



上海高校智库
上海财经大学公共政策与治理研究院

税收理论与政策智库论丛



我国个人所得税的再分配效应研究



徐 静 著



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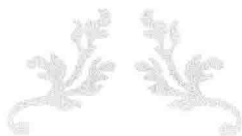
——以我国个人所得税法为分析对象——

张 雷 著

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总序

成立于2013年9月的上海财经大学公共政策与治理研究院，是上海市教育委员会重点建设的十大高校智库之一。其职能和目标是：通过建立多学科融合、协同研究、机制创新的科研平台，围绕财政、税收、医疗、教育、土地、社会保障、行政管理等领域，组织专家开展政策咨询和决策研究，致力于以问题为导向，破解中国经济社会发展中的难题，服务政府决策和社会需求，为政府提供公共政策与治理咨询报告，向社会传播公共政策与治理知识，在中国经济改革与社会发展中发挥“咨政启民”的“思想库”作用。

作为公共政策与治理研究智库，我们在开展政策咨询和决策研究中，沉淀和积累了大量研究成果，这些成果以决策咨询研究报告为主，也包括论文、专著、评论等多种成果形式，为使研究成果得到及时传播，让社会分享，我们将把研究成果分为财政、税收、社会保障、行政管理等系列，以丛书方式出版。

现在，呈现在读者面前的“税收理论与政策智库论丛”是“公共政策与治理研究丛书”的一个子系列。该丛书是由研究院专职和兼职研究人员，围绕我国经济发展、社会进步、体制改革所涉及的重大税收理论和实践问题，进行长期跟踪研究、积累完成的政策研究报告或专著。

推进公共政策与治理研究成果出版是公共政策与治理研究院的一项重点工程，我们将以努力打造政策研究精品和研究院品牌为己任，提升理论和政策研究水平，引领社会，服务人民。



2014年8月15日

摘要

自改革开放以来,我国经济快速发展,居民收入水平大幅增加,但是与此同时居民收入差距正逐步扩大。加快收入分配改革、缩小收入差距正成为我国政府最紧迫的任务之一。在众多政府调节收入分配的手段中,个人所得税以其较强的累进性受到社会各界的关注。但是个人所得税调节收入分配的作用如何却没有一个一致的说法,一些学者认为个人所得税具有很强的调节收入分配功能,应该受到重视;个别学者认为个人所得税不仅没有改善收入分配,反而使之恶化了;其他学者则认为个人所得税能够调节收入分配但是作用十分有限,只能是改善收入分配的“配角”。2011年我国对个人所得税制进行了调整,引起了学界关于个人所得税再分配效应的再度热议,此次税制改革对个人所得税再分配效应的影响更是众说纷纭。

本书运用Musgrave和Thin(1949)对个人所得税再分配效应的衡量方法和Kakwani(1977)对累进性的衡量方法以及后来人对两个衡量指标的分解方法对我国个人所得税的再分配指数进行了评价,给出了我国个人所得税再分配效应和累进性的准确结果,并对其各项影响因素进行了分析。本书的实证研究共分为三个部分,一是对我国个人所得税累进性和收入再分配效应及其影响因素的评价;二是考察我国2011年个人所得税改革对个人所得税再分配效应的影响;三是考察我国个人所得税的不公平种类和对收入再分配效应的影响。

本书的主要研究方法有历史分析方法、国际比较方法、税制模拟方法、理

论分析方法和实证分析方法。历史分析方法主要用在我国个人所得税制度简介中,分析了个人所得税宏观税负的历史变化趋势,并将之与我国历次个人所得税改革相联系,考察了历次改革对我国所得税宏观税负的影响。国际比较方法主要用在两处,一是个人所得税制度的国际比较,主要从个人所得税的地位、征收模式、扣除额和税率结构几个方面比较;二是个人所得税再分配效应的国际比较,比较了个人所得税的再分配指数和累进性指数的值及其相关各个分解项的值。税制模拟方法是本书实证研究得以进行的基础研究方法,由于我国城镇住户调查数据中收入信息的代表性和个人所得税信息的不可用,本书根据数据中的收入信息计算了居民所应缴纳的个人所得税额,并用这个应纳税额来代替该用户的个人所得税信息。这也是本书很重要的创新点之一。除了对个人的应纳税额估计之外,在对2011年税制改革的研究中本书再次使用了税制模拟的方法,首先是对同一组收入数据模拟了两种不同的税制模式并将之进行对比研究,其次是在其他项不变的情况下模拟工资薪金扣除额不断变化的情况下相关数据的变动情况。可以说税制模拟的方法在本书中多次出现,并且对此方法的运用逐步完善与纯熟。理论分析与实证分析是本书的主要内容,这两个分析方法在本书中是相辅相成的,理论分析是实证分析的基础和重要参考,而在具体实证结果可能存在其特殊性需要运用理论进一步分析证明;本书理论分析借鉴了国外关于个人所得税再分配效应的方法论并将其按照中国实践进一步完善和发展,而本书实证分析也证明了理论分析的可行性和正确性,进一步详细解释了理论方法。

根据相关数据结果得到的结论主要有:

(1) 我国个人所得税具有较高的累进性,比12个经济合作与发展组织(OECD)国家的平均值高一倍,但其再分配效应却十分微弱,几乎可以忽略不计,这主要是因为我国个人所得税的平均有效税率过低,仅为其他12个OECD国家的1/6。我国个人所得税存在横向不公平,但数值非常小,证明税收改变了人们的收入排序,但是改变程度很小。

(2) 2011年个人所得税改革使我国个人所得税的累进性增强了,但由于改革降低了个人所得税的平均有效税率,因此它使我国个人所得税的再分配效应降低了一半。

(3) 我国个人所得税的累进性主要来源于费用扣除,尤其是工资薪金扣除额。数据显示,2002年、2007年和2009年我国个人所得税累进性的80%以上都得益于费用扣除的贡献,并且这个比例在这三年内逐渐上升,而费用扣除对

累进性的贡献中工资薪金所得的费用扣除的作用占90%。以2009年数据模拟我国2011年改革后的新税制,费用扣除的贡献上升到了97%左右。当然由于2011年以后的居民收入水平高于2009年,新税制中费用扣除对累进性的贡献比例会低于这个值,但是依然是累进性的主要贡献者。

(4)在保证其他分项所得税制不变的前提下不断提高工资薪金扣除额,可以发现平均税率会随着扣除额的上升而下降,而累进性P指数会随着扣除额的提高先上升后下降,呈现倒U型,而在二者共同作用之下个人所得税的收入再分配效应会逐渐减弱。

(5)我国个人所得税制存在着不公平,并且它明显削弱了税收的再分配效应。个人所得税不公平主要表现为第二类不公平,即税额累进但税率累退,不公平产生的原因主要是以个人为纳税单位的分项征收模式。我国2011年的个人所得税改革使得税收的再分配效应减弱,其中不公平比例的增加也是原因之一。

本书主要有以下几个创新点:

(1)使用了税制模拟的研究方法。本书模拟了当时的个人所得税制度,根据居民的收入数据计算得出了居民的应纳税额,并将之代替了个人所缴纳的个人所得税,解决了城镇住户调查中个人所得税严重低报的问题。在研究2011年税制改革时本书发展了此方法,对同一组收入数据按照新旧两种不同税制进行模拟,对比了两种税制下居民个人所得税的再分配效应。在研究工资薪金所得税扣除额的设定对税制再分配效应的影响时再一次巧妙地使用了税制模拟的方法,在假设其他分项税额不变的情况下考察了在工资薪金费用扣除逐渐提高的过程中税制再分配效应的影响。

(2)引入了国外关于税收累进性和税收再分配效应的评价指标及其分解公式,并将其与中国的收入和税收情况相结合。主要是将累进性分解为费用扣除的贡献和税率结构的贡献,将再分配效应分解为横向公平和纵向公平,将再分配效应分解为公平部分和各项不公平的作用部分。在这些方法论之下对中国三个年度的情况进行了实证研究。除此之外,本书还将这些方法与中国的实际相结合,提出了适用于我国分项征收的所得税模式的分解方法。

关键词:个人所得税;收入分配;税制改革

Abstract

China's economy has leapt forward since we followed policy of reform and opening-up, along with a substantial increase in the income level of the residents. However, at the same time, residents' income gap is gradually expanding, which accelerating the reform of the income distribution. Therefore, narrowing the income gap is becoming one of the most urgent tasks of our government. Personal income tax, one of many measures for government to adjust income distribution, has received more and more attention of the whole society with its strong progressivity. But there has not been an agreement on the role of the personal income tax in adjusting income distribution. Some scholars believe that the personal income tax should be taken seriously for its effectiveness in adjusting the income distribution. On the contrary, a handful of the scholars believe that the personal income tax almost has no effect in improving the income distribution, but worsened it. Another group of scholars think that the personal income tax may play its role in adjusting income distribution, but the role is very limited, which is only a "supporting player". Our government adjusted the personal income tax pattern in 2011, which aroused another heated discussion on the redistributive effects of the personal income tax. There are many more opinions about the impact of the tax reform on the redistributive effects of the personal income tax.

This article uses the method in Musgrave and Thin (1949) to measure

the redistributive effects of the personal income tax, and method in Kakwani (1977) which measured the progressivity as well as the decomposition method to evaluate the redistribution index of China's personal income tax. Moreover, we proposed an accurate result of the redistributive effects and progressiveness of China's personal income tax, and we analyze every influence factors. The empirical study is divided into three parts. In section one, we evaluated the progressivity and income redistribution effects of the personal income tax and analyzed its influence factors. Section two studied the impact of the personal income tax reform on the personal income tax redistribution effect. In section three, we examine the species of the unfairness of China's personal income tax and its effect on income redistribution.

The main research methods in this article are historical analysis, international comparison, tax system simulation method, the method of theoretical analysis and empirical analysis. Historical analysis method is mainly used in the introduction of China's personal income tax system, analyzing the historical trend of the macro tax burden of the personal income tax, linked with China's previous tax reform, and examining the impact of the previous reform of China's macro tax burden of income tax. We used the method of international comparison in the two aspects. Firstly, we utilized this method in international comparison of the personal income tax system, from the perspective of the status of the personal income tax, levied mode, deductions and tax rate structure comparison. Secondly, we used this method in the international comparison of redistribution effects of personal income tax, such as the redistribution index and the progressivity index as well as its decomposition term value. Tax system simulation method is the basic research method conducted in this empirical research. As the income information in China's urban household survey data and the personal income tax information is not available, we calculated residents income tax payable according to the income data and used this information as the substitute of the user's personal income tax information. This is also a very important innovation in this article. Estimation of personal income tax payable on the 2011 tax reform in this article use the tax system simulation method again, the

same set of income data simulated two different tax model and comparative study second analog wage and salary deductions in the case of other items remaining unchanged. We used method of tax simulation several times in this article, and the use of this method gradually improved. Theoretical analysis methods and empirical analysis in this article are complementary. Theoretical analysis is the basis and important reference of empirical analysis, while specific empirical results may need further analysis to test. This article used the theoretical analysis on individual income redistributive effects from aboard for reference and then implemented and developed it in accordance with the practice in China. The empirical analysis also proved the feasibility and correctness of the theoretical analysis and made further detailed explanation of the theoretical method.

Conclusions obtained from the analysis of the data:

(1) China's personal income tax has a high progressivity, more than twice as high as the average of the 12 OECD countries, but its redistributive effect is very weak, almost negligible, mainly because of the low average effective tax rate, which is only 1/6 of the one in the other 12 OECD countries. Horizontal inequity exists in China's personal income tax, which is very small, proves that taxation changed people's income sorting, though the degree of change is very small.

(2) The tax reform in 2011 enhanced the progressivity of China's personal income tax. As the reform reduced the average effective tax rate for personal income tax, it reduced the redistributive effects of personal income tax reduced by half.

(3) The main source of the progressivity of personal income tax in China comes from the expense deduction, especially wage and salary deductions. Data shows that in 2002, 2007 and 2009, 80% of the progressivity of the personal income tax resulted from the contribution of the expense deduction. And this proportion had been gradually increasing during the last three years, of which expense deduction from the wages and salaries accounted for 90%. Data simulation of 2011 reform in 2009, the new tax system, the contribution deduction rises to about 97%. As the resident income

in 2011 was higher than the one in 2009, the contribution of the expense deduction in the new tax system will be lower than this value, but will still be a major contributor to the progressivity.

(4) If we keep the other itemized income tax system unchanged and continually increase the deduction of the wages and salaries, we will find that the average tax rate will decline with the rise of the deduction. Meanwhile, P index, which stands for the progressivity, will increase at first and then turn to decline, presenting an inverted U-shaped image. Income redistribution effect of the personal income tax will gradually be weakened under both effects.

(5) Unfairness exists in China's personal income tax system, which significantly weakened the redistributive effects of taxation. The unfairness mainly turned out to be the second kind of unfairness, the reason of which is the pattern of taxation with the individual as the paying unit. Our tax reform in 2011 reduced the redistributive effects of taxation, which partly resulted from the increase of the unfairness.

There are several innovative points in this paper:

(1) For the first time we use the tax system simulation method. Simulating tax system in empirical research should be a precedent in China's tax research area. This paper simulated the personal income tax system, derived data calculated according to the income of the residents of the tax payable of the residents, instead of personal income tax paid by individuals and solved the problem of reporting of the personal income tax in the urban household survey. This method is developed in this paper in the 2011 tax reform, to simulate the same set of income data in accordance with the old and the new tax system, comparing with the two tax regime residents redistributive effects of the personal income tax. We once again used the tax system simulation method when studied the impact of the deduction of wages and salaries on the redistributive effects of the tax system, assuming the other sub-items tax unchanged under the effects of wage and salary costs, net of a gradual increase redistribution effect in the tax system.

(2) We introduce the evaluation index and decomposition formula

of the foreign tax progressivity and tax redistribution effect, and combine them with the income and tax situation in China. The main process is to decompose the progressivity into the contribution of expenses deduction and the contribution of rate structure. Then we decompose redistributive effects into horizontal equity and vertical equity, redistributive effects into fair part and the part of the unfair role. With these methods, we took on the empirical study of the case of the three years in China.

(3) This paper enriches and develops the study of tax progressivity and tax redistribution effect, making it more applicable to the situation in China. A lot of foreign scholars studied tax redistribution effect and the various constituent elements of the comprehensive income tax system, but there is no further applicable research on the itemized mode of tax system. On that condition, we developed the foreign theories and proposed the decomposition method of tax redistribution index and progressivity index, which is a new contribution to the international research.

(4) We innovated the empirical research in this article. There are three aspects in the empirical study. Firstly, we empirically studied the redistributive effects and progressivity indicators as well as its influencing factors of China's personal income tax. There are few such research in domestic research field, most of which are incomplete and exist many problems. As there are almost no empirical study on the impact of the personal income tax reform in 2011 on income distribution, our research is innovative in both content and methods. Finally, study on the equality of the personal income tax originated from foreign research field, which is almost a virgin land in China. Therefore, this article is innovative in both content and methods, and opens a new chapter in the study of redistributive effects of China's personal income tax.

Keywords: personal income tax; income distribution; tax reform

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