以薪酬中不含这一部分,可随着社会主义市场经济体制的逐步完善,军人住房、医疗、养老等已经不再采取福利制的方式,而是与地方一样采取保险形式,而目前军人薪酬中没含有这部分收入,所以使军

队社会保障体制的改革就很难顺利地推行下去。下一步军人薪酬制度改革也应在住房、医疗、养老等方面及时跟上，避免被动。因此，在军人薪酬制度建立过程中，一定要考虑如何尽快、科学地使军人的福利货币化、工资化。在军人保险中重点对军人退役医疗保险和军人退役养老保险进行了探讨。同时，分析了与军人薪酬货币化直接相关的军人住房制度改革的问题。现行的军人住房货币化分配制度是一种“理念”的分配制度，尽管实行了住房补贴制度，但住房补贴只是与工资挂钩，并没有真正进入工资，军人得到的只是购买住房的货币支付能力，并没有真正拥有货币。从实际执行的情况来看，只有转业、复员人员的住房补贴能够到位，其他人员的住房补贴难以落实。因此，下一步改革的方向，就是要按住房货币化的要求，真正将住房补贴纳入工资。

The Theory and System of Military Compensation

(Abstract)

With the socialist economic system reform further deepening, the readjustment of distribution has become the most difficult kernel reform related to the readjustment of benefit. Compensation are both the sensitive topic in distribution system reform and important area of theoretical research. There has been much discussion on it about civil organization but comparatively little formal analysis of that about army. It indicates from another aspect the laggardness of military compensation theory study. This book seeks to make systematic analysis of military compensation system under the dual background of market economy and new revolution in military affairs. It mainly contains the followings:

1. Environmental background of the raise of military compensation. The arrival of new revolution in new military affairs has brought with it a severe challenge to our whole modernize construction of national defense. Only with talent can we win the modern and future war. Therefore, how to build an army commanding such talent as soon as possible to face the new revolution in military affairs is a new task before us. Profound changes have been taken place in environment of our military's distribution with the establishment of socialist market economic system. But the way of our military distribution has not been broken through the framework for planned economy and been transited onto the right track conformed to market economy system. In other word, our military wage and welfare system now in effect is incompatible with the environment and it must be transformed completely.

2. The theory of common compensation and its development. The

dissertation introduces the latest explanations from domestic and overseas about the concept of compensation and reviews the historical course of the development of commonly theory of compensation. Although there are some defects in some principles due to limitation of the times, we can draw significant inspirations from many academic achievements accumulated over 200 years to our military compensation study under market economy condition.

3. The definition of military compensation. This dissertation marks the first attempt to analyze the military wage and benefits by applying the common compensation concept and to define military compensation concept scientifically. Meantime, it analyzes its functions. The military 'wage' contains the whole of military compensation under planned economy, such contents of 'wage', however, cannot meet the needs of analysis of military benefit issues with the funding of socialist market economic. Practical development demands the theory to satisfy the requirements of the times. We, therefore, must develop military compensation concept and theory conforming to socialist market economic system.

4. Theoretical support to military compensation. The dissertation is theoretically supported by theory of wage - labor of both Marx and western economic theory. Yet, these theories are of guiding significance to our approach to military compensation under market economic condition. According to Marx's political economy theory, wage is the value or price of labor - power under market economic condition, particularly including value of the means of subsistence necessary for the maintenance of the labourer, the means necessary for the labourer's substitutes, the cost of education and training the labourer as a labourer. According to this, military wage is consisted of three parts: value of the means of subsistence necessary for the maintenance of military service,

the means necessary for the military service's substitutes, the cost of education and training him as military service. The theory of compensating differentials, human capital differentials and impartial in western economics provides support from different angles to military compensation institution founding.

5. Economic factors effecting the change of military compensation. There are factors influencing the changes of military compensation in multi-aspects. This dissertation focuses the analysis on how the military compensation is influenced by the economic growth, cost scale of defend, market price and transition of national income distribution system. The cost of national defense is the source of military compensation, and its quantum and scope also restricts the military compensation's level. Since the construction of national defense is far behind the economic construction at present, the relative scope of cost of national defense is lower. Consequently, the level of military compensation is lower. This dissertation analyzes the trend of variation of cost of national defense the world over and the variation of our cost of national defense since the founding of People's Republic of China and suggests the insufficient input of cost of national defense directly constrains the improve of military compensation, the undulating of increasing speed of cost of national defense will cause the undulating of the level of military compensation. How to readjust military compensation based on the national economic development, reduce the influence of undulating of cost of national defense, ensure the army to attract the talents, these are the issues for the research of military distribution to resolve. The level of military compensation is not only determined by its absolute quantum, but also determined by market price. Therefore, it is of more significance to study relative compensation.

6. The relationship between military material benefits and career

tribute. How to realize correctly the relationship between military material benefits and career tribute is an unavoidable issue for the military compensation study. Traditional idea insists on that military career is destined to sacrifice and tribute. But under market economic condition, people working in the army have the same human desire and demand as others working in the civil organizations do. For a long time, it has been put undue emphasis on the military patriotism, submission and discipline to the military treatment issues. People always define and treat military individual benefit according to army's social functions and its traditional views, and sacrifice and tribute become the synonym of military service. In fact, such understanding violates the objective law. The materialism principle suggests: a certain spiritual pursue must be based on an appropriate materials. Military service is a career to make living. Thus, it should follow the law of comparative benefit, by which people choose occupation. Therefore, we must consider the factors of materials benefit as import grounds of compensations policy making and stimulate people to join army by the stimulate functions of compensation, so as to make the consistency of construction of national defense with military seeking self benefit.

7. Inspirations from foreign military compensation system. We can see from the analysis of foreign military compensation system, that although the social systems between countries are different, their military compensation systems share the same features, such as basic military wage continuously going up, more generous pension and higher military compensation level in the society, from which we can draw lessons to our establishment of military compensation under market economic system. What inspires us from foreign military compensation system is that we must pay fully attention to the important role of principle of material benefit in the compensation management, military compensation must

fully reflect the feature of military labor.

8. Review of traditional military wage and welfare system. Through the analysis of military wage and welfare since the founding of People's Republic of China, we can conclude that military social statuses are directly correlated with it. Many have an illusion that devotions to construction of national defense in 50's and 60's are nothing related to material benefits, instead, it mainly relies on sense of military responsibility, honor, spirit of tribute and military ideological and political work. This is not true. The military wage level then, under the much backward of social material living condition, was higher than that of national average in general.

9. The principle and concept of military compensation system design. Since our country is in an economic transition period at present, during which, enterprise institution has not been completely established and government official institution needs further improvement, military compensation system can not be built up scientifically in a short time and it must be continued improved with the progressively founding of socialist economic. Therefore, this dissertation can only presents some assumptions and suggestions to the military compensation system design. Macroscopically, the dominant approach to resolve the issue of military compensation is to increase the input of national defense cost. Specifically, we should start our reform with the structure of military compensation and determine its level. To reform the military compensation structure, it should raise the entry pay, set up reasonable compensation inter - grade differential, raise pension and military welfare must be wage - form and monetization. To determine the military compensation level, it should fix it on the upper middle rank of social level and make military service enjoy high social position and more attractive profession.

10. Military compensation and military social security. With our country's social security system reform further deepening, the reform of military social security system has been placed on agenda. One can realize from the aforesaid concept that military welfare should be included in military compensation. But it is not under planned economic system owing to material supply system. With socialist market economic system progressively improving, military medical treatment and pension will be taken the form of insurance as civil organizations do instead of welfare system. The lack of this partial income in the present military compensation hinders the reform of military social security system to be carried out smoothly. Military compensation system reform should be kept up in respect of housing, medical treatment, old - aged timely in order to avoid to fall into a passive position. Therefore, in the process of China's military compensation institution founding, we must take it into consideration to realize military welfare wage - form, monetization and socialization as soon as possible. The dissertation focuses its discussion on ex - service man's insurance for medical treatment and old - aged of overall military insurance. Meantime, it analysis the military housing reform issues directly related to military compensation monetization. Military housing monetization distribution institution now in effect is a conceptional one. Although housing subsidy is implemented, it is only linked up with wage without included into the wage. What military service receives is not money but ability of payment. And in fact, only armyman transferred to civilian work and ex - serviceman can get such subsidy while others cannot. Therefore, the further direction for reform is to add housing subsidy into compensation according to the request of housing monetization.