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我国财政支出的就业效应研究

Research on the Employment Effects of Fiscal Expenditure
in China

卢晓军

指导教师姓名: 张 铭 洪 教 授

专 业 名 称: 财 政 学

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摘要

在历经 30 多年的高速增长之后，中国经济增速近年来呈持续下滑趋势，前期所累积的矛盾与风险逐步凸显。在新常态经济形势下，无论是经济基本面，亦或是产业形态、经济发展基本模式和增长动力与以往都有很大差异，“常态增长”将取代高速增长成为下一阶段中国经济发展的主旋律。按照新古典经济学的观点，一般情况下就业与经济增长的变动存在一致性，由此中国的就业必然将受新常态经济增长转变的影响。财政支出政策是宏观调控工具箱中的重要工具，支出政策的有效施行有助于推动经济增长，增加就业机会，提高就业质量。我国财政支出规模的扩大是否有效促进了就业总量的增长？

从以往中国财政支出的政策实践来看，通过大规模公共项目投资和政府购买公共服务支出直接创造就业机会是财政支出带动就业增长的常规方式。而在当前经济向内涵式发展转轨的过程中，就业质量的提升比就业绝对数量的提高受到了更高的关注度，也更加符合经济转型和产业升级的方向，因此提高人力资本存量，提升就业质量也成为财政支出政策目标的重要转向。在政府支出结构中，以科教文卫支出和社会保障支出为代表的非生产性财政支出对人力资本的积累和就业质量的提升联系最为紧密，也是政府未来财政支出政策的转型方向。在以往我国“重经济建设性投资、轻人力资本投资和公共服务”的支出结构偏向（傅勇和张晏，2007）条件下，非生产性财政支出对就业总量有什么影响？非生产性财政支出是否对就业结构的优化产生积极作用？

鉴于此，本文的主要内容和框架如下。第一章为绪论，主要介绍论文的研究背景、意义以及研究框架，并指出创新点和不足之处。第二章为理论基础与文献综述，阐述相关理论并对前人的研究进行梳理。第三章为财政支出规模的就业效应研究，本章基于 IS-LM 模型和奥肯定律提出了理论假说，并利用门限面板模型进行实证检验。第四章和第五章分别为非生产性财政支出的就业总量和结构效应研究。在财政支出结构中，以往的研究重点关注以经济建设性支出为代表的生产性财政支出与就业的联系，而非生产性财政支出更偏向于就业在“质”方面的提高，更符合经济转型和产业升级的要求，也是未来财政支出结构调整的方向，因此本文重点关注非生产性财政支出与就业的联系。第四章以内生经济增长模型

为基础，分别将科教文卫支出和社会保障支出引入生产函数和效用函数中，构建动态随机一般均衡（DSGE）模型，并进行数值模拟。接着，利用面板回归验证非生产性财政支出与就业总量之间的关系，为数值模拟的研究结论提供特征事实。最后，分别基于产业和城乡视角利用面板 VAR 分析非生产性财政支出与就业结构之间的动态关系。第六章为结论与政策建议，总结前述章节的结论并据此提出政策建议。

论文的研究结论主要包括：低经济发展水平下财政支出规模的就业效应显著高于高经济发展水平下财政支出规模的就业效应；在财政支出结构中，科教文卫支出与社会保障支出对就业都具有显著的长期促进作用，相比较而言，科教文卫支出的就业效应更强；从就业的产业结构对非生产性财政支出的冲击反应来看，科教文卫支出对第一产业就业有负向影响，对第二产业和第三产业有正向影响，而社会保障支出对三次产业就业的影响则与科教文卫支出相反；从就业的城乡结构来看，科教文卫支出对城镇就业有正向的影响，而对农村就业有负向的影响，社会保障支出对城镇就业有负向影响，但对农村就业有正向影响；在就业的其他影响因素方面，经济规模的扩大、消费的提升对就业都具有明显的促进作用，而投资增长带来的就业上升不具有可持续性，过度投资甚至可能对就业起到反向作用，同时实际货币余额的增加对就业也有正向效应，技术进步对我国就业总量的影响并不显著。

据此，本文提出控制财政支出规模为前提，合理优化财政支出结构；改善技术创新和教育等方面的投入机制，弱化科教文卫支出的政策时滞；完善社会保障科学体系，发挥就业促进作用；引导产业结构调整，提升就业容纳量；统筹城乡经济发展，促进劳动力资源的合理配置等政策建议。

关键词： 财政支出； 就业； 非生产性财政支出； 产业结构； 城乡结构

Abstract

After the rapid growth of over 30 years, China's economic growth appeared sustained downward trend and the cumulative conflict and risk has been showing up. Under the new normal economic situation, whether the economic fundamentals, but also the industry form, the basic model of economic development and growth momentum are all different with the past. "Normal growth" will replaced the high-speed growth and become the main theme of the next stage of China's economic development. According to the viewpoint of new classical school, the change of employment is consistent with economic growth in general, therefore the employment will be influenced by the change of new normal economic growth. Government expenditure policy is an important tool in the macro-control toolbox, the efficient implementation of expenditure policy will help to promoting economic growth, increasing employment opportunities and improving the quality of employment. Whether the expanding of China's fiscal expenditure scale has promoted the growth of employment?

From the perspective of China's previous policy practice, the large-scale public investment expenditure and procurement of public services has created many employment opportunities directly, which is the conventional way of fiscal expenditure affecting employment growth. In the current process of intensive development transition, the enhancing of employment quality is more important than the increasing of absolute number of jobs, and also in line with economic restructuring and industrial upgrading direction. Thus increasing the stock of human capital and enhancing the quality of employment has become an important shift of fiscal expenditure policy objectives. In the structure of government expenditure, science and education spending and social security spending are representative of non-productive expenditure, which is most closely link with the accumulation of human capital and the improvement of employment quality. Also, it is the transformation direction of government expenditure in future. Under the condition of expenditure deviation of "large proportion of constructive economic investment, light

proportion of investment in human capital and public services”(Fu Yong and Zhang Yan, 2007), what was the effect of non-productive expenditure on total employment? Is there a positive effect of non-productive expenditure on the optimizing of employment structure?

Based on this, the main content and framework of this paper are as follows. The first chapter is an introduction, which introduced the research background, significance and research framework, and noted the innovation and deficiencies. The second chapter is the theoretical basis and the literature review, which elaborated theories and sorted out previous studies. The third chapter is the study of employment effects of the scale of government expenditure. Based on IS-LM model and Okun’s law, this chapter proposed a theoretical hypothesis, and using threshold panel model to do empirical test. Chapter 4 and chapter 5 are the study of aggregate effects and structure effects of non-productive expenditure on employment respectively. The previous studies focused on the relation of productive expenditure and employment, but non-productive expenditure is prefer to increasing the “quality” aspect of employment, and more in line with economic restructuring and industrial upgrading requirements. Meanwhile, it is the future direction of the adjustment of the structure of government expenditure. Therefore this paper focuses on the relation of non-productive expenditure and employment. Based on the endogenous economic growth model, chapter 4 introduced social security expenditure and expenditure on culture, education, science and health to utility function and production function respectively, and then established a dynamic stochastic general equilibrium model to do numerical simulation. Then this chapter used panel regression to verify the relation of non-productive expenditure and aggregate employment, which provided stylized facts for the results of numerical simulation. Finally, based on the perspective of industrial, urban and rural, chapter 5 analyzed the dynamic relation of non-productive expenditure and employment structure. The sixth chapter is conclusion and policy recommendations, which summarized the conclusions of the previous chapter and put forward policy recommendations.

The main conclusions of this paper are as follows. compared with the high stage

of economic development, when the economic development is at low stage, fiscal expenditure has higher positive effects on employment. In the structure of government expenditure, both of social security expenditure and expenditure on culture, education, science and health have a significant long-term promoting effect on employment. Comparatively speaking, the employment effect of expenditure on culture, education, science and health is more stronger. From the point of view of employment industrial structure's impulse response on non-productive expenditure, expenditure on culture, education, science and health has a negative impact on primary industry employment and has a positive impact on secondary industry employment and tertiary industry employment, but the impact of social security expenditure on industrial structure of employment is the opposite. From the point of view of urban and rural employment structure, expenditure on culture, education, science and health has a positive impact on urban employment, but has a negative impact on rural employment. The employment effect of social security expenditure is just the opposite. In terms of other factors, the enhancing of economic scale and consumption have significant promoting effect on employment, but the rising employment brought by investment growth is not sustainable and may even play a reverse effect on employment. Meanwhile the increasing of real money balances also has a positive effect on employment, and the impact of technological progress on employment is not significant.

Accordingly, this paper proposed policy recommendations as follows: on the condition of controlling expenditure scale, optimizing the structure of fiscal expenditure reasonably; improving the input mechanism of technological innovation and education, and weakening the policy time lag of expenditure on culture, education, science and health; improving the scientific system of social security expenditure, and exerting the role of employment promotion; guiding the adjustment of industrial structure, and enhancing the capacity of employment; balancing the economic development of urban and rural, and promoting the rational allocation of labor resources.

Key words: Fiscal Expenditure; Employment; Non-productive Expenditure;

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第一章 绪论

1.1 研究背景及意义

自上个世纪 30 年代凯恩斯主义诞生以来,政府的“有形之手”在熨平经济周期、弥补市场失效中的作用得到各个国家的认可与重视。中国是人口大国,促进就业一直处于国民经济和社会发展的优先位置,是政府“有形之手”进行宏观经济调控的首要目标。尤其是近年来,美国次贷危机余波未平,欧债危机又接踵而至,我国经济发展步入新常态,一系列内部与外部经济冲击使原本不容乐观的就业形势愈发严峻。凯恩斯主义认为,经济增长是就业增长的基础,只有经济持续稳定发展才能为劳动力提供足够的就业岗位。而我国经济在经历十几年的高速发展后,增速明显放缓,2000 年~2010 年我国国内生产总值平均增长率达 10.31%,而 2011 年国内生产总值增长率又回到个位数水平为 9.3%,到 2014 年已跌破 7.5%,经济增速的下降趋势目前仍未见底。经济的下滑导致对劳动力需求放缓,劳动力供需缺口增大,就业总量的压力始终是影响我国经济社会稳定发展的重要问题。2000 年~2011 年我国劳动供需缺口逐年增加,以“十一五”期间为例,每年平均新增劳动力供给约为 2000 万,但新增劳动力需求量平均仅为 1800 万,而“十二五”期间受经济增长步伐放缓的影响,劳动力需求并无明显增长,但每年劳动力需要安排就业的人数却在上升,2013 年需要安排的就业人数达到 2500 万^①,就业形势非常严峻。

总量上的缺口事实上还蕴藏着结构上的矛盾,就业结构的矛盾也是导致总量缺口不断放大的一个重要原因。招工难和就业难的问题体现出劳动力质量的提升与就业岗位需求不匹配。从经济发展的内生需求角度看,产业结构变化是就业结构变化的根本原因,正是产业结构的调整导致劳动力结构的相应调整。“配第一—克拉克定理”表明,伴随经济水平的不断提高,劳动力的就业在各个产业之间将发生规律性转移^②。这一规律基本表现为:经济发展初期第一产业比重下降,第二产业产值和就业比重上升,当经济发展到一定程度,第三产业迅速发展并反

^① 数据来源:国家人力资源和社会保障部网站 <http://www.mohrss.gov.cn/>。

^② 陈立泰,王鹏. 财政支出的服务业就业与增长效应再研究[J]. 西北人口, 2012 (05): 41-45.

超第二产业，最终形成以第三产业为主的经济产业结构。改革开放以来，我国第一产业的产值比重逐年在下降，第二产业的产值比重呈一条先上升后下降的倒 U 型曲线，第三产业的产值比重逐年上升并已超越第二产业。2000 年三次产业的产值比重为 14.7：45.4：39.8，2010 年三次产业的产值比重为 9.6：46.2：44.2，到 2014 年第二产业和第三产业的产值比重发生了剧烈变动，三次产业的产值比重为 9.2：42.7：48.1^①。产业结构的调整意味着对劳动力资源的需求也在发生变化。第二产业前期的发展得益于劳动力、土地和资源等方面的低成本，大量低成本劳动力造就我国成为全球的加工制造中心，但目前劳动力成本低的传统优势正在消退，许多劳动密集型企业也正向技术密集型转变，极大提升了对高素质专业人才和技能人才的需求。而以现代服务业为核心的第三产业多属于智力密集型产业，对劳动力素质的要求也较高。产业结构方面的调整使得对劳动力从单纯人力资源量上的需求向高素质人力资本上需求的转变。经济发展步入新常态，实质是经济发展的阶段步入到基于人力资本的增长阶段^②。如果不能及时提高劳动者素质，改善劳动力供给质量，就业结构的调整无法与产业结构同步，就业结构的矛盾将会越来越大，经济发展也会受到极大影响。

与此同时，就业结构的另一方面问题是我国城镇化建设带来的农村劳动力向非农产业转移，就业的城乡结构调整能否与城镇化进程相协调的问题。我国农村人口多、农业水土资源紧缺，传统农业生产方式较为零散化，无法发挥规模化、集约化农业生产的优势，也无法推动农业机械化发展，农村人口向城镇转移会提高农民人均资源占有量，有利于农业的现代化发展。但农村劳动力向城镇的转移也面临能否适应城镇化发展的问题。《国家新型城镇化规划（2014-2020 年）》指出，传统产业升级和新兴产业发展是新型城镇化的目标之一；城镇化是加快产业结构转型升级的重要抓手；加快发展服务业是产业结构优化升级的主攻方向。可见，新型城镇化的发展与当前我国产业结构调整趋势是一致的，因而同样将会对高素质人力资本有极大的需求。

在这一背景之下，就业问题成为政府政策的重要着力点，就业规模的持续增长和就业结构矛盾的化解成为就业问题的核心。李克强总理在 2014 年达沃斯论

^① 数据来源：国家统计局网站 <http://www.stats.gov.cn/>。

^② 张明喜，段小华，杨起全。以财政科技支出引领社会创新投资[N]。学习时报，2015-11-27。

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