

公共经济与公共政策 齐鲁文库

基于

张晓雯 著

经济增长和收入分配视角的
中国税负研究

China's Tax Burden Research,
Based on the Perspective of
Economic Growth and Income Distribution



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作者简介

张晓雯 1986年生，山东青岛人，现就职于中国农业银行股份有限公司山东省分行。2008—2013年就读于山东大学经济学院公共经济学专业，师从于樊丽明教授，从事财税理论与政策等方面的研究，2013年获经济学博士学位。曾参与教育部人文社科项目、山东省财政厅、山东省青岛市地税局等多项课题研究，主持或参与两项山东大学自主创新基金，并在《财贸经济》、《税务研究》、《经济学家》、《中央财经大学学报》等CSSCI期刊发表多篇论文，获得全国平安励志论文奖学金、“海右”全国博士生论坛优秀论文、山东大学校级奖学金、优秀研究生、社会实践先进个人等十余项奖励。

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序 言

大地回春，万物复苏，生机盎然。正值满目春意之时，选入《公共经济与公共政策齐鲁文库》第七辑的四位青年学者的著作即将付梓，怎不让人联想到南方的雨后春笋节节生长，北国的老树新芽挂满枝头？怎不令人心怀希望，憧憬未来呢？

这四本专著是山东大学公共经济学科培养的博士以学位论文为基础修改而成的。他们的共同特点是，第一，关注中国公共经济现实焦点问题，聚焦中国经济发展理论重要问题，选题很有意义。第二，分别以基础设施的经济效应和税收负担、税收竞争为研究对象，但选择的研究视角比较新颖。第三，规范分析与实证分析相结合，加之问卷调查和实地访谈，方法比较规范。宋英杰博士的《交通基础设施的经济集聚效应：基于新经济地理理论的分析》，基于新经济地理理论框架，采用线性自由企业家模型等新经济地理理论的前沿模型，结合交通基础设施特征进行理论扩展分析，得出交通基础设施经济集聚效应的长期均衡解析解，并结合空间滞后模型、空间杜宾模型、门限面板模型等实证研究方法对交通基础设施的经济集聚效应进行了研究。李婵娟博士的《我国公共基础设施投资效应研

究——基于区域差异的视角》，针对地区层面公共基础设施投资对产出、就业、私人投资等经济活动的作用机制及影响效果作了系统性研究，研究发现，我国公共基础设施投资在省际区域间存在溢出效应，全国范围的区域外公共基础设施投资溢出效应的作用远远小于本地区公共基础设施投资；公共基础设施投资效应在地区间分布并不均衡且差异较大，总体上东部地区受到公共基础设施投资的带动作用最强；公共基础设施投资水平的区域差异是引起投资效应差异的主要原因，而收入水平、公共服务环境和公共服务质量的差异是引起省际公共基础设施投资差异的重要因素。张晓雯博士的《基于经济增长和收入分配视角的中国税负研究》，针对围绕中国税负问题的议论多是局限于收入一条线索（高培勇，2011），忽视税收为公共支出筹资进而带来间接影响的问题，在税负的直接影响路径下，融合公共支出因素，在“税收——公共支出”框架下分析税负对经济增长、收入分配的影响机制和效果；并在传统经济学分析框架下，纳入行为经济学等相关理论，从税收、公共支出（产品）和个人差异等三大维度，分析税负对居民“税感”的作用路径及影响机制，并构建税负对居民“税感”影响函数，还通过山东济南、淄博两市实地调研，基于所得343户随机、问卷调查数据进行了实证分析。刘洁博士的《中国地方政府间税收竞争机理及效应研究》，力求揭示中国地方政府间税收竞争的形成存在的原因和现实背景；通过构建空间计量模型，采用实证分析的方法，对中国地方政府间税收竞争的行为策略进行检验，探讨中国地方政府间税收竞争的行为路径；从理论模型到实证检验，从对要素流动、经济增长及环境污染的影响等方面分析了中国地方政府间税收竞争效应。

2013年11月召开的中共十八届三中全会通过的《中共中央关于全面深化改革若干重大问题的决定》，勾画了我国面向2020年的全面改革蓝图。决定首次指出了“全面深化改革的总目标是完善和发展中国特色社会主义制度，推进国家治理体系和治理能力现代化”和“财政是国家治理的基础和重要支柱，科学的财税体制是优化资源配置、维护市场统一、促进社会公平、实现国家长治久安的制度保障”的重要论断，明确提出了预算改革、税制改革和财政体制改革的基本方向和主要内容。这预示着社会各界关心的新一轮财税改革即将拉开序幕。“改革只有进行时，没有完成时”，需要我们不断研究新知，探寻规律。

衷心感谢吕萍总编和她的团队。她们一如既往的鼎力支持和精心服务使这套文库一直顺利地如期问世。

樊丽明

2014年初春于大有庄

2007年,美国财经双周刊《福布斯》杂志发布“全球税收痛苦指数”,中国仅次于法国、比利时,位列第三。随后,在2009年、2011年发布的新榜单中,中国跃升至第二位,仅在几乎年年位居首位、具有过于慷慨社会福利制度的法国之后。与此同时,受2008年全球金融危机及欧债危机冲击,中国经济增速急剧放缓,中小企业涌现倒闭潮,实体经济“空心化”的警钟屡屡传来。而与之对应的,却是中国宏观税负的逐年上涨,税收收入自1998年以来一直以高于GDP增速的态势上升,税负水平(小口径)自1994年的10.64%攀升至2011年的18.98%。在中国经济增速开始放缓,而税收超经济增长的趋势愈加严重的时代背景下,关于中国宏观税负过重、损失效率、阻碍公平的质疑愈演愈烈。减税作为提振经济和减轻纳税人税负的最直接方法,呼声不断。

但税收收入对纳税人而言是负担,对政府而言却是收入(高培勇,2011)。急剧减税导致公共财政收入减少,必将影响中国民生性建设执行。为平衡两者,2008年中央工作会议提出“结构性减税”,在税制结构内施行有增有减的税收政策,以实现保增长、扩内需、调结构、惠民生的全面发展。

综观四年实施,“结构性减税”政策虽取得了一定效果,但不可否认,整体效果仍显薄弱,且执行空间开始呈现收窄之势。由此引发一个问题:税负优化应从何切入,以达到最小冲击下的经济、社会、居民正向效用最大化?要回答这一问题,需要对中国税负有

一个客观清晰的认识。但遗憾的是,迄今为止,我们看到的围绕中国税负问题的议论,多是局限于收入一个线索上(高培勇,2011),忽视税收为公共支出筹资进而带来的间接影响。少有融合“税收——公共支出”的研究也多集中于定性分析,定量研究比较匮乏,尤其在收入分配公平的客观测度和主观评价——“税感”等方面,更是鲜见。

本书立足已有研究,以期弥补这一缺憾,在税负的直接影响路径下,融合公共支出因素,在“税收——公共支出”框架下分析税负对经济增长、收入分配的影响机制和效果,以衡量税负效率和公平,找寻税负存在问题,据此提出建设性的优化建议。

本书共分为7章。第1章为引言,主要介绍选题背景,主要概念界定,研究结构和研究方法,主要创新与不足。第2章为文献综述,从税负与经济增长、税负与收入分配以及税负现状和优化等三方面对国内外相关研究进行梳理,评述现有研究中存在的可完善或拓展之处,确定本书研究重点。第3~4章为理论部分。第3章主要选取经济增长视角考察税负效率。在“税收——公共支出”研究框架下,对税负的经济增长影响机制进行分析,并构建公共支出内生化的经济增长模型。第4章主要选取收入分配视角,以客观测度和主观评价两个维度考察税负公平。分析构建了国民经济部门间和居民部门内两大宏、微观层面税负收入分配机制、路径,在此基础上,引入“税感”概念以衡量税负分布导致的居民税负感受,并对税负影响居民“税感”的机制进行分析。第5~6章是基于中国现实税负的实证分析。第5章是经济增长视角下的中国税负实证分析。运用1994年税制改革以来中国的实际数据,测算中国宏观税负水平、结构等并进行描述性分析,在此基础上,运用MATLAB数值模拟和VAR模型计量分析方法考察经济增长视角下的中国税负效率。结果显示:虽然中国整体税负水平并未阻碍经济发展,但存在结构性偏高的问题。以劳动类或消费类税收替代资本税将对经济增长产生促进效应。第6章是收入分配视角下的中国税负实证分析:客观测度与主观评价。其中,客观测度之国民经济层面,逐步

运用需求—供给价格弹性视角和国民收入分配视角对中国税负进行分析。结果显示,较之于大额税收收入,我国的转移支付支出甚微,非政府部门承担了远超于可获取转移支付规模的税收负担;而具体在非政府部门内部,税收负担又主要流向居民部门承担。客观测度之居民部门内,首先对居民收入差距进行客观描述,发现居民在收入、消费和财产等三大层面均存在显著差距,其中又以财产差距最为严重。其次,分别通过 MT 指数和税负转嫁模型、库兹涅茨比率等对现行主要调节税种——个人所得税和流转税的收入分配效应进行考察。结果发现,个人所得税对收入分配差距的改善效果非常有限;2011 年税制改革因在提高免征额的同时,降低了平均税负,导致社会中等收入阶层成为最大受益者,收入分配差距没有明显改善,甚至在制造业和服务业等平均工资较低的行业内,较之税制改革前,收入分配效应反而有所减弱。而流转税呈现明显的累退性,主要流入低收入阶层承担,实质上进一步恶化了已有的收入分配不公。主观评价之居民“税感”,基于山东济南、淄博两市 343 户城镇就业居民“税收负担及公共支出情况”的随机、问卷调查数据,对税负的居民“税感”影响进行分析。结果显示,税负在个体差异因素的制约下,通过税收和公共支出两条路径对居民“税感”产生影响,但相对而言,较之于公共产品(服务)类因素,税收类因素对居民“税感”的影响更大,其中尤以税负公平性变量作用最大。第 7 章为效率与公平的权衡:结论及建议。主要在理论和实证分析的基础上,系统梳理经济增长和收入分配视角下的中国税负研究结论,综合参照税负优化原则和中国现实状况,确定“公平优先,兼顾效率”的税负优化主导原则,并据此提出针对性政策建议。

本书的创新之处主要在于:

第一,在“税收——公共支出”研究框架下,以效率和公平两大标准进行税负衡量。在税负的直接影响路径下,拓展纳入税收为公共支出筹资进而产生的间接影响,融合收入和支出两条线索,分析税负对经济增长、收入分配的影响机制和效果,客观衡量税负效

率和公平,有效弥补当前研究多局限于收入一条线索的缺憾。其中,在税负效率方面,结合我国具体税制,修正核算公式,测算得到1994~2011年我国大口径宏观税负以及要素税负数据,并综合运用MATLAB数值模拟和VAR计量方法等进行衡量。在税负公平的宏观层面,综合考虑“税收——公共支出”在国民收入分配中作用路径,对国民收入分配环节进行重新划分,将初次分配中税收因素下移,更新收入分配环节为初步分配和最终分配,运用国民收入分配格局差异进行测度。并在数据优化的基础上,就我国情况进行实证分析。

第二,借助2011年个人所得税改革的自然实验优势,基于J市实地调研数据,运用MT指数对2010~2011年个人所得税的收入分配公平进行测度。结果发现,行业间差距是导致社会收入差距的重要原因之一,而个人所得税的收入调节效应非常有限。2011年税制改革因在提高免征额的同时,降低了平均税负,导致社会中等收入阶层成为最大受益者,个人所得税的收入分配调节作用没有明显改善,甚至在部分行业,反而有所减弱。完善个人所得税制,转变征管模式是关键,应尽快过渡至分类与综合征管模式。

第三,在客观测度的基础上,引入“税感”概念用以衡量税负对居民造成的心理反应,对税负收入分配公平进行主观评价,有效补充当前研究的缺失,并为解决居民“税负痛苦”提供有益参考。具体而言,在传统经济学分析框架下,纳入行为经济学等相关理论,从税收、公共支出(产品)和个人差异三大维度,分析税负对居民“税感”的作用路径及影响机制,并构建税负对居民“税感”影响函数。在此基础上,通过山东济南、淄博两市实地调研,基于所得343户随机、问卷调查数据进行实证分析。

关键词: 税收负担 经济增长 收入分配 “税感”

ABSTRACT

In the year 2007, according to the list of “Tax Misery Index” compiled by *Forbes*—the American popular business magazine, China ranked third following France and Belgium. In the same list of 2009 and 2011, China was promoted to the second place, second only to France, which is a country of high welfare and heads the list almost every year. At the same time, affected by the global financial crisis and the European Debt Crisis, the growth rates of China’s economy slows down sharply, a tide of small and medium-sized enterprise bankruptcies emerge prominently, the problem of “Hollow-rization” in real economy alarms us repeatedly. Accordingly, the macro tax burden of China, however, is increasing year by year, the growth rates of tax revenues are ascending faster than that of GDP (from 1998 until now), tax burden level (minor-caliber) is also climbing from 10.64% (in the year 1994) to 18.98% (in the year 2011). Under the background of lower speed rates of economy growth and exceeding-GDP tax revenues, the disputes on excessive tax burden, which brings about efficiency losses and obstructs equity, are arising as a great clamor. The calls of tax slash, as the most directly method of releasing tax payer’s burden, is continuing without cessation.

Tax revenue is a burden to the taxpayers, while for the government is the income (Gao Peiyong, 2012). Drastic tax cuts will lead to public revenue decreases, and will surely affect the implementation of the con-

struction of the construction on people's livelihood. In order to balance the two sides, in 2008, the Central Working Conference proposed "structural tax cuts", to achieve the goal of the all-round development: holding growth, expanding domestic demands, adjusting the structure and improving people's life quality.

Looking at the effect of four-year implementation, although the policy of "structural tax cuts" has achieved a certain effect, there is still no doubt that the overall effect is still weak, and the execution space is beginning to show a narrowing trend. Then a problem comes out: the tax burden optimization should begin at which point, in order to realize the utility maximization of economic, social, residents, under the minimum impact? To answer this question, we need a clear and objective understanding of China's tax burden. Unfortunately, however, what we have seen so far are almost the discussions only limited to the clue of "income", (Gao Peiyong, 2012) while ignored the indirect impact brought by tax as a financing measure for public expenditure. Few studies which merge "tax-public expenditure" are mostly focusing on qualitative analysis but not quantitative analysis, especially researches on the objective measurement and subjective evaluation about the distribution of income—such as a "sense of tax"—are really rare.

This article will base on existing researches, in order to compensate for this shortcoming, and under the path of the directly affects of tax burden, by integrating the factor of public expenditure, analyze the mechanism and effects of tax burden on economic growth and income distribution, to measure the equity and efficiency and to find lacks of tax burden, then propose constructive optimization suggestions.

This paper is divided into seven chapters. Chapter 1 is introduction, which introduces the research background, definitions of main concepts, research structure and research methods, innovations and shortcomings. Chapter 2 is literature review, by reviewing existing researches about tax

burden and economic growth, tax burden and income distribution, and the current situation of tax burden and ways to optimize it, to determine the emphasis of this research. Chapter 3 - 4 is the theoretical part. Chapter 3 takes the perspective of economic growth to analyze the efficiency of tax burden. Under a framework of "tax-public expenditure", analyze the mechanism of how economic growth influences tax burden, and make a growth model under an assumption of endogenous public expenditure. Chapter 4 selecting a perspective of income distribution, researches the tax burden equity on two dimensions: objective measurement and subjective evaluation. This part sets up mechanism and path of tax burden-income distribution about both macro and micro aspects on national economy sector and residents sector. Based on these analyses, further introduces the concept "sense of tax" to measure people's feelings about tax burden brought by the distribution of tax burden, and then analyzes the affecting-mechanism of "sense of tax". Chapters 5 - 6 are based on the empirical analysis of the reality of China's tax burden. Chapter 5 is empirical analysis on China's tax burden under the perspective of economic growth. By using actual data from the 1994 tax reform until now, estimating China's macro tax burden level and structure, and making descriptive analysis, then using the MATLAB numerical simulations and VAR model econometric analysis methods to investigate tax efficiency under the perspective of economic growth. The results show that: although the level of the overall tax burden has not been an obstacle to economic development in China, there is still a structurally high problem. Kinds of labor or consumer tax instead of capital tax will promote economic growth. Chapter 6 is the tax burden empirical analysis under income distribution perspective: objective measures and subjective evaluation. In one aspect of objective measures which is on the national economy level, use demand-supply price elasticity perspective and the distribution of national income perspective gradually to analyze the tax burden in China. The re-

sults show that, compared with tax revenue, China's transfer payments are very little, the tax burden commitment by non-governmental sector far exceeds the scale of transfer payments it can get; specifically in the non-governmental sector internal, tax burden mostly flows to household sector. In another aspect of objective measures which is on the household economy level, the analyses begin with a description of residents' income gap, and find out that the gaps are easily identified in all three levels: income, consumption and property, and among them the property gap is the most serious one. Secondly, by using MT index, tax-shifting model and Kuznets ratio, investigate the income distribution effects of personal income tax and indirect taxes. The results show that the improving effect of personal income tax impacting on income distribution gap is very limited; since tax reform in 2011 not only increased the exemption amount but also decreased the average tax burden, the middle-income class becomes the biggest beneficiary, the income gap has no significant improvement, even in lower average wage industries such as manufacturing and services, income distribution effects weakened instead of strengthened compared to before the tax reform. The indirect taxes show obvious regressive nature, and are mostly born by low-income class, and in face further deteriorate the unequal distribution of income. In the "sense of tax" part in subjective valuation, based on a survey data on "tax burden and public expenditures" (343 city households in Jinan and Zibo), analyze the influencing factors of residents' "sense of tax". It reveals that conditioned by the individual difference factors, tax burden will impact residents' "sense of tax" in both two paths: tax and public expenditures. While comparatively speaking, compared with factors of public goods (services), factors of tax cost have more significant effects on residents' "sense of tax", especially the variable of tax equity. Chapter 7 is the efficiency and fairness of trade-offs; conclusions and recommendations. This part mainly on the basis of the theoretical and empirical anal-

ysis, review the research conclusions on China's tax burden under the view of economy growth and income distribution, reference to the tax burden optimization principles and China's reality, propose the tax optimization principle as "give priority to fairness with due consideration to efficiency", and made targeted policy recommendations.

The main innovations of the article are as follows:

Firstly, this article measures the efficiency and equity of the tax burden, under the framework of "tax-public expenditure". Under the path of the directly affects of tax burden, this article integrates the indirect impact brought by tax financing public expenditure. Merging the clues of "income" and "spending", this article analyses the mechanism and effects of tax burden on economic growth and income distribution, to measure the equity and efficiency of the tax burden, and compensates for the shortcoming of the discussions only limited to the clue of "income". In the aspect of tax efficiency, combining with the specific tax system in China, this article amends the calculation formula to estimate China's macro tax burden level and structure, and then uses the MATLAB numerical simulations and VAR model econometric analysis methods to investigate tax efficiency. In the aspect of tax equity, considering the path of "tax-public expensive" on national income distribution, this paper redraws the links, downwards the production tax to define two levels of national income as initial and final distribution, and then uses the distribution pattern of national income to measure macro tax burden equity. On the basis of data optimization, do the empirical analysis in China also.

Secondly, with the natural experiment advantages of personal income tax reform in 2011 and the survey datas of J city, we use MT index to investigate the income distribution equity of personal income tax in 2010 - 2011. The results show that: gap between industry is one of the most important reason leading to the income distribution gap, and the