Effects of Social Security Spending on Income Distribution and Poverty Reduction in China*

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Abstract: *Reasonable income distribution and eradication of rural poverty are vital for building a moderately prosperous society in all respects in China. This paper primarily examines the income distribution and poverty reduction effects of social security spending. Market income and redistribution policies are two determinants of income gaps. Based on CHIP2018 household survey data, we find that inadequate income redistribution policies have contributed to yawning income gaps, and that social security spending is more redistributive than personal income tax and social security contributions. After estimating the redistribution effects of social security spending and itemized incomes, we find that pension payments have contributed the most to household income gaps, and that subsistence protection and rural pension payments help improve income distribution. With respect to the poverty reduction effects of social security spending, we have estimated China's current poverty incidence and the poverty reduction effects of pension payments, healthcare, and educational allowances with CHIP2018 data, and discover that an increase in social security spending may effectively reduce rural poverty. In building a moderately prosperous society in all respects, China should increase social security spending, focusing on specific target groups, and promote the role of social security spending in regulating income distribution and offering social protection to rural residents.*

Keywords: *income distribution, market income, personal income tax, social security spending, poverty reduction through social protection*

JEL classification code: D33, H23, I31
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1. Introduction

The Report to the 19th CPC National Congress in 2017 states that "We must focus on priorities, address inadequacies, and shore up weak areas" in the final stage of building a moderately prosperous society in all respects. Currently, income distribution and rural poverty remain the "inadequacies," "weak areas" and "priorities" as China approaches the goal of building a moderately prosperous society in all respects by 2020. This paper investigates the causes and abatement of income gaps in China. Cai and Yue (2016) consider that ineffective income redistribution policies are to blame for causing income distribution to be more unequal in China than in developed countries. As part of its redistribution

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我国社会保障支出的收入分配和减贫效应研究*

——基于全面建成小康社会的视角

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摘　要：合理的收入分配和农村人口脱贫是我国全面建成小康社会的重要任务。本文主要考察社会保障支出在收入分配和减贫中的效应。从收入不平等看，市场收入和政府收入再分配政策是导致收入差距的两个重要决定因素。CHIP2018住户调查数据测算发现，政府再分配政策效果不明显是导致居民收入差距的主要因素，其中社会保障支出的收入分配效应高于个人所得税和社会保障缴费。进而对社会保障支出各分项再分配效应测算发现，分项中离退休金扩大居民收入差距最为明显，最低生活保障和农村养老金对改善收入分配有正向作用。在社会保障支出的减贫效应中，使用CHIP2018数据，测算了我国目前的贫困发生率及养老、医疗、教育补贴的减贫效应，发现增加农村保障性支出可以有效减少农村贫困。最后，提出在全面建成小康社会中，要不断完善社会保障体系，增加社会保障支出的规模和瞄准性，发挥社会保障支出在调节收入分配和农村保障性扶贫中的作用。

关键词：收入分配；市场收入；个人所得税；社会保障支出；保障性扶贫

JEL 分类号：D33, H23, I31

一、引言

党的十九大报告指出，我国即将进入全面建成小康社会的决胜时期，要“抓重点、补短板、强弱项”。目前来看，收入分配和农村贫困仍然是全面建成小康社会的“短板”和“弱项”，也是需要抓住的“重点”。我国的收入分配问题主要是收入差距和收入不公，而本文主要研究收入差距产生的原因和改善。蔡萌、岳希明(2016)认为政府收入再分配政策效应弱是导致我国居民收入差距比发达国家严重的主要原因，而我国的政府再分配政策主要有社会保障支出与个人所得税(和社会保障缴费)，两者调节收入分配的方式不同，社会保障支出的方式是增加低收入者收入，个人所得税的方式是限制高收入者收入。国内外研究发现，社会保障支出作为政府财政支出的重点，在调节收入分配中作用突出。而个人所得税的收入分配作用较弱(岳希明、徐静，

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policies, China's social security spending and personal income tax (as well as social security contributions) redistribute income in different ways. While social security spending increases the income of low-income people, personal income tax puts a limit on the high-income group. According to Chinese and overseas studies, social security spending as a key component of government fiscal spending plays a prominent role in regulating income distribution. In comparison, the personal income tax is less redistributive (Yue and Xu, 2012). According to his study on the Gini coefficients of 16 OECD member countries, Kristjánsson (2011) finds that income redistribution policies may reduce Gini coefficients in these countries by 0.193. Social security transfer payments contribute four times more to the reduction of Gini coefficients compared with personal income tax and social security contributions.

By estimating the Gini coefficients and redistribution effects of some Latin American countries, Cai and Yue (2016) find that the government transfer spending may explain for 75.2% of improved income distribution in countries like Brazil. Xie (2018) finds that public transfer payments account for over 90% of income redistribution effects in China, while tax and social security contributions make up for less than 10%. Given the important role of social security spending in redistributing incomes and narrowing income gaps in many countries including China, it is highly relevant to investigate the income redistributing effects of social security spending. The income redistribution effects of social security contributions, which tend to be overlooked in existing studies, warrant our attention as social security systems improve and social security contributions make up for a growing share of household incomes. This paper will estimate the income redistribution effects of personal income tax and social security contributions, respectively.

This paper focuses on the role of social security spending in reducing rural poverty - a key aspect of building a moderately prosperous society in all respects. China has identified pension insurance, healthcare insurance and relief, education and subsistence security as policy instruments for poverty reduction. Existing studies suggest spending on social protection plays a pivotal role in reducing rural poverty. Xie (2018) finds that government transfer payments such as financial aid to households in extreme poverty, the elderly and children without income sources, as well as subsistence security, are effective in reducing poverty for the target groups. The key priority of China's poverty reduction work is to help the last more than 5 million rural populations that remained in extreme poverty by the end of 2019. To successfully eradicate poverty by 2020, China should spend more on pension, healthcare and education, bolster rural subsistence security, and create a sound rural subsistence security system that effectively addresses rural poverty and prevents the recurrence of poverty.

As part of its contributions, this paper estimates the rural poverty reduction effects of China's income redistribution policies in the context of China's commitment to building a moderately prosperous society in all respects. Based on estimations and international comparisons, this paper discovers that China's income inequality mainly stems from inadequate government redistribution policies, and examines China's redistribution policies from both perspectives of social security spending and personal income tax. Considering the poverty reduction challenges for special poor groups such as the elderly, infirm, sick and disabled persons in the countryside, this paper estimates the rural poverty reduction effects of China's pension, medical, educational, and social security spending. We argue that poverty reduction through social protection merits as much attention as development-oriented poverty reduction, highlighting the role of social security spending in reducing poverty going forward.

The remainder of this paper is structured as follows: Part 2 elaborates the underlying mechanism of income gaps and method for estimating redistribution effects; Part 3 examines the causes of income inequalities; Part 4 estimates the income distribution effects of social security spending; Part 5 estimates

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2012)。 Kristjánsson(2011)对OECD16个国家居民的收入基尼系数进行测算发现,收入再分配政策可以使这些国家的市场基尼系数降低0.193,其中社会保障支出政策贡献率是个人所得税和社会保障缴费的4倍。蔡萌、岳希明(2016)测算了一些拉美国家的基尼系数和再分配效应,发现巴西等国政府转移性支出的收入再分配效应占政府再分配效应的比重较高,其贡献度为75.2%。解垩(2018)发现中国90%以上的收入再分配效应是通过公共转移支付来实现的,税收和社会保障缴费在再分配中的作用不到10%。综上所述,包括我国在内的世界上很多国家都是通过社会保障支出来进行收入再分配、缩小收入差距,因而研究社会保障支出的收入再分配效应是非常有必要的。已有研究往往忽略社会保障缴费的收入分配作用,然而随着社会保障制度的完善和社会保障缴费占收入比重的提高,需要关注社会保障缴费的作用,本文将分别对个人所得税和社会保障缴费的收入分配效应进行测算。

农村贫困也是全面建成小康社会需要关注的问题,本文主要考虑社会保障支出在农村保障性扶贫中的作用。我国已经把养老保险、医疗保险和救助、完善教育扶贫以及最低生活保障制度作为扶贫政策工具,明显地纳入当前和未来的农村扶贫政策体系。已有研究表明,保障性支出对减少农村贫困有重要作用。解垩(2018)研究了政府转移支出的减贫效果,发现特困户救助、五保户补助、最低社会保障等政府转移支出对贫困的瞄准较好,其减贫效率相对较高。我国目前扶贫的核心在于解决2019年底前仍有的最后500余万农村极端贫困人口的脱贫问题。因此,为了打赢2020年全面脱贫攻坚战,应该加大养老、医疗和教育等社会保障支出,建立和完善中国农村保障性扶贫体系,使其逐渐成为解决农村贫困问题、避免贫困人口返贫的有效举措。

本文的主要贡献有:从全面建成小康社会的视角出发,研究社会保障支出在调节收入分配和农村扶贫中的重要作用;使用CHIP2018数据测算我国目前收入差距产生的原因,并在从社会保障支出和个人所得税两个角度分析再分配效应基础上,关注社会保障缴费的再分配效应;面对我国农村老、弱、病、残等特殊贫困群体脱贫难度大的问题,测算我国养老、医疗、教育等补贴对农村减贫的影响;提出我国要实行开发式扶贫和综合保障性扶贫并重的政策,并强调社会保障支出在未来扶贫中的重要性。

剩下的结构安排如下:第二部分是收入差距产生机制和再分配效应测算方法;第三部分是收入不平等的成因分析;第四部分测算社会保障支出的收入分配效应;第五部分测算贫困现状和社会保障支出的减贫效应;第六部分是结论与政策建议。

二、收入不平等形成机制和再分配效应的测算方法

(一)收入不平等形成机制

收入不平等的形成体现在居民收入形成过程之中。要素收入经历初次分配和再分配后形成居民可支配收入,不同的要素收入和再分配政策可能会导致收入差距。具体来看,初次收入分配得到的收入被称为市场收入[1]。之后,政府对居民的初次收入进行再分配,主要是政府向居民的转移性支出,以及居民向政府缴纳的

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current poverty status and the poverty reduction effects of social security spending; Part 6 offers conclusions and policy recommendations.

2. Research Methodology on Income Inequality and Redistribution Effects

2.1 Income Inequality Mechanism

Income inequality arises from household income distribution. Household disposable income is formed after primary distribution and redistribution, and factor incomes and redistribution policies may lead to income gaps. Specifically, income after primary distribution is referred to market income.[1] After primary distribution, the government redistributes primary income via transfer payments to households and collects individual income tax and social security contributions from households to form final disposable income. Existing studies conclude that redistribution policies are the primary contributor to income gaps. Then, we will discuss how redistribution policies affect income. Cai and Yue (2018) believe that government transfer payments and individual income tax influence income redistribution in different ways. Government transfer payments are made to households in such forms as social security, relief, and public welfare. As the main instrument of income redistribution, government transfer payments[2] (transfer incomes received by households from the government) may raise the incomes of low-income people. Personal income tax and social security contributions are progressive transfer payments made by households to the government. Households with higher incomes are subject to higher individual income tax rates and social security contributions. In this manner, the incomes of high-income people are kept in check. Figure 1 describes the formation of household disposable income, as well as

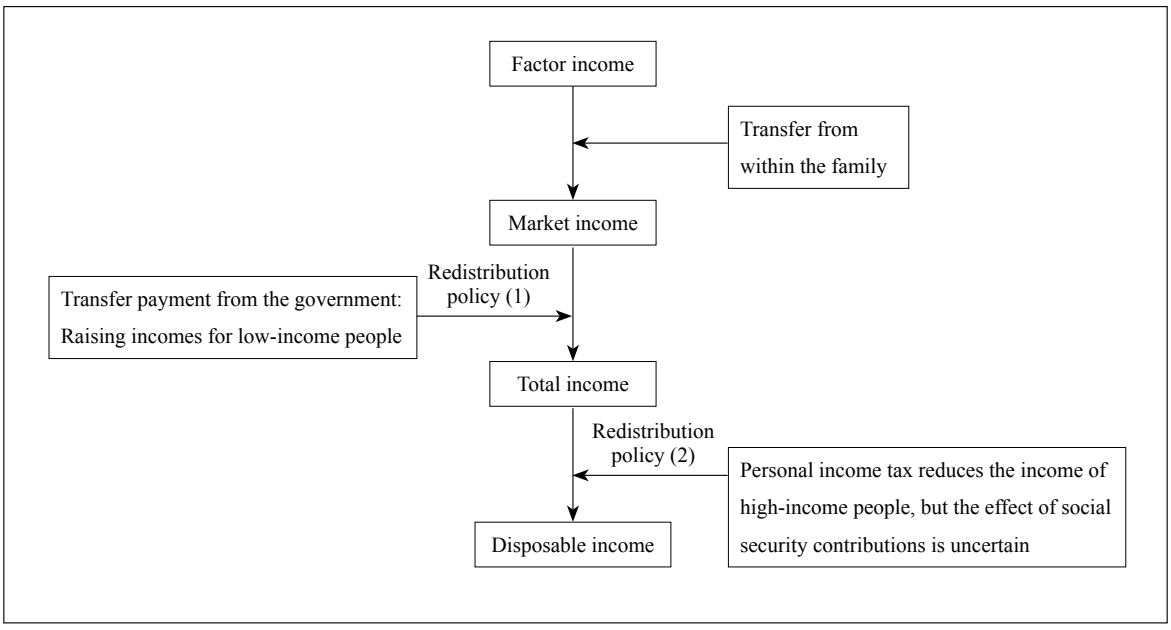

Figure 1: Government Redistribution Policies and Income Definitions

[1] Market incomes include wage income, operating income, property income and transfer income from the family.

[2] Social security spending is transfer payments to individual households from a government perspective, or transfer income from the government from a personal perspective. This paper defines social security spending as equal to transfer payments from the government.

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个人所得税和社会保障缴费，形成最后的可支配收入。已有研究表明再分配政策是导致收入差距的主要因素，接下来我们将探讨再分配政策是如何对收入产生影响的。蔡萌、岳希明(2018)提出政府转移支付和个人所得税作为收入再分配的两个重要手段对再分配的影响存在差异。政府转移支付通过社会保障、救济和福利等方式补贴给居民。来自政府的转移支付(居民获得的来自政府的转移性收入)[2]是政府进行收入再分配的主要措施，可以增加低收入者的收入。而个人所得税(和社会保障缴费)是居民向政府的累进性的转移支付，如果居民收入水平提高，那么向政府缴纳的个人所得税(和社会保障缴费)也就越多，可以限制高收入群体的收入。图1给出了居民可支配收入形成的过程，以及政府的收入再分配政策在居民收入形成中的作用。再分配政策一是来自政府的转移支付，再分配政策二是个人所得税和社会保障缴费，这里将社会保障缴费从个人所得税中分离出来，不再将社保缴费放入个人所得税中。本文假定政府的再分配政策主要是来自以上两种再分配政策。因为，已有研究发现，我国政府主要依靠这两项政策直接调节居民收入差距，国外研究也将这两项政策作为再分配的主要工具，因此可以进行分配政策效应的国际比较，进而探讨收入差距产生的原因。

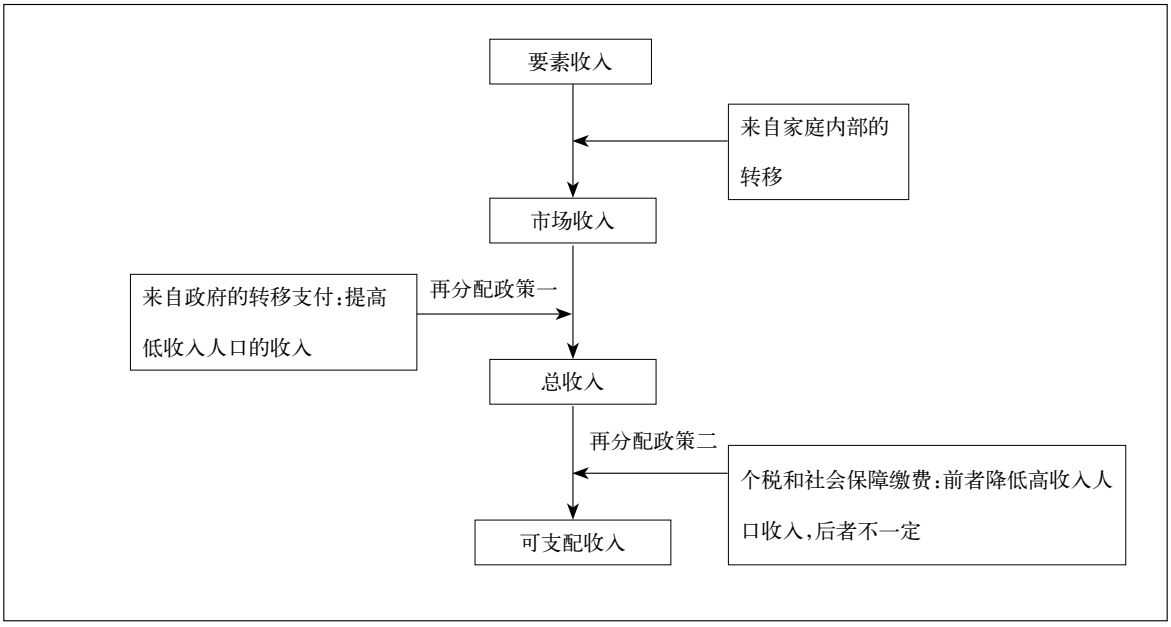

图1：政府收入再分配政策与收入的定义

(二)再分配效应测算方法

本文测算再分配效应使用的方法是Kakwani(1977)的再分配指数，用来测算不同的分配政策对收入不平等的影响。具体公式如下：

[1] 市场收入包括工资性收入、经营性收入和财产性收入，以及来自家庭内部的转移性收入。

[2] 对社会保障支出的定义，从政府的角度来看是政府对居民个人的转移性支出，从个人的角度来看是居民获得的来自政府的转移性收入。本文定义的社会保障支出等同于来自政府的转移支付。

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the role of redistribution policies in household income formation. Redistribution policies include: (i) transfer payments from the government, and (ii) individual income tax and social security contributions. In this paper, we separate social security contributions from individual income tax. This paper assumes that government redistribution policies mainly encompass the above-mentioned two polices, which existing studies identify as two main instruments of the Chinese government for regulating income gaps. International studies also regard these two policies as main instruments for income distribution. Such consistency allows us to conduct an international comparison of the effects of distribution policies and discuss the causes behind income gaps.

2.2 Estimation Method on Redistribution Effect

This paper employs Kakwani's (1977) redistribution index to estimate the effects of various distribution policies on income inequalities with the following equation:

$$RE = G_X - G_Y \tag{1}$$

Where, G_X and G_Y respectively denote Gini coefficients before and after the intervention of a policy instrument. RE>0 means that the policy may reduce income inequality; otherwise, the policy will widen income gap. The income distribution effects of government transfer spending and individual income tax may also be decomposed and estimated by creating the estimation indicators for the redistribution effects of transfer payments and individual income tax based on equation (1). Specific method for estimation is as follows:

$$RE = G_m - G_d = (G_m - G_g) + (G_g - G_d) = \Delta G_t + \Delta G_i \tag{2}$$

Where, G_m, G_g and G_d respectively denote Gini coefficients for market income, total income, and disposable income, respectively. While market income gaps are attributable to market forces, disposable income gaps result from income redistribution by the government. The effect of government redistribution policies is the difference between G_m and G_d. Market-based Gini coefficient minus Gini coefficient for total income ($G_m - G_g$) denotes the income distribution effect of government transfer spending ΔG_t; Gini coefficient for total income minus Gini coefficient for disposable income ($G_g - G_d$) denotes the income distribution effect of individual income tax and social security contributions (ΔG_i).

By decomposing RE index, Kakwani (1984) obtains the relationship between redistribution index and tax progressivity P index. Existing studies find that such a method can be employed to compare the redistribution effects of different social security expenditures (Chen, *et al.*, 2016). Specific equation is as follows:

$$RE = (C_Y - G_Y) + \frac{t}{1-t} P \tag{3}$$

Where, C_Y is the concentration rate of disposable incomes including social security spending (ranked by incomes before receipt of social security transfers), and G_Y is Gini coefficient for disposable income including social security spending. t value is the ratio between social security spending and disposable income excluding social security spending. P in equation (3) is the progressivity (regressivity) index of social security spending. Higher P index means more progressive social security spending (P>0), i.e. distribution is more favorable to high-income groups; when P<0, social security spending is regressive, i.e. distribution is favorable to low-income groups; when P=0, social security spending is consistent with the income distribution of all households.

3. Main Causes of Household Income Inequality in China

3.1 Data Sources and Explanations

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$$RE=G_X-G_Y \tag{1}$$

其中，G_X 和 G_Y 分别表示实行某些政策前、后的基尼系数。当RE>0时，表示该政策可以缩小收入不平等，反之则表示该政策会扩大收入差距。政策再分配效应还可以根据式(1)，构建转移支付和个人所得税再分配效应的测算指标，分解并测算政府转移性支出和个人所得税的收入分配效应。具体测算方法如下：

$$RE=G_m-G_d=(G_m-G_g)+(G_g-G_d)=\Delta G_t+\Delta G_i \tag{2}$$

其中，G_m、G_g、G_d 分别代表市场收入基尼系数、总收入基尼系数、可支配收入基尼系数。市场收入差距由市场本身导致，而可支配收入差距是政府对收入再分配进行调整导致的。政府再分配政策效应为G_m和G_d 之差。市场收入基尼系数减去总收入基尼系数(G_m-G_g)代表政府转移支付的收入分配效应（ΔG_t）；而总收入基尼系数减去可支配收入基尼系数(G_g-G_d) 代表个人所得税和社会保障缴费的收入分配效应（ΔG_i）。

Kakwani(1984)通过对RE指数进行分解得到了再分配指数和税收累进性P指数之间的关系。已有研究发现，这种方法可以用来比较不同社会保障支出的再分配效应(陈宗胜等，2016)。具体公式如下：

$$RE=(C_Y-G_Y)+\frac{t}{1-t}P \tag{3}$$

其中，C_Y 代表包括社会保障支出的可支配收入集中率(按照社会保障支出转入前的收入排序)，G_Y 代表包括社会保障支出的可支配收入基尼系数。t 值等于社会保障支出与不包含社会保障支出的可支配收入之比。公式(3)中P代表社会保障支出的累进(退)性指数，P指数越大，社会保障支出的累进性越强(P>0)，说明其分配越偏向于高收入群体；当P<0时，社会保障支出是累退的，说明分配有利于低收入群体；当P=0时，社会保障支出与居民总收入人口分布相同。

三、我国居民收入不平等的主要成因

（一）数据来源和说明

本部分数据来自中国家庭收入调查(CHIP2018)住户调查。该调查数据的样本涉及20450户，其中，农村9076户，城镇11374户。CHIP调查使用的样本是从国家统计局住户调查样本中抽取的子样本。而且，CHIP的收支数据是调查户的日记账，不是调查户的简单回忆，用于居民收入增长和收入分配的研究，更具有一定的可信度。在此需要说明的是，该样本覆盖了全国15个省的233个县，分布于东、中、西部地区，为了使调查人口与总人口的分布一致，本文构建了两个维度的权重，分别是地区(东、中、西部)乘以城乡(城镇、农村)流动人口权重，这样测算的结果更具全国代表性。

本文测算的是总收入、可支配收入[3]和市场收入的基尼系数，并进一步探讨社会保障支出和居民转移性支出的再分配效应。总收入、可支配收入和市场收入的关系是：市场收入加上来自政府的转移性支付可以计

[3] 住户调查中居民的可支配收入分为四项：工资收入、经营性收入、财产性收入和转移性净收入。

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This part of data is derived from Chinese Household Income Project (CHIP2018) survey. This survey involves 20,450 household samples, including 9,076 rural households and 11,374 urban households. CHIP survey employs sub-samples from the household survey samples of the National Bureau of Statistics (NBS). Moreover, CHIP income and spending data are based on the cashbooks of surveyed households rather than their recollections. Such data are, therefore, more reliable when employed to investigate household income growth and income distribution. Notably, these samples include 233 counties in 15 provinces in China's eastern, central and western regions. To ensure consistency between surveyed population and overall population, this paper creates a two-dimensional weight, i.e. region (eastern, central or western region) multiplied by urban or rural migrant population, so that the results of estimation are more nationally representative.

This paper estimates the Gini coefficients for total income, disposable income[3], and market income, and further discusses the redistribution effects of social security spending and household transfer spending. The relationship among total income, disposable income and market income can be described as follows: Total income can be calculated by aggregating market income with government transfer payments; total income minus individual income tax and social security contributions is household disposable income. Notably, transfer incomes include transfer payments from the government, household internal transfer payments from non-government sources; net transfer income equals government transfer payments minus individual income tax and social security contributions. In our estimation, we include non-government transfer income from CHIP2018 household data into market income.

3.2 Estimation and Decomposition of Income Inequality

This paper employs redistribution index method to decompose the Gini coefficients for national and urban/rural market incomes, total income, and disposable income, and conducts a comparative analysis of the income redistribution effects of government transfer payments, individual income tax, and social security contributions. Table 1 provides the results of estimated income redistribution effects of Gini coefficients for various household incomes in China, transfer payments from the government, individual income tax, and social security contributions in 2018. As shown in the following table, in 2018, China's Gini coefficient for per capita market income was 0.49302, and Gini coefficient for disposable income was 0.45142, the difference is 0.04160. That is to say, the redistribution policies of the Chinese government reduced household income gaps by 8.44% (=0.04160/0.49302*100%). Gini coefficient for market income minus Gini coefficient for total income is the redistribution effect of transfer payment income, and the difference between the two is 0.03994. Gini coefficient for total income minus Gini coefficient for disposable income reflects the income distribution effect of individual income tax and social security contributions, and the difference between the two is 0.00166. Transfer payments contributed 96.01% to the income redistribution effect (=0.03994/0.04160), and individual income tax and social security contributions accounted for the rest 3.99% (=0.00166/0.04160*100%). Compared with individual income tax, transfer payments contributed more to the improvement of income inequality. After comparing such data with CHIP2002, 2007 and 2013 data, we discover an increasing contribution of transfer payments.[4] While the redistribution effect of individual income tax is positive at 5.10%, the redistribution effect of social security contributions is -1.18%, i.e. the negative effect of social security spending weakened the overall redistribution effect of transfer spending.

The Gini coefficients for rural per capita market income and disposable income were 0.44712 and 0.42096, respectively, and the income redistribution effect was 0.02616, i.e. rural income redistribution policies reduced rural income inequality by 5.85% (=0.02616/0.44712*100%). Despite

[3] In CHIP survey, household disposable incomes include wage income, operating income, property income, and net transfer income.
[4] CHIP2002 and CHIP2007 data are from Cai and Yue (2016), and CHIP2013 is from this paper's estimation result.

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算出总收入；总收入减去个人所得税和社会保障缴费可以得出居民可支配收入。需要说明的是转移性收入分为来自政府的转移性支付、来自非政府的家庭内部转移收入和其他转移性收入；转移性净收入为来自政府的转移支付减去个人所得税和社会保障缴费。在实际测算时，将CHIP2018住户数据中来自非政府的转移性收入放到市场收入中。

（二）收入不平等的测算和分解

本文使用再分配指数方法，对全国和城乡的市场收入、总收入和可支配收入的基尼系数进行分解，得到来自政府的转移支付、个人所得税和社会保障缴费的收入再分配效应，并进行比较分析。表1给出2018年我国居民各类收入的基尼系数、来自政府的转移支付、个人所得税和社会保障缴费的收入再分配效应测算结果。从表1中可以看出，2018年我国人均市场收入基尼系数为0.49302，可支配收入基尼系数为0.45142，两者之差为0.04160。也就是说，我国政府再分配政策使居民收入差距下降了8.44%（=0.04160/0.49302*100%）。市场收入基尼系数减去总收入基尼系数衡量的是转移支付收入再分配效应，两者之差为0.03994。总收入基尼系数减去可支配收入基尼系数，则反映了个人所得税和社会保障缴费的收入再分配效应，两者之差为0.00166。转移支付对收入再分配效应的贡献度为96.01%（=0.03994/0.04160），个人所得税和社会保障缴费总的贡献度为3.99%（=0.00166/0.04160*100%）。通过对比发现，转移支付政策对收入不平等的改善作用比个人所得税更加明显，将这一数据与CHIP2002年、2007年、2013年数据对比发现，转移支付政策的贡献度逐渐提高。[4]从个人所得税和社会保障缴费的再分配效应看，个人所得税对再分配效应为正，且贡献率为5.10%，但社会保障缴费的收入再分配效应为—1.18%，即社会保障支出的负效应导致转移性支出整体的再分配效应弱化。

分城镇和农村看，农村的人均市场收入基尼系数为0.44712，可支配收入基尼系数为0.42096，收入再分配效应为0.02616，即农村的收入再分配政策使农村的收入不平等下降了5.85%（=0.02616/0.44712*100%），虽然对缓解收入不平等起到了一定的作用，但低于全国整体水平。农村来自政府的转移支付的效应为正，个人所得税和社会保障缴费的效应为负，说明农村的收入再分配正效应完全是由转移支付带来的，而个人所得税和社会保障缴费扩大了收入差距。在农村，低收入家庭也要进行社会保障缴费，因此社会保障缴费负担存在向低收入人口倾斜的倾向，从数值来看，此倾向十分显著，而个人所得税在农村居民收入构成中比重较低，对收入分配的影响较小。表1中农村的转移支付对再分配政策的贡献度为122.52%，而个人所得税和社会保障缴费对再分配政策的贡献度为−22.52%，其中社会保障缴费的贡献度为−22.71%，个人所得税的正向效应贡献度仅为0.31%。城镇中，城镇人均市场收入的基尼系数为0.43111，可支配收入的基尼系数为0.36938，两者相差0.06173，说明城镇的收入再分配政策使城镇收入不平等指数下降了14.32%，这一分配效应要明显高于全国和农村水平。与农村情况不同，城镇的个人所得税和社会保障缴费的收入再分配效应为正的2.01%，即缩小了城镇居民收入不平等。但社会保障缴费再分配效应为负（而不是个人所得税），导致了城镇个人所得税和社会保障缴费总的收入再分配效应改善程度较小。综上所述，我国居民

[4] CHIP2002和CHIP2007数据来自蔡萌和岳希明（2016），CHIP2013来自本文测算结果。

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Table 1: Redistribution Effects of China's Government Policies

Income Process	2018		
	Nationwide	Rural	Urban
	Gini coefficient		
Market income	0.49302	0.44712	0.43111
Total income	0.45308	0.41507	0.37062
Disposable income	0.45142	0.42096	0.36938
	Income redistribution effect		
Aggregate effect	0.04160	0.02616	0.06173
Including: Transfer payments from the government	0.03994	0.03205	0.06049
Individual income tax and social security contributions	0.00166	-0.00589	0.00124
Individual income tax	0.00212	0.00008	0.00266
Social security contributions	-0.00049	-0.00594	-0.00142
	Relative effect (%)		
Aggregate effect	100	100	100
Including: Transfer payments from the government	96.01	122.52	97.99
Individual income tax and social security contributions	3.99	-22.52	2.01
Individual income tax	5.10	0.31	4.31
Social security contributions	-1.18	-22.71	-2.30

Source: CHIP2018 household survey data.

the policy effect, rural income inequality is still above national average. Transfer payments from the government exerted a positive effect in the countryside, but the effects of individual income tax and social security contributions were negative. This suggests that the positive effect of rural income redistribution completely derived from transfer payments, and that individual income tax and social security contributions widened income gaps. In the countryside, low-income families are also required to contribute to social security. Hence, the burden of social security contributions is disproportionately borne by low-income people. Individual income tax, on the other hand, accounts for a relatively small share of rural household income with a relatively small impact on income distribution. As shown in Table 1, rural transfer payments accounted for 122.52% of redistribution policies, while individual income tax and social security contributed -22.52%, among which, social security contributed -22.71%, the positive effect of individual income tax only contributed 0.31%. In cities, the Gini coefficients for urban per capita market income and disposable income were 0.43111 and 0.36938, respectively, with a difference of 0.06173. This suggests that urban income redistribution policies had reduced urban income inequality index by 14.32%. Obviously, urban income redistribution policies were much more effective compared with national and rural average levels. Unlike in the countryside, the income distribution effect of urban individual income tax and social security contributions was 2.01%, i.e. narrowed urban household income inequality. However, the redistribution effect of social security contributions (rather than individual income tax) was negative, which explains the limited, and even negative, income distribution effect of individual income tax and social security contributions. The negative effect of social security contributions further diminished the combined income distribution effect of individual income tax and social security contributions.

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表1:我国政府政策的再分配效应

收入过程	2018年		
	全国	农村	城镇
	基尼系数		
市场收入	0.49302	0.44712	0.43111
总收入	0.45308	0.41507	0.37062
可支配收入	0.45142	0.42096	0.36938
	收入再分配效应		
总效应	0.04160	0.02616	0.06173
其中:来自政府的转移支付	0.03994	0.03205	0.06049
个人所得税和社会保障缴费	0.00166	−0.00589	0.00124
个人所得税	0.00212	0.00008	0.00266
社会保障缴费	−0.00049	−0.00594	−0.00142
	相对效应(%)		
总效应	100	100	100
其中:来自政府的转移支付	96.01	122.52	97.99
个人所得税和社会保障缴费	3.99	−22.52	2.01
个人所得税	5.10	0.31	4.31
社会保障缴费	−1.18	−22.71	−2.30

数据来源:CHIP2018年住户调查数据。

获得的来自政府的转移支付具有缩小收入差距的作用,个人所得税和社会保障缴费的分配效应较小,甚至为负,这其中社会保障缴费的负向效应进一步弱化了个人所得税和社会保障缴费对收入差距的调节作用。

(三)我国与世界各国政策再分配效应的比较

1.与发达国家政策再分配效应的比较

表2给出了我国与发达国家的可支配收入基尼系数、市场收入基尼系数,以及来自政府的转移支付、个人所得税和社会保障缴费的分配效应和贡献度。为了增加不同国家收支数据的可比性,本文选择的相关文献中,对发达国家的收入和支出定义与我国的研究相似。从表2中可以看出,我国居民可支配收入的基尼系数比OECD13国[5]的基尼系数高0.1804,也普遍高于OECD16国和OECD22国,说明我国的可支配收入差距要大于以OECD国家为代表的发达国家。进一步比较发现,再分配政策导致的我国与OECD16国和OECD22国的基尼系数差距比市场因素影响大。本文通过数据对比发现,政府再分配政策是导致我国收入差距大于发达国家的关键因素,市场在收入分配中的影响较小。进而比较我国与OECD各国可支配收入基尼系数和市场收入基

[5] OECD13代表OECD中的13个国家,同理,OECD16和22代表的是OECD的16个和22个国家。

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3.3 International Comparison of Income Redistribution Policy Effects

3.3.1 Comparison with developed countries

Table 2 presents Gini coefficients of China and developed countries for disposable income and market income, as well as the distribution effects of transfer payments from the government, individual income tax, and social security contributions. To increase comparability of international income and spending data, this paper cites literature studies that offer similar definitions on the income and spending of developed countries with studies conducted by Chinese academics. As shown in Table 2, the Gini coefficient for China's household disposable income was higher than those of 13 OECD countries[5] by 0.1804, and generally above those of 16 and 22 OECD countries. That is to say, China's disposable income gaps are greater than those of developed countries represented by OECD countries. Further comparison reveals that the Gini coefficient gaps between China and OECD16 and OECD22 countries attributable to redistribution policies are greater than those attributable to market factor. Through data comparison, this paper finds that government redistribution policies are a vital factor behind China's wide income gaps, which exceed those of developed countries. Market plays a smaller role in income distribution. We then compare the differences of Gini coefficients for the disposable incomes and market incomes of China and OECD countries to analyze the redistribution policy effects with results shown in Table 2.

As shown in Table 2, the redistribution effect of transfer payments from the government is 0.03994, which accounts for 96.01% of aggregate effect, and the redistribution effect of individual income tax and social security spending is 0.00166, which accounts for 3.99% of aggregate effect. That is to say, transfer payments contribute the bulk of China's policy redistribution effect. For OECD13 countries, transfer payments contribute 75.63% to the overall redistribution effect, and individual income tax and social security contributions make up for 24.38%. These figures are 80.83% and 19.69% for OECD 16 countries, and 79.33% and 20.67% for OECD22 countries, respectively. The above results lead to the

Table 2: Comparison of Income Redistribution Policies of China and OECD Countries

	China	OECD13	OECD16	OECD22
Disposable income	0.4514	0.271	0.289	0.318
Market income	0.4930	0.432	0.483	0.468
	Income redistribution effect			
Aggregate effect	0.04160	0.160	0.193	0.150
Including: Transfer payments from the government	0.03994	0.121	0.156	0.119
Individual income tax and social security contributions	0.00166	0.039	0.038	0.031
	Relative effect (%)			
Aggregate effect	100	100	100	100
Including: Transfer payments from the government	96.01	75.63	80.83	79.33
Individual income tax and social security contributions	3.99	24.38	19.69	20.67

Note: 1) Gini coefficient of each country is the mean value for various years.

Source: OECD13 data are compiled by Mahler & Jesuit (2006), and OECD16 data are compiled by Kristjánsson (2011). OECD22 data are compiled by Milanovic (1999), and China's data are from CHIP household survey in 2018.

[5] OECD13 means 13 OECD countries. By the same token, OECD16 and 22 denote 16 and 22 OECD countries, respectively.

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表2：中国与OECD国家收入再分配政策效应比较

	中国	OECD13	OECD16	OECD22
可支配收入	0.4514	0.271	0.289	0.318
市场收入	0.4930	0.432	0.483	0.468
	收入再分配效应			
总效应	0.04160	0.160	0.193	0.150
其中：来自政府的转移支付	0.03994	0.121	0.156	0.119
个人所得税和社会保障缴费	0.00166	0.039	0.038	0.031
	相对效应(%)			
总效应	100	100	100	100
其中：来自政府的转移支付	96.01	75.63	80.83	79.33
个人所得税和社会保障缴费	3.99	24.38	19.69	20.67

注：1）每个国家的基尼系数为不同年份基尼系数的均值。

资料来源：OECD13国数据是Mahler & Jesuit（2006）整理的，OECD16国数据是Kristjánsson（2011）整理的，OECD22国数据是Milanovic（1999）整理的，我国的数据来自于2018年的CHIP住户调查。

尼系数的区别，分析我国与发达国家再分配政策效应，具体见表2。

从表2中可以看出，我国政策的再分配效应中，来自政府的转移支付的再分配效应为0.03994，占总效应的比重为96.01%，而个人所得税和社会保障缴费的再分配效应为0.00166，占总效应的比重为3.99%，说明我国的政策再分配效应主要是通过转移支付贡献的。而OECD13国的转移支付、个人所得税和社会保障缴费的再分配效应贡献度分别为75.63%、24.38%，OECD16国分别为80.83%、19.69%，OECD22国分别为79.33%、20.67%。以上结果可以总结为：一是我国和其他OECD国家的转移支付手段在收入再分配政策中发挥了重要作用；二是我国转移支付手段的再分配效应高于其他OECD国家，但个人所得税和社会保障缴费的再分配效应低于OECD国家；三是市场因素对我国收入再分配调节影响较小，政府的收入再分配政策影响较大，其中个人所得税和社会保障缴费再分配效应小是导致我国居民收入差距比发达国家大的主要原因。

2.与发展中国家政策再分配效应的比较

本文已经展示了我国与其他发达国家的收入再分配效应，下一步将比较我国与发展中国家收入再分配效应的不同。将CHIP2018调查数据与其他发展中国家的测算结果比较发现，我国居民可支配收入基尼系数小于拉美国家，其中，巴西的基尼系数最高，为0.546[6]。进一步比较发现，拉美国家市场收入的不平等指数和我国相差较小，如墨西哥为0.511，秘鲁为0.504。说明这些发展中国家政策的收入再分配效应低于我国。而且在转移支付、个人所得税和社会保障缴费的收入再分配效应的贡献度比较上，拉美国家与我国和发达国家的

[6] 考虑到我国城镇以及全国基尼系数低估的偏差，在以基尼系数衡量的收入不平等上，我国与拉美国家或许没有太大差异。

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following conclusions: first, transfer payments play an important role in redistribution policies; second, compared with OECD countries, China's transfer payments are more redistributive, but individual income tax and social security contributions are less redistributive; third, market factor played a lesser role in redistributing income in China, and redistribution policies exert a more significant influence; China's household income gaps exceed those of developed countries mainly due to the limited redistribution effect of individual income tax and social security contributions.

3.3.2. Comparison with developing countries

In the previous section, we have demonstrated the effects of income redistribution policies in China and developed countries. In this section, we will compare the differences of income redistribution effects of China and other developing countries. After comparing CHIP2018 survey data with the estimation results for other developing countries, we find that China's Gini coefficient for household disposable income is smaller than those of Latin American countries, among which Brazil's Gini coefficient is the highest at 0.546.[6] Further comparison reveals that the market income inequality index of Latin American countries is smaller than China's. For instance, this index is 0.511 for Mexico and 0.504 for Peru. That is to say, the income redistribution policies of these developing countries are less effective than China's. With respect to transfer payments, individual income tax and social security contributions as a share of the overall income redistribution effect, the results of Latin American countries are similar to those of China and developed countries, i.e. transfer payments are more redistributive than individual income tax and social security contributions.

As can be seen from the above international comparisons, income distribution is more unequal in China than in developed countries mainly as a result of the Chinese government's ineffective income redistribution policies. China's household disposable income gaps are smaller than those of some Latin American countries. These results suggest that the Chinese government's income redistribution policies are more effective in reducing income gaps and regulating income redistribution compared with many other developing countries, but less effective compared with developed countries represented by OECD countries. While China's transfer payments play an increasingly significant role in curbing income gaps, individual income tax and social security contributions represent a smaller share. To improve income redistribution policies, we should further improve the relationship between the two.

4. Income Distribution Effects of Social Security Spending

4.1 China's Social Security Spending: Size and Structure

As shown above, the Chinese government's redistribution policies play an important role in narrowing household income gaps and regulating income distribution. The effect of social security spending is subject to its size and structure. International comparison reveals that China's social security spending is insufficient and dominated by pension payments to government institutions and urban employees. Such composition seriously undermines the income distribution and poverty abatement

[6] Given the deviations of underestimated urban and national Gini coefficients, there may not be much difference of income inequality measured by Gini coefficient between China and Latin American countries.

[7] Fiscal budgetary accounts underwent a reform in 2007. After executing the new government income and spending accounts, the fiscal social security spending recognized by the Ministry of Finance in accordance with international statistical approach includes social security and employment spending, medical security, and affordable housing. Social insurance spending is a key component of a country's social security spending. In China, social insurance spending is independent from general government budget. Hence, China's total social security spending should be the sum of social insurance spending and fiscal spending on social protection. In addition, China's social insurance spending is partially raised by fiscal allowances for the social insurance fund, which should be excluded to avoid repetitive calculations.

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结果相似，转移支付再分配效应的贡献度高于个人所得税和社会保障缴费。

最后，从我国与OECD等发达国家和以拉美为代表的发展中国家的比较中可以得出，政府收入再分配政策调节能力低是导致我国收入不平等比发达国家更严重的原因。与部分拉美国家相比，我国居民可支配收入差距低于这些国家，这表明我国政府再分配政策对缩小收入差距、调节收入再分配的影响大于很多发展中国家。但我国与发达国家相比，政策的收入再分配效应有待提高。我国转移支付效应对收入差距的影响越来越大，而个人所得税和社会保障缴费的占比较小，为完善收入再分配政策，需要进一步调整两者的关系。

四、社会保障支出的收入分配效应

（一）我国社会保障支出的规模和结构

从前文可以看出，我国政府再分配政策在缩小居民收入差距、调节收入分配等方面发挥着重要作用。社会保障支出分配效应大小与其规模和结构有关。然而，与其他国家的比较发现，我国社会保障支出存在的不足之处有：总体支出规模较小；我国社会保障支出主要集中在行政事业单位退休金以及城镇企业职工养老金两项上，其他支出比重低。这严重制约了我国社会保障支出的收入分配和减贫效应。

1.从国际比较的角度来看，我国社会保障支出规模偏低

首先，不可否认的是近年来我国的社会保障支出规模逐渐增加[7]。蔡萌、岳希明（2018）整理2009－2014年我国社会保障支出的规模后发现，我国社会保障支出占GDP的比重从6.09%逐渐提高到8.20%，这一增速说明我国社保支出的增长率高于2014年GDP的增长率7.3%。我国社会保障支出占财政支出总额的比重稳定在15.5%左右，社会保障支出的增加没有超过财政支出的增加。

然而，与其他国家社会保障支出规模比较发现，我国社会保障支出规模仍然偏低。一般而言，大多数发达国家的社会保障支出规模都比较高，那么我国的社会保障支出规模是高还是低呢？这需要对比不同国家的社会保障支出规模及其比重。在比较不同国家社会保障支出水平时，很多学者使用的指标是社会保障支出占人均GDP的比重。另外，社会保障支出占比情况与经济发展水平（人均GDP）正相关，即人均GDP越高的国家，社会保障支出水平也越高。图2是使用2012年世界56个国家和地区的收支数据，对社会保障支出占GDP比重与人均GDP的关系进行回归后的曲线，进而得出世界各国人均GDP和社会保障支出占比的关系。整体上看，世界各国的社会保障支出占GDP比重与人均GDP正相关，即随着经济发展，社会保障支出占比逐渐提高。当把社保支出占GDP的比重对人均GDP进行回归时，得到2.309的回归系数，且达到统计上1%的显著水平，回归结果的决定系数（即R^2）为0.216。2.309的回归系数表明，人均GDP每增加1%，社保支出占GDP的比重上升

[7] 财政预算科目于2007年发生了变化，执行新的政府收支分类科目后，财政部认可的按国际统计口径计算的财政社保支出包括社会保障和就业支出、医疗保障和保障性安居工程支出三项预算科目。社会保险支出是一国社会保障总支出的重要组成部分，在我国，社会保险收支独立于一般政府预算，因此我国社会保障总支出应为社会保险支出和财政社会保障支出的合计。另外，我国社会保险支出的一部分是由财政对社会保险基金的补助筹集的，为免重复计算，这部分应当予以剔除。

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effects of China's social security spending.

4.1.1. China's social security spending is insufficient by international criteria

Undeniably, China's social security spending has been steadily on the rise over recent years.[7] Based on China's social security spending data of 2009-2014, Cai and Yue (2018) find that China's social security spending as a share of GDP increased from 6.09% to 8.20%, which means that growth in China's social security spending outpaced China's GDP growth of 7.3% in 2014. China's social security spending as a share of total fiscal spending stood at around 15.5%, and growth in social security spending did not outpace growth in fiscal spending.

Yet China's social security spending still pales in comparison with other countries, particularly developed countries. In comparing the level of social security spending, many academics employ social security spending as a share of per capita GDP. Furthermore, social security spending is also positively correlated with the level of economic development (per capita GDP). That is to say, countries with higher per capita GDP spend more on social protection.

Figure 2 is a regression curve of social security spending as a share of GDP and its relationship with per capita GDP. Overall, the social security spending of countries is positively correlated with per capita GDP. That is to say, social security spending as a share of GDP will increase amid economic development. When conducting regression of social security spending as a share of GDP against per capita GDP, we arrive at a regression coefficient of 2.309, which is significant at 1%. The determination coefficient of regression result (i.e. R square) is 0.216. The regression coefficient of 2.309 suggests that a 1% increase in per capita GDP causes social security spending as a share in GDP to rise by 2.3 percentage points.

In Figure 2, the regression fitting line means conditional mean value, i.e. the mean value of

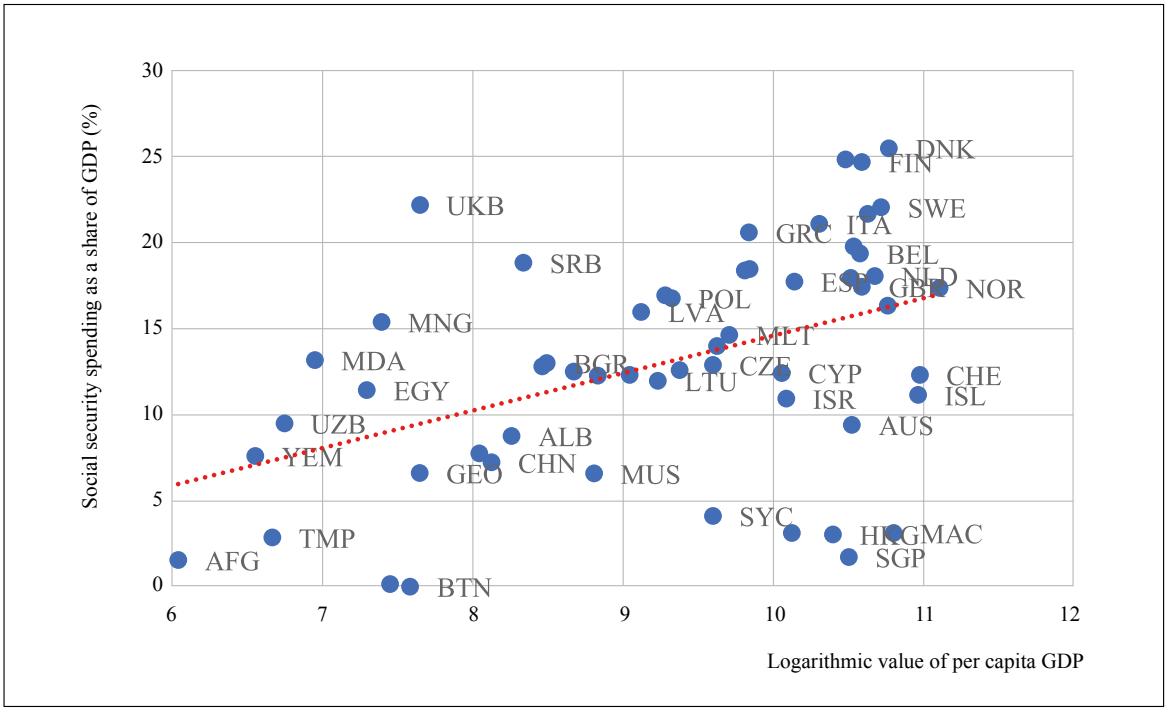

Figure 2: Relationship between Per Capita GDP and Social Security Spending in 2012

Source: GFS and WDI data.

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2.3个百分点。图2中的回归拟合直线表示有条件均值，即在变数（即人均GDP）给定的条件下，被说明变量（即社保支出占GDP比重）的平均值。当把我国人均GDP代入拟合曲线时，我们得到了10.5%的数值，它表明，在用社保支出占GDP比重表示的社会保障支出规模上，与我国经济发展水平相同国家的均值为10.5%，而我国实际数为7.2%，后者比前者低了3.3%，说明考虑到人均GDP，我国的社会保障支出规模偏低。按我国2012年GDP计算，若要把我国社保支出提高到与我国发展水平大致相同国家的平均水平，需要增加17832亿元的社会保障支出，如果把这部分资金全部投入农村，用于改善广大农村人口的生活和福利水平，我国整体的居民收入差距将得到根本性的改善。

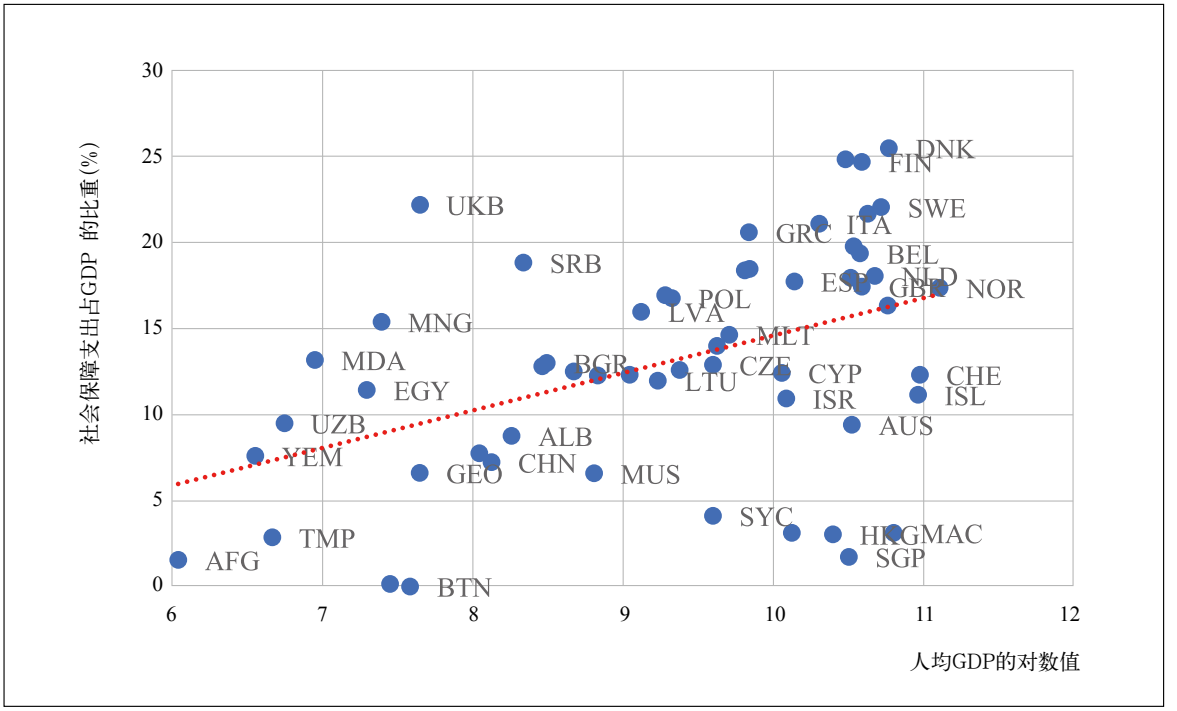

图2：2012年人均GDP与社会保障支出占比之间关系

资料来源：GFS和WDI数据库。

2. 我国社会保障支出结构

从宏观上看，我国社会保障支出主要包括社会保险基金支出[7]和财政社会保障支出。社会保险基金支出中基本养老保险的占比最高，其次是医疗保险。从1995–2013年各项支出的变动趋势看，基本养老保险占比从96.6%下降到71%，医疗保险支出占比从0.8%提高到24.4%。而财政社会保障支出主要包括社会保障和就业支出、医疗保障和保障性安居工程支出等，其中社会保障和就业支出占比最大。从城乡居民支出的规模可以发现，财政对社会保险基金的补助占比最高；其次是离退休金支出规模，占比达到23%；而城乡居民最低生活

[8] 社会保险基金支出包括基本养老保险、失业保险、基本医疗保险、工伤保险和生育保险等。

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explained variable (social security spending as a share of GDP). When China's per capita GDP is substituted into the fitting curve, we obtain a 10.5% value. That is to say, on average, countries at the same level of economic development with China spent 10.5% of their GDP on social security, while this percentage was only 7.2% for China, or 3.3% lower. Obviously, when per capita GDP is taken into account, China's social security spending becomes insufficient. By China's GDP in 2012, China would have to spend an additional 1,783.2 billion yuan on social security to reach the average ratio of countries at a similar level of development. Such funds, if entirely invested in the countryside, would drastically improve living standards and welfare for rural residents and shrink China's overall household income gaps.

4.1.2 Structure of China's social security spending

Social insurance fund disbursements[8] and fiscal spending on social security represent the key components of China's social security spending. Basic pension insurance makes up the highest share of social insurance fund disbursements, followed by medical insurance. From 1995 to 2013, the share of basic pension insurance fell from 96.6% to 71%, and the share of medical insurance expenditures rose from 0.8% to 24.4%. Fiscal spending on social security mainly includes such items as social security and employment, medical security, and affordable housing. Among them, expenditures on social security and employment made up the highest share. As can be discovered from the size of urban and rural household spending, fiscal subsidies to the social insurance fund accounted for the highest share, followed by retirement pay, which made up 23%; urban and rural subsistence allowances only made up 10.1%.

From a microscopic view, government institutions and urban enterprises made up a lion's share of China's social security spending. Retirement pay to government institutions, pension insurance payments for urban residents, medical reimbursements, new rural pension insurance, and subsistence allowance (*dibao*) accounted for the highest shares of disposable income in the descending order. Among them, retirement pay accounted for 14.88%, and subsistence allowances made up the lowest share of 0.17%. Based on CHIP2018 household survey data, there are significant pension gaps between cities and the countryside, within cities, and between different income groups. Urban residents received nine times as much retirement pay as did rural residents. Meanwhile, medical reimbursements were also unequal between urban and rural residents. Urban residents received 1.3 times as much medical reimbursement as did rural residents. In comparison, we found retirement pay to be the most unequal. Nevertheless, rural residents received more social relief, new rural insurance payments and agricultural subsidies[9] than did their urban counterparts. For instance, rural residents received twice as much as social relief incomes as did their urban counterparts. Comparison between cities and the countryside reveals that except for subsistence allowances, rural residents received much fewer transfer incomes than urban residents did, and that China should continue increasing social security spending for rural populations.

4.2 Income Inequality Effects of Social Security Spending

Given its structure and urban-rural differences, social security spending will influence household income distribution. Based on CHIP2018 survey data, this section employs Kakwani's redistribution index and P index for tax progressivity to measure the income distribution effects of China's social security spending, particularly the income distribution effects of retirement pay, pension insurance, subsistence allowance, and medical reimbursements. Based on the redistribution index method, P value is the concentration rate of social security spending minus Gini coefficient for total income. When P=0, social security spending is roughly consistent with total household income; when P>0, social security

[8] Social insurance fund disbursements include basic pension insurance, social security and employment, medical security, work-related injury insurance and maternity insurance.

[9] Allowance in cash to farmers include subsidy for returning farmland to forests or grassland, direct allowance to grain production.

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保障支出规模占比较低，为10.1%。

微观上看，我国居民社会保障支出主要集中于行政事业退休金和城镇企业职工养老金。分城镇和农村看，各项支出占可支配收入比重从高到低分别是行政单位离退休金、城镇居民社会养老保险、报销医疗费、新型农村养老保险和低保；其中离退休金占比最高，为14.88%，低保占比最低，为0.17%。本文使用CHIP2018住户调查数据发现，离退休金在城乡之间、城镇内部和不同收入群体之间的差距较大，城镇人口要高于农村人口，高收入群体获得的也更多。城镇居民的离退休金是农村居民的9倍。同时，城乡居民的报销医疗费也存在不平等现象，城镇居民报销医疗费是农村居民的1.3倍。对比发现，离退休金的不平等现象最为严重。当然，农村居民在社会救济、新农保和现金政策性惠农补贴等转移性支出上的收入高于城镇居民[9]，如农村居民的社会救济收入是城镇居民的2倍。通过城镇、农村对比发现，除低保外农村居民获得的转移性收入远远低于城镇居民，我国的社会保障支出应该继续向农村人口倾斜。

（二）社会保障支出对收入不平等的影响

可以看出，社会保障支出在结构和城乡之间的差异会对居民收入分配产生影响，本部分借用Kakwani的再分配指数和税收累进性P指数，使用CHIP2018调查数据，测算我国社会保障支出的收入分配效应，尤其是离退休金、养老保险、最低生活保障以及报销医疗费等主要社会保障分项支出的收入分配效应。根据再分配指数法，P值为社会保障支出集中率减去总收入基尼系数。当P=0时，表示社会保障支出与居民总收入的分布基本一致；当P>0时，表示社会保障支出更加偏向高收入群体，即社会保障支出是累进的；当P<0时，表示社会保障支出偏向低收入群体，即社会保障支出是累退的。整体上看，我国的社会保障支出具有调节收入分配的作用。结果显示，无论农村还是城镇，社会保障支出均有缩小收入差距、完善收入分配的作用（蔡萌、岳希明，2018）。

接下来分析分项社会保障支出的居民收入分配效应，主要是离退休金、城镇居民养老保险、最低生活保障、社会救济等。社会保障支出（来自政府的转移支付）为人均可支配收入的来源之一，蔡萌、岳希明（2018）采用的测算方法是，某分项收入对总收入不平等的效应由按总收入排序的该项收入的集中率与总收入的基尼系数之间的大小决定。当P>0时，该分项收入倾向于向高收入群体聚集，而不是补贴给低收入群体，进而扩大收入差距。分项社会保障支出主要是来自政府的转移支付，表3中给出了社会保障支出的主要项目。从表3中可知，我国居民可支配收入构成中工资性收入占比最高，达到56.38%。来自政府的转移支付占可支配收入的比重为18.75%。在政府的转移支付中，离退休金占比最高，达到了87.36%。城镇居民社会养老保险、报销医疗费、农村居民养老金等加总起来共占政府转移性收入的比重超过90%。居民可支配收入中来自非政府的转移支付收入占比为4.83%。具体情况见表3。

从表3可以得到可支配收入中各分项支出的收入分配效应，包括工资性收入、经营性收入、财产性收入、转移性收入等。其中，工资性收入、财产性收入和转移性收入有扩大收入差距的效应，经营性收入会缩小收入

[9] 现金政策性惠农补贴包括退耕还林还草补贴、粮食直接补贴等。

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spending is more favorable to high-income group, i.e. social security spending is progressive; when P<0, social security spending is favorable to low-income group, i.e. social security spending is regressive. Overall, China's social security spending has an income redistributing effect. Results suggest that social security spending helps narrow income gaps and improve income distribution (Cai, Yue, 2018).

Then, we proceed to analyze the household income effects of social security spending, which primarily include pension payments, urban pension insurance, subsistence security, and social relief. Social security spending from government transfer payments is one source of per capita disposable income. According to Cai and Yue's (2018) estimation method, the overall income inequality effect of an itemized income is determined by the concentration ratio of such itemized income to total income and the Gini coefficient of total income. When P>0, such itemized income tends to concentrate among high-income group rather than subsidized to low-income people, thus widening the income gap. Itemized social security spending mainly stems from government transfer payments, and Table 3 provides main items of social security spending. As can be learned from Table 3, wage income accounted for 56.38% of China's household disposable income, which is the highest share, and transfer payments from the government as a share of disposable income stood at 18.75. Retirement pay made up 87.36% of government transfer payments, which is the highest share, and the rest items combined only accounted for 12.64%. Urban pension insurance, medical reimbursements, and rural pension payments as a share of transfer incomes form the government exceeded 90%. Transfer incomes from the government took up 4.83% of transfer incomes from non-government sources. Further details are shown in Table 3.

From Table 3, we may obtain the income distribution effects of various itemized expenditures,

Table 3: China's Gini Coefficient for Per Capita Disposable Income and Concentration Ratios of Itemized Incomes

Income source	Gini coefficient and concentration ratio*	Percentage of income (%)	P index
Disposable income	0.4514	100.00	
Wage income	0.4756	56.38	0.0241
Operating income	0.4338	16.02	-0.0176
Property income	0.5719	8.71	0.1205
From government transfer payments	0.4832	18.75	0.0318
Pension and retirement pay	0.5332	16.38	0.0818
Retirement pay	0.5835	14.88	0.1321
Pension insurance for urban residents	0.2125	0.78	-0.2389
New rural pension insurance	-0.2648	0.46	-0.7163
Subsistence allowance	-0.4265	0.17	-0.8779
Medical reimbursement	0.3966	1.19	-0.0548
Agricultural cash subsidy	-0.3303	0.33	-0.7817
Transfer payments from non-government sources	-0.0975	4.83	-0.5489

Notes: 1) Except that Gini coefficient is provided for disposable income, concentration ratios are shown for all other items; 2) the sum of itemized incomes in this paper does not equal total transfer incomes from the government.

Source: CHIP2018 calculation results.

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表3:我国人均可支配收入基尼系数与各分项收入集中率情况

收入来源	基尼系数和集中率*	收入比重(%)	P指数
可支配收入	0.4514	100.00	
工资性收入	0.4756	56.38	0.0241
经营性收入	0.4338	16.02	−0.0176
财产性收入	0.5719	8.71	0.1205
来自政府转移支付	0.4832	18.75	0.0318
养老金和离退休金	0.5332	16.38	0.0818
离退休金	0.5835	14.88	0.1321
城镇居民社会养老保险	0.2125	0.78	−0.2389
新型农村养老保险	−0.2648	0.46	−0.7163
最低生活保障	−0.4265	0.17	−0.8779
报销医疗费	0.3966	1.19	−0.0548
现金政策性惠农补贴	−0.3303	0.33	−0.7817
来自非政府转移支付	−0.0975	4.83	−0.5489

注:1)除了可支配收入给出的是基尼系数,其他分项给出的均是集中率;2)本文分项构成不等于来自政府转移总收入。
资料来源:CHIP2018计算结果。

差距。本文主要关注转移性收入中来自政府转移支付对可支配收入分配效应的影响。经测算,来自政府转移支付的集中率为0.4832,高于可支配收入基尼系数0.4514(P>0),即按照目前的分配方式,来自政府的转移支付会扩大居民收入不平等。转移支付的分项支出构成主要有离退休金、养老保险和最低生活保障等。在作用方向不同的转移支付项目相互作用情况下,不同项目支出的收入分配效应不同,因此必须要测算各分项转移支付的分配效应。具体来看,集中率大于可支配收入基尼系数(P>0)的分项支出为离退休金和城镇居民基本养老保险,离退休金的集中率为0.5835,远大于可支配收入基尼系数(P>0)。集中率小于总收入基尼系数(P<0)的政府转移支付有最低生活保障、新型农村养老保险、现金政策性惠农补贴。其中,城乡最低生活保障的集中率为−0.4265,是分项支出中集中率最低的,说明该项支出更可能向低收入群体倾斜,最有利于缩小收入差距,完善社会保障支出的收入分配效应。还有一些分项支出,如报销医疗费,其集中率低于总收入基尼系数,该项支出对总收入差距的影响较小。

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including wage income, operating income, property income, and transfer income. While wage income, property income and transfer income contribute to widening income gaps, property income helps narrow income gaps. This paper is primarily concerned with the effects of government transfer payments on the distribution of disposable incomes. The concentration ratio of transfer payments is estimated to be 0.4832, which is higher than Gini coefficient for disposable income (0.4514, P>0). That is to say, transfer payments from the government will increase income inequality under current income distribution system. Retirement pay, pension insurance and subsistence allowance constitute key components of transfer payments. Given the different income distribution effects of various social security expenditures, it is necessary to estimate the distribution effects of itemized transfer payments. Specifically, itemized expenditures with concentration ratios greater than Gini coefficient for disposable income (P>0) are retirement pay and urban basic pension insurance. The concentration ratio of retirement pay is 0.5835, which far exceeds Gini coefficient for disposable income (P>0). Government transfer payments with concentration ratios smaller than Gini coefficient for total income (P<0) include urban and rural subsistence allowance, new rural pension insurance, and agricultural cash subsidy. Among them, the concentration ratio of urban and rural subsistence allowance is -0.4265, which is the lowest among itemized expenditures, i.e. this expenditure is more likely to benefit the low-income group, narrow income gaps, and improve income distribution. Some itemized expenditures such as medical reimbursement are less concentrated than Gini coefficient for total income, contributing less to overall income gaps.

5. Poverty Reduction Effects of Social Security Spending

5.1 Social Security Spending and Poverty Reduction through Social Protection

Significant rural poverty reduction in China would not have been possible without unremitting poverty reduction efforts by the Chinese government over the years. Since the 18th CPC National Congress in 2012, the Chinese government has given more prominence to development-oriented poverty reduction, unveiled a new chapter of targeted poverty reduction, and achieved decisive progress in poverty reduction towards the goal of eradicating poverty by 2020. Existing studies find that transfer payments from the government are the main source of income for rural populations in extreme poverty, and that social security spending (pro-poor transfer payments) significantly reduce rural poverty. Over the past four decades, China's development-oriented rural poverty reduction policy system has focused on regional development rather than specific poor groups. Most poverty relief funds went to village or county-level projects, including irrigation and other infrastructure projects that ultimately benefited poor farmers. Moreover, improving rural education, pension, healthcare, social security and other public services not only allowed the rural poor to earn more incomes from non-farming employment, but granted them significant pro-poor transfer payments as well. Aside from development-oriented poverty reduction, a host of pro-poor social protection programs have also provided sufficient discretionary funds to farmers. Tremendous poverty reduction effects in rural China are attributable to the joint effects of development-oriented poverty reduction and social protection. Released in 2018, the *Guidance of the CPC Central Committee and the State Council on Accomplishing the Three-Year Action Plan for Eradicating Absolute Poverty* officially calls for a combination of development-oriented poverty reduction and social protection.[10]

Social protection is intended for a minority of extremely poor populations who cannot benefit from

[10] The Opinions calls for "reducing poverty through integrated social protection measures, creating an integrated social protection system underpinned by social insurance, relief and welfare and supplemented by social assistance and social workers, and offering basic protection to the poor who have totally or partially lost their capacity to work or cannot benefit from jobs created through industrial development."

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五、社会保障支出的减贫效应

（一）社会保障支出与保障性扶贫政策

农村贫困人口的大幅下降离不开中国政府长期以来扶贫工作的支持，尤其是自党的十八大以来，我国把扶贫开发放在了更加突出的位置，以精准扶贫、精准脱贫为基本方略，开创了扶贫事业的新局面，脱贫攻坚取得了决定性进展，稳步实现“2020年全面脱贫”的宏伟目标。已有研究发现，从政府获得转移支付是农村极端贫困人口的主要收入来源，社会保障支出（保障性转移支付）对农村贫困人口减贫效应明显。回顾我国的扶贫历史，可以说，过去四十年我国农村扶贫开发政策是典型的区域开发政策，与专门以贫困人口为对象的保障扶贫政策有一定的距离。然而，虽然我国的扶贫体系是一个基于区域瞄准为目标的开发式政策体系，绝大部分的扶贫资金通过项目的形式集中在村或县级使用，但农田水利和基础设施建设扶贫项目的最终受益者也是农户，加之不断完善的中国农村教育、养老和医疗等公共服务供给和社会保障制度，农村贫困人口不仅实现了非农就业收入的增长，还从中获得了大量的保障性转移支付。也就是说，除了开发式扶贫项目以外，一系列保障性扶贫项目也提供了足够的扶贫资金由农户自身进行支配，中国农村的巨大减贫效应是由开发式扶贫和保障性扶贫项目共同成就的。2018年《中共中央、国务院关于打赢脱贫攻坚战三年行动的指导意见》正式提出了坚持开发式扶贫和保障性扶贫相统筹的要求[10]。

保障性扶贫是针对开发式扶贫效果逐渐减弱，适用于少数极端贫困人口的兜底扶贫保障制度。保障性扶贫的代表性人群为老年人、残疾人、重病患者及深度贫困家庭的子女，目标在于解决农村地区因病、因残及因学等导致的贫困问题，为缺乏自我劳动力的贫困户提供生活、健康、居住、养老、教育等方面的救助和扶贫保障。数据显示，我国当前剩余的贫困人口大多分布在自然资源极其匮乏的地区，这些地区的贫困人口受医疗、教育等保障相对匮乏，没有市场信息与机遇等因素影响，较难自主脱贫，继续依靠经济增长进行减贫对减少贫困人口的作用微乎其微。通过培养贫困农户长期增收能力的开发式扶贫政策越来越难以达到预期的效果。要解决最后这500多万人的脱贫问题，在开发式扶贫政策之外，亟须完善农村保障性扶贫体系，加强社会保障支出与保障性扶贫政策的联系，通过政府的社会保障支出增加低收入者收入。

（二）我国农村贫困人口的特征

本文利用CHIP2018住户调查数据，对贫困人口的构成进行分析，明确老、弱、病、残、学等因素在当前农村贫困人口中的占比，以及不同特征分组人群的贫困发生率，从现存贫困人口结构的角度论证开发式扶贫的局限性以及建立保障性扶贫的必要性。从样本整体上看，CHIP2018数据库中符合条件的农村居民样本共30388人，使用贫困标准为人均收入2995元，最终测算的我国目前的贫困发生率为3.38%。然后按年龄、受教

[10] 意见提出要“强化综合保障性扶贫，统筹各类保障措施，建立以社会保险、社会救助、社会福利制度为主体，以社会帮扶、社工助力为辅助的综合保障体系，为完全丧失劳动能力和部分丧失劳动能力且无法依靠产业就业帮扶脱贫的贫困人口提供兜底保障”。

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development-oriented poverty reduction. Representative target groups of subsistence relief include elderly, handicapped and seriously ill people, as well as children from deeply poor families. The purpose of subsistence relief is to address poverty issues arising from diseases, disabilities and education in the countryside, and provide relief to poor people who are incapable to work. According to data, the vast majority of China's remaining poor populations reside in regions with extremely scarce natural resources. In these regions, poor households are left out from economic growth due to the lack of access to healthcare, education, market information and opportunities. For them, development-oriented poverty reduction policies increasingly fail to foster their abilities to generate incomes in the long run. To lift the last five million people out of poverty, we must improve rural social protection in parallel to development-oriented poverty reduction, and enhance the links between social security spending and social protection to raise the incomes of low-income people.

5.2 Characteristics of China's Rural Poor

Based on CHIP2018 data, this paper examines the composition of China's poor populations by identifying the contributions of such factors as old age, debility, disease, disability and lack of education to rural poverty, as well as poverty incidence among cohorts with different characteristics. In light of the existing demographic structure of poor populations, this paper demonstrates the limitations of development-oriented poverty reduction and the necessity of subsistence relief. Overall, CHIP2018 database includes 30,388 rural residents, and follows a poverty line of 2,995 yuan per person/year. The final estimate of China's current poverty incidence is 3.38%. Then, we have estimated the poverty incidence for cohorts of different age, levels of education, and health status.

There is a U-shaped relationship between age and poverty, i.e. children and elderly persons are more likely to suffer poverty than middle-aged persons. Poverty incidence is relatively low at around 3% for age groups from 16 to 75 years. Poverty incidence is the highest at 5.95% for elderly persons aged above 75 years, which is higher than the poverty incidence for the age groups from 0 to 15 years (Table 4).

Table 4: Poverty Incidence by Age Group

Age group	Poverty incidence (%)
0-5	3.65
6-15	3.88
16-44	3.30
45-59	3.38
60-64	2.40
65-69	3.29
70-74	2.93
75-79	4.55
>80	5.95

Source: CHIP2018.

Higher level of education corresponds to lower poverty incidence. Poverty incidence is the highest among people with primary school education or below, i.e. 4.3%, and the lowest among people with college education or above, i.e. 0.72% (Table 5).

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育程度和健康状况等分组测算分组贫困发生率。

从年龄与贫困的关系上看，两者关系呈U形，即儿童和老年人的贫困发生率要高于中年人。16–75岁各年龄组的贫困发生率较低，为3%左右，而75岁以上老年人的贫困发生率最高达到5.95%，高于0–15岁各年龄组的贫困发生率（见表4）。

表4：按年龄分组的贫困发生率

年龄区间	贫困发生率（%）
0–5岁	3.65
6–15岁	3.88
16–44岁	3.30
45–59岁	3.38
60–64岁	2.40
65–69岁	3.29
70–74岁	2.93
75–79岁	4.55
＞80岁	5.95

资料来源：CHIP2018。

从受教育程度与贫困的关系上看，受教育程度越高，贫困发生率越低。小学及以下的贫困发生率最高，为4.3%，大专及以上学历人群的贫困发生率最低，为0.72%（见表5）。

表5：按户主受教育程度分组的贫困发生率

受教育程度	贫困发生率（%）
小学及以下	4.30
初中	2.98
高中/中专	2.60
大专及以上	0.72

资料来源：CHIP2018。

从健康状况与贫困的关系上看，随着受访者自评健康状况从“非常好”到“非常不好”的变化，各组的贫困发生率呈现显著的上升趋势（见表6）。健康状况非常好的家庭贫困发生率为2.59%，非常不好的家庭贫困发生率为5.02%，增加了近一倍，健康状况不好的家庭因为医疗需求较高、支出大，但是无法提供有效的劳动力保障收入。结果显示，当前农村贫困人口中因年迈、因学和身体不健康的人群占整体贫困的比重非常高，这些

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Table 5: Poverty Incidence by the Household Head's Level of Education

Level of education	Poverty incidence (%)
Primary school and below	4.30
Junior middle school	2.98
High school/technical secondary school	2.60
College or above	0.72

Source: CHIP2018.

Table 6: Poverty Incidence Grouped by Health Status

Health status	Poverty incidence (%)
Excellent	2.59
Good	3.69
Average	3.78
Poor	4.42
Very poor	5.02

Source: CHIP2018.

As can be found from the rural poverty incidence grouped by health status, there is a significant increase in the poverty incidence of various groups as respondents reported their health status from "excellent" to "very poor." (Table 6). While poverty incidence was 2.59% for households with excellent health status, this percentage was 5.02% for households in very poor health - almost twice as high. Households in poor health were burdened with high medical expenses but cannot effectively provide labor income. Results indicate that the elderly, students and people in poor health accounted for a significant share of poor populations. Without basic labor capacity due to age or health reasons, these populations could not escape poverty via development-oriented poverty reduction programs, and must rely on government social protection programs for subsistence.

5.3 Poverty Abatement Effects of China's Rural Social Security Spending

For rural residents, the part of their incomes from government social security spending includes rural pension payments, subsistence allowance, medical reimbursements, agricultural subsidy, and other allowances paid to farmers. Government allowances accounted for 42.38% of per capita income for poor households, who are heavily dependent on government social security spending. However, the coverage and amount of China's rural social security spending are both insufficient.

Table 7 displays the poverty reduction results of various government transfer payments. Before government intervention, poverty incidence calculated by rural residents' market income is 7.91%. Under the effects of government transfer payment policy instruments such as retirement pay,[11] subsistence allowance, medical reimbursement and agricultural cash subsidy, poverty incidence calculated by rural residents' disposable income is 3.38%, which suggests that direct transfer incomes from the government reduced poverty incidence among rural residents by about 4.53 percentage points. Specifically, the

[11] Rural pension refers to rural old-age insurance scheme.

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表6:按健康状况分组的贫困发生率

健康状况	贫困发生率(%)
非常好	2.59
好	3.69
一般	3.78
不好	4.42
非常不好	5.02

资料来源:CHIP2018。

人口因年龄或身体原因而不具有基本的劳动能力,难以通过开发式扶贫措施实现脱贫,因此,需要政府通过建立和完善一系列的保障性扶贫措施来保证上述人口的基本生存需求。

(三)当前我国农村社会保障支出的减贫效应

在农村居民收入中,来自政府社会保障支出的部分包括农村居民养老金、低保、医疗报销、惠农补贴以及其他政府对农户的补贴收入。贫困组的家庭人均收入中政府补贴收入占比为42.38%,表现出了对政府社会保障支出较强的依赖性。但我国农村社会保障支出存在覆盖面不足和标准偏低的问题。

表7展示了不同类型政府转移支付的减贫效果。在政府介入之前,按农村居民市场收入计算的贫困发生率为7.91%,经过养老金[11]、低保、医疗报销、现金政策性惠农补贴和其他政府转移支付等不同类型政府转移支付政策工具的作用后,按农村居民可支配收入计算的贫困发生率为3.38%,表明政府的直接转移收入工具使得农村居民的贫困发生率下降约4.53个百分点。其中,不同类型政府转移支付工具的减贫力度呈现明显差异,养老金对农村减贫的贡献最大,使得整体贫困发生率降低2.81%,养老金中的新农保养老金使得整体贫困发生率下降1.18%;低保使得整体贫困发生率下降0.66%;医疗报销使得整体贫困发生率下降0.57%;退耕还林补贴等现金政策性惠农补贴使得整体贫困发生率下降0.75%;其他政府转移支付工具使得整体贫困发生率下降0.95%。

[11] 农村养老金,即新型农村养老保险,后面简称新农保。

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Table 7: Poverty Abatement Effects of Government Transfer Payments (%)

Itemized incomes	Poverty incidence	Ratio of decrease (%) compared with pre-subsidy income
Market income	7.91	-
Single aggregations		
Market income + New rural social pension insurance	6.73	1.18
Market income + Pension payments (new rural social pension insurance + other rural pensions)	5.10	2.81
Market income + Subsistence allowance	7.25	0.66
Market income + Medical reimbursements	7.34	0.57
Market income + Agricultural subsidies	7.16	0.75
Market income + Other government allowances	6.96	0.95
Cumulative aggregations		
Market income + New rural social pension insurance	6.73	1.18
Market income + Pension payments (new rural social pension insurance + other rural pensions)	5.10	2.81
Market income + Pension payments + Subsistence allowance	4.70	3.21
Market income + Pension payments + Subsistence allowance + Medical reimbursement	4.40	3.51
Market income + Pension payments + Subsistence allowance + Medical reimbursement + Agricultural subsidies	3.97	3.94
Disposable income	3.38	4.53

Notes: Pensions include retirement pay (including pension insurance for urban employees), (urban) resident pension insurance, new rural pension insurance, and other pensions; disposable income = market income + pension + subsistence allowance + medical reimbursement + agricultural cash subsidy + other government subsidies.
Source: CHIP2018.

poverty reduction effects of government transfer payment instruments vary significantly, with pension payments contributing the most to rural poverty reduction by 2.81%, and new rural social pension insurance reduced overall poverty incidence by 1.18%; subsistence allowance reduced overall poverty incidence by 0.66%; medical reimbursement income reduced poverty incidence by 0.57%; agricultural cash subsidies such as the subsidy for returning farmland to forest reduced overall poverty incidence by 0.75%; other government transfer payment instruments reduced overall poverty incidence by 0.95%.

6. Conclusions and Policy Advice

6.1 Conclusions

Our study finds that increasing transfer expenditures to low-income groups is the key to solving the problem of income inequality in China, and that the effects of market forces are insignificant. China's social security spending is insufficient by international comparison and China's current level of economic development, and dominated by pension payments to government institutions and retirement pay to the employees of urban enterprises. Based on CHIP2018 data, the calculation results of redistribution

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表7:不同类型政府转移支付的减贫效果

单位:%

收入分项	贫困发生率	下降幅度（与补贴前相比）
市场收入	7.91	–
单加		
市场收入+新农保	6.73	1.18
市场收入+养老金(新农保+其他农村养老金)	5.10	2.81
市场收入+低保	7.25	0.66
市场收入+医疗报销	7.34	0.57
市场收入+惠农补贴	7.16	0.75
市场收入+其他政府补贴收入	6.96	0.95
累加		
市场收入+新农保	6.73	1.18
市场收入+养老金(新农保+其他农村养老金)	5.10	2.81
市场收入+养老金+低保	4.70	3.21
市场收入+养老金+低保+医疗报销	4.40	3.51
市场收入+养老金+低保+医疗报销+惠农补贴	3.97	3.94
可支配收入	3.38	4.53

注:养老金包含离退休金(含城镇职工养老保险)、(城镇)居民社会养老保险、新型农村养老保险和其他养老金;可支配收入=市场收入+养老金+低保+医疗报销+现金政策性惠农补贴+其他政府补贴收入。

资料来源:CHIP2018。

六、结论与政策建议

(一)主要结论

研究发现,增加对低收入群体的转移性支出是解决我国收入分配不平等问题的关键所在,市场力量对我国收入不平等的影响较小。宏观数据显示,无论是从国际比较还是我国实际经济发展水平来看,我国社会保障支出规模均较低,且集中于行政事业单位退休金以及城镇企业职工养老金两项上。CHIP2018的微观数据显示,使用再分配指数的计算结果证明我国的社会保障支出具有改善居民收入分配的作用,分项社会保障支出中,离退休金是扩大居民收入差距的主要因素,城乡低保更倾向增加低收入群体收入。如果各项社会保障支出一定,低保在缩小总收入差距上的效果最好。但由于低保在总收入中所占份额较低,它对我国收入不平

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index demonstrate that China's social security spending helps improve household income distribution. Among itemized social security expenditures, retirement pay contributes to widening household income gaps, and urban-rural subsistence allowances tend to increase the incomes of low-income people. Among various social security expenditures, subsistence allowances are the most effective in reducing overall income gaps. However, subsistence allowances represent a small share in total income with an insignificant impact on income inequality in China.

As the chief source of income for the rural poor, social security spending may address pension, education and healthcare needs for rural populations in extreme poverty, strengthen the results of poverty reduction, and effectively prevent the reoccurrence of poverty. Based on the estimated poverty reduction effects of new rural insurance, educational and healthcare allowances, we find that social security spending has significantly reduced poverty incidence for such special groups as rural elderly populations, students, and those in poor health.

6.2 Policy Advice

China must spend more on social security, especially for those in dire need, if it is to bring into play its currently stymied income distribution and poverty reduction effects. More social security spending for low-income groups will significantly improve income inequality in China.

With respect to the poverty reduction effects, we should create a sound rural social protection system and increase transfer payments such as rural pension payments, healthcare, education, and subsistence allowances. Specifically:

(1) We should increase the coverage of pension security system for the poor, and offer special fiscal allowances for the pension insurance contributions of poor households; and create a special pension fund for the poor in addition to the central government's basic pension fund;

(2) We should improve grassroots healthcare services in the countryside as part of our poverty reduction initiatives. We should promote healthy lifestyles in poor regions, and prevent the recurrence of poverty by offering public-interest medical treatments for catastrophic diseases;

(3) We should guarantee access to compulsory education for poor households, support children from poor households to receive education at all stages from preschool education to higher education, improve schooling and nutrition, and promote vocational education in poor regions.

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等的影响较小。

社会保障支出是农村贫困人口收入的主要来源，可以用来保障农村极端贫困人口的养老、教育和医疗需求，巩固脱贫攻坚成果，有效避免贫困人口脱贫后返贫。通过计算新农保补贴、教育补贴和医疗补贴的减贫效果发现，社会保障支出使得农村老年人口、学生和身体健康状况欠佳者等特殊群体的贫困发生率显著下降。

（二）政策建议

从社会保障支出的收入分配效应上看，我国社会保障支出的规模和结构严重制约了其收入分配和减贫效应。为了充分发挥社会保障支出的收入分配和减贫效应，我国要不断完善社会保障体系，增加社会保障支出规模，优化社会保障支出结构。从社会保障支出收入分配效应上看，社会保障力度的加大、政策瞄准精确度的提高、加大对低收入人群的帮扶力度等措施将为改善我国收入不平等状况提供重要助力。

从社会保障支出的减贫效应上看，应该建立和完善中国农村保障性扶贫体系，增加对农村居民养老金、医疗、教育和低保等转移支付的投入。具体建议如下：

（1）加大贫困人口养老保障制度的覆盖面，对贫困人口家庭的养老保险缴费实行专项财政补贴；在中央基础养老金的基础上，增加对贫困人口的专项贫困养老金。

（2）深入完善保障性健康扶贫体系，改善农村地区的基层医疗条件，优化医疗保障制度，倡导贫困地区居民形成健康文明的生活方式，逐步把大病专项救治转变为普惠性治疗，从根本上解决因病致贫返贫问题。

（3）推进保障类教育扶贫体系的建设，保障义务教育，逐步实现对贫困人口子女从学前教育到高等教育的资助体系，改善贫困地区办学条件，完善贫困地区学生的营养改善和素质教育计划，加强和推广贫困地区的职业教育。

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