

# Four Decades of China's Income Distribution Reform\*

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**Abstract:** *Income gaps in China kept widening over the past four decades of economic transition. First, this paper describes the change in income gaps before and after reform and opening-up in 1978 and found that income gaps had been expanding between urban and rural areas, within cities and within the countryside. However, this did not lead to income polarization since low-income groups only had a slower income growth compared with high-income groups. The number of poor people continuously reduced thanks to rapid economic growth. Over the past decade, the widening of income gaps has been initially curbed. Accordingly, we explained the impact of economic transition on income distribution from the perspectives of market-based distribution, ownership structure, opening-up and internal income distribution. Lastly, this paper provides an in-depth analysis on urban-rural income gaps, excessive compensation in monopolistic sectors and income inequalities arising from corruption. To address these problems, it is important to enhance tax regulation, increase transfer payments to poor people, improve social security, equalize public services, enhance poverty relief and develop a fairer income distribution system.*

**Keywords:** *income gap, economic transition, distribution fairness, Gini coefficient*

JEL classification code: D31, O15, P23

DOI: 10.19602/j.chinaeconomist.2018.07.01

## 1. Introduction

Over the past four decades of economic transition, China has transformed from a low-income economy with per capita income less than 200 US dollars to one with per capita income above 8,000 US dollars - an achievement rarely seen in human history. China's economic successes have been widely acclaimed and aroused a great deal of interest in "China path" and "China model" among Chinese and international scholars.

Rapid economic growth has been accompanied by rising income level for Chinese households since reform and opening-up in 1978. During 1949-1978, China's economic growth far outpaced household income growth and people's living standards did not keep pace with development. According to official statistics, during 1952-1978, China's economy grew by 6.7% and per capita household income grew by less than 2% on an annual average basis. In the past four decades of reform and opening-up, however, household income growth (about 11%) slightly outpaced GDP annual growth rate (about 10%). In this sense, the three decades of economic growth before reform and opening-up in 1978 is a non-inclusive growth pattern that failed to improve people's living standards. It also justifies the necessity of China's economic transition.

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# 中国收入分配制度改革四十年<sup>\*</sup>

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**摘要：**中国经济转型的四十年间，收入差距不断扩大。对此，本文首先描述了中国改革前与转型期收入差距的变化过程，发现前三十年城乡之间、城镇内部和农村内部收入差距都在全方位扩大，但这并不是一种两极分化，只是低收入人群收入增长的幅度小于高收入人群，而且在高速经济增长的带动下贫困人口数量不断减少；而在过去近十年中，这种收入差距的扩大趋势得到了初步遏制。为此，我们从市场化分配机制、所有制结构、对外开放及公共部门内部收入分配制度等视角阐释了经济转型对收入分配格局变化的影响。最后，本文深入剖析了当下较高的城乡之间收入差距、垄断行业收入过高及腐败带来的收入不公等问题，因此，亟需提高税收调节力度，增加对贫困人口的转移支付力度，完善社会保障制度，落实公共服务均等化，加大扶贫力度，从而推进完善公平的收入分配制度。

**关键词：**收入差距；经济转型；分配公平；基尼系数

JEL 分类号：D31; O15; P23

DOI: 10.19602/j.chinaeconomist.2018.07.05

## 一、导言

中国经济转型经历了四十年，至今仍是进行时。中国经济转型的四十年是经济快速发展的四十年，也是中国经济发生翻天覆地变化的四十年。在此期间，中国从一个人均收入不足200美元的低收入经济体成长为一个收入超过8000美元的经济体，这在人类历史上是不多见的。中国经济发展的成就是有目共睹的，为世人所赞叹，更为中国学者所欣慰。中国经济增长的“奇迹”，并由此引发的“中国道路”、“中国模式”，成为国内外学者研究的一个热门课题。

中国经济的高速增长带来了居民收入水平的普遍提高，可以说是同步提高。与改革开放前三十年相比，这是一个主要的特点。1949-1978年，经济增长率大大高于居民收入增长率，说明老百姓并没有从经济增长中获得相应的好处。根据权威的统计数据，1952-1978年中国经济的年均增长率为6.7%，而居民人均收入的年均增长率不足2%。即使扣除人口增长的因素，居民收入增长也比经济增长低3-4个百分点。而在改革开放的四十年中，GDP的年均增长率为10%左右，而居民收入增长率为11%左右，要略高于经济增长率。从这个意义上讲，改革开放前三十年的经济增长是一种非包容性的增长模式，是一种不顾及民生的增长模式。这也说明

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China's long-term economic transition and development have transformed its income distribution pattern. On one hand, income gaps have been widening between urban and rural areas, different regions, sectors, occupations and groups of people. On the other side, changes have occurred in the standards, principles and mechanisms of income distribution. These changes include both positive and negative aspects. To some extent, widening income gaps are inevitable amid economic transition. In a planned economy, income distribution is determined by ownership, industrial and employment structures and labor system. When China was under the planned economy, egalitarianism was both necessary and politically correct. Back then, leftist ideology, planned economic system and egalitarian distribution were the norms of China's political and economic life. In fact, egalitarianism created another form of unfair distribution: the results of work were taken by force from those who worked more to those who worked less or did not work at all.

China's economic reform introduced market mechanism that allows income distribution to be determined by individual enterprises free from government intervention. The virtue of this transition is obvious. It created incentives for all groups of people to participate in economic activity for self-interest. But it also led to widening income gaps that aroused public resentment. As mentioned in the *Report of the 19<sup>th</sup> CPC National Congress*, "The principal contradiction facing Chinese society in the new era is between unbalanced and inadequate development and the people's ever-growing needs for a better life". A major aspect of "unbalanced development" is excessive income disparities. The report also provides a basic assessment on the current status of income distribution in China: "The development gap between urban and rural areas is still large, and so are income disparities". This assessment reflects previous and current situation of income distribution in China and implies that resolving excessive income gaps remains a priority for the CPC Central Committee in the foreseeable future.

Widening income gaps are not unique to China. Over the past three decades, income gaps increased in most countries by different degrees. According to a study report *Divided We Stand: Why Inequality Keeps Rising* (OECD, 2011) recently published by the OECD, 14 out of 15 OECD countries experienced rising Gini coefficients during the mid-1980s and mid-1990s with an average increase of 14%. From the mid-1990s to 2005, nine out of 15 OECD countries experienced rising Gini coefficient but the increase slowed. Of course, this does not mean that China's income disparities are caused by the same reasons with other countries, nor does it suggest that China's income disparities are inevitable and justified. It should be recognized that income distribution in China is not the most inequitable in the world but China's income gaps are widening at a staggering pace. It is fair to say that China has transformed from an egalitarian society to a highly unequal society in a matter of three decades. China's current priority is to reduce income gaps and achieve equitable development. On this issue, the *Report of the 19<sup>th</sup> CPC National Congress* has put forward clear requirements.

2008 is a watershed year for changing income gaps in China. Before 2008, income gaps in China had been widening. This trend is indisputable in the academia. Relevant studies including official statistics indicate that the first three decades of China's economic transition coincided with widening income gaps<sup>1</sup>. This paper will specifically elaborate the characteristics of changing income gaps in this period and underlying reasons. As for what happened to income gaps in China after 2008, the academia is yet to reach a consensus. Moreover, huge differences exist regarding the estimation of income gaps. Gini coefficients estimated by different scholars vary by as much as 10 percentage points. In our view, income gaps in China have entered into a plateau since 2008 and will not keep increasing or decreasing in one direction despite short-term volatility. This assessment is based on China's stage of economic development and public policy effect. The Chinese government has made great efforts to prevent income

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<sup>1</sup> For studies on this period, please refer to Keith Griffin (1994), Zhao Renwei, Li Shi and Li Siqin (1999), Lishi, Sicular Terry and Gustafsson Bjorn (2008), Li Shi, Hiroshi Sato (2008) and Sicular Terry (2013).

了中国经济转型的必然性。

中国长期的经济转型和发展同时带来了收入分配格局的巨大变化。一方面表现为收入差距的扩大,如城乡收入差距、地区收入差距、行业收入差距、职业收入差距、不同人群之间收入差距都有着明显的扩大;另一方面表现为收入分配的规范和原则以及收入分配的机制发生了变化。这些变化既有积极的方面,也有消极的方面。应该看到,收入差距的扩大具有一定的必然性,它是经济转型的一种必然结果。在传统的计划经济体制中,收入分配制度受制于所有制结构、产业结构、就业结构和劳动人事制度。实行平均主义的分配方式既是实行计划经济的需要,也是保证计划经济运行的必要条件之一,还是当时的“左倾”意识形态的具体体现。也就是说,“左倾”的意识形态、计划经济体制和平均主义的分配模式是三位一体、缺一不可的。平均主义的分配模式只是一种形式上的平均分配,而实质上是一种不公平分配,因为它是通过一种行政强制的方式将“多劳者”的成果转移给“少劳者”或“不劳者”。

在经济转型过程中,随着工资和收入分配不再由政府统一控制,收入分配的机制更加分散化、企业化、个体化,或者说更加市场化,收入差距也就出现了不断扩大的过程。应该看到,收入分配制度的变迁产生了一定的激励作用,激发了各类人群参与经济活动的积极性,发财致富的热情空前高涨,构成了经济长期高速增长的微观基础。不可否认,在不断扩大的收入差距中,由于社会普遍认为不公平、不合理的因素发挥作用,收入分配不公问题日益凸显,导致社会不满情绪的滋长。中共十九大报告提出了我国新时期的主要矛盾是“人民日益增长的美好生活需要和不平衡不充分的发展之间的矛盾”。“不平衡”包含很多方面,其中之一是收入差距过大问题。而且,十九大报告对当前的收入分配状况给予一种基本判断,认为“城乡区域发展和收入分配差距依然较大”。这一判断反映了过去和当前中国收入分配的基本状况,也意味着解决收入差距过大的问题仍将是未来党中央的重要任务之一。

在国际背景下,收入差距扩大并不是中国所特有的现象,在过去三十年中世界上大多数国家都出现了不同程度的收入差距扩大的问题。经合组织(OECD, 2011)近期出版的一份研究报告——《我们处于分裂之中:为什么收入差距持续上升?》(Divided We Stand: Why Inequality Keeps Rising),对15个OECD国家的收入差距变化进行了分析,其结果显示,20世纪80年代中期至90年代中期,14个国家的家庭可支配收入的基尼系数出现了上升,平均上升幅度为14%;从20世纪90年代中期至2005年前后15个国家中9个国家的家庭可支配收入的基尼系数出现了上升,只是上升幅度有所减缓。当然,这并不意味着中国收入差距的扩大及收入分配不公的问题产生的背后原因相同于其他国家,更并不意味着中国收入分配问题具有必然性和正当性。我们应该看到,中国收入分配的不平等程度不是世界上最高的,但是其收入差距扩大速度却是惊人的。可以说,中国在三十年时间内从一个平均主义的社会转变成了高度不平等的社会,而现在的主要任务是降低收入分配差距,实现社会公平的发展目标。对此,中共十九大报告提出了明确的要求。

从收入差距的变化来看,2008年可以看作一个分界点,在此之前,收入差距基本上呈现一种不断扩大的趋势。对此,学术界是毫无争议的。包括官方的数据在内的一些相关的研究都认为在经济转型的前三十年是收入差距扩大时期<sup>1</sup>。对于这一时期收入差距变化的特点及其背后的原因,本文会专门加以论述。2008年之后,收入差距出现了什么变化,学术界并没有形成统一的认识。而且,在对收入差距的估计上也存在着很大的

gaps from expanding excessively since 2003 and issued various policies to reform income distribution system. These efforts have achieved certain effects in reversing widening income gaps.

Change in income distribution pattern can be attributed to various factors, including factors of economic transition, economic and social policies, as well as demographic changes. The impact and the relative importance of these factors will vary across different periods of time. This paper attempts to explain the four decades of China's changing income pattern. Despite the complexity and difficulty of this issue, it is still necessary to try to offer some explanations on this topic.

The following characteristics can be observed in the long-term evolution of China's income distribution pattern. First, widening income gaps were not accompanied by polarization. Although the rich became richer, the poor did not become poorer. That is to say, low-income groups still saw their income increase, although at a slower pace compared with high-income group. This has been verified by the significant reduction of rural poor people over the past four decades. Income growth allowed the poor to benefit from economic development despite widening income gaps. This is why China managed to maintain social stability amid increasing income gaps. Second, China's employment priority policy played a pivotal role in reducing income gaps and poverty. Employment is the foundation for people's livelihood and an antidote to poverty. The implementation of employment priority strategy by the Chinese government since the dawn of the 21st century has undoubtedly played an effective role in preventing income gaps from further increasing. Last, public policies also eased income inequalities to some extent, particularly inclusive social security, poverty relief and support to backward regions and agriculture. These policies have played out well and will play a bigger role in the future as they are improved.

## 2. Changes in the Pattern of Income Distribution and Explanations

It takes two perspectives to explain how the pattern of income distribution evolved in China: First, an empirical analysis needs to be carried out to measure income gaps, describe their changes and investigate the underlying reasons of change; second, a value-based assessment needs to be carried out to identify unfair income distribution systems, policies, process and results. As for the change of income distribution, people will first care about the magnitude of income gaps, particularly income gaps between themselves and other groups (especially comparable groups). They will care about both absolute and relative income gaps. Here, we use the following example to explain what absolute and relative gaps mean. If Jim makes 20,000 yuan per year and Tom makes 200,000 yuan a year, their absolute income gap is 180,000 yuan and relative income gap is 10 times. In the following year, their income both increase by 20% with absolute income gap widening to 216,000 yuan and but their relative income gap remains unchanged, i.e. still 10 times. Obviously, conclusions on the change of income gaps will be different depending on which standard is followed: absolute gap or relative gap.

Most studies of income distribution have followed relative standard such as Gini coefficient. It remains unclear why scholars tended to follow relative gap rather than absolute gap. Maybe a reason is that relative gap has temporal and spatial comparability. In addition to the magnitude of income gaps, people also care about whether income gaps are reasonable and fair based on a set of values, including cultural perceptions, social customs, ethics and mainstream ideology. In a society, mainstream values will change with these factors. For instance, before China's economic transition, egalitarianism held sway in people's perceptions and social development. After economic transition, egalitarian values gave way to the values that encourage the pursuit of wealth. Thus, income gaps that are considered as reasonable became gradually accepted by people. However, unreasonable income gaps or income gaps against universal values are still condemned. Regarding the fairness of income distribution, we should look at not only the result of income distribution but the process and principles as well.



差异。不同学者估计出来的收入差距的基尼系数相差超过了10个百分点,可谓相差甚大。我们对2008年后收入差距变化的判断是这样的:收入差距处于一个相对稳定期,在此期间收入差距会出现短期的波动,既不可能出现长期持续的缩小,也不会出现长期持续的扩大。出现这种情况与经济发展阶段和政府公共政策的作用是分不开的。特别是2003年以来中国政府在抑制收入差距扩大方面做出了不少努力,也出台了各种相关的政策,在收入分配制度改革方面也做了一些尝试。这对于扭转收入差距扩大的势头起到了一定的作用。

影响收入分配格局变化的因素很多。有经济转型方面的因素,有经济发展方面的因素,也有经济和社会政策方面的因素,还有人口和家庭结构变化方面的因素。在不同时期,几个方面因素的影响作用会有所不同,它们的相对重要性也会有所不同。本文试图从以上几个方面对中国收入分配格局的四十年变迁做出解释,由于这是一个十分复杂的问题,在解释上难免会挂一漏万。即使如此,做出一定的尝试也是必要的。

应该看到中国收入分配格局的长期变化有其特点。首先,收入差距扩大过程中没有出现两极分化的现象。虽然出现了收入人群的收入越来越高的状况,但是没有出现低收入人群收入越来越低的情况。也就是说收入差距的扩大是因为高收入人群收入增长快于低收入人群,而低收入人群收入仍在增加,只是增加幅度相对较小。过去四十年中,中国农村贫困人口大幅度减少的事实也说明了这一点。在经济增长过程中保持低收入人群收入增加有助于提高低收入人群对经济发展成果的获得感以及对收入差距扩大的容忍度。这进一步说明了中国在收入差距扩大过程中能够保持相对社会稳定是与这种收入分配格局的变化特点有很大的关系。其次,中国的就业优先政策对于缓解收入差距和贫困具有重要的作用。就业是民生之本,就业也是稳定收入之道,就业更是消除贫困之策。自21世纪以来,中国政府坚持实施就业优先的发展战略无疑起到了抑制收入差距扩大的作用。最后,政府的公共社会政策起到了缓解收入分配中的一些矛盾。特别是过去十多年中不断推出的具有普惠特点的社会保障政策,针对贫困家庭和低收入群体的社会救助政策,以及针对落后地区的地区发展政策和惠农政策。这些政策的收入再分配效果已经发生了作用,在未来阶段随着政策的完善还将起到更大的作用。

## 二、收入分配格局的变化及其解释

解释中国收入分配格局的变化需要从收入差距的变化和收入分配公平性两个角度出发。前一个角度是实证性分析,通过对收入差距的测量来描述其变化,并且对其变化的背后原因加以分析;后一个角度是通过价值判断来发现一些不公平的分配制度、政策,以及分配过程和分配结果。对于收入分配格局的变化,人们首先会关心收入差距的大小以及自身收入与其他人群(特别是可比人群)之间的收入差距。在实际生活中,人们既会看重绝对差距,也会看重相对差距。我们举例来说明绝对差距与相对差距的不同意义,如个人A的年收入为2万元,个人B的年收入为20万元,他们两人的绝对差距为18万元,相对差距为10倍。第二年两人的收入都上升了20%,他们之间的绝对差距扩大为21.6万元,但是他们之间的相对差距没有变化,仍是10倍。由此可

<sup>1</sup> 有关这一时期的研究见赵人伟和格里芬(1994),赵人伟、李实和李思勤(1999),李实、史泰丽和古斯塔夫森(2008),李实、佐藤宏和史泰丽(2013)。

## 2.1 Income Gaps before Reform and Opening-up in 1978

Upon the founding of the People's Republic of China in 1949, huge income gaps existed in China. According to a study, China's Gini coefficient in 1953 was 0.558<sup>2</sup>. Initially after the new government took over the economy, China's economic landscape, income distribution and income gaps were left over from the old China. In this sense, the huge income gaps are understandable. As the planned economy took shape and especially after the first and second Five-Year Plan periods, household income gaps swiftly narrowed. In 1965, a year before the Cultural Revolution, China's Gini coefficient was about 0.27 (Dowling and Soo, 1983). It is not difficult to explain the low level of household income gaps in China during the planned economy: First, state-owned and collective enterprises replaced private and individual businesses in cities and People's Communes were created in the countryside; second, salary determination and distribution were brought under increasingly rigorous control under the planned economy. Despite the pyramid-shaped compensation standard, the difference between minimum and maximum compensation was small. Third, egalitarianism increasingly took hold, as reflected in the narrowing differences between salary grades through a few rounds of adjustment before the Cultural Revolution.

Small income gaps under the planned economic system were not tantamount to fair income distribution. In fact, egalitarian distribution system even ran against the China's cherished principle of distribution according to labor, creating an unfair treatment to those who were more hard-working and talented. In addition, nonmonetary welfare and in-kind distribution systems represented an implicit form of unfair income distribution. Furthermore, income distribution system was tilted in favor of the privileged group. In the early stage of reform and opening-up after 1978, the academia extensively discussed the inefficiencies of distribution system under the planned economy. In fact, this distribution system was not only inefficient but created new forms of unfair distribution. For instance, despite its intention to reduce income gaps, the policy to freeze compensation standards created inter-generational inequality (Zhao, 1983).

It should be noted that significant income gaps still existed between urban and rural areas despite the mainstream ideology to narrow these gaps. In 1978, the year of reform and opening-up, income gap between urban and rural residents was still 2.56 times. If various social protection and welfare entitled to urban employees are taken into account, real income gaps between urban and rural residents were much more significant. This result stemmed from urban-rural divide under the household registration (*hukou*) system and primary capital accumulation at the expense of farmers' interests. In this sense, development was high on the agenda for policymakers, while egalitarianism became a mere slogan.

## 2.2 Rural Income Gaps during Transition Period

The initial stage of rural economic reform is the "best times" of simultaneous income growth and narrowing income gaps with a balance between fairness and efficiency. In the late 1970s and early 1980s, rural economic reform not only led to a rapid increase in farmers' income but reduced income gaps in the countryside as well. During 1978-1984, real per capita income in the countryside grew by 16.4% on an annual average basis - a rare growth miracle in Chinese history that never occurred in the three decades preceding reform and opening-up and never repeated thereafter.

Various explanations have been offered on the surging income of farmers during this period. Some argue that household contract system incentivized farmers to increase agricultural yield. The reform also gave farmers greater freedom in the selection of crops and thus increased land allocation efficiency. In

<sup>2</sup> This figure is taken from World Income Inequality Database (WIID) of the UNIU-WIDER.

<sup>3</sup> During 1979-1981, agricultural production price was raised by 22%, 7% and 6% respectively (see NBS website <http://data.stats.gov.cn/easyquery.htm?cn=C01>). This implies that agricultural production price increased by almost 40% in a matter of three years.

见,对于收入差距的变化加以判断,根据绝对差距还是相对差距得出的结论往往是不同的。在收入分配的研究文献中收入差距基本上都是相对的标准,如基尼系数。对于为什么学者们总是倾向于使用相对差距而不是绝对差距的理由并不是十分明确,也许一个理由是相对差距具有时间上的可比性和空间上的可比性。人们除了关心收入差距的大小之外,更会关心收入差距的合理性和公平性。这来自于人们对收入分配现状的一种价值判断。这种判断的基础是一种价值观,而人们价值观的形成受到很多因素的影响,既有价值和文化理念,又有社会习惯和伦理,也会受到主流意识形态的影响。一个社会的主流价值观是在变化的,会随着上述影响因素的变化而发生变化。以中国为例,在经济转型之前,人们受到平均主义的意识形态的影响,认为收入差距越小越好,而且把平均主义的分配结果作为社会发展的目标之一。在经济转型之后,人们逐步放弃了平均主义的价值理念,取而代之的是“发财致富”的价值观。于是,一些被认为合理的收入差距慢慢被人们所接受。但是,一些不合理的收入差距,或者一些严重违背普世价值的收入差距仍然受到社会的批评与谴责。对于收入分配的公平性的判断,人们不仅要看分配的结果,也会看分配的过程和原则。

### (一) 改革开放前收入差距状况

在新中国成立初期,收入差距是很大的。根据一项相关的研究,1953年中国收入差距的基尼系数为0.558<sup>2</sup>。在新政府接手国家经济的初始阶段,国民经济格局基本上是旧中国经济格局的延续,这个时期的收入分配格局和收入差距也是旧中国的模式的延续。如此之高的收入差距是可以理解的。随着经济社会制度转型为一种新的模式,计划经济体制初具雏形,特别是第一、第二个五年计划实施下来,居民收入差距出现了急剧下降,在“文革”前的1965年,全国收入差距的基尼系数降低为0.3左右,而且在“文革”期间居民收入分配差距继续下降,1975年基尼系数大约为0.27(Dowling和Soo, 1983)。对于计划经济时期中国居民收入差距处于一种低水平是不难解释的:一是行业和企业所有制结构的不断国有化和集体化消除了私营和个体经济,城市中出现了国有企业和集体企业大一统的局面,农村实行了人民公社制度。二是城市中的计划经济体制对工资决定和分配实行了越来越严格的控制,实行了从上至下的集权分配体制,出现了分门别类的工资制度。虽然工资标准是“金字塔”型,但是最低工资标准与最高工资标准之间的差别不大。三是平均主义的意识形态不断强化,这主要体现在“文革”前几次调整工资上,不同工资等级的差别变得越来越小。

计划经济体制下较小的收入差距并不意味着收入分配的公平,收入分配不公平问题以不同的形式表现出来。即使按照按劳分配的原则,平均主义的分配制度也是严重违背了这个原则。平均主义的分配模式失去了激励作用,按劳分配基本原则得不到贯彻执行,实际上对劳动贡献大、个人禀赋高的劳动者是一种不公平。而且这个时期官僚体制内实行了严格的等级分配制度,除了工资收入差别外,非工作性的福利制度和实物分配制度实际上也是一种隐蔽的收入分配不平等。同时特权阶层不时地参与到分配过程,一部分特权阶层获得更多的利益,带来了更大的收入分配不公平。在改革开放初期,学术界对计划经济体制下分配制度有过严厉的批判,认为它最大的弊病是损害了效率。细细分析起来,它带来的不良后果不仅在效率损失上,而且还带来

<sup>2</sup> 这个数字来自于UNIU-WIDER的全球收入分配数据库(WIID)。



addition, the reform allowed rural workforce to engage in non-agricultural activities and thus increased rural labor allocation efficiency. Others believe that farmers' income increased because the Chinese government raised agricultural purchase price for a few times during this period<sup>3</sup>. More importantly, rural income gaps stayed flat during this period of time. According to a household survey conducted by the National Bureau of Statistics (NBS), rural Gini coefficient fluctuated within a range of 0.24-0.26 during 1979-1984. This shows that rural income inequality was limited and did not change much.

The reform in cities and towns was preceded by the reform in rural areas. Until the early 1980s, previous distribution system was still followed in cities without much change. Although wage growth for urban employees was less stagnant than during the Cultural Revolution<sup>4</sup>, it was far outpaced by the income growth of farmers. As a result, income gaps between urban and rural areas swiftly narrowed, down from 2.6 times in 1978 to 1.82 times in 1983 - the lowest level since China's economic transition.

However, this period was short-lived. Income growth for farmers slowed as reform dividends diminished and stagnated for a rather long period of time since the mid-1980s. During 1985-1995, farmers' per capita real income grew by only 3.6% on an annual average basis. Rural income gaps started to widen with industrial development and the emergence of non-farming jobs in the countryside. According to the NBS, the Gini coefficient of rural income gaps increased sharply from 0.26 in 1985 to 0.34 in 1995. According to an estimate by Chinese Household Income Project (CHIP) Series, rural Gini coefficient also increased during 1988-1995, up from 0.34 to 0.40<sup>5</sup>.

Rural income gaps expanded swiftly primarily due to industrial development that provided non-farming jobs to rural labor. Nevertheless, rural industrialization was accompanied by regional imbalance: While township and village enterprises mushroomed in China's eastern coastal region, farmers in western parts of China were still tilling their crops. Industrial development not only created jobs for farmers but also changed their income structure: Wage became a source of income for farmers. But this also led to widening income gaps since only a few people had the opportunity to work outside agricultural sector. Compared with 1988, the share of wage income for rural households increased by almost 14 percentage points to exceed 22% in 1995, with the share of non-agricultural operational income reaching 6%. It should be noted that the distribution of wage income and household non-agricultural operational income was extremely unequal: Concentration ratio is 0.74 for the former and 0.54 for the latter, both far exceed Gini coefficient for rural residents (Khan and Riskin, 1999).

In the late 1990s, wage income and household non-agricultural operational income increased the share of rural household income as rural labor started to migrate to cities. By 2002, the share of wage income in rural household income approached 30%, up eight percentage points over 1995 and the share of household non-agricultural operational income rose to 12%. In this period, wage income distribution gaps reduced but still exceeded the Gini coefficient of net income for rural residents and contributed to widening income gaps. Distribution of household non-agricultural operational income was still rather unequal with concentration ratio higher by net income Gini coefficient by 18 percentage points. This process lasted until early 21st century.

Over the past decade, rural income gaps have stabilized. Income gaps are still widening but at a much slower pace compared with the 1990s. According to calculations based on CHIP survey, China's rural Gini coefficient in 2013 increased by about two percentage points over 2002 (see Figure 1). Such change is closely related to a host of rural development policies. Rural social protection system and pro-

<sup>4</sup> During 1978-1984, per capita real income for urban residents grew by 8% on an annual average basis, much slower than the 16% for rural residents.

<sup>5</sup> Gini coefficient calculated using CHIP data is different from NBS estimation result. A major reason is the difference of income definition. Household income concept used by CHIP includes not only monetary income but in-kind income and more importantly imputed rent of private housing. For detailed explanations on the difference, please refer to *Study on China's Household Income Distribution* by Zhao Renwei and Keith Griffin (editor-in-chief) (1993), China Social Sciences Press.

新的收入分配不公平。特别是为了缩小收入差距,长期实行了工资冻结政策,实际上产生了代际之间的不平等(赵人伟,1983)。

应该指出的是,虽然在改革开放前主流的意识形态是主张缩小城乡之间的收入差距,但是这一差距仍是很大的。比如在改革开放初期的1978年,城乡之间居民收入差距仍为2.56倍,如果算上城市职工享受的各种社会保障和福利,城乡之间的实际收入差距要大得多。这一结果是与城乡户籍制度带来的城乡分割的管理体制分不开的,也是与当时采取的通过压榨农民获得原始的资本积累的发展战略分不开的。从这个意义上说,发展战略成了执政者优先考虑的要务,而平均主义的意识形态却变成了一种宣传上的口号。

## (二) 转型期农村收入差距演变

农村经济改革初期是收入增长和收入差距缩小同时发生的“美好时代”,是一个兼顾公平与效率的年代。在20世纪70年代末80年代初,农村经济改革既带来了农民收入的快速增长,也缩小了农村内部的收入差距。1978—1984年的农村居民人均实际收入的年均增长率高达16.4%,这是中国历史上极为罕见的“增长奇迹”,在改革开放的前三十年没有出现过,在此之后的三十年也没有出现过。对这一时期农民收入的快速增长有许多解释,归结起来有两大类,一是改革效应,二是价格效应。所谓改革效应是指土地承包经营激发了农民生产积极性,大大提高了农产品的产出量。同时改革也给予了农民更多的土地经营自主权,提高了土地的配置效率。另外,改革允许了农村劳动力从事非农经营活动,提高了农村劳动力的配置效率。所谓价格效应是指在这一期间政府几次提高农产品收购价格,由此带来了农民收入的提高<sup>3</sup>。更为重要的是,期间农村内部收入差距没有出现明显的上升。根据国家统计局住户调查数据的估计结果,1979—1984年农村内部收入差距的基尼系数在0.24—0.26波动。由此可见,收入分配不平等程度还是较低的,而且变化幅度很小。

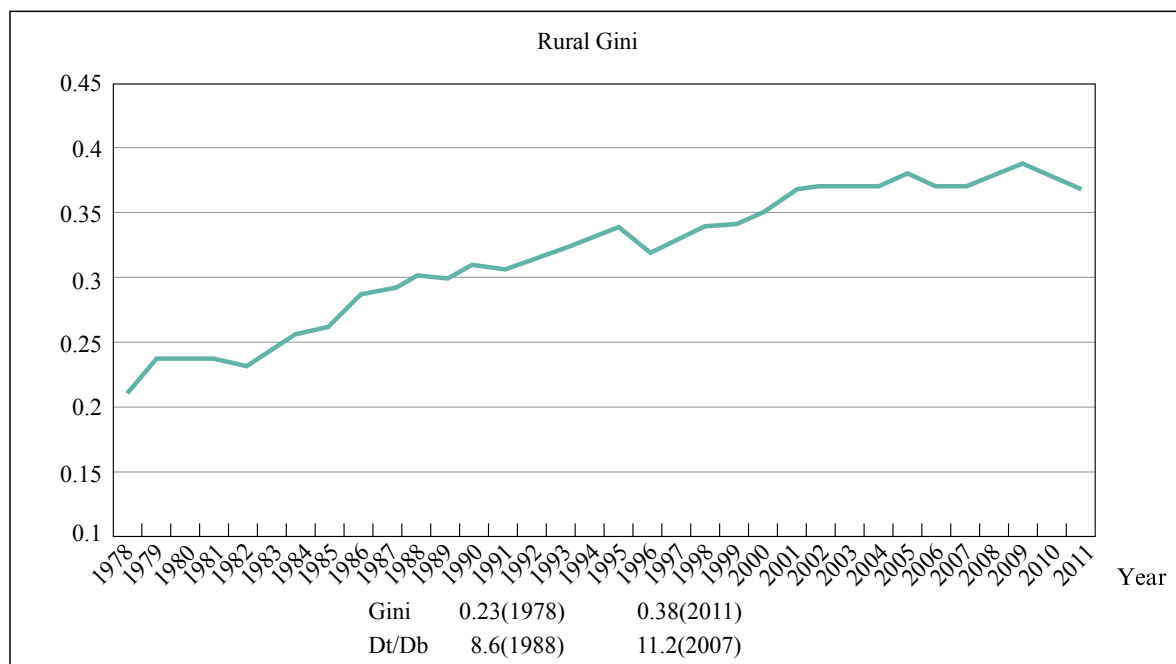
相对于农村改革来说,中国城镇改革起步较晚。在20世纪80年代初期城镇还是保持着原有的分配制度,没有发生重大变化。虽然工资增长快于“文革”时期,但是大大低于农民收入增长幅度<sup>4</sup>。在这种情况下,城乡之间收入差距出现了快速下降,城镇居民与农村居民收入比率由1978年的2.6倍下降为1983年的1.82倍。这也是中国经济转型以来城乡收入差距处于最低水平的一个时期。

然而,这一时期是短暂的。随着农村改革红利的逐步消失,农民收入增长也进入低速化。从20世纪80年代中期开始,很长时间内农民收入增长一直处于低迷状态。1985—1995年农民人均实际收入的年均增长率仅为3.6%,而且随着农村工业化、非农就业机会的出现和发展,农村内部收入差距开始逐步扩大。根据国家统计局的估算,农村内部收入差距的基尼系数由1985年的0.26上升到1995年的0.34,上升幅度非常明显。另外,根据中国收入分配课题组的住户调查数据(CHIP)估算,1988—1995年农村内部收入差距的基尼系数也出现了明显的上升,由0.34上升为0.40<sup>5</sup>。

<sup>3</sup> 1979—1981年,每年农产品生产价格分别提高了22%、7%和6%(见国家统计局网站, <http://data.stats.gov.cn/easyquery.htm?cn=C01>)。这意味着三年农产品生产价格总计提高近40%。

<sup>4</sup> 1978—1984年的城镇居民人均实际收入的年均增长率为8%,大大低于农村居民16%的收入增长率。

<sup>5</sup> 利用CHIP数据估算出来的基尼系数与国家统计局估计结果有所不同,一个主要原因是收入定义的不同。前者使用的住户收入概念不仅包括了货币收入,还包括了实物性收入,更重要的是包括了自有住房的估算租金(imputed rent of private housing)。对两者收入定义差异的细致解释参见赵人伟、格里芬(主编)(1993)《中国居民收入分配研究》,中国社会科学出版社1993年版。



**Figure 1: Rural Gini Coefficient, 1978-2011**

Source: NBS China Rural Household Survey Yearbook for various years.

farmer and pro-poor policies have greatly increased the income of poor farmers and improved living standards for poor and low-income people.

### 2.3 Changing Urban Income during Transition Period

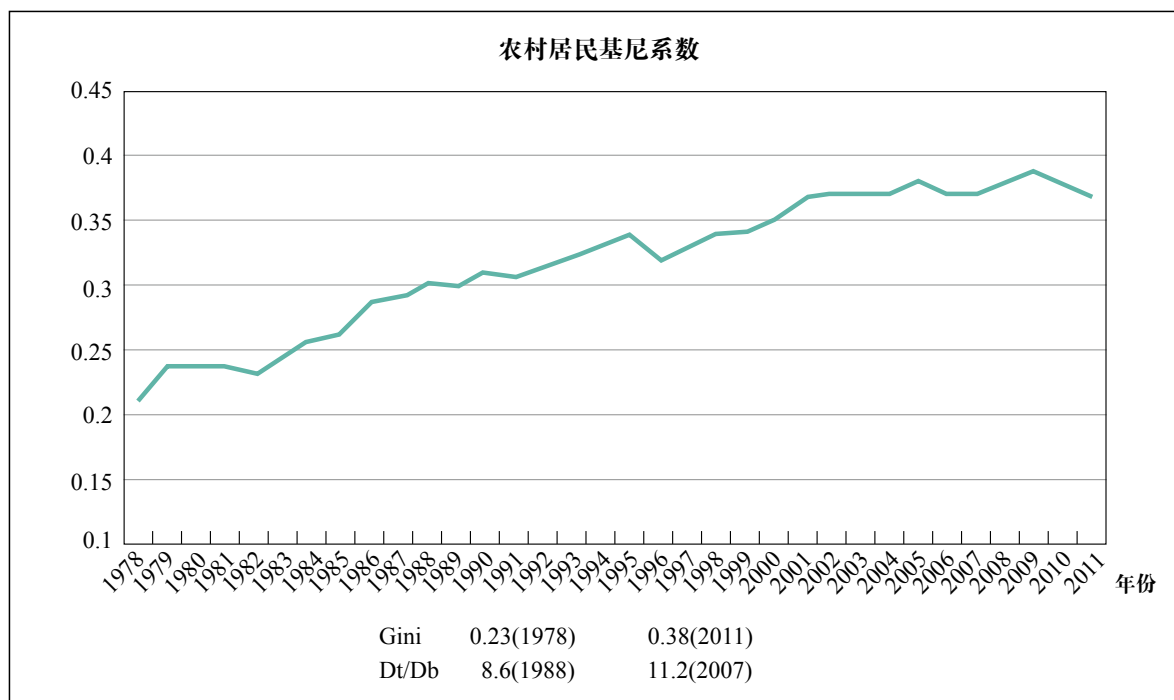
In the early stage of economic transition, urban household income gaps were limited in China. Urban Gini coefficient was only around 0.16 according to calculations based on NBS urban household survey data (see Figure 2). In the 1980s, economic reforms, including minor adjustments to SOE compensation system, were carried out in cities to increase SOE efficiency. But these reforms did not cause much change to urban income gaps. During this period, urban household income gaps widened to a limited degree. In the decade after reform and opening-up in 1978, urban Gini coefficient was still below 0.2. Private and individual economy and double-track price system were responsible for widening urban income gaps in the late 1980s. During 1985-1992, urban Gini coefficient significantly increased by about nine percentage points. In the late 1990s, reforms in urban areas entered into a substantive stage. As overstaffed SOEs and collective enterprises laid off workers, private and individual businesses developed by leaps and bounds, causing income gaps to widen further. As Figure 2 shows, urban Gini coefficient increased by 7 to 8 percentage points during 1995-2002. Effects of economic transition can be manifested in the change of household income structure: While the share of wage income reduced by about two percentage points, the share of pension increased by three percentage points and the share of household operational income increased by two percentage points (Li, Sicular and Sato, 2008). This reflects an increase in the number of retirees under unemployment pressures and an increase in the revenues from private and individual business activities.

After the dawn of the 21<sup>st</sup> century, urban income gaps continued to widen. People's perception that income gaps widened more in cities than in the countryside is contradicted by relevant data. For

这一时期农村内部收入差距快速扩大的主要原因是非农产业的出现,农村工业化为农村劳动力从农业转向工业提供了机会。然而,农村工业化的发展出现了地区间的不平衡。在东部沿海地区的乡镇企业处于如火如荼的发展势头之时,西部农村地区的农民仍在“面朝黄土背朝天”地操劳着自己的一亩二分地。农村非农就业不仅给农民带来了新的就业机会,也改变了农民的收入结构。工资性收入成为农民收入的一种来源。而当非农就业机会和工资性收入只有少部分人可以获得时,便会带来收入差距的扩大。与1988年相比,1995年农村住户收入中工资性收入所占比重提高了近14个百分点,超过了22%,家庭非农经营收入占比到达了6%。更值得注意的是,工资性收入和家庭非农经营收入的分配极为不平等,前者的集中率为0.74,后者的集中率为0.54,都大大高于农村居民收入差距的基尼系数(卡恩和李思勤,1999)。

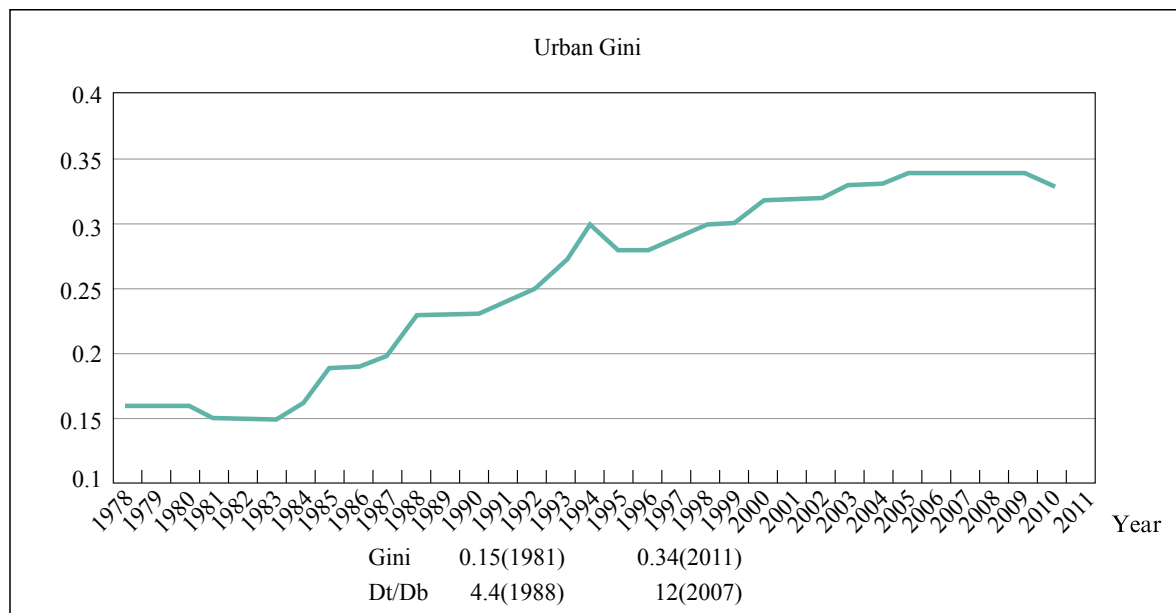
20世纪90年代后期,农村劳动力开始了向城镇转移,这引起了农村居民收入结构的进一步变化,工资性收入和家庭非农经营收入所占比重进一步提高。到了2002年,农村住户收入中的工资性收入所占比重已接近30%,比1995年上升了8个百分点;家庭非农经营收入所占比重达到12%。然而,这一时期的工资性收入的分配差距有所下降,但仍高于农村居民纯收入的基尼系数,仍起着扩大收入差距的作用。家庭非农经营收入的分配仍很不平等,其集中率比纯收入的基尼系数高出18个百分点,起着更大的扩大收入差距的作用。这个过程一直持续到21世纪初。

在过去十多年中,农村内部收入差距呈现相对稳定的状态。虽然收入差距仍在缓慢地扩大,但是其扩大速度与20世纪90年代不可同日而语。如,根据CHIP调查数据计算的结果,2013年农村居民收入差距的基尼系数比2002年上升近2个百分点(见图1)。这种变化是与一系列农村发展政策分不开的。农村社会保障制度的建



**图 1:1978—2011年农村居民收入差距的基尼系数**

资料来源:国家统计局历年《中国农村住户调查年鉴》。



**Figure 2: China's Urban Gini Coefficient, 1978-2011**

Source: NBS China Rural Household Survey Yearbook for various years.

instance, the National Bureau of Statistics (see Figure 2) estimates that in the first three years in the new century, urban income gap remained unchanged and Gini coefficient was 0.32; during 2002-2005, urban Gini coefficient increased to 0.34 and stayed at this level for a few years thereafter; in 2009, urban Gini coefficient started to fall from 0.34 to 0.33. This result was challenged by some scholars who believed that urban Gini coefficient was underestimated - such underestimation is caused by a very low proportion of high-income samples in household survey as it became increasingly difficult to acquire high-income household samples (Li, Luo and Terry, 2013). Of course, sample deviation also led to the underestimation of urban-rural income gaps and national income gaps. Based on relevant studies, China's urban Gini coefficient would have already exceeded 0.4 (Li and Luo, 2011), which is above rural Gini coefficient.

Migrant workers have transformed the workforce structure of cities. While most migrant workers are less educated and non-skilled, their diligence and obedience still make them cost-effective employees. Their migration into cities created pressures for the employment of less educated urban employees, causing their wage level to grow slowly (Cai and Du, 2011). Industrial upgrade and technology development spurred demand for educated and skilled employees, causing their wage to increase at a faster pace. As high-income group expanded in proportion, urban income gaps kept widening. These factors largely increased urban income gaps.

#### 2.4 China's Changing Income Gaps during Transition Period

In the first few years of the 21<sup>st</sup> century, China's income gaps reached the highest level in half a century (Li *et al.*, 2013). According to NBS estimate, China's income gaps kept expanding during 2000-2008 with Gini coefficient up from 0.44 to above 0.49<sup>6</sup>. In recent few years, however, income gaps in

<sup>6</sup> Ma Jiantang Answers Questions from Reporters on China's Economic Operation in 2012 [http://www.stats.gov.cn/tjdt/gjtjdt/t20130118\\_402867315.htm](http://www.stats.gov.cn/tjdt/gjtjdt/t20130118_402867315.htm).



立和完善、惠农政策的实施、扶贫政策力度的加大,对落后地区农民收入的提高、贫困人口和低收入人群生活水平的改善起到了重要的作用。

### (三) 转型期城镇收入差距的变化

在经济转型的初期,中国城市内部居民收入差距是很小的。根据国家统计局城镇住户调查数据计算出来的收入差距的基尼系数仅为0.16左右(见图2)。由于城市经济改革滞后于农村,20世纪80年代出台的一些城市改革政策基本上是围绕着激活国有企业效率展开的,为此对企业内部的薪酬制度做了一些小调整。这些改革政策并没有对城市内部收入差距变化带来很大的影响。这一时期城市居民收入差距有所扩大,但不是非常明显。在改革开放后的近十年中,城市居民收入差距的基尼系数仍在0.2以下。在20世纪80年代后期,城市居民收入差距扩大的主要原因是城市中私营个体经济的出现,以及价格双轨制带来的暴利机会。从收入差距变化来看,1985—1992年基尼系数有了很大的提升,提高了约9个百分点。进入90年代后期,城市改革开始进入实质阶段,改变城市企业的所有制结构成了改革的主旋律。为了实现企业转制,推动国有企业和集体企业减员增效,大批国有和集体企业职工下岗失业,同时民营和个体企业快速发展,导致了收入差距的进一步扩大。如图2所示,1995—2002年城市居民收入差距的基尼系数提高了7—8个百分点。从居民收入结构的变化上也可以看到这一时期经济转型带来的影响,其中工资性收入所占比重下降了近2个百分点,而退休金收入上升了3个百分点,家庭经营性收入上升了2个百分点(李实、史泰丽和佐藤宏,2008)。这一方面反映了失业压力下提前退休人员增加,另一方面反映了私营个体经营活动带来收入的增加。

进入21世纪后,城市内部收入差距持续扩大。从人们的感受来看,过去十年中城市居民收入差距的扩大幅度要超过农村,但是一些相关的统计数据却显示了不同的结果。例如,根据国家统计局的估计(见图2),在21世纪的头三年,城市居民收入差距基本上没有变化,基尼系数为0.32;2002—2005年基尼系数上升到0.34,其后几年在这个水平上徘徊;然而从2009年基尼系数开始下降,城市居民收入差距的基尼系数仅从0.34下降为0.33。这一结果受到了一些学者的批评,认为城市居民收入差距的基尼系数存在着低估问题。由于国家统计局住户抽样调查中高收入住户样本的取得越来越困难,因此住户调查中高收入样本比例严重偏低,造成了城市居民收入差距的低估(李实、罗楚亮和史泰丽,2013)。当然这个样本偏差问题也造成了城乡之间收入差距的低估和全国收入差距的低估。根据相关的研究,如果对调查样本偏差加以修正后,现在城镇内部收入差距的基尼系数也许超过了0.4(李实和罗楚亮,2011),要大于农村内部收入差距的基尼系数。

农民工不断地向城镇流入,改变了城镇劳动力的就业结构。虽然农民工大多属于低学历、非技术劳动力,但是他们吃苦耐劳、易于管理,属于企业青睐的高“性价比”员工。一方面,城镇低端制造业、建筑业和低端服务业雇佣大批农民工,因此也得到了大发展。另一方面,农民工的进入对城镇户籍的低学历员工的就业带来了压力,导致他们的工资水平处于一种缓慢增长状态(Cai和Du,2011)。与此同时,产业升级和科技发展给高学历和高技术员工带来了旺盛的需求,从而使他们的工资以更快的速度上升。加上新兴产业、新就业形态的出现,都会使工资分配向高能力、高素质、高学历劳动力倾斜。另外,高收入人群以更大比例不断增加,更是导致城镇内部收入差距的不断扩大。这些因素都在很大程度上扩大了城市内部收入差距。



**Figure 3: China's National Gini Coefficient**

Source: Gini coefficients of 1995-2001 are from Ravallion and Chen (2007); Gini coefficients of 2003-2015 are from NBS press releases in recent few years; Gini coefficient of 2002 is from Gustafsson, Li and Terry (2008).

China narrowed slowly. According to NBS estimate, China's Gini coefficient dropped from 0.49 in 2008 to 0.47 in 2014. Based on CHIPs and CFPS data, Kanbur, Wang and Zhang (2017) proved that China's income gaps narrowed after 2012. Based on NBS grouped data and national income distribution data, Piketty, Yang and Sucman (2017) verified the reduction of wealth gaps between high-income and low-income people.

As can be learned from Figure 3, China's national Gini coefficient decreased only slightly. Whether or not this trend will continue in the long run still requires further observation. Given the sample deviation of high-income group in household sample survey, China's national income gaps are underestimated to some extent and whether such underestimation may reflect the real picture of changing income gaps is also a question<sup>7</sup>. Based on the latest CHIPs data, Luo, Shi and Li (2017) estimated China's changing income gaps during 2007-2013 and the result shows a downward trend of Gini coefficient. If the deviation in high-income group samples is corrected, Gini coefficient will increase. More importantly, we cannot over-interpret the slight reduction of income gaps in the short run, still less should we consider it as the beginning of a long-term trend. In general, current income gaps in China are the highest in six decades. Given the underestimation, China's national Gini coefficient should be no less than 0.5<sup>8</sup>.

### 3. Economic Transition and Income Distribution

<sup>7</sup> According to Li and Luo (2011), the lack of urban high-income samples led to an underestimation of China's national Gini coefficient by about five percentage points.

<sup>8</sup> If this result is recognized, China is already among countries with highly uneven income distribution from the perspective of international comparison. The UNDP's *Human Development Report* published in 2011 listed the Gini coefficients of 111 countries, including 17 countries with Gini coefficient above 0.5, or 15% of all sample countries.

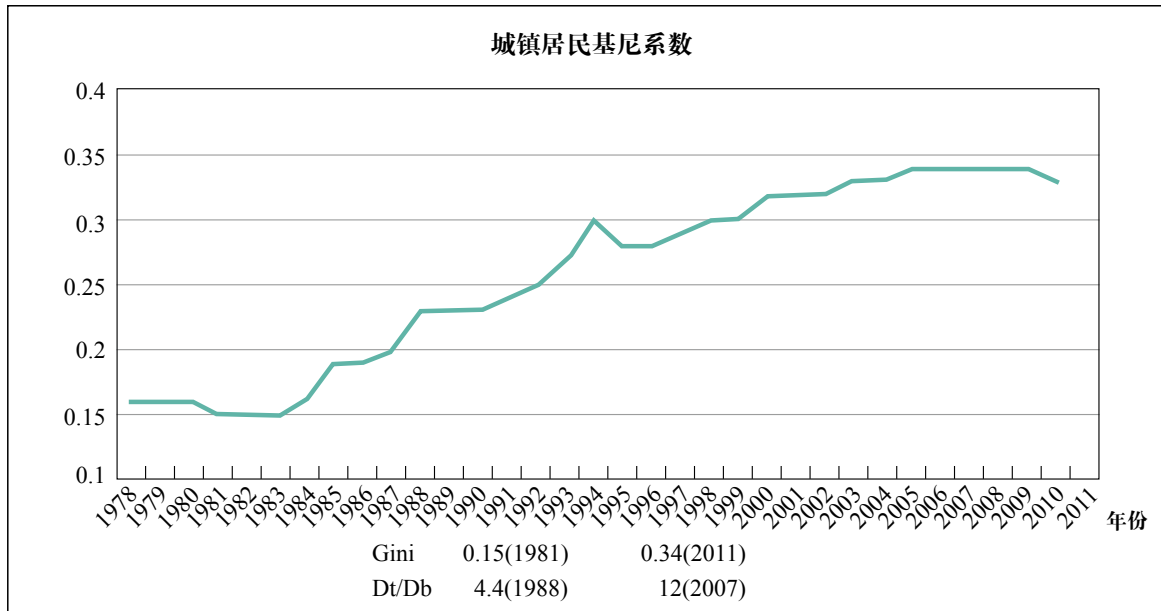


图 2:1978—2011年城市居民收入差距的基尼系数

资料来源:国家统计局历年《中国住户调查年鉴》。

#### (四) 转型期全国收入差距的变化

在进入21世纪的头几年,全国收入差距扩大达到了半个多世纪以来的最高水平(李实等,2013)。按照国家统计局的估计,从2000年至2008年,全国收入差距一直处于扩大趋势,基尼系数从0.44上升到0.49以上<sup>6</sup>。近几年收入差距出现了缓慢下降的势头,例如根据国家统计局的估计结果,全国的基尼系数从2008年的0.49下降到2014年的0.47。另外,Kanbur, Wang和Zhang(2017)利用CHIPs和CFPS数据证实,2012年以后,中国收入差距呈缩小势头;Piketty, Yang和Sucman(2017)利用国家统计局的分组数据以及国民收入分配数据证实了高收入人群与低收入人群之间的财富差距有所缩小。

由图3可知,全国基尼系数下降的幅度很小,这种势头是否会长期持续仍有待于进一步观察。鉴于住户抽样调查中存在高收入群体样本偏差问题,全国收入差距也会存在一定程度的低估,而低估的基尼系数是否能反映收入差距变化的真实状况也是一个问题<sup>7</sup>。而且,罗楚亮、史泰丽和李实(2017)利用CHIPs最新的调查数据,对2007—2013年全国收入差距的变化做了估计,其结果显示,收入差距的基尼系数在两年之内呈下降趋势,如果对高收入人群样本偏差问题加以修正,得出的收入差距基尼系数是上升的。更重要的是,我们不可以过度解读短时期内出现的收入差距小幅度下降的现象,更不可以把它理解为是一种长期趋势的开始。综合各种因素来看,当前全国收入差距仍处在一个很高水平上,它已超越了过去60年中的任何时期。考虑到低估的一些因素,中国全国收入差距的基尼系数应该不低于0.5<sup>8</sup>。

<sup>6</sup> 《马建堂就2012年国民经济运行情况答记者问》, [http://www.stats.gov.cn/tjdt/gjtjdt/t20130118\\_402867315.htm](http://www.stats.gov.cn/tjdt/gjtjdt/t20130118_402867315.htm)。

<sup>7</sup> 根据李实和罗楚亮(2011)的估算,由于城镇高收入样本偏低造成了全国收入差距的基尼系数低估了5个百分点左右。

<sup>8</sup> 如果认同这样一个结果,那么,从国际比较的角度来看,中国已算高度收入不平等的国家之一。在联合国开发计划署出版的2011年《人类发展报告》中,列出了111个国家近期的基尼系数,其中基尼系数超过0.5的国家有17个,占全部样本国家的15%。

China's income distribution pattern is largely shaped by its economic transition - such an influence is manifested in both the mechanism and result of income distribution. Specifically, as China moved from the planned economy to a market-based one, its highly centralized income distribution system became decentralized. Income distribution was also transformed by the reform to diversify the ownership structure of enterprises - reform that also transformed income gaps for enterprises within the same sector. These results are all attributable to the different income determination and distribution systems followed by sectors with different ownership systems. Another influencing factor is foreign trade and investment. Foreign and joint-stock companies offered high wages to attract and retain talents, which also contributed to widening income gaps between foreign and domestic enterprises. Furthermore, compensation reform in the public sector also affected income distribution. SOEs widened income gaps not only between the management and ordinary employees but among employees as well.

Under market-based income distribution mechanism, the income of each employee is jointly determined by the market and the employer. The average income level of people with the same competence and skills is determined by market supply and demand (equilibrium wage). Real compensation is determined by employers according to the contribution of employees. Market-based distribution mechanism also provides return to production factors other than labor. Material capital, human capital, management competence, innovative concepts and creativity will all receive compensation under the distribution mechanism at micro-level. Market-based income distribution also allows risk and opportunity to receive return. The diversity of income determination entities and factors has transformed income determination mechanism, making widening income gaps inevitable.

Ownership diversification not only transformed income distribution but led to widening income gaps as well. If SOE reform is appropriate, changing ownership structure will only lead to widening income gaps within a sector. Otherwise, inappropriate reform will lead to widening income gaps both within a sector and between sectors of different ownership. While reform reduced the size and headcount of SOEs, large SOEs enhanced their monopolistic position and turned their monopolistic profits into excess compensation for employees and senior management. This not only caused rising wage income gaps between sectors but led to unfair income distribution as well (Zhao, Li and Li, 1999).

Opening-up provides a key driver of China's economic growth by increasing employment and absorbing surplus labor, particularly rural surplus labor. This process helps rural residents increase their income and narrow urban-rural income gaps. With greater demand for skilled and educated workforce, foreign-funded enterprises will also increase return to human capital. Given the existence of rural surplus labor in China, foreign capital also has an effect on increasing income gaps. The overall effect of foreign trade and investment also requires careful analysis.

The income distribution mechanism of public sector, given its large share in total employment, directly or indirectly influences overall income distribution pattern in China. Public sector includes government agencies, non-profit institutions and SOEs. Therefore, income distribution mechanisms in China's public sector are decentralized but also subject to central control to different degrees. While decentralization led to widening income gaps, centralized compensation system also resulted in income inequality in some respects.

#### **4. Create a Fair Income Distribution System**

Income distribution inequalities have existed in China and showed no sign of abatement over the years. But in the recent few years, some improvements have occurred as a result of income distribution

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<sup>9</sup> NBS adjusted the definition of urban and rural household income in 2013 from "net income" to "disposable income". Due to change of statistical standard, income data before and after 2013 may not be comparable. For this reason, this paper does not list urban-rural income gaps after 2013 in Figure 4.

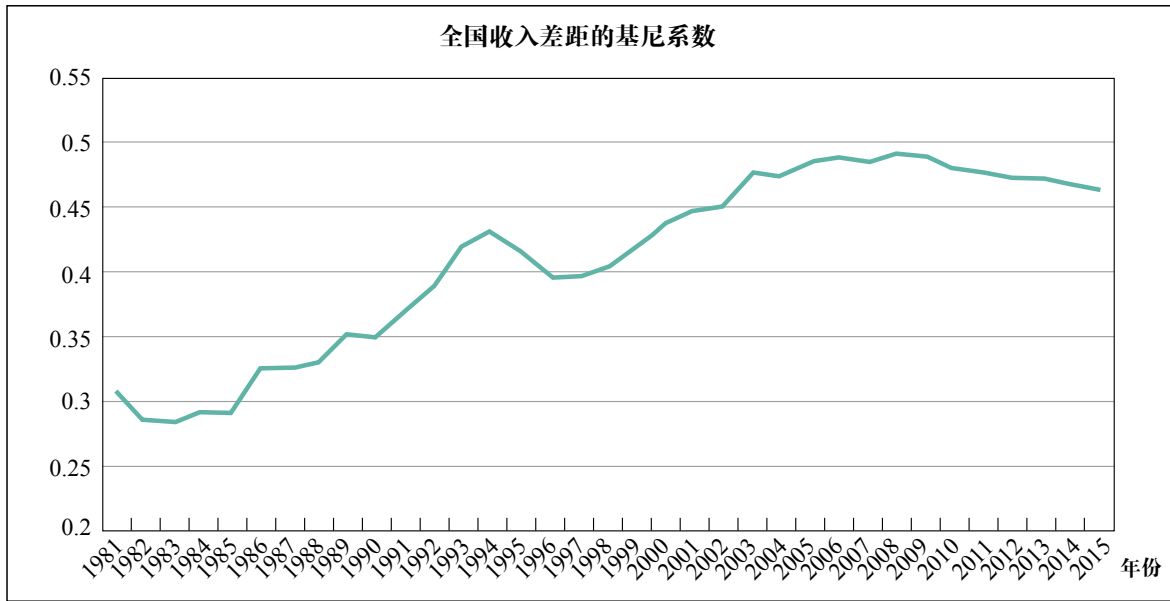


图 3: 全国收入差距的基尼系数的变动趋势

资料来源: 1995-2001年的基尼系数来自Ravallion和Chen(2007); 2003-2015年的基尼系数来自国家统计局近几年的发布会; 2002年的基尼系数来自Gustafsson, Li和Terry(2008)。

### 三、经济转型与收入分配

中国经济转型对收入分配格局的变化产生了很大的影响。这种影响既体现在收入分配过程中分配体制和机制的变化,也表现在收入分配的结果上。经济转型可以归结为以下几个方面:第一,计划经济向市场经济的转变。在此过程收入分配制度由高度统一的分配模式向分散化的分配模式转变。第二,经济单位的所有制结构变化带来的收入分配格局的变化。所有制结构多元化既会带来不同所有制部门之间收入差距的变化,也会带来同一所有制部门内部不同经济单位收入差距的变化。这些都是由于不同所有制部门采取了不同的收入决定机制和分配制度。第三,对外开放产生的收入分配效应,对外贸易及其引进外资都在不同程度影响着收入差距的变化。特别是外资企业和合资企业为了吸引高技术人才、高层管理人员,采用高薪引人和高薪留人的做法,也拉大了外资企业与国内企业的工资差距和收入差距。第四,公共部门内部工资性收入分配制度改革也影响着收入分配的变化。特别是国有企业为了提高效率、增加激励机制,不仅拉大了管理层与一般员工之间的收入差距,还扩大了员工之间的收入差距。

市场化的分配机制主要表现为每个生产单位具有充分分配自主权,每个就业者的收入是由市场和用人单位共同决定的。市场的供求关系决定了相同素质和技能的人群一个平均的收入水平(均衡工资),而用人单位根据就业者的实际劳动贡献决定其实际收入。一个就业者的实际收入与其市场中的均衡工资之间的差异是由许多因素决定的,最重要的是由其劳动贡献的大小决定的。市场化的分配机制还对劳动要素之外的其他生产要素给予收入回报,实物资本、人力资本、管理才能,创新观念和创新能力的都会通过微观的分配机制获得应有的报酬。同时市场化分配机制还允许风险和运气获得收入回报。由于收入决定主体的多元化,收入决定





**Figure 4: Change in China's Urban-Rural Income Gaps**

Source: China Statistical Yearbook.

reform and anti-corruption campaign.

First, significant income gaps still exist between urban and rural areas. According to NBS data, urban-rural income gaps noticeably increased from 2000-2009 with urban and rural household income ratio up from 2.78 times to 3.33 times, reaching the highest level in 2009 (see Figure 4). Afterwards, urban-rural income gaps increased slightly and this process lasted for eight years. The difference dropped to 3 times in 2013 and further decreased in 2016<sup>9</sup>. But compared with the early stage of reform and opening-up, current urban-rural income gaps are still rather high. How did urban-rural income gaps occur? There are both historical and institutional reasons. In the planned economy, the Chinese government adopted differentiated socio-economic systems and policies between urban and rural areas to finance for industrial development at the expense of farmers' interests (Lin, Cai and Li, 1999). Urban and rural divide was manifested in backward social security and public services in the countryside as compared with cities and slow income growth of farmers as compared with urban residents (Sicular, 2008; Cai and Yang, 2010). After reform and opening-up, urban-rural divide left over from the planned economy persisted, so did the *hukou* system that impeded rural labor and population migration. The countryside remained relatively backward in its socio-economic development. In this sense, tremendous urban-rural income gaps resulted from an unfair development strategy. It stemmed from an unfair socio-economic system and unfair public service policies that led to serious income inequalities.

Second, employees in monopolistic sectors are overpaid. In the early 1990s, income gaps between sectors were insignificant and average compensation in the highest paid sectors was only 30% to 40% above average compensation. Since the 2000s, wage level has increased rapidly in some monopolistic sectors, where average compensation far exceeds the national average. For instance, average compensation in financial sector exceeded average compensation for urban employees by 94% in 2011. Average compensation of Beijing's financial industry was 2.3 times higher than average compensation for urban employees in Beijing and over three times higher than manufacturing sector in Beijing. According to relevant studies, most of these high-income sectors are monopolistic sectors, whose high

因素的多样化、微观化,收入决定机制发生了根本性的变化,收入差距的扩大也就不可避免。

所有制结构由单一化向多样化转变不仅带来了收入分配机制的变化,也带来了收入差距的扩大。如果国有企业改革是到位的,所有制结构的变化只是导致一个部门内部收入差距扩大,而错位的改革不仅会导致一个部门内部收入差距的扩大,而且会导致不同所有制部门之间的收入差距扩大。在国企改革过程中,在国有企业规模缩小、就业人数减少的同时,大型国企的垄断地位也在不断强化,由此带来的垄断利润转化为员工和高管的超额工资报酬,不仅导致了部门之间工资收入差距的上升,也导致了收入分配的不公(赵人伟、李实和李思勤,1999)。

对外开放是中国经济增长的动力源泉。它的最直接的影响是就业增加,吸收了大量剩余劳动力,尤其是农村剩余劳动力。这个过程有助于提高农村居民的收入水平,有助于缩小城乡之间的收入差距。另外,外资企业对技能员工和高学历劳动力有着更大的需求,这无疑会拉大人力资本的回报。因此,在农村剩余劳动力存在的情况下,外资进入会产生扩大收入的效应。外贸与外资所产生的综合效应需要做细致的分析。

中国的公共部门有着庞大的就业群体,其收入分配机制和分配结果直接或间接地影响着总体的收入分配格局。公共部门既包括政府机关、事业单位,也包括国有企业,因此公共部门的分配机制,一方面显现出分散化的特点,另一方面呈现出不同程度的集中控制。前者在很大程度上导致收入差距的扩大,后者也带来了某些方面的收入分配不公问题。

#### 四、建立公平的收入分配制度

从收入分配不公方面来看,中国长期存在着几种突出的收入分配不公现象,而这些现象在很长一段时期内没有得到有效的缓解。近几年,在政府再分配政策力度和反腐强度不断加大的情况下,收入分配不公的状态有了好转,出现了一些积极的变化。

首先,城乡之间收入差距处在高位徘徊水平。根据国家统计局的调查数据,城乡之间收入差距在2000年至2009年期间出现了明显扩大,城乡居民收入比率从2.78倍上升到3.33倍,2009年为历史上的最高水平(见图4)。随后,城乡之间收入差距出现了小幅度的回升,这一过程持续了8年,2013年降为3倍,到了2016年出现了进一步下降<sup>9</sup>。但是,相对于改革开放初期,现在城乡之间收入差距还是偏高的。为什么城乡之间收入差距不公?这既有历史的原因,也有现存体制和政策方面的原因。在计划经济时期,中国政府为了追求工业化进程,采取了城乡截然不同的社会经济管理模式和政策措施,基本上是通过牺牲农民利益来实现工业发展的资金需要(林毅夫、蔡昉和李周,1999)。城乡分割的发展模式导致了农村发展长期滞后于城市发展,农村社会保障和公共服务长期落后于城市,农民收入增长长期低于城镇居民收入增长(史泰丽等,2008;蔡昉和杨涛,2010)。改革开放以后,计划经济时期遗留下来的城乡分割体制并没有及时得到解决,阻碍农村劳动力和人口流动的户籍制度被保留下来,农村社会经济发展相对落后的局面也就延续下来。从这个意义上来说,现今巨大的城乡收入差距是一种不公平的经济发展战略带来的,是一种不公平的社会经济体制带来的,是多种不公

<sup>9</sup> 国家统计局于2013年调整了城乡居民户的收入定义,在此之前农村居民收入为“纯收入”,而在2013年之后改为“可支配收入”,收入的统计口径有所变化。因此,在比较城乡收入差距时,2013年前后具有一定的不可比性。因而,在本文图4中没有列出2013年后的城乡收入差距。

income largely stems from monopolistic profits (Yue et al., 2010). For some monopolistic sectors, their high income is also associated with surging pay to corporate executives. According to a survey on the pay to executives of 197 large SOEs in 2011, 35% of SOEs paid an average compensation of 500,000-1 million yuan for their top three executives, 8.12% of SOEs paid an average compensation of 1 billion-1.5 million yuan, 5.58% of SOEs paid an average compensation of 1.5 million yuan-2 million yuan and 13.7% of SOEs paid an average compensation of over 2 million yuan (China Institute for Income Distribution, Beijing Normal University, 2012).

Another problem facing Chinese society is corruption and associated unfair income distribution. Fortunately, the spread of corruption has been greatly contained in recent few years. Before an effective anticorruption system is created, corruption remains a huge challenge to Chinese society. Without doubt, corruption mainly occurs among medium and high-income privileged group and will increase income gaps at large. Corruption also breeds rent-seeking that widens income gaps, as proven by relevant empirical studies<sup>10</sup>. By breaking the rules of income distribution, corruption gives rise to public resentment and confidence crisis and spawns the risks of social crisis.

As shown in extensive literature, excessive income inequalities are harmful to a country's economic development and social stability (Acemoglu, 1997; Alesina and Rodrik, 1994, 1996; Murphy, Shleifer and Vishny, 1989; Perotti, 1993, 1996). Excessive income inequalities will lead to insufficient consumer demand and inefficiency that take a toll on economic growth momentum, prevent poor and low-income people from accumulating human capital and escaping poverty trap, undermine mutual trust among social members and trigger social conflicts. More importantly, serious income inequalities will cause public policy and redistribution policy to fail (Vandemoortele, 2013), making it hard to create a social system and distribution mechanism that provide equal opportunities.

Over the years, China's socio-economic stability has been maintained despite widening income gaps largely thanks to rapid economic growth and low unemployment. While income gaps increased, low-income people became better off with increased income and more people were lifted out of poverty. As China's economy enters into the new normal, growth deceleration becomes inevitable. If growth decelerates or recession kicks in, unemployment, income gaps and inequalities will take a deep toll on social stability.

It takes a comprehensive approach to address income inequalities. The government must introduce income distribution and redistribution policies to prevent income gaps from widening and address the root cause of income inequalities.

In primary distribution, the share of labor compensation in national income continuously declined. During the decade between 1998 and 2007, in particular, the share of labor compensation dropped from 53% to less than 40% and stayed at a relatively low level despite some increase in the following years<sup>11</sup>. The government will face greater challenges in regulating income distribution.

Resolving income inequalities requires efforts to adjust primary distribution and redistribution. Regarding primary distribution, the government has unshirkable responsibilities. First, the government plays an essential role in improving market systems to enable the decisive role of market mechanisms in resource allocation. Despite a well-functioning commodity market, industry monopoly, market distortion and excessive government intervention still exist in China's production factor market. These imperfections have led to inefficiencies in production factor allocation and serious income inequalities. For capital markets and especially financial sector, the monopoly of state capital makes it hard for private capital to participate in financial activities, particularly in highly profitable sectors and areas. For

<sup>10</sup> For instance, Chen and Zhou (2001) attempted to estimate the impact of corrupt income on income gaps and found that corruption among government officials would increase national Gini coefficient by about 1.7% and other illegal incomes would increase Gini coefficient by 3.6%.

<sup>11</sup> From 2007 to 2012, the share of labor compensation rose from 39% to 46%, which is still significantly below the level of mid-1990s.

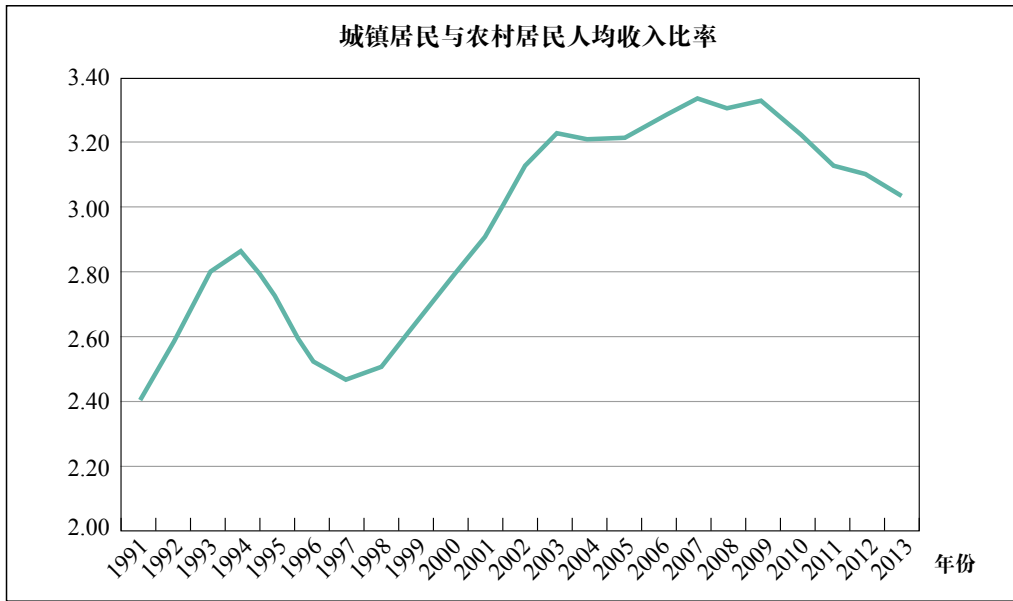


图 4: 中国城乡之间收入差距的变动趋势

资料来源: 相关年份的《中国统计年鉴》。

平的公共服务政策带来的,因此它是一种严重的收入分配不公现象。

其次,垄断行业收入过高。在20世纪90年代初期,行业之间的收入差距并不是很明显,工资最高行业的平均工资仅比全社会平均工资高出30%—40%。然而从21世纪开始,一些垄断行业的工资水平出现了快速增长,其平均工资水平大大高出了全社会平均工资。比如,2011年金融业平均工资收入比城镇就业人员平均工资收入高出94%,而北京金融业平均工资收入是北京城镇就业人员平均工资的2.3倍,是北京制造业平均工资的3倍以上。一些相关的研究显示,这些高收入行业主要是垄断行业,而这些行业的高收入的很大一部分来自于这些行业的垄断利润(岳希明等,2010)。还应该看到,一些垄断行业的高收入是与该行业高管收入的快速增长分不开的。根据对197家大型国有企业高管薪酬的调查,2011年企业三位主要高管的平均薪酬在50万—100万元的企业占35%,在100万—150万元的企业占8.12%,在150万—200万元的企业占5.58%,超过200万元的企业占总样本的13.7%(北京师范大学收入分配研究院,2012)。

最后,腐败及腐败带来的分配不公问题仍是我国社会的一个痛点。可喜的是,近几年腐败蔓延的势头得到了很大遏制。在有效的反腐制度没有建立之前,较大范围的腐败问题仍是一个巨大的挑战。从腐败影响收入差距的机制来看,腐败大多是发生在特权阶层,而他们基本上属于中高收入者,额外的腐败收入无疑会拉大社会的收入差距。另外,腐败也滋生了寻租现象,产生了大量的寻租者,他们也是一批非法的高收入者,也会带来收入差距的扩大。一些相关的经验研究也验证了这一点<sup>10</sup>。更重要的是腐败破坏了社会分配规则,带来了社会分配不公,带来了社会民愤,带来了社会信任危机,增加了社会危机发生的风险。

<sup>10</sup> 例如,陈宗胜和周云波(2001)尝试性地从数量上估计了腐败收入对收入差距的影响程度,在20世纪90年代官员腐败会使得全国的基尼系数上升大约1.7%,其他非法收入会使得基尼系数上升3.6%。

employees and executives in monopolistic sectors, their income is far above market average. China's labor market is also imperfect, as manifested in the segregation of urban and rural labor markets (Demurger *et al.*, 2006), identity discrimination associated with *hukou* system, influence of family background, as well as unequal pay for equal work<sup>12</sup>. Without doubt, these problems have led to unreasonable income gaps for employees. More problems exist in land market. To some extent, no real land market has come into shape in China. Land market is important to farmers' interests and helps increase their income, improve rural income distribution and reduce income gaps. Creating an effective land market involves the reform of land system, protection of ownership rights, improvement of land transaction market, and issues that may only be resolved by the government.

Second, the role of government is also essential in creating a reasonable order of primary income distribution. As shown by the experience of developed countries, a compensation negotiation mechanism is essential to ensuring regular wage hikes. Chinese scholars also called for creating a compensation negotiation or consultation mechanism but saw limited progress. An important reason is the lack of an institutional environment necessary for such a mechanism. Trade unions are not independent and cannot represent workers' interests. Workers' representatives must represent workers' interests in order for the negotiation to bear fruit in favor of workers. It is the government's responsibility to reform trade unions to make them independent and represent workers' vital interests.

Lastly, the government must also reform and adjust systems and policies that lead to income inequalities. The much anticipated *hukou* reform and pension reform are good examples. Unfair *hukou* and pension systems constitute both the root causes of urban-rural income gaps and the barriers to urban-rural integration. Instead of narrowing income gaps, China's differentiated pension system has in fact increased income gaps. Reforming these systems may only be the responsibility of the government.

When it comes to redistribution, the government has more work to be done. As mentioned in the report of the 19th CPC National Congress, "the government must fulfill its role of income redistribution". Indeed, the government has worked a lot to promote income redistribution over the past decade with some results (Li and Sicular, 2014), as manifested in the following aspects: First, the government has taken steps to create a minimum income security system covering urban and rural residents since 2003. By the end of 2014, 70.89 million people have benefited from the minimum income security system, including 18.8 million urban residents and 52.09 million rural residents<sup>13</sup>. Minimum income security has some effects in alleviating poverty, raising the income of the poor and reducing income gaps. Second, pro-farmer policies such as grain production subsidy, rural cooperative medical system and rural pension system play an important role in increasing the transfer income of farmers, improving their living standards and narrowing urban-rural income gaps. Lastly, reform to rescind agricultural tax greatly increased farmers' income and helped narrow income gaps within the countryside and between urban and rural areas.

Nevertheless, the Chinese government needs to continue adjusting its income redistribution policy to fulfil its role of income redistribution. According to international comparisons conducted by some scholars, Gini coefficients in some developed countries were as high as over 0.5 before income redistribution and dropped to about 0.3 after income redistribution, down 20 percentage points. Some studies conducted similar estimations on the effects of China's redistribution policy and found that China's Gini coefficient reduced by less than five percentage points after the implementation of income distribution policy (Li, Zhu and Zhan, 2017). The slight decrease of Gini coefficient suggests that China's income redistribution policy achieved limited effect. When it comes to income redistribution,

<sup>12</sup> "Unequal pay for equal work": Some SOEs have followed different compensation standards for their employees of different identities even if they are engaged in the same work. For instance, some SOEs hire a large number of contractors who performed the same type of work as employees but are less paid without necessary benefits.

<sup>13</sup> Ministry of Civil Affairs: *Social Service Statistical Quarterly Report (4Q, 2014)*, <http://files2.mca.gov.cn/cws/201501/20150129172531166.htm>.



大量的研究文献显示,过大的收入分配不平等对一个国家的经济发展和社会稳定会带来许多的负面影响(Acemoglu,1997; Alesina和Rodrik,1994,1996; Murphy,Shleifer和Vishny,1989; Perotti,1993,1996)。它会带来居民消费需求不足以及生产效率低下,从而导致经济增长动力不足;它会带来贫困人口和低收入人群无力积累人力资本,导致他们长期陷入贫困陷阱,进而使社会阶层的固化;它会使社会成员之间难以建立起相互信任的社会关系,易于引发社会矛盾。更为重要的是,严重的收入分配不平等虽然表现为一种结果的不平等,但是它会导致公共政策和再分配政策失去作用(Vandemoortele,2013),从而难以建立一个机会公平的社会制度和分配机制。

在过去很长一段时期,中国经济社会之所以能够在收入差距不断扩大的同时,保持相对稳定的状态,主要有赖于经济的高速增长和低失业水平。一方面,收入差距在扩大,另一方面低收入人群的收入在增长,贫困人口数量在减少。然而,现在中国经济进入新常态,经济增长的降速已不可避免。如果经济出现下滑或出现长期衰退,失业增加、过大的收入差距和收入分配不公对社会不稳定的影响就会更加凸显出来。

解决当前的收入分配问题需要从全局出发,综合考虑,制定一套完整、有效的收入分配与再分配政策体系,及时出台一些有效的收入分配与再分配政策,以抑制收入差距扩大的趋势,从根本上消除收入分配不公问题。由于中国经济正处在一个关键的发展时期,在收入分配制度改革上要将消除收入分配不公作为中心内容。

更应该看到,在初次分配过程中,国民收入中劳动报酬份额出现了持续下降的趋势,特别在1998-2007年的十年间,劳动报酬份额从53%下降到不足40%。即使在后续的几年中劳动报酬份额有所回升,但仍处于较低水平<sup>11</sup>。在劳动报酬份额偏低的情况下,政府在调节收入分配方面会遇到更大的挑战。

解决收入分配问题,需要从初次分配和再分配两个方面发力。在初次分配领域,政府责无旁贷。首先,在推进市场化改革进程中,进一步完善市场体系,让市场机制在资源配置中起到决定性作用,离不开政府的作用。中国的商品市场体系基本建立起来并且发挥积极作用,但是生产要素市场仍是不完善的,存在着较为严重的行业垄断、市场扭曲和分割以及过多的政府干预。这不仅导致了生产要素配置上的低效率,而且会带来严重的收入分配不公。对于资本市场来说,特别在金融部门中,国有大资本占据垄断地位,而民间资本很难参与到金融活动中,而且在一些高盈利行业和领域仍然存在着国有资本的垄断和对民营资本的排斥与阻碍,从而导致了垄断行业人员和高管人员收入高出市场平均工资水平及其行业间收入差距过大的问题。中国的劳动力市场也是不完善的,存在着城乡劳动力市场分割(Dé murger et al., 2006),就业中的户籍制度带来的身份歧视、性别歧视,以及“拼爹”现象,工资支付中的“同工不同酬”问题仍是处处可见<sup>12</sup>。这无疑带来了就业者之间不合理的收入差距。土地市场问题更多,从一定意义上说中国还没有真正的土地市场,而土地市场的形成是与农民利益密切相关的,是有助于农民收入提高的,也是有利于改善农村内部收入分配、降低收入差距的。建立有效的土地市场涉及土地制度的改革、产权制度的保护、土地交易市场的完善等一系列问题,而这些问题只能由政府加以解决。

其次,在初次分配领域建立合理的收入分配秩序同样离不开政府的作用。一些发达国家的经验表明,工

<sup>11</sup> 从2007年至2012年,劳动报酬份额从39%回升到46%,仍明显低于上世纪90年代中期的水平。

<sup>12</sup> “同工不同酬”是指一些国有企业对不同身份的员工实行不同的工资标准,即使他们从事相同的工作。比如一些国有企业使用数量不少的派遣工,他们与企业正式员工做同样的工作,但其工资水平较低,缺少相应的社会保障待遇。

**Table 1: Distribution Effect of China's Urban Personal Income Tax**

| Year | Pre-tax Gini coefficient | After-tax Gini coefficient | Difference between pre- and after-tax Gini coefficients (%) |
|------|--------------------------|----------------------------|---|
| 1997 | 0.301                    | 0.296                      | -1.70   |
| 1998 | 0.301                    | 0.295                      | -2.00   |
| 1999 | 0.297                    | 0.292                      | -1.70   |
| 2000 | 0.323                    | 0.317                      | -1.90   |
| 2001 | 0.324                    | 0.316                      | -2.50   |
| 2002 | 0.325                    | 0.318                      | -2.20   |
| 2003 | 0.344                    | 0.336                      | -2.30   |
| 2004 | 0.345                    | 0.335                      | -2.90   |
| 2005 | 0.352                    | 0.342                      | -2.80   |
| 2006 | 0.347                    | 0.337                      | -2.90   |
| 2007 | 0.345                    | 0.332                      | -3.80   |
| 2008 | 0.363                    | 0.351                      | -3.30   |
| 2009 | 0.347                    | 0.335                      | -3.50   |

Source: Xu, Ma and Li, 2013.

the Chinese government must work on the following fronts:

First, enhance the role of taxation in regulating income distribution. China's current tax system has a limited effect in regulating income distribution. Tax structure, for instance, is tilted in favor of indirect tax such as VAT that contributes to increasing income gaps, while the share of direct tax such as personal income tax that helps narrow income gaps is too small (Nie, Yue; 2012). Moreover, personal income tax is a salary tax imposed on salaried employees and cannot regulate the income of people with other income sources. As Table 1 shows, personal income tax contributed more to narrowing income gaps between urban and rural residents since 2005 but the effect was limited. In 2009, personal income tax only reduced Gini coefficient between urban and rural residents by about one percentage point. It is necessary, therefore, to adjust tax structure by including taxes that help regulate income distribution: among them, property tax and inheritance tax are worth considering. Property tax will increase the share of direct tax and allow the government to conditionally exempt certain indirect taxes and invigorate enterprises. It will also effectively regulate the income of high-income groups.

Second, increase transfer payment to low-income and poor people. China has created a minimum subsistence production system (*Dibao*) covering urban and rural areas but the effect of income redistribution is insignificant (Li and Yang; 2009). According to statistics of the Ministry of Civil Affairs, more than 60 million people received *Dibao* relief by the end of 2016, including 47 million rural residents. Even with *Dibao* relief, there were still about 50 million poor people in the countryside. This means that *Dibao* coverage needs to further increase and that the level of protection remains limited for some poverty-stricken areas. Due to limited fiscal resources, some rural localities have set very low protection standards, making *Dibao* system ineffective. Future reform must continuously raise *Dibao* standards and maximize its coverage. In addition, the types of transfer payment in China are limited. For

资收入的正常增长是与工资谈判机制分不开的。国内学者近几年也在积极呼吁建立工资谈判(协商)机制,但是进展不大,其中一个重要原因是我国缺少工资谈判(协商)机制所需要的制度环境,特别是工会制度,其不具有独立性,不能充分代表工人的利益。工资谈判(协商)机制保障工资的合理增长的前提是参与谈判的工人代表能够真正代表工人的利益,中国现有的工会制度还做不到这一点。因此,改革工会制度,让工会具有独立性,真正代表工人的切身利益,只能是政府的责任。

最后,对于一些不利于收入分配公平的制度和政策也需要政府加以改革和调整。当前人们期待的户籍制度改革和养老制度改革就是很好的例子。城乡分割的户籍制度,既是过去城乡之间收入差距的根源,又是当前城乡一体化发展的障碍。养老制度被诟病的主要原因是不仅不利于缩小收入差距,而且还扩大了收入差距。这两项制度的改革,只能是政府的责任。

相比来说,政府在再分配领域可以做更多的事情。中共十九大报告中也明确提出“履行好政府再分配调节职能”。而且,在过去十年中政府在再分配方面已经作出了不少努力,也取得了一定成绩(Li和Terry, 2014)。这主要表现为以下几个方面:首先,从2003年开始政府逐步建立起一套覆盖城乡居民最低收入的保障体系。到2014年底全国享受最低收入保障项目救助的人数达到了7089万,其中城镇为1880万,农村为5209万<sup>13</sup>。这对于缓解贫困、提高贫困人口的收入、缩小收入差距起到一定的作用。其次,各种惠农政策的实施,如种粮补贴,新型农村合作医疗制度和新型农村养老制度,对于增加农民的转移性收入,提高农民生活水平,缩小城乡之间收入差距发挥着重要作用。最后,税收制度的改革与调整,主要是指减免农业税。从2003年实施农业税减免政策,到2007年农民的税费负担降低到微不足道的程度(Sato et al., 2008)。这在很大程度上增加了农民收入,同时有利于缩小农村内部以及城乡之间的收入差距。

然而,相对于其他国家来说,中国政府还需要进一步加大收入再分配政策的调节力度,进一步“履行好政府再分配调节职能”。有学者做了再分配前和再分配后的收入差距的国际比较,一些发达国家在再分配之前的收入差距的基尼系数甚至达到0.5以上,而在再分配政策实施以后,基尼系数一下降到0.3左右,下降大约20个百分点。有文献对我国的再分配政策效应做了类似测算,收入再分配政策后的基尼系数下降不到5个百分点(李实、朱梦冰和詹鹏, 2017)。这个幅度应该说是非常小的,说明中国政府的收入再分配政策的作用是有限的。因此,在收入再分配方面,中国政府需要从以下几个方面作出努力。

第一,提高税收对收入分配的调节力度。现在我国税收对收入分配的调节力度是非常有限的,主要原因有两点,一是税收结构的不合理,其中主要表现为直接税如个人所得税比重过低而间接税如增值税比重过高,而前者是有助于缩小收入差距,后者却是有助于扩大收入差距(聂海峰、岳希明, 2012);二是个人所得税只是一种工薪税,实际上是对工薪阶层的征税,而对于那些有其他收入来源的人群起不到有效的调节作用。如表1所示,从2005年以后个人所得税对于缩小城镇居民的收入差距的作用有所增大,但是其程度仍是偏低的,2009年个人所得税只是使得城镇居民收入差距的基尼系数下降大约1个百分点。因此,提高税收在收入分配中的调节力度需要对税收结构加以调整,需要增加一些有助于调节收入分配的税种,同时减少间接税的比

<sup>13</sup> 民政部:《社会服务统计季报(2014年第四季度)》, <http://files2.mca.gov.cn/cws/201501/20150129172531166.htm>。

instance, child education subsidy (such as child Progresa Program in Mexico) and allowance for elderly persons (such as Older Person's Grant in South Africa) are considered as important means of income regulation but are not put on the agenda of the Chinese government. Regarding transfer payment, the government may continuously increase welfare programs for special groups and vulnerable groups to narrow the income gaps with other social members.

Third, improve social security system and narrow the gaps in the level of protection. Today, China has initially created pension security and medical security systems with universal coverage. But both systems have a common problem: Different groups are entitled to different systems and levels of protection (Li, Zhao, Gao; 2013). For instance, China's pension system is differentiated for public servants, retirees from public institutions, enterprise employees and rural residents. The level of pension varies greatly among these pension systems. Medical security is also differentiated for public servants, public institution employees, enterprise employees and rural residents. The level of protection also varies greatly among these different systems. In the long run, it is unsustainable for one type of protection system to be divided into different grades and levels with huge difference in the levels of protection for different groups. It is the government's responsibility to narrow the differences in the level of protection.

Fourth, strive to equalize public services. Much remains to be done to accomplish this widely recognized goal. In addition to market mechanism, the government should play a greater role in providing public services, particularly when it comes to the equalization of public services.

Lastly, enhance poverty relief and bring hope to the poor. Despite tremendous achievements in poverty alleviation, there is still a large group of poverty-stricken populations in China. The government made huge investments on poverty relief but results are far from desirable. In many cases, poverty alleviation funds were not effectively utilized to help the poorest people by enabling them to take part in economic development and escape poverty. The government must increase the effectiveness of poverty relief policies and ensure the reasonable use of poverty relief funds.

## 5. Conclusions

Four decades of economic transition have transformed China's landscape in every aspect, particularly income distribution. In the first three decades of the reform and opening-up, the "efficiency first" strategy led to widening income gaps in China in all respects. Income gaps kept widening between urban and rural areas, within cities and within the countryside. Income gaps also widened to different degrees between regions, industries and income groups. Income gaps between high-income and low-income groups widened more significantly. Compared with other countries, however, China's income gaps are not a form of polarization and did not make the poor poorer and the rich richer. Low-income groups also saw their income increase but at a slower pace compared with high-income groups. The number of poor people kept falling thanks to rapid economic growth. This is also the reason why China managed to maintain social stability despite widening income gaps.

Over the past decade, the trend of widening income gaps abated in China. Comparable data suggest that household income gaps are relatively stable and somewhat reduced. This change is mainly due to narrowing urban-rural income gaps. In particular, rural household income growth outpaced urban household income growth since 2010. Income gaps within cities and the countryside, however, continued to expand. There are many determinants of income gaps between urban and rural areas. One of them is China's pro-countryside and pro-farmer policies implemented over the past decade.

Despite an initial abatement, income gaps remain high in China and require relentless efforts to narrow. More importantly, the problem of income inequality still needs to be addressed. Both income gaps and inequalities cannot be resolved without income distribution reform.

After the 19th CPC National Congress, the Chinese government will continue to enhance income

表 1:中国城镇个人所得税的分配效应

| 年份   | 税前基尼系数 | 税后基尼系数 | 税前与税后基尼系数相差百分比(%) |
|------|--------|--------|-------------------|
| 1997 | 0.301  | 0.296  | -1.70             |
| 1998 | 0.301  | 0.295  | -2.00             |
| 1999 | 0.297  | 0.292  | -1.70             |
| 2000 | 0.323  | 0.317  | -1.90             |
| 2001 | 0.324  | 0.316  | -2.50             |
| 2002 | 0.325  | 0.318  | -2.20             |
| 2003 | 0.344  | 0.336  | -2.30             |
| 2004 | 0.345  | 0.335  | -2.90             |
| 2005 | 0.352  | 0.342  | -2.80             |
| 2006 | 0.347  | 0.337  | -2.90             |
| 2007 | 0.345  | 0.332  | -3.80             |
| 2008 | 0.363  | 0.351  | -3.30             |
| 2009 | 0.347  | 0.335  | -3.50             |

资料来源: Xu, Ma和Li, 2013。

重。引入调节收入分配的税收有许多种,其中房产税和遗产税是值得考虑的。实施财产税,一方面可以增加直接税的比重,政府可以有条件地减免部分间接税,让企业更有活力;另一方面可以更加有效地调节高收入群体的收入。

第二,增加对低收入和贫困人口的转移支付力度。中国已经建立了一个覆盖城乡的庞大的最低生活保障制度(低保),再分配的效果不明显(李实和杨穗,2009)。根据国家民政部的统计数据,2016年底享有低保资助的人数超过了6000万,其中农村获益人口约4700万,即使在低保救助的情况下,农村仍有贫困人口大约5000万。这意味着低保的覆盖面仍有待于进一步扩大,一些贫困地区的保障水平还是偏低的,仍需进一步提高。特别在一些财政困难的农村地区受到自身财力的限制,将保障标准定得很低,使得低保制度不能起到应有的作用。因此,不断提高低保标准并实现“应保尽保”的宗旨将是低保制度的一项主要改革内容。此外,中国的转移支付的种类是偏少的。例如在一些国家普遍实行的儿童教育补贴(如墨西哥的儿童教育补贴项目Progresa Program)、老年人津贴(如南非的老人津贴Older Person's Grant)被认为是调节收入分配的重要手段,而在我国却并没有被提出政府的议事日程。因此,在转移支付方面,政府可以不断增加针对特殊人群和弱势群体的福利项目,以缩小他们与其他社会成员的收入差距。

第三,完善社会保障制度、缩小保障水平的差距。迄今为止,中国已初步建立了覆盖全社会的养老保障制度和医疗保障制度,然而这两种保障制度都有一个共同的问题,即不同人群享有不同制度,制度之间有着明显的保障水平的差异(李实、赵人伟、高霞,2013)。在养老制度方面,有公务员退休保障制度、事业单位人员养



distribution reform, narrow income gaps, mitigate income inequalities, strive to build a fairer society and ultimately achieve prosperity for all. ■

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老制度、企业职工养老制度、农村居民养老保障制度,而且几种养老制度的养老金水平相差很大。在医疗保障制度方面,有公务员和事业单位人员的公费医疗制度、企业职工医疗保险制度、农村地区新型农村合作医疗制度,这些不同制度提供的保障水平也是相差很大。从长期来看,一种保障制度分为不同类别和等级,而类别之间存在较大待遇差别,显然是不可持续的。对这个问题的解决只能是政府的责任。

第四,努力落实公共服务均等化的目标。虽然这个目标已得到了全社会的认可,但是现实情况还相差甚远。对于公共服务提供仅靠市场机制是不够的,政府的作用应该更大。特别在实现公共服务均等化的过程中,离开了政府更是不可想象的。

第五,加大扶贫力度,让穷人看到希望。改革开放以来,中国在扶贫方面取得了举世瞩目的成就,但是仍有数量不少的贫困人口。在缓解贫困方面,中国政府投入了大量的资金,但是扶贫效果并不尽如人意,部分原因是扶贫资金没有得到有效的利用,没有准确地瞄准最贫困的人群。而且这部分人群在很大程度上被排斥在发展过程之外,长期陷入了贫困陷阱不能自拔,因此解决贫困人口的脱贫问题,使得扶贫政策更加有效,扶贫资金得到合理使用,应是政府的主要任务。

## 五、结论

四十年的经济转型改变了中国的方方面面,特别是改变了居民的收入分配格局。前三十年在效率优先的发展战略指导下,中国收入差距出现了全方位的扩大。城乡之间、城镇内部之间和农村内部之间收入差距都在扩大;地区之间、行业之间、不同人群组之间收入差距也出现不同程度的扩大;高收入人群与低收入人群之间的收入差距扩大得更加明显。当然,相对于其他国家来说,中国收入差距扩大并不是一种两极分化,没有出现穷者更穷、富者更富的情况。低收入人群的收入也在增加,只是其收入增长的幅度小于高收入人群而已,而且在高速经济增长的带动下,贫困人口的数量在不断减少。这也是中国在收入差距不断扩大的背景下能够保持一定的社会稳定的原因所在。

在过去近十年中,中国收入差距的扩大趋势得到了初步抑制。一些可比的数据显示,居民收入差距处于相对稳定甚至下降的情况。这种情况主要是产生于城乡之间收入差距的缩小,特别是2010年以来出现了农村居民收入增长超过了城镇居民收入的增长。而城镇内部和农村内部之间的收入差距仍处于扩大状态中。影响城乡之间收入差距走势的原因有很多,其中一个重要的原因是过去十多年政府对农村发展的大力支持和实施一系列惠农政策。

虽然中国收入差距扩大的趋势得到了初步遏制,但是收入差距的水平仍是偏高的,仍需在缩小收入差距上继续努力,更为重要的是,仍需解决收入分配不公问题。而缩小收入差距和消除收入分配不公仍需要推动收入分配制度改革。

在中共十九大之后,中国政府将会加大收入分配的改革力度,进一步缩小收入差距,缓解收入分配不公问题,努力地建设公平社会,因而实现全社会共同富裕的发展目标是可以期待的。■

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