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我国个人收入分配 税收调控研究

吴云飞 著

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序

在我国经济体制由计划经济向社会主义市场经济转型的过程中,我国居民的收入差距呈现出逐步扩大的态势。多家机构提供的统计数据表明,我国目前的基尼系数已经接近或超过国际公认的 0.40 的警戒线。收入分配的公平是一个社会公平程度的经济基础和实质性内容,关系到一国社会经济的稳定和可持续发展。而税收作为市场经济条件下的各国政府最为常用、最具效力的调控分配的政策工具,无疑应当在我国有一个更大的发展,并在社会经济生活中发挥其更加重要的作用。正因为如此,对我国现行税制、尤其是个人所得税制进行调整的呼声近年来不绝于耳。但是,由于个人所得税制牵涉面广、征管技术要求高,加上我国现实生活中各方面因素的制约,因此,要确立一套能够很好地适应我国现实国情的个人所得税制,尚面临诸多挑战,亟须社会各界发挥自己的聪明才智,为之献计献策。

吴云飞同志是一位在学术上很有成就的专家,同时又是一位在财税工作岗位上颇具领导才能的干部。在 1998 年 7 月至 2001 年 6 月间,他利用三年攻读博士学位的时间,结合自己的工作经验,选择了“我国个人收入分配税收调控研究”这一既有理论价值、又有现实意义的课题,并为之倾注了大量的心血,写成了一部颇具学术底蕴的有深度、有分量的专著,其所提出的观点和方法受到了国内知名财政学专家的肯定和赞赏,并因此而顺利通过博士学位

论文答辩。值此上海社会科学基金将其列为资助项目并付诸出版、发行之际,我作为吴云飞教授的博士生导师,深感欣慰,并愿作为该著作的推荐人,郑重地向社会各界推介。

《我国个人收入分配税收调控研究》一书从研究我国个人收入分配差异入手,通过分析我国现阶段个人收入分配主要矛盾、个人收入分配差距产生的主要环节和今后发展的趋势,研究我国现行税制在社会收入分配调控方面的现状,以及我国个人收入分配税收调控的政策取向,提出在经济体制转轨时期和经济体制转轨后期我国税制改革的策略和政策取向,从而使税收调控在解决我国个人收入分配差距问题方面发挥更加积极而有效的作用。

在我国原有的研究成果基础上,《我国个人收入分配税收调控研究》一书在以下几个方面作出了自己的创新:

(1) 对我国个人收入分配主要矛盾的判断。在判断我国个人收入分配差距这一关系到确定个人收入分配税收调控政策的基本依据的问题上,作者指出,我国现阶段收入分配问题的主要矛盾不是收入分配的差距太大,而是收入分配的差距不合理。

(2) 对我国个人收入分配问题主要环节的判断。我国现阶段个人收入分配产生问题的关键在社会收入的初次分配环节,而不是在个人收入分配的再分配环节。因此,解决我国个人收入分配差距不合理问题的重点应当放在初次分配环节。

(3) 对我国个人收入分配问题发展趋势的认识。随着市场机制在个人收入分配中作用的不断强化,我国个人收入分配的差距将会进一步扩大,但个人收入分配的不合理性将会逐步减少,我国个人收入分配差距的发展将呈现出一个扁平的“倒 U 型”的发展轨迹。

(4) 关于个人收入分配税收调控问题的定位。个人收入分配问题是现代经济社会的一个“综合病症”,为实现个人收入分配的调控目标,政府需要综合运用行政、法律和经济调控手段。如果把对当前个人收入分配调控问题形象地称为“拖地问题”,那么,个人收入分配调控则可以视为源头和多种控制工具的关系问题。

(5) 关于税制结构问题的研究。提高我国税制在个人收入分配中的调控作用,从根本上说需要调整我国现行以流转税为主体的税制结构,增强税制的经济调控功能。为此,应当建立流转税和所得税并重的双主体税制结构。

(6) 我国个人收入分配税收调控的目标、原则和任务。这是研究我国税收调控的基本方向和税制设计的依据。对我国个人收入分配税收调控的研究应当确立几个基本观点:首先,在社会收入分配中,个人收入分配差距并非越小越公平,个人收入分配的差距也不是越大效率就越高;其次,在一定社会经济条件下,没有最好的税制,只有最适合的税制;第三,市场经济发育程度决定税制的调控效用的实现程度;第四,在开放经济下,税制改革不仅受到社会经济发展水平的限制,同时也受到国际税收竞争环境的影响。

(7) 我国税制改革的政策取向。在经济体制转轨时期,税制改革应采取“稳健型”政策取向;在经济体制转轨后期,税制改革可采用“拓展型”政策取向。前者是对我国税制的补充和完善性调整,税改的重点是完善现行的个人所得税;后者是对我国税制的整体性和结构性调整,税改的重点是调整税制结构,建立以增值税和个人所得税为双主体的税制体系。

综观全书,作者采用理论实证分析与经验实证分析相结合、实证分析与规范分析相结合、西方国家的经验与中国改革的实践相

结合、经济体制转轨时期与经济体制转轨后期相区别的分析方法,对我国在社会主义初级阶段个人收入分配税收调控的理论与实践进行了充分的研究,并提出了政策性建议和实践性改革方案。在行文过程中,作者结合马克思主义经济理论和当代经济理论,立足我国经济改革的现实实践,充分吸收西方发达市场经济国家的政策经验,在对我国社会收入分配的现状作出合理判断的基础上,对税收政策在收入分配调控政策中的地位和作用进行了准确的定位,并在此基础上对我国个人收入分配税收调控问题进行了详细的分析。

本书主题明确、结构谨严、资料翔实、观点明确、论证有力、方法得当,在理论上有较大创新,对实践很有指导意义。

邓子基

2001年6月18日

本书摘要

改革开放 20 年来,我国收入分配的总体水平和分配格局发生了很大变化。随着我国经济体制改革的逐步深化,社会经济的快速发展,人们收入水平的逐步提高,个人收入分配差距也在逐渐扩大。在整个 20 世纪 80 年代和 90 年代,我国收入分配的差距呈现出较为明显的扩张趋势。我国收入分配问题的主要矛盾是个人收入分配差距不合理,现阶段我国收入分配差距主要产生在社会收入初次分配环节,随着我国经济体制改革的逐步深化,我国收入分配差距将会呈现出进一步扩张的趋势。政府如不能对此做出有效的调控,收入分配的集中化将会妨碍我国经济体制改革的发展和深化。时值 21 世纪初,我国收入分配差距不断扩大的问题正如邓小平同志所预期的那样,确实是到了需要突出地提出和解决的时候了。

税收是政府调控经济的重要手段,在社会主义市场经济条件下,税收调控可以“使市场在国家宏观调控下对资源的配置起基础性作用。”(《中共中央关于建立社会主义市场经济体制若干问题的决定》)税收在社会经济发展中所具有的“自动稳定器”的作用在调控收入分配中将具有更为重要的意义。加强税收对收入分配的调控将是完善我国经济运行的一项重要措施。研究如何运用税收加强对收入分配的调控需要从理论和实践上明确这样几个层次的问题:

1. 现阶段我国收入分配问题的主要矛盾是什么? 在社会再

生产过程中形成收入分配差距的主要环节在哪里?我国的收入分配问题今后发展的基本趋势如何?

2. 我国收入分配的宏观和微观调控的状况如何?如何确立我国的收入分配综合调控体系?税收调控在社会收入分配的综合调控体系中应如何科学定位?

3. 我国现行税收制度在收入分配差距调控中发挥了什么样的作用?税收制度与社会经济发展的相互关系如何?税收制度在收入分配调控中的积极作用应该如何发挥?

4. 在社会主义市场经济建设进程中,我国收入分配调控的目标、原则和任务是什么?如何改革我国现行税收制度,建设与社会主义市场经济相适应的税收制度和收入分配税收调控体系,促进社会主义市场经济的健康发展?

研究第一层次的问题以确定收入分配税收调控的基本问题,即确定要解决的主要矛盾、矛盾的主要方面和收入分配差距的发展趋势;研究第二层次的问题以明确收入分配税收调控的定位问题,构筑政府个人收入分配调控系统和税收调控在收入分配体系中的科学定位;研究第三层次的问题以确立我国现代税收制度,收入分配税收调控体系,增强税收对我国收入分配差距调控的有效性;研究第四层次的问题以确立我国税收制度改革的基本进程,按照我国收入分配税收调控的目标、原则和任务,根据我国社会主义市场经济发展进程,实施渐进式、分阶段的税收制度改革。本书的重点在于研究社会主义初级阶段我国收入分配的税收调控问题,确立我国税收制度改革进程中的基本政策取向,构建与社会主义市场经济发展进程相适应的税制体系,更有效地发挥税收在收入分配调控中的积极作用。

本书共分8章:第一章主要研究中外收入分配理论及其发展,经济理论关于社会收入分配和个人收入分配调控的基本理论观点和税收调控基本理论。第二章研究我国个人收入分配的基本问题。当前个人收入分配问题的主要矛盾不是收入分配的差距太大,而是收入分配的差距不合理。现阶段社会收入分配的主要问题存在于社会收入初次分配环节,而不是在社会收入分配的再分配环节。我国个人收入分配差距的扩张的趋势可能会呈现出一个“倒U型”的发展轨迹。第三章研究了我国个人收入分配调控的基本问题和个人收入分配问题调控和税收调控在个人收入分配调控体系中的定位。政府对个人收入分配问题的调控是一个系统工程,需要综合运用经济、行政和法律等各种手段。为实现政府个人收入分配调控目标,政府需要运用各种经济手段。第四章分析了我国个人收入分配税收调控的状况。我国现行税收制度的特征是在税制结构中突出了税收收入职能,而税收经济调控职能较弱。所得税占税收收入比重较低,财产税类税种设立不齐全,社会保障税尚未开征。现行税制体系和结构的状况决定了我国税收难以对社会收入分配调控发挥积极的作用。第五章研究个人收入分配税收调控的基本问题,经济市场化进程与税收调控;税制结构与个人收入分配税收调控;税收调控机制在个人收入分配调控中的局限性。第六章依据我国社会经济的性质和我国经济体制改革的基本目标提出我国个人收入分配问题税收调控的目标、原则和任务;改革现行税收制度,完善税收对社会收入分配的宏观调控是我国税收制度改革的一项长期的战略任务,我们要坚持从我国实际出发,采取积极进取、科学论证、突出重点、分步实施的方法,根据我国经济发展的不同阶段的状况采取渐进式税制改革的政策策略。第七

章提出在我国经济体制转轨时期我国实施“稳健型”税制改革的政策取向和实施“稳健型”税制改革政策取向的纲要。在经济体制转轨时期,为完善税收对收入分配的调控,税制改革应采用“稳健型”政策取向,“稳健型”税制改革是对我国税收制度的补充和完善性调整,税制改革的重点是完善现行的个人所得税。第八章提出在经济体制转轨后期我国实施“拓展型”税制改革的政策取向和实施“拓展型”税制改革政策取向的纲要。在经济体制转轨后期,为实现税收对收入分配的有效调控,税制改革可采用“拓展型”政策取向,“拓展型”税制改革是对我国税收制度的整体性和结构性调整,税制改革的重点是调整税制结构,建立起以增值税和个人所得税为双主体税种的税制体系。

ABSTRACT

Income distribution is a perpetual theme in the science of economy, and it becomes a focal point in the society where great economic reforms are taking place or where the economic system is experiencing a transitional period. As Arthur Lewis, pioneering scholar of Development Economics and Nobel Prize winner, pointed out, "changes in income distribution is a most political factor in the process of development, that will easily incur jealousy and commotion among members of a society. It is impossible, therefore, to make practicable policies without a good understanding of why these changes take place and what their effects are."

Throughout the 80s and the 90s of the 20th century, income gaps in China have widened considerably. In a report by the Strategic Department of the State Council, it is pointed out that "The imbalance in income increase is likely to incur social incredibility, and it is beginning to impede the social and the economic development of China." The problem calls for serious attention.

Mr. Deng Xiaoping once said: "Large income gaps are not suitable for a socialistic country, yet it is the kind of problem that comes naturally when the rich get richer, and the poor become poorer. One way to solve the problem is to levy more taxes on those who have very high incomes, and to use the taxed money to support the development of poorer regions.

Yet on second thought, at present it is still too early to practice the method for it may bring with it such side effects as encouraging equalitarianism and dampening the development of rich regions... it is imaginable that by the end of this [20th] century, China will be adequately prepared for the adoption of the method. By then, capital and advanced techniques will be transferred from developed regions to underdeveloped regions by way of taxes and technical assistance... in a word, I foresee that in the near future, the narrowing of large income gaps in China will be brought to our working agenda." Now, at the beginning of the new century, it is high time that we deal with the widening income gaps, just as Mr. Deng had predicted.

Taxation is an important measure of economic controls. Under the Socialistic market economy, taxation functions as a "fundamental force that enables the government to wield macro controls over the distribution of resources"; it is, in other words, a "stabilizer" of social and economic development. The regulative function of taxation on income gaps, therefore, makes a very important part of the government's capability of macro economic controls in China.

Below I have listed several questions, both on theoretical and practical levels, which we must clarify before we understand the function of taxation in regulating income gaps.

- What is the nature of the main problem(s) in the existing income distribution mechanism of China? In what stage of social reproduction is the majority of income gaps formed? How would the present income gaps develop in future?

• What are the present situations of the Government's macro and micro economic regulation and controls on income distribution? How would we locate the individual income regulative measures and taxation regulative measures within the system of Comprehensive Social Income Distribution Controls?

• How does the present taxation system function in regulate income gaps? How to make the system work better for the same purpose?

• In the socialistic market economy, what are the objects, principles and tasks of income distribution regulation? How to improve the existing taxation practices in order to facilitate the establishment of a taxation system and an income distribution mechanism that best suits the need of the socialistic market economy?

The article is to venture ideas that are totally or partially different from previous researches on the following sub-topics:

Analyses and Judgment on the major problem in China's income distribution system. In China, the present situation is the co-existence of inequality and equalitarianism (albeit on a limited scale) in income distribution. The major problem we are facing now is not that the existing income gaps are too large, but that they are unreasonable.

Analyses and judgment on some major points of income distribution in China. Major problems occur in the primary stage of income distribution rather than the secondary stage. In the present transitional period, solutions to unreasonable income gaps shall be found largely in the primary stage of income distribution.

Comments on the future development of income gaps in China. In-

come gaps in China will continue to widen, while the degree of unreasonableness in income distribution will diminish. As a result, the future development of income gaps in China may follow a flat U shape curve.

The categorization of the regulative function of taxation on income distribution. The government's macro regulation on personal income is systemized machinery that consists of economic, administrative and legal measures. Income distribution has always been a syndrome of the modern society. In China, the nature of economy decides that the government should make use of economic, administrative and legal measures to regulate income distribution.

Researches on the tax structure of the present taxation system. Revenue generating and regulation on income are two fundamental functions of taxation, the former serves as the premise of the latter, while the functioning of the latter is decided by the position that various tax items occupy in the tax structure. To improve the regulative function of taxation on income distribution, it is necessary to adjust the present tax structure in which turnover tax is the major tax item. It is also necessary to improve the regulative function of taxation on economy, so that personal income tax can serve as a 'stabilizer' in income distribution. The proper tax structure for China should have two major tax items, namely, value-added tax and personal income tax.

The objectives, principles and tasks of personal income distribution in China. The Party's objectives, principles and tasks of personal income distribution in the primary phase of socialism shall be the basis on which the government designs and implements taxation policies. The followings

are some fundamental ideas that we shall bare in mind when considering income distribution in China.

- Narrow income gaps do not necessarily mean fairness, and wide income gaps do not necessarily mean efficiency.
- Under a certain phase of social development, we do not have a best tax system, but only a most suitable tax system.
- The maturity of the market economy decides the regulative capability of taxation on income distribution.
- International taxation competition brought forward by the globalization of the world economy has a restrictive impact on the policy making concerning taxation reforms in every nation.

The policy orientations of the taxation reform in China. To establish a taxation system that is suitable for China's socialistic market economy, we need to consider policy orientations in two stages of economic development, namely, the transitional period and the post transitional period. In the transitional period, non-aggressive policies should be adopted in the taxation reform, while in the post transitional period, aggressive policies are preferred. Non-aggressive policies intend to complement and adjust the present taxation system, and the focus of the taxation reform of this period is to perfect the existing personal income tax system. Aggressive policies intend to establish a tax structure with VAT and personal income tax as major tax items.