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The Future of Social Security 社会保障的未来

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Partnership Instrument Project improving China's institutional
capacity towards universal social protection

► Scope and nature of the paper 论文范围和性质

- **Main tendencies characterizing labour markets 劳动力市场的主要趋势**
- **Effects of transformations of the labour markets in social protection systems 劳动力市场转型对社会保护制度的影响**
- **Review of fiscal space options to finance social protection in new context 新环境下社会保护筹资的财政空间选项**

▶ Traditional labour markets 传统的劳动力市场

- **Traditional contractual arrangements: 传统的合同安排**
 - Long-term/Indefinite contracts 长期/不定期合同
 - Salaried-based 基于工资
 - Full-time 全职
 - Subordinate 从属性

▶ New labour market relations 新型劳动力市场关系



► What is exactly NFE? 到底什么是新就业形态（NFE）？

Employee sharing 共享员工

Job sharing 共享岗位

Interim management 临时管理

Casual work 临时工作

Voucher-based work 基于消费券支付的工作

ICT-based, mobile work 信息通信技术工作，移动办公

Portfolio work 组合式工作

Crowd employment 众包就业

Collaborative self-employment 协作式自雇就业

Fixed-term or temporary contracts 固定期限或临时合同

Part-time work 非全日制工作

Temporary agency work 劳务派遣

Self-employment or independent contract work 自雇就业或独立合同工

Dependent self-employment 从属性自雇就业

Disguised employment relationship 隐蔽性雇佣关系

▶ What distinguishes NFE? 新就业形态有哪些不同?

- **No or weak employer-employee link** 不存在用人单位-员工关系或联系较弱
- **No liability from the employer towards social security coverage or minimum wage** 用人单位不对参加社会保险或最低工资承担任何责任
- **Multiple employers and simultaneous jobs** 多雇主，同时几份工作
- **Non-regular schedules, time-limited contracts** 无常规时间表和有时限的合同
- **Irregular labour-related earnings** 非常规性劳动收入
- **Changes in the concept of workplace and related working environments, working time, wage formation, manager–employee relationship, and forms of collective representation**

工作场所及相关工作环境、工作时间、工资形式、管理者和员工关系以及集体代表形式的概念发生改变

► **Effects of NFE on job quality 新就业形态对工作质量的影响**

- **Decline in the number of effective number of hours worked**
有效工作时数减少
- **Reduced labor security and overall occupational health conditions**
劳动保障减少，职业卫生条件整体下降
- **Legal uncertainty 法律不确定性**
- **Reduction of bargaining power 削弱议价能力**

► **NFE and social protection schemes 新就业形态和社会保护制度**

- **NFE structures do not fit social insurance requirements or entry conditions**

新就业形态的结构不符合社会保险要求或参保条件。

- **Standard package of benefits 标准待遇计划**
- **No social security responsibility from the employer 雇主不承担社会保障责任**
- **Contributions fall 100% on the shoulders of the workers 缴费完全由从业人员承担**

Mismatch between NFE and traditional social security design

新就业形态与传统的社会保障设计不匹配

Type of model	Factors explaining coverage or exclusion
Part-time employment	<ul style="list-style-type: none"> • Minimum working hours or earnings • Difficulties to enroll in case of multiple employers • Marginal part-time work often excluded or covered through special regulations.
Temporary employment	<ul style="list-style-type: none"> • Covered if thresholds on minimum duration of employment are met. • Casual workers are often excluded.
Temporary agency work	<ul style="list-style-type: none"> • Covered through employing agency (thresholds with regard to duration of employment and working time apply).
Dependent self-employment and disguised employment relationships	<ul style="list-style-type: none"> • Covered if self-employed workers are covered, or if specific measures are taken to prevent misclassification and ensure adequate protection.

Source: Behrendt and Nguyen (2018)

Mismatch between NFE and traditional social security design

新就业形态与传统的社会保障设计不匹配

模式类别

覆盖或未纳入覆盖的原因

Type of model	Factors explaining coverage or exclusion
Part-time employment 非全日制就业	<ul style="list-style-type: none"> • 最低工时或收入 • 如有多名雇主则难以参保 • 边缘性非全日制工作通常排除在外或通过特定条例纳入覆盖
Temporary employment 临时就业	<ul style="list-style-type: none"> • 如达到最低就业年限标准可纳入覆盖 • 临时工作通常排除在外
Temporary agency work 劳务派遣	<ul style="list-style-type: none"> • 通过劳务派遣机构参保（最低就业年限和工作时长标准）
Dependent self-employment and disguised employment relationships 从属性自雇就业和隐蔽性就业关系	<ul style="list-style-type: none"> • 覆盖前提：自雇人员纳入覆盖，或采取明确措施预防错误归类并确保提供充足保护

Source: Behrendt and Nguyen (2018)

NFE and financing social protection: creating fiscal space for enhancing coverage

新就业形态和社会保护筹资：营造财政空间，扩大覆盖面

Roy and Heuty (2009: 33):

“...fiscal space is the financing that is available to government as a result of concrete policy actions for enhancing resource mobilization, and the reforms necessary to secure the enabling governance, institutional and economic environment for these policy actions to be effective, for a specified set of development objectives.”

“... 财政空间是指政府可在加强资源调动的具体政策行动上使用的资金，以确保赋能治理、体制及经济环境有利于政策行动发挥作用而采取的必要改革，从而实现特定的发展目标。”

► What financing options? 筹资选项包括?

Social contributions 社会缴费

Taxation, general and specific 一般税收和从量税

Budget reallocation 预算再分配

Non-traditional sources 非传统型来源

- **Incremental debt 增量债务**
- **Fiscal reserves 财政储备**
- **Illicit flows 非法资金流**

What financing options? 筹资选项包括?

Fiscal space option	Example of alternatives
Social security coverage expansion	<ul style="list-style-type: none"> ● Self-employed special schemes ● Subsidized contributions ● Monotax schemes ● Parametric reforms
Taxation	<ul style="list-style-type: none"> ● Increasing VAT rates ● Increasing income taxes rates ● Mining and gas taxes ● Financial transactions taxes ● Tourism tax ● Mobile communications tax ● Tobacco taxes ● Lotteries tax ● Residential property taxation ● Reduced evasion ● Reduced tax expenditures
Expenditure management	<ul style="list-style-type: none"> ● Efficiency-oriented measures ● Budget reallocation, functional perspective ● Budget reallocation, economic perspective ● Elimination of fuel subsidies ● Mis-targeting reviews
Other sources	<ul style="list-style-type: none"> ● Use of fiscal reserves for social purposes ● Expanding debt for short-term purposes ● Detect and control of illicit flows

What financing options? 筹资选项包括?

财政空间选项	替换方案举例
Social security coverage expansion 扩大社会保障覆盖面	<ul style="list-style-type: none"> • 针对自雇人员的特定计划 • 缴费补助 • 单一税 • 参数改革
Taxation 税收	<ul style="list-style-type: none"> • 提高增值税率 • 提高个人所得税率 • 矿产资源税和燃油税 • 金融交易税 • 旅游税 • 移动通信税 • 烟草税 • 彩票税 • 物业税 • 减少逃税 • 减少税收支出
Expenditure management 支出管理	<ul style="list-style-type: none"> • 以效率为导向的措施 • 预算再分配, 功能视角 • 预算再分配, 经济视角 • 取消燃油补贴 • 错误定位审查
Other sources 其他来源	<ul style="list-style-type: none"> • 用于社会目的的财政储备 • 扩大短期债务 • 查明并控制非法资金流

Some relevant issues on the link NFE-fiscal space 与新就业形态和财政空间的的关联相关的问题

- **Contributory-based financing should remain as one key source of funding**

继续将缴费筹资作为关键的资金来源

- **Success of contributory financing depends on reforms to social insurance schemes**

缴费筹资的成功取决于社会保险制度改革

- **An enhanced role for taxation: 加强税收作用**

- **Revenues to subsidize affiliation of NFE workers**

将税收用于补贴新就业形态从业人员参保

- **Increase the role of social assistance programs to increase protection of NFE and the whole population. The discussion around UBI**

提高社会救助计划发挥的作用，增强对新就业形态从业人员和全民的保护。围绕全民基本收入展开讨论。

Some relevant issues on the link NFE-fiscal space: transformations in social insurance 关于新就业形态和财政空间之间联系的问题：社会保险转型

- **There should be a clear definition of each group of workers to avoid legal and administrative misinterpretations 给出每个劳动者群体的明确定义，避免出现法律或管理上的错误理解**
- **Expand benefits to grey-zone workers, self-employed, fixed-term and part-time employees. 扩大灰色地带劳动者、自雇人员、固定期限合同工和非全日制员工的待遇**
- **Simplify administrative procedures for self-employed including affiliation and access to benefits 简化对自雇人员的经办流程，包括参保和获取待遇。**
- **Enhance portability of benefits across different types of work 提高不同类型工作之间的待遇可携性**
- **Change the method utilized to calculate contributions 调整计算缴费的方法**

► Other considerations 其他考虑

- **Creation of fiscal space + political space + budgetary space**

创造财政空间+政治空间+预算空间

- **Modernization of Public Financial Management models**

现代化公共财政管理模式

- **Technological benefits as sources of income?**

将技术效益作为收入来源?