

公共经济与公共政策 齐鲁文库

非营利组织“第三次分配”的 财税激励制度研究

周旭亮 著

Research on Fiscal Incentive
System about Non-profit
Organization's Third Distribution



经济科学出版社
Economic Science Press

公共经济与公共政策 齐鲁文库

周旭亮 著

非营利组织“第三次分配”的 财税激励制度研究

Research on Fiscal Incentive
System about Non-profit
Organization's Third Distribution



经济科学出版社
Economic Science Press

图书在版编目 (CIP) 数据

非营利组织“第三次分配”的财税激励制度研究/
周旭亮著. —北京: 经济科学出版社, 2010. 12
(公共经济与公共政策齐鲁文库)
ISBN 978 - 7 - 5058 - 9004 - 6

I. ①非… II. ①周… III. ①社会团体 - 财务管理 -
法律 - 研究 - 中国②社会团体 - 税收管理 - 法律 - 研究 -
中国 IV. ①D922. 204

中国版本图书馆 CIP 数据核字 (2010) 第 244423 号

责任编辑: 吕 萍 王 娟

责任校对: 王肖楠 韩 宇

版式设计: 代小卫

技术编辑: 邱 天

非营利组织“第三次分配”的财税激励制度研究

周旭亮 著

经济科学出版社出版、发行 新华书店经销

社址: 北京市海淀区阜成路甲 28 号 邮编: 100142

总编部电话: 88191217 发行部电话: 88191540

网址: [www. esp. com. cn](http://www.esp.com.cn)

电子邮件: [esp@ esp. com. cn](mailto:esp@esp.com.cn)

汉德鼎印刷厂印刷

德利装订厂装订

690 × 990 16 开 11.75 印张 180000 字

2010 年 12 月第 1 版 2010 年 12 月第 1 次印刷

ISBN 978 - 7 - 5058 - 9004 - 6 定价: 21.00 元

(图书出现印装问题, 本社负责调换)

(版权所有 翻印必究)

公共经济与公共政策齐鲁文库

编 委 会

顾 问：何盛明 安体富 高培勇

主 任：樊丽明

副主任：刘尚希 李齐云

委 员：（以姓氏笔画为序）

白景明 李士雪 李铁岗 李 文 孟庆跃
赵梦涵 高鉴国 曹现强 楚成亚

总 序

新中国即将进入“十二五”时期，这是中国经济社会发展的重要转型期。由于国际条件的变化、环境资源的制约和整体国家实力的增强，基于可持续发展的理念，我国经济发展方式将从投资和出口拉动型、资源消耗型加快转为消费拉动型和科技推动型；基于以人为本、全面发展、增进公平的理念，我国的社会事业朝着制度改进、全民受益、逐步均等、整体提高的方向快速发展。面对经济社会发展的重大现实问题，山东省公共经济与公共政策研究基地的师生们给予了高度关注，进行了认真研究。今天，纳入第四批文库和研究报告的又一批专著问世。他们分别是苏春红博士、刘蕾博士等人完成的《人口老龄化的经济效应与中国养老保险制度选择》、《城乡社会养老保险均等化研究》、《中国地方公共品多元供给研究》、《中国慈善捐赠机制研究》、《非营利组织“第三次分配”的财税激励制度研究》和《国际区域性税收协调研究》。

借助于山东省公共经济与公共政策研究基地这一平台，一批志同道合、热心于斯的师生在立项研究、实地调查、学术交流、成果出版、学科建设、资政育人等方面献计献策，尽心竭力，成效明显。令人欣喜的是，一批博士

生和博士后人员在学术自由、兼容并包的氛围中健康成长，一批中青年教师在合作研究、中外交流中学术日渐精进，一批国外学成的博士志趣相投、加盟我们团队。我们期待新人辈出，学术发展，在交叉研究中产生更多高水平成果，推动知识进步和政策咨询。

诚挚感谢经济科学出版社吕萍总编和王娟编辑，感谢中国财政经济出版社赵力编辑。是您们多年如一日的精诚合作和悉心服务，成就了两套文库的顺利如期出版。

樊丽明

2010 年立冬于山东大学

摘要

20 世纪 70 年代西方国家出现福利危机，非营利部门作为福利国家政府行动的替代性工具受到了极大重视。北美和欧洲学术界对非营利组织的研究急剧增加。在东欧，前共产主义政体解体之后，非营利组织也得到了高度关注。20 世纪 80 年代始，伴随着非营利组织勃然兴起，国际学术界掀起了研究第三部门的热潮。围绕着非营利组织的组织理念（或组织动机）、组织角色、组织合作与发展等问题，国外学者提出了一系列关于非营利组织“第三次分配”功能的理论学说。非营利组织的日益发展与壮大引发了学者们对于非营利组织在社会资源配置中的地位、在提高社会福利中的作用等问题的更深层次的思考。本书在考察我国非营利组织发展现状和借鉴国内外学者关于非营利组织的学术研究成果基础上，研究我国非营利组织“第三次分配”的财税激励制度，为我国非营利组织财税立法寻找理论依据，针对现阶段我国政府为规范非营利组织发展出台的相关财税法规、条例中存在的问题，系统、科学地提出有效性改良对策。

通过建立非营利组织的产品定价模型，笔者发现，在平均成本定价法下，商业化运作的非营利组织可以通过替代政府征税完成一部分公共品供给职能，而且它的供给效率比政府税收的社会再分配产品供给效率要高。为了进一步从社会福利的层面比较非营利组织与政府征税的效率，笔者借鉴基数效用论的函数设计思想，通过设定“伯格森-萨缪尔森”（Bergson-Samuelson）社会福利函数的具

体形式，构建“非营利组织‘第三次分配’的社会福利模型”，对非营利组织“第三次分配”和政府“第二次分配”的社会福利效应进行比较。商业型非营利组织按照平均成本定价法提供产品，并将获得的收入用于公益性事业时会产生“双重福利效应”。一方面，平均成本定价法可以使非营利组织发挥最大生产能力，挽回营利性企业产品定价损失掉的那部分剩余价值，在社会生产过程中产生“第一重福利效应”。另一方面，非营利组织按照其服务宗旨将商业运作的收入用于公益性事业，使得社会弱势群体的福利提高，从而提高整个社会福利，在社会分配中产生“第二重福利效应”。捐赠型非营利组织获得外部捐赠或政府资助持续且充足的条件下，能够以低于成本价的方式提供公共服务。非营利组织的现金募捐、实物募捐及自营利润用来救济贫困、残疾等特殊社会群体时都会提高社会的福利水平。在募捐的现金与募捐的实物等价的前提下，非营利组织现金募捐的社会福利效应高于实物募捐的社会福利效应。非营利组织“第三次分配”的最优社会福利效应与功利主义或平均主义的社会福利效应不同，它并不强制要求社会成员间财富分配的绝对平均，而是建立在自愿捐赠基础上的储蓄分配净尽（即通过“第三次分配”的财富自愿捐赠，富人不再拥有额外储蓄），以便富人手中各种闲置资源都能被充分利用，来提高社会福利。比较发现非营利组织现金募捐的社会福利效应与政府强制征税后用来提供公共品的福利效应相比，二者的大小取决于不同社会群体对于私人品或公共品的需求强度，与需求曲线的形状密切相关。一般来说，政府的强制性征税虽然可以向社会提供较为充分的公共品，但是征税会给纳税人带来较大的痛苦，与自愿捐赠相比，其结果会造成纳税人较大的福利损失。而且税收的横向公平决定了穷人和富人同样需要纳税，这种财富转移方式有可能无法提高穷人的福利，反而会降低穷人的福利。而非营利组织募捐的自愿性会给捐赠者带来较少的福利损失，在政府的支持下可以筹集更多的募捐款项给社会的特殊群体。可见，非营利组织“第三次分配”与政府的“第二次分配”在功能上存在互补性，非营利组织“第三次分配”对于提高社会福

利起到很好的补充作用。非营利组织自愿捐赠的客观效果是促进社会财富分配的均等化。在从计划经济向市场经济的转型过程中,初次分配的“马太效应”使得基尼系数会快速突破 0.2 以下居民收入分配高度平均的状态,进入 0.2~0.4 之间居民收入分配均等化相对合理区域。但是,初次分配过于强调高效率,如果任其发展,最终会使得基尼系数突破 0.6,进入居民收入两极分化,社会动乱随时发生的危险状态。因此,当一国的基尼系数在 0.4~0.6 之间变动时,政府就应该着眼于利用社会第二次分配和第三次分配的“均等化效应”进行居民收入再调解,逐渐缩小社会成员之间的收入差距,使得居民收入的基尼系数回到 0.3~0.4 较为合理的区间水平,以维持社会经济秩序的正常运转。

政府对非营利组织的财政激励机制包括项目委托机制和财政补贴机制。在不同产品市场状态下,产品供给曲线与需求曲线的弹性决定了政府补贴对象的最终获益程度。政府要针对不同的产品市场类型选择适当的补贴形式,使得最大多数的好处直接由消费者获得,而不是被非营利组织获得,以实现政府财政补贴的目标。政府对非营利组织的税收激励机制包括非营利组织商业化运作的税收激励机制和对社会捐赠的税收激励机制。对非营利组织的商业化运作实行减免税、鼓励加速折旧等激励政策时,非营利组织的实际所得税率会低于名义税率,投资会增加,即政府税式支出对非营利组织的投资具有正向激励效应。政府对非营利组织的税收激励机制,在制度设计上要限制非营利组织偏离其服务宗旨的运作行为,并且保证非营利组织的社会募捐收入与政府为鼓励社会捐赠的税式支出之间的差额为正值,这样才能够起到扩充社会再分配资金规模的效应,而不会使得第二、三次分配的资金总额产生漏损。

与国外非营利组织相比,我国非营利组织对政府的财政扶持政策具有很强的依赖性,政府是我国非营利组织的生命补给线,政府的财力支持对我国非营利组织的发展是不可或缺的。我国政府对非营利组织的财政扶持方式以直接拨款和专项补贴为主,与非营利组织的项目合作较少。笔者采用协整分析我国民政费支出的财政收入

弹性,获得我国民政费支出的财政收入弹性系数为 1.145,即我国实际财政收入每增加 1%,用于实际民政费支出的财政收入安排将增加 1.145%。格兰杰因果检验和脉冲响应分析结果表明,我国财政用于支持非营利组织发展的民政费支出与财政收入呈正相关关系。在现有制度框架下,财政收入的增加在随后的 5 年内会导致政府用于扶持非营利组织发展的民政费用支出的增加,该效应在第 2 年达到最大值。

与国外非营利组织的税收激励制度相比,我国的非营利组织相关税收立法不完善。从发达国家经验来看,政府很少直接参与公益慈善事业,主要是通过各种激励政策的制定,特别是通过税式支出政策加强对公益慈善事业的引导与激励。发达国家从法律上定义和区分不同类型的非营利组织,将非营利组织普遍纳入税收征管对象。发达国家税法严格区别对待非营利组织商业化运作行为,并且给予非营利机构捐赠者优厚的税收减免待遇。我国政府要借鉴国外经验提高对本国非营利组织税收优惠的幅度,就需要计算出我国非营利组织潜在的税式支出规模。而一国政府能够在多大程度上对非营利组织给予税收优惠,取决于本国非营利组织的最高宏观税负水平,它构成了一国政府对非营利组织的潜在税式支出规模。笔者运用 BP 神经网络模拟出 2005~2007 年我国非营利组织年增加值分别为 855.26 亿元、1176.3 亿元和 1417.4 亿元,宏观税率分别为 15.591%、16.34%和 19.03%,进而可以计算出 2005~2007 年我国政府对非营利组织每年潜在的税式支出规模是 133.3439 亿元、192.2545 亿元和 269.7737 亿元。这意味着这三年期间,如果我国政府要提高对非营利组织的税收优惠力度,则国家让与非营利组织的最高税式支出额即为上述计算出来的非营利组织潜在税式支出额。它们分别占第三产业年宏观纳税总额的 1.43%、1.39%和 1.42%。

关键词 非营利组织 第三次分配 社会福利效应 财税激励制度

ABSTRACT

In the 1970s, welfare crises arose in western countries. Non-profit sector, as an alternative tool for government action in the welfare state, has drawn great attention. The academic research on the non-profit organizations has increased dramatically in North America and Europe. In Eastern Europe, non-profit organizations have also been given great attention after the disintegration of the former communist regime. Beginning of the 1980s, accompanied by the rise of non-profit organizations excitedly, the international academic community set off a wave on the third sector research. Organized around the issues of the non-profit organizational concept (or organizational motivation), organizational roles, organizational cooperation and development, foreign scholars have put forth a series of doctrines of non-profit organizations' "third time distribution" function. The growing non-profit organization led to the scholars' deeper thoughts concerning the issues of non-profit organizations' social status in the allocation of resources and their role of enhancing social welfare. On the basis of inspecting the status quo of China's non-profit organizations and drawing on the development of domestic and foreign scholars' academic achievements of the non-profit organizations, this book studies the tax incentive system of China's non-profit organizations' "third distribution". at the same time of looking for theoretical basis for the eventual establishment of China's Non-profit organization taxation legal system, it also pro-

posed improving measures related to problems of the tax rules and regulations which our government introduced to set a framework for the development of the non-profit organizations.

Through the establishment of the pricing model for Non-profit organizations, I found that Under the law of the average cost pricing, Operating as commercial organizations, non-profit organizations may replace a part of the supply of public goods functions of the government tax, and the efficiency of their supply are higher than that of the government tax in social redistribution. Learning from the function design ideas of cardinal utility theory, and by setting the specific form of Bergson-Samuelson social welfare function, this paper constructs, “a social welfare model of ‘third distribution’ for non-profit organizations”, and then it compares the social welfare effects of “third distribution” of NPO with that of “second distribution” of the government. In accordance with the ways of fund raising or income collecting, NPO can be classified as business-focused non-profit organizations, and donor-based non-profit organizations, as well as hybrid non-profit organizations in between. Business-focused NPO conducts production operations in law of average cost pricing. When its revenue is used for public welfare undertakings, it will bring about a “double benefit effect.” On the one hand, the law of average cost pricing enables NPO to maximize productivity, retrieve the lost part of the surplus value during production of profit-making enterprises, and generate “the first tier of benefits effect” in the process of social production. On the other hand, following its service purpose, NPO denotes revenue for the public welfare, which improves the welfare of disadvantaged groups in society, thereby enhancing the entire social welfare. This forms a “second layer of well-being effect” during the distribution in the community. Receiving continuous and adequate supply of external donation or government fund, Donation-based NPO could provide public services with a price lower than its cost. When cash donations, in-kind donations

and contributions from self-employment profits of NPO are used to give relief to the community of poverty, disability and other special groups, it will improve the level of social welfare. If the donations in cash and in kind are with equal discounted price, social welfare effects of the cash donation is higher than that of in-kind donations. The optimal social welfare effect of NPO's "third distribution" differs from that of utilitarianism and egalitarianism, since the "third distribution" does not mandatorily require an absolute distribution of wealth among members of the society, but is running out of the savings for voluntary donations (that means, through the wealth transfer effect of "third distribution", the rich no longer have additional savings), so that resources can be fully used to improve social welfare. Comparing social welfare effects between cash donations of NPO and public goods supply from government tax, their sizes depend on the demand intensity of private goods or public goods among different social groups, and then closely relate to the shape of the different demand curves. Generally speaking, although the government's mandatory taxation can provide society with more adequate public goods, the tax would give taxpayers greater pain. It also causes a greater welfare loss to taxpayers than the voluntary donation. What's more, both the rich and the poor need to pay taxes because of horizontal equity of tax. This transfer of wealth means that maybe it is not able to improve welfare of the poor, but able to reduce the welfare of the poor. Non-profit organizations will bring less welfare losses to the donor because all of them are voluntary, and they could raise more money to special groups of the society in support of the government. Therefore, the "third distribution" of non-profit organization and the "second distribution" of government have complementary functions. The "third distribution" activities of non-profit organizations are very good supplement to improve the social welfare. During the process of transition from planned economy to market economy, the "Matthew Effect" of the initial distribution makes the Gini co-

efficient quickly to break through 0.2 where residents have a highly average income, to 0.2 – 0.4 where residents have an reasonable average income. However, the initial allocation emphasizes efficiency in excess. If this situation develops without limitless, the Gini coefficient will eventually exceed 0.6, which is a dangerous area where the residents have an income polarization and social unrest would occur at any time. Therefore, when a country's Gini coefficient varies between 0.4-and 0.6, the government should focus on income re-mediation using the “equalization effect” of “second distribution” and “third distribution”, narrow the income gap between society members gradually, and make the Gini coefficient of income back to a more reasonable level between 0.3 and 0.4, in order to maintain the normal operation of socio-economic order.

Government's financial incentives for non-profit organizations include project commissioning mechanism and financial subsidy mechanism. In different product markets, the elasticity of supply and demand curves determines the ultimately benefiting extent of the object of the government subsidies. Government should select appropriate form of subsidy for different types of product markets, making the largest part of the benefits received directly by consumers but not NPO, in order to achieve the objectives of government financial subsidies. Government tax incentives for non-profit organizations include business-focused non-profit organizations' tax incentives and social donations' tax incentives. When it implements preferential policies for business-focused non-profit organizations, such as tax breaks, encouraging the accelerated depreciation and so on, the actual income tax rate for non-profit organizations would be lower than the nominal tariff rate, and then investment will increase, which means Government's direct and indirect-type expenditures for the non-profit organizations have positive incentive effects. Government tax incentives mechanisms for non-profit organizations should ensure that it can keep non-profit organizations from deviating from the purpose of its service,

and social donation revenue of non-profit organizations is more than tax expenditure on it. Only in this way, the size of social redistribution funds can be expanded, and the total funds of the second and third distribution will not produce leakage.

Compared to the foreign public finance supports to non-profit organizations, non-profit organizations in China severely rely on public finance support, which means that the government is the life supply line to non-profit in our country, and government financial support is necessary to the development of our country non-profit organization. Our government financial support for non-profit organizations is mainly in the form of direct appropriation and special subsidy, but less item not so much cooperation with NPO. The author figured out Chinese fiscal revenue elasticity on civil administration fee was 1.145 by the co-integration analysis, which means the fiscal revenue arrangement for actual civil administration expenditure will increase by 1.145% for each additional 1% of the real fiscal revenue. As is showed by the Granger causality test and the impulse response analysis show, our civil expenses regarded as a financial support for the development of non-profit organization is positively correlated with financial income. In the existing institutional framework, the fiscal revenue growth will lead to the increase of the civil affairs expenses that support the development of the non-profit organization in the following five years, with a maximum effect in the second year.

Compared to the foreign tax incentive system, the tax legislation related to the NPO in China is not perfect. In view of the experiences in developed countries, government rarely participates directly in the charities, but mainly strengthens the guidance and encouragement for the public charity through policy formulation, especially through tax expenditure policy. Developed countries definite and distinguish different types of non-profit organizations in terms of law, and bring the NPO into the general tax collection objects. The tax laws in developed countries strictly

make a difference to commercial operation behavior by a nonprofit organization, and give the donors of non-profit organization munificent treatment of tax reduction or exemption. If the government raises the favorable level for the NPO in view of the foreign experiences, it is necessary for the government to calculate the potential tax expenditure scale of the Chinese NPO. The highest macro tax level for native NPO determines to what extent the government can give tax preference to the NPO, which consists the potential tax expenditure scale from the government. The author simulates the annual added values of the Chinese non-profit organizations are respectively for 85.53 billion yuan, 117.63 billion and \$141.74 billion yuan, with the macro tax rates 15.591%, 16.34% and 19.03% from the year 2005 – 2007 by using BP neural network, so it can be figured out that the potential tax expenditure scales from our government to the nonprofit organization in these three years are 13.334 billion yuan, 19.23 billion yuan and 26.98 billion yuan. This means that if the Chinese government wants to implement the motivational tax preferential policies, the highest tax expenditure scale that the government assigned the NPO is the potential tax expenditure as calculated above, which accounts the tax amount of the third industry 1.43%, 1.39% and 1.42%.

Key Words *Non-profit Organization; Third Distribution; Social Welfare Effect; Finance and Tax Incentive System*

目 录

第 1 章 导论	1
1.1 研究背景	1
1.2 问题的提出	4
1.3 文献综述	5
1.4 概念界定	26
1.5 逻辑框架	30
1.6 研究方法	31
1.7 创新与不足	32
第 2 章 非营利组织“第三次分配”的理论分析	36
2.1 非营利组织的分类及其定价模型	36
2.2 非营利组织“第三次分配”的社会福利效应	44
2.3 非营利组织“第三次分配”的收入均等化效应	54
第 3 章 非营利组织的财税激励制度设计理论	61
3.1 非营利组织财税激励制度的基本框架	61
3.2 非营利组织的财政激励制度设计理论	65
3.3 非营利组织的税收激励制度设计理论	71
第 4 章 国外政府对非营利组织财税激励的实证分析	80
4.1 国外政府对非营利组织财政激励的分析	80