

税收经济文库

◎ 沈玉平 著

# 所得税调节作用与政策选择

中国税务出版社



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沈玉平 著

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## 编 者 的 话

税收之于经济,之于社会,其关系与作用,是中国实行社会主义市场经济后面临的新课题,有许多亟待研究的题目。税收经济文库采取开放形式,系列出版该领域,在研究内容、角度和方法方面首开先例,有一定创新性,并有一定深度的论著。不求放之四海,但成一家之言。祈望学界师友惠赐大著。

总编辑 孟繁华

## 序 言

我国在实行计划经济的时期,国家财政收入的主要来源是国有企业的利润和税收的上缴,加之就业人口收入的均等化,所以,无须再用所得税作为一个“楔子”,介入国民经济的分配环节,以体现其组织财政收入和调节收入的两大功能。实践上的缺乏,相对应的必然是理论上的空白。自改革开放以来,同样出于组织财政收入和调节收入的需要,所得税已成为一种财政工具的必然选择,对其理论的研究显得十分必要。正是在这样的背景下,沈玉平同志选择所得税作为他的博士论文选题。虽然所得税在世界税收史上是一个老税种,国外对其研究的论文和著作可谓“汗牛充栋”,但对我们来说,仍是大有研究的余地。比如,所得税究竟应该选择累进制,还是比例制?与流转税相比,所得税的中性作用如何恰当评价?最优所得税的评判标准是什么,在公平和效率的关系上如何作出取舍?等等。特别需要研究的是,如何针对我国的实际,分别对企业(公司)所得税和个人所得税作出评价,这对制订正确的税收政策具有重要的参考价值。

为此,沈玉平同志开始了这一艰苦的征程,并取得了可喜的成果。他的博士论文是在1998年6月通过答辩的,国内的财政税收专家给予了高度评价,认为该论文在国

内处于领先水平,对我国所得税政策的制订具有重要参考价值。我认为,沈玉平同志在该论文中的主要贡献是:(1)对米尔利斯(Mirrlees)的最优所得税衡量标准作了修正,认为对所得税的公平效应不能偏废;(2)对所得税的资源配置作用作了全新的阐述;(3)提出企业所得税政策以效率优先,个人所得税政策以公平优先的原则;(4)着重分析了我国的收入在各阶层中的分布,建立了劳动供给模型,提出个人所得税调节收入的“弱替代效应”假说;(5)对我国所得税的征收体系提出了总体设计意见。在一篇博士论文中,能对所得税的重大理论问题作出如此之多的贡献是难能可贵的。此项学术成果得到中国税务出版社的支持,得以专著形式出版,可喜可贺。特作此序。

杨君昌

1999年3月

## 摘 要

所得税从 18 世纪末产生以后发展非常迅速,已成为许多国家的主体税种,在国家宏观经济管理,实现政府的社会、经济目标过程中发挥了重要作用,在理论界也受到高度重视,普遍认为所得税是一个优良税种,它的地位如何反映了一个税制体系的先进程度。但是,所得税在我国一直未受到足够的重视,在政策实践上未提高到应有的地位,其作用未得到充分发挥。在改革开放以前由于所有制结构的原因而缺乏所得税存在的基础;经济体制改革以后,由于财政一直在收支平衡困难的状况下运行,政府不得不将财政平衡列为任期的首要目标,这就促使政府过度地注重和依赖流转税。然而,我国市场经济的发展呼唤着所得税的发展壮大和改革,因此本文对所得税的若干基础理论和政策选择进行了初步研究。文章分为三部分,第一部分(第 1 章)提出了有关所得税的基本问题;第二部分(第 2、3、4 章)对所得税作了深入的理论分析,阐明有关的思想原则;第三部分(第 5、6、7、8 章)以此思想原则为指导,对个人所得税和企业所得税的政策选择以及所得税体系的完善进行了探讨。各章的主要内容如下:

第 1 章概括揭示了所得税的四大基本问题。第一,指出了流转税的非中性与所得税的中性都是相对的,说明所得税也有调节功能;第二,指出了被誉为“标准模型”的米尔利斯最优所得税理论的不足(实质上是唯效率标准),阐明衡量最优所得税的标准仍然主要是公平与效率;第三,论证了所得税政策中要处理好社会稳定与经济发展的关系;第四,提出了所得税体系内部外部的优化问题。第 2 章进一步分析了所得税的中性与非中性问题;分析了所得税对资源在地区、产业部门、所有制形式、资本有机构成不同的企业配置的调节作用。第 3 章从简介经济增长理论出发,分析了决定经

济长期增长的主要因素,进而探讨了税收对这些要素的影响作用。这些研究是后面探讨企业所得税和个人所得税政策的基础。第4章分析指出了市场经济条件下政府稳定经济的职责更加突出;论证了所得税稳定经济的功能与局限性。第5章首先从对世界各国特别是东欧和我国等经济转轨型国家收入分配变化的事实考察和制度分析中,论证了“倒U理论”的基本成立,说明我国目前加强所得税对收入调节的迫切性;其次研究了所得税调节收入、实现公平过程中应该遵循的原则;最后提出了我国调节收入的个人所得税税率制度模式。第6章和第7章分别研究分析了企业所得税和个人所得税政策的选择和若干制度设计问题,这些研究分析是从经济学和法学两个角度进行的。第8章首先论证了随着市场经济的发展,我国所得税地位的提高是一种必然趋势,所以应该完善税制结构。其次论证了所得税内部的优化,第一是个人所得税与企业所得税政策目标和调节方向的分工协调,企业所得税应该以效率优先兼顾公平,而个人所得税应该公平优先兼顾效率;第二是个人所得税和企业所得税税收负担的协调平衡原则。最后探讨了所得税的中央税与地方税的划分和分级管理问题。

笔者在本文中提出了以下几个富有创意性的观点:一、对我国各阶层的收入构成情况作出了判断,指出了我国目前居民收入差距很大程度上导源于机会不平等,高收入者的收入中有很大部分是由机遇收入构成。二、研究了劳动供给模型,指出对高收入者征收具有较强调节力度的个人所得税不会产生很大的替代效应,对刚超过免征额的较高收入者进行收入调节也不会产生较大的替代效应。三、提出在整个所得税体系应该效率优先兼顾公平的前提下,企业所得税应该效率优先兼顾公平,而个人所得税应该公平优先兼顾效率。

由于笔者学识有限,时间比较仓促,本论文只能说是对所得税的阶段性的研究成果,有不少问题尚待深入。例如,用问卷调查的方法证实我国各阶层劳动供给弹性的大小、用投资决策的数量模型分析企业所得税对投资的影响等,这些问题只能待以后再继续研究。



## ABSTRACT

Income tax rapidly developed since it in the end of the eighteenth century. Now it already become main tax in many countries, play important role in the management of macro-economy. Economists generally believe that income tax is excellent category of tax, ratio of income tax in the system of tax represents advanced degree. But income tax was always not paid great attention and did not play important role in our country. Income tax didn't have basic of exist in the traditional planned economy. Since reform of economic systems, economic structure have already happened great changes in our country, sowe should reform taxation, increase ratio of income tax, change policies of income tax, fully utilize role of income tax. For this reason, this dissertation will research basic theories of income tax and choices of policies. This dissertation is composed of two parts, first inspects basis theories of income tax, second tart analyzes choices of policies in our country.

Chapter 1 "Introduction" . It summarized four basis problems of income tax. First, pointed out that the say of income tax was direct tax, and neutrality of income tax is relative. Secondly, inspected criterion of measuring optimal income tax, analyzed developing procedure of theory of optimal income tax, pointed out shortage of Mirrlees' optimal income tax, expounded criterion of measuring optimal income tax still was fairness and efficiency. Thirdly, inspected relation between

income tax and social stability, pointed out this would influence the choice of policies of income tax. Fourthly, analyzed maximizing of system of income tax.

Chapter 2 “effects of income tax to allocation of resource”. This chapter analyzed neutrality and non-neutrality of income tax, pointed out neutrality of income tax was relative, was not absolute. In fact, income tax has important role in allocation of resource between region and region, between department and department, between firm and firm.

Chapter 3 “effect of income to growth of economy”. This chapter analyzed the elements owning to economy can growth for long time. those elements were save, investment and labor’s supply. inspected the effects of income tax working to those elements. researched policies of encouraging investmet can be chosen by government of our country, in order to realizing long-time economic growth.

Chapter 4 “effect of income tax to stabling economy”. In this chapter, firstly analyzed the difference of roles and duties between market and government, pointed out income tax was main means of government stabling economy. Secondly, inspected shortage and advantage of role of income tax to stabling economy.

Chapter 5 “regulation of income tax to income distribution”. Firstly, inspected the change of income distribution in many countries, believed “theory of inverse U” was collect, examined that difference of income among men not only result from difference of endowment of factors, but also result from difference of opportunity income, therefore now our country urgently need reform regulation of income tax. Secondly,

researched criterion of fairness of tax, pointed out conditional fairness and efficiency have positive relation, resultant fairness and efficiency have negative relation, therefore, government need make rational choice. Thirdly, inspected history of view about fairness and efficiency, researched choices about aims of tax regulation between fairness and efficiency. In our country, in order to realizing efficiency prior to fairness and also look after fairness, rate of income tax should be “amount of free-tax should be great, minimum rate of income tax should be relative higher, grade of tax must be greater, marginal rate of tax should be higher”. Finally, examined theory of negative income tax and its shortage.

Chapter 6 “design of company income tax”. In this chapter researched the policy of company income tax and the system of company income tax. Those policy and system involved taxpayer, tax bases, tax rate of company income tax. Those involved aspects of economy and rule.

Chapter 7 “choice of personal income tax policy and design of personal income tax”. Firstly, researched the model of labor supply, pointed out labor supply was determined by utility of earnings of labor and cost of labor. The marginal utility of earnings of labor is decreasing, marginal cost of labor is increasing. When marginal utility of earnings of labor equal to marginal cost of labor, the amount of labor supply is optimum. Secondly, inspected the effects of personal income tax to labor supply in our country, pointed out that ratio of cost of labor to the income of men who have high income is lower. It doesn't result to greater substitute effect that government collects high marginal rate of tax to men who have high income. It also doesn't result to greater substitute

effect to the men who pays minimal amount of income tax, because quantitative difference of income of these men mainly result from difference of trade or profession. Finally, inspected the choice of tax basis and rate of personal income tax, and so on.

Chapter 8 “optimization of system of income tax”. Firstly, pointed out it was an inevitable trend that income tax become important increasingly, along with economy developed and market economy established. Government should improve tax system. Secondly, examined maximizing of system of income tax. It should be the aims of company income tax that efficiency prior to fairness and also look after fairness. But it should be the aims of personal income tax that fairness prior to efficiency and also look after efficiency. Thirdly, researched principle and means of coordinating tax burden of company income tax and personal income tax. Finally, inspected how is income tax divided to central tax and regional tax.

The basic train of thought of this dissertation is that first part (chapter 1) posed problems, second part (chapter 2,3,4) examined fundamental relative principle, third part (chapter 5, 6,7,8) used these principle in analyzing the choice of policies about company income tax and personal income tax.

# 目 录

<b>第 1 章 导论</b>	( 1 )
1.1 本文写作意图	( 1 )
1.2 所得税的基本问题	( 2 )
1.2.1 所得税的性质问题	( 2 )
1.2.2 最优所得税标准——公平和效率问题	( 5 )
1.2.3 所得税政策与社会稳定和发展问题	( 11 )
1.2.4 所得税体系的优化问题	( 15 )
1.3 本文的研究方法和框架结构	( 18 )
<b>第 2 章 所得税对资源配置的影响</b>	( 20 )
2.1 对流转税是非中性、所得税是中性观点的质疑	( 21 )
2.2 所得税对资源配置的调节作用	( 25 )
2.2.1 所得税对资源在行业、产品间配置的调节作用	( 26 )
2.2.2 所得税对资源在地区间配置的调节作用	( 27 )
2.2.3 所得税对资本有机构成的影响	( 29 )
2.2.4 所得税对投资方向的影响	( 30 )
<b>第 3 章 所得税对经济增长的影响作用</b>	( 32 )
3.1 经济增长原理与决定因素	( 32 )
3.1.1 经济增长的原理	( 32 )
3.1.2 决定经济增长的因素	( 34 )
3.2 所得税对储蓄的影响	( 36 )
3.2.1 对现在收入征收所得税产生的对储蓄的影响	( 36 )

3.2.2	对利息征收所得税产生的对储蓄的影响·····	(38)
3.2.3	所得税对储蓄影响的实证分析·····	(39)
3.3	所得税对投资的影响·····	(41)
3.3.1	所得税对投资报酬率的影响·····	(42)
3.3.2	所得税对投资能力的影响·····	(43)
3.3.3	所得税对投资风险的影响·····	(43)
3.3.4	所得税对国际资本流动的影响·····	(43)
3.4	所得税对劳动供给的影响·····	(44)
3.4.1	决定劳动供给的行为模式·····	(44)
3.4.2	所得税对劳动供给的影响·····	(50)
<b>第4章</b>	<b>所得税稳定经济的作用</b> ·····	(61)
4.1	政府稳定经济的目标和政策机制·····	(61)
4.1.1	市场经济机制与政府稳定经济的职责·····	(61)
4.1.2	政府稳定经济的政策机制·····	(62)
4.2	所得税稳定经济的作用·····	(65)
4.2.1	稳定经济的乘数原理·····	(65)
4.2.2	所得税对经济的自动稳定器作用·····	(66)
4.2.3	稳定经济的所得税政策措施·····	(69)
4.2.4	所得税稳定就业的作用·····	(70)
4.2.5	所得税稳定物价水平的作用·····	(72)
4.2.6	所得税稳定经济的副作用·····	(74)
<b>第5章</b>	<b>所得税对收入分配的调节</b> ·····	(77)
5.1	收入分配的考察·····	(77)
5.2	税收公平的标准·····	(84)
5.2.1	税收公平的种类·····	(84)
5.2.2	所得税公平目标与效率目标的关系·····	(90)
5.3	政府职责与所得税调节政策的选择·····	(91)
5.3.1	关于税收公平与效率目标的理论和实践的 历史演变·····	(91)

5.3.2	所得税公平与效率目标在我国的现实选择.....	(93)
5.4	负所得税的尝试.....	(98)
<b>第6章</b>	<b>企业所得税政策选择.....</b>	<b>(105)</b>
6.1	纳税人选择 .....	(105)
6.1.1	根据民法原理确定公司纳税人 .....	(105)
6.1.2	根据权利与义务对称原则确定第二 纳税人 .....	(106)
6.1.3	根据税收管辖权确定纳税人 .....	(107)
6.2	税基的选择确定 .....	(108)
6.2.1	应税收入的确定 .....	(108)
6.2.2	消除通货膨胀、快速折旧的所得税 政策选择 .....	(117)
6.2.3	亏损抵补的所得税政策 .....	(123)
6.2.4	投资抵免的所得税政策 .....	(124)
6.2.5	利息列支的所得税政策 .....	(125)
6.3	税率选择 .....	(127)
6.3.1	总体税率降低、税率差别缩小是企业所得税 税率变化的世界趋势 .....	(127)
6.3.2	我国企业所得税税率的选择 .....	(131)
<b>第7章</b>	<b>个人所得税政策的选择.....</b>	<b>(135)</b>
7.1	纳税人的确定 .....	(135)
7.1.1	个人所得税纳税人选择中的价值 判断标准 .....	(135)
7.1.2	以民法原理为依据确定纳税义务人 .....	(137)
7.1.3	以实际利益归属原则确定纳税义务人 .....	(138)
7.1.4	以实际经济利益主体为标准确定以家庭 为纳税义务人 .....	(140)
7.1.5	根据税收管辖权来确定国际税收中的 本国纳税人 .....	(141)

7.2 税基的确定 .....	(143)
7.2.1 应税收入范围的确定与非应税收入 (免税收入)项目的排斥 .....	(144)
7.2.2 费用和损失的扣除 .....	(148)
7.2.3 生计费扣除的道德和经济标准 .....	(148)
7.3 个人所得税税率的选择 .....	(153)
7.3.1 世界个人所得税税率演变情况 .....	(153)
7.3.2 我国个人所得税税率的选择 .....	(156)
7.4 个人所得税征收制度的选择与改革 .....	(164)
7.4.1 分项课征制和综合课征制的利弊比较 .....	(165)
7.4.2 我国个人所得税征收制度的选择 .....	(168)
<b>第8章 所得税体系的优化</b> .....	(170)
8.1 所得税与其他税系的优化 .....	(170)
8.1.1 促进市场机制提高资源配置效率的需要 .....	(171)
8.1.2 有利于税收稳定经济的需要 .....	(172)
8.1.3 强化所得税调节收入作用的需要 .....	(173)
8.1.4 国民收入水平及其分配机制改革为提高 所得税比重奠定了基础 .....	(174)
8.2 所得税内部的结构优化 .....	(178)
8.2.1 企业(公司)所得税与个人所得税的 衔接配合 .....	(178)
8.2.2 资本利得税的理论问题 .....	(202)
8.3 所得税的分税制问题 .....	(207)
8.3.1 关于所得税征收权分配的理论依据 .....	(207)
8.3.2 所得税分权的形式 .....	(209)
8.3.3 中央所得税与地方所得税税基的设计协调 ...	(211)
后记 .....	(217)
参考书目 .....	(219)



# Contents

Chapter One: Introduction .....	( 1 )
1. Intention of This Chapter .....	( 1 )
2. Basic Points of Income Tax .....	( 2 )
2.1 The Natural of Income Tax .....	( 2 )
2.2 Standard of Optimal Income Tax—Equity and Efficiency .....	( 5 )
2.3 Income Tax Police and Social Stability, Development .....	(11)
2.4 Optimization of Income Tax System .....	(15)
3. Methods and structures of Research of the this Dissertation .....	(18)
Chapter Two: the Effect of Income Tax to Allocation of Resource .....	(20)
1. Discussion to Views Weather Ware Tax is Non-neutral and Income Tax is Neutral .....	(21)
2. Effect of Income Tax to allocation of Resource .....	(25)
2.1 Effect of Income Tax to allocation of Resource Among Industry Departments and Products .....	(26)
2.2 Effect of Income Tax to allocation of Resource Among Regions .....	(27)
2.3 Effect of Income Tax to Structure of Capital ...	(29)
2.4 Effect of Income Tax to Direction of Investment .....	(30)