

The Current Situation of Fiscal and Tax Policies to Promote the Employment Quality of Flexible Workers in New Industries and Improve Countermeasures

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Abstract: With the application of big data, the upgrade of cloud computing resources and the comprehensive popularization of Internet technology, the emergence of new economy and new industry will definitely overturn the traditional working mode, and more and more workers join the flexible employment team and become the main force in the labor market. The new flexible employment is characterized by the diversity and ambiguity of employment relationship, which poses a new challenge to the recognition standard of traditional employment relationship. At the present stage, China's casual labor economy is developing rapidly, but due to the special nature of the industrial model and the ambiguity of the application of relevant tax policies, there are many tax risks in the development of casual labor economy, which further leads to the reduction of the employment quality of flexible workers. Now, we put forward some suggestions on the problems related to the recognition of labor income of flexible workers, the application of preferential policies and tax supervision.

Keywords: New business, Flexible employment, Employment quality, Tax policy.

1. Introduction

Since the communiqué of the Fifth Plenary Session of the 18th CPC Central Committee first put forward the concept of "new employment pattern", the development of new employment pattern has become one of the new functions of China's economic growth and promoted the emergence of various new employment models. Among them, with the expanding scale of new flexible employment groups, such as online taxi drivers, take-away food delivery workers and courier service workers, which rely on the Internet platform to provide services, China's existing employment structure has been upgraded, which has promoted the transformation of China's existing industrial structure. In recent years, China has successively introduced preferential policies for flexibly employed workers to enjoy the starting point of value-added tax, income type recognition, business tax and surcharge, etc., which have supported flexibly employed graduates to start their own business or promoted the transformation to self-employed business. However, the current taxation system in China for improving the quality of employment of flexibly employed people is still unfair, which is not only detrimental to the positive development of the domestic trend of flexible employment, but also violates the principle of China's taxation system to promote the fairness of social income distribution.

2. Related Concepts

2.1. Flexible employment

Flexible employment is a general term for various forms of work that differ in one or more aspects, such as working hours, income and wages, workplace, insurance benefits, and employment relationships, from traditional forms of employment based on industrialized and modern manufacturing systems. There are three main categories: the first category involves labor standards (including working conditions, hours, salary, social insurance and benefits, etc.);

the second category is flexible and diverse employment methods (modern diversified employment methods), which are changes in employment methods caused by the development of science and technology and new industries, and other changes in modern enterprise organization and management, and the third category is employment forms that are independent of unit employment. In China, the promotion of flexible employment has become an important means to alleviate the current employment problems, and along with the changes in China's industrial structure, especially the modern service industry and the rapid development of the economy, a new normal is being formed, and its huge potential to attract workers will play a key role in alleviating the current employment pressure.

2.2. New employment patterns

New employment forms are new flexible employment models that rely on Internet technology to digitize traditional industries, realize the exchange of production data between consumers and producers with the help of online platforms, and combine virtual production systems with physical production systems. The scope of new employment forms is very broad, including many new platform economies, sharing economies and crowdfunding economies. The employment fields it covers mainly involve merchandising, tourism services, logistics services, catering take-out and other industries. New forms of employment in China are represented by new industries such as entrepreneurial employees, freelancers, and multi-professionals. The groups included mainly include private business owners and their employees, self-employed persons, part-time workers in flexible employment and school students. According to the latest data released by the National Information Center in 2020, the number of people involved in the flexible division of labor economy in China is about 78 million, an increase of 4% year-on-year, and the scale is expanding while the service mode is increasing. It is undeniable that flexible employment forms in the context of new business models have become an

important part of China's current labor market.

3. Review of Relevant Domestic and International Studies

3.1. Review of foreign literature

The casual work economy in developed countries started earlier and has now developed to a more mature scale, and the relevant tax policies and collection and management systems are also more perfect. In foreign research, "flexible work", which can also be called "informal sector work" or "non-standard work", was introduced in the late 20th century. The earliest scholar who focused on informal sector work was Lewis, who pointed out in his essay "Dualistic Theory" that if people working in rural areas want to enter the modern urban sector, they cannot enter the modern sector directly from the rural areas, but must first enter the traditional or informal sector in the city, and then enter the modern sector in the city [1]. In terms of the link between flexible employment and job performance, flexible employment promotes heterogeneity in the labor market by pursuing a wide variety of work forms, methods, and locations, which in turn allows the workforce to maintain a certain level of quality job performance (Angela Canny, 2002) [2]. In order to raise tax awareness among graduates and to fully understand how to file tax returns, the U.S. tax authorities have created the "Tax Center for the Part-Time Work Economy" and the "IRS Official Website" sections as a means to increase tax compliance by popularizing tax regulations and policies in the part-time work economy [3]. In addition to promoting tax compliance through the launch of a dedicated website to disseminate tax knowledge, the Australian Department of Taxation (ADT) has launched several campaigns to encourage service providers and participants in the flexible economy to actively provide personal data. In Japan, the Japanese tax authorities have adopted a "double-loop circulation" approach to spread tax awareness to the public through tax-related information on social media, and provide tax guidance to industry groups related to the sharing economy in cooperation with them.

In terms of enhancing tax risk analysis and supervision and facilitating information exchange with third-party platforms, the IRS has established a good cooperative network environment with financial institutions, customs authorities and companies in order to promote full disclosure of relevant information. In terms of targeting how to effectively monitor tax sources and avoid tax leakage, Denmark determines the number of available exemptions based on the impact of the activities of the third-party platform or institution on its obligations. For example, in the case of vacation rentals carried out through a third-party platform, the third-party platform is obliged to report tax-related information to the tax authorities, and according to the department's report, if the third-party platform is able to accurately report the relevant income to the tax authorities and pass the tax audit within the time limit, then the rent earned by the platform is entitled to a basic exemption of €5,300; on the contrary, if the declaration and audit are not passed within the time limit, then only €1,500 is entitled to the [4]. In terms of the definition of third-party platforms, Italy divides them into two categories: "committed payments" and "non-committed payments", and for platforms that "involve payments", a deduction of 21 %.

Foreign research on informal sector workers has gone through a stage from the concept of informal sector, definition of population, types and characteristics of work and other

conceptual descriptions to exploring the reasons and trends of the development of the informal sector. At present, research on the participation of flexibly employed workers in insurance-related social insurance in Western countries mainly focuses on the main problems and related solutions when participating in insurance.

3.2. Domestic literature review

In China, the term "flexible employment" is derived from the International Labor Organization's "informal employment" and is a product of the Sinicization of this concept. (Zhu, Z., and Xie, Z. Feng, 2011) [4]. The study of flexible employment in Chinese academia began in the mid-late 1980s and the beginning of this century, when the reform and opening up brought about a large flow of labor and the increasing pressure of employment under the reform of state-owned enterprises. Flexible employment refers to the group of workers who have not signed labor contracts for more than one year or who work in urban units (informal units and formal units) in the form of temporary work, re-employment, self-employment and casual work. The main components of this group mention include those who are re-employed among laid-off workers in state-owned enterprises and collective enterprises, self-employed, migrant workers, and some intellectuals (Xue Huiyuan, Xian Mihua, 2015) [5]. At present, the main components of flexible employment in China's urban areas are freelancers, including ordinary workers, and workers who start their own businesses and work as both bosses and employees. (Han Junjiang, Ren Yushang, Han Ye, 2009) [6]. Many domestic scholars believe that flexible employment has a positive effect on the improvement of China's economic speed and stable social development. In the context of population aging, on the one hand, flexible employment helps to enhance the vitality of the labor market, and on the other hand, the inclusion of flexibly employed people into the pension insurance system is beneficial to the accumulation of China's social security fund (Cai Fang, 2005) [7]. Due to the large employment base of this group, the distribution is more dispersed, and the workplace, position, and time are not fixed, resulting in unstable working relationships and long-term exclusion from pension insurance (Dong, X. M., Luo, W., 2010) [8]. As an ordinary labor force, flexibly employed workers should enjoy the same pension insurance as urban unit employees, while under the new economic normal, the construction of a harmonious society, new industry employment and the standardization of talent flow require the construction of a social security network for flexibly employed workers (Mao, B. Bo, 2017) [9].

The rapid development of flexible employment economy in China in recent years has impacted on the traditional three pillars of employment, promoted the reform and improvement of China's employment structure, and further made great contributions to the development of economy and society. The domestic research on flexible employment in the new industry is still in its initial stage, and the current academic research on flexible employment in the new industry is mostly focused on the development status of the new employment pattern and the interaction between the flexible employment pattern and the labor market. Few scholars have conducted research from the perspective of promoting the employment quality of flexible employment in new industries, and few of them have further elaborated on the financial and taxation policies to support it. This paper takes the employment quality of flexible workers in new industries as the starting point, and studies the

role and problems of taxation in supporting the quality of flexible employment through combing the existing fiscal policies, and further proposes some countermeasures.

4. New industry Flexible Employment and Entrepreneurship Related Policies Sorted Out

The rapid development of flexible employment in the new industry has challenged the traditional definition of labor relations. Currently, the new employment pattern has promoted the emergence and development of many industries and has become an important way of income for residents, which is beneficial to the sustainable and healthy social and economic development of China. However, the existing fiscal policy in the field of flexible employment is not yet mature and perfect. Table 1 shows the policy changes of flexible employment in China in recent years. The national policy preferences for the transformation of flexible employment into self-employment have created stronger entrepreneurial motivation for flexible employment, which has created convenient conditions for its development and promoted the quality of employment in the new industry to a certain extent. But at the same time, the effect of China's existing financial and taxation policies on improving the quality of employment of flexible workers is not significant, and there are many problems in the income recognition of flexible workers and even the supervision of the whole platform. According to the existing policy, when a flexible worker is registered as an individual businessman or not registered but carries out production and business activities in the platform, his labor income is defined as "business income". The existing policy

of determining the nature of the labor of flexibly employed persons may lead to different tax burdens for individuals engaged in the same nature of labor, thus violating the principle of fairness of the tax system. For example, teachers (part-time) engaged in education and training work are taxed as labor compensation income, but the income from teaching students in a live online platform is taxed as business income. This results in different tax burdens for labor of the same nature due to different determination criteria, reflecting the unfairness of tax burdens caused by the lack of determination criteria for labor income. A point worth noting is that when the monthly taxable income of an employed person is below 19,375 yuan, the personal income burden of a non-self-employed person is greater than that of a regular worker, but when it crosses this line, the personal income tax burden on the wages of a non-self-employed flexibly employed person is lower than that of a regular worker. And then two very unfair problems: First, the non-self-employed flexible workers have a heavier tax burden when their income is low, when they have much less protection than regular workers. Second, when the monthly taxable income of non-self-employed flexible workers exceeds 19,375 yuan, they have become a high-income group, but the tax burden is lower than that of regular workers. Such an income tax system design is not only beneficial to the development of flexible employment, but also contrary to social equity. Compared to independent flexible employment, self-employed individuals have a unique tax advantage - "approved levy". The advantage of paying taxes through approved levy is huge. All types of companies, except business individuals, are required to keep books and pay taxes through audit, and pay taxes by means of checking and collecting.

Table 1. Flexible employment-related financial and tax policies

Time	File Name	Policy Content
May 2003	Opinions on Certain Issues Concerning Part-time Employment	Part-time employment is an important form of labor and employment system, and is the main way of flexible employment. Part-time employees participate in the basic pension insurance according to the procedures of self-employment. Basic pension insurance
May 2016	Implementation Measures of the Business Tax to Value Added Tax Pilot Program	Taxpayers are exempt from VAT if their sales do not reach the VAT limit set by the General Administration of Taxation; if the threshold is reached, VAT is calculated and paid in full
January 2019	Notice on the Implementation of the Policy of Universal Tax Relief for Small and Micro Enterprises (Cai Shui [2019] No. 13)	From January 1, 2019 to December 31, 2021, small-scale taxpayers with monthly sales of less than 100,000 yuan (including the principal) are exempt from VAT
December 2019	Announcement of the State Administration of Taxation on Certain Matters Concerning Tax Collection and Administration	Engaged in production and business activities, no business license but have tax obligations, can apply for temporary tax registration
October 2020	Response to Proposal No. 8765 of the Third Session of the Thirteenth National People's Congress	Whether small-scale taxpayers with monthly sales of less than 100,000 yuan can enjoy the tax exemption policy depends on the actual operation; the income obtained from the platform by flexible workers may include both labor compensation income and business income
December 2020	Notice of the General Office of the Ministry of Human Resources and Social Security on Good Guidance and Services for Shared Employment	Human resources and social security departments at all levels should support joint employment among enterprises and strengthen cooperative employment services
July 2020	Opinions of the General Office of the State Council on Supporting Flexible Employment through Multiple Channels	Affirmed the flexible and diverse employment methods such as self-employment, part-time work and new employment, proposed to broaden the development channels of flexible employment and promote the development of self-employment
March 2020	Implementation Opinions of the General Office of the State Council on Strengthening Employment Stabilization Initiatives in Response to the Impact of the New Coronary Pneumonia Epidemic (Guo Ban Fa [2020] No. 6)	Break the provincial urban and rural household registration restrictions on flexible employment to participate in the basic pension insurance for enterprise employees, flexible graduates who have not worked and paid social insurance premiums for 2 years after leaving school, receive a certain social insurance allowance in accordance with the provisions

5. New Industry Flexible Employment and Entrepreneurship Related Policies Sorted Out

At the present stage, due to the numerous online platforms, scattered and virtualized transactions, it is difficult for taxation authorities to effectively monitor personal income, which raises the difficulty of managing flexible employment platforms. At the same time, due to the diversity and specificity of the flexible employment model, the determination of its income type is not clear and there is no unified standard for its determination, and the taxation authorities across the country are not consistent in the implementation of the actual taxation, and other kinds of problems have brought huge potential risks to the operation and development of the network flexible employment platform, the specific problems are as follows.

5.1. Uncertainty in the determination of labor income of flexibly employed person

According to the relevant provisions of the current Labor Law of the People's Republic of China, combined with the current domestic practice, the probability of a flexible employee signing a long-term employment contract with the employer is very small, so the relationship between the employee and the work platform is very flexible and cannot be considered an employment relationship, which means that the compensation that the flexible employee receives through his or her work cannot be recognized as wages and salaries, and the determination of whether the income he or she receives from the platform is linked to labor compensation. There is a great uncertainty whether the income from the platform is linked to the labor compensation or to the company's business income. China has introduced policies and regulations for flexible employees' labor related to network service industry. For example, for the taxable item of "income from labor compensation", the party who pays the compensation shall first withhold and pay the individual income tax on behalf of the taxpayer, and then the party who receives the compensation shall include the comprehensive income and calculate and pay the tax in the annual

reconciliation. The tax is calculated and paid in the annual reconciliation. In the area of flexible employment, it is stipulated that if a flexible employee is registered as an individual business owner and does not register but operates on the platform, his income is taxable as "business income", i.e. business tax. However, in order to simplify the process of identifying flexible employment personnel, some platform companies adopt a "one-size-fits-all" approach, suggesting that taxpayers can choose to apply for temporary tax registration or register as individual industrial and commercial households for qualitative filing to further integrate the income of flexible employment personnel, which in practice is characterized as "business income". Not only is it difficult, but also reduces the fairness of taxation to a certain extent.

5.2. There is uncertainty as to whether flexibly employed persons can enjoy preferential VAT policies

Whether small taxpayers with a monthly turnover of less than 150,000 are exempt from VAT is controversial and currently depends on the income and actual economic operation. According to the current policy, for flexible employees who meet the basic requirements and willingness to continue their business and have registered for taxation in accordance with the requirements of the state taxation authorities, they are required to undertake the obligation to register for taxation on time, and at the same time, small taxpayers with monthly sales of 150,000 yuan or less can enjoy the preferential tax exemption policy. However, the majority of flexibly employed people are low- and middle-income groups, and they cannot enjoy the national tax reduction policy if their tax burden increases due to incorrect identification or tax declaration, which will largely hinder the entrepreneurial enthusiasm of flexibly employed people and is not in line with the national policy guidance of "stabilizing employment" and providing more employment opportunities for flexibly employed people. To a certain extent, this will hinder the improvement of the employment quality of flexible workers in the new industry.

Table 2. Comparison of personal income tax and VAT policies applicable to income earned by flexibly employed persons

	Personal Income Tax Policy	Value Added Tax Policy
Natural persons (temporary tax registration)	Income includes two categories of income from labor compensation and business income, which must be assessed comprehensively based on the economic substance of the labor service or the taxpayer's business activities	Monthly sales of up to 150,000 yuan are eligible for the VAT exemption policy. Also, the VAT limit is \$5,000 to \$20,000 per month if the tax is paid on time, and \$300 to \$500 per (daily) sale if the tax is paid on time
Individual Businesses	The income can be characterized as business income, and some regions implement the approved rate of individual income tax for self-employed businessmen	Small taxpayers with monthly sales of 150,000 yuan or less are exempt from VAT taxation policy

5.3. Double taxation of non-self-employed flexible workers on sales tax and surcharges

According to the relevant tax law on business tax and surcharge, regular employees are exempt from business tax and surcharge on their salaries and wages, but non-self-employed flexible employees must pay it. This results in the non-self-employed flexible employees working in towns and

cities are subject to 5.5% business tax and surcharge, encountering double taxation, i.e., the non-self-employed flexible employees are not only required to pay personal income tax but also business tax and surcharge, which increases the tax burden of non-self-employed flexible employees. At the same time, the starting point of personal income tax payment is also unfair, as non-self-employed flexible workers must pay personal income tax when their labor compensation exceeds RMB 800, while regular

employees are only required to pay personal income tax when their monthly income exceeds RMB 2,000, which violates the principle of fairness from the very beginning.

6. New Industry Flexible Employment and Entrepreneurship Related Policies Sorted Out

Premier Li Keqiang convened an executive meeting of the State Council in 2021, proposing that flexible employment is an important channel for the masses to increase their income from employment, extending the term of some policies to reduce and stabilize jobs and expand employment, and determining measures to further support flexible employment. China's tax authorities can learn from the policies and collection methods of foreign developed countries (regions), learn from foreign scientific and reasonable management methods, continuously improve and optimize our tax policies and collection system, and promote the better development of flexible employment industry in the digital economy under the new business model.

6.1. Clarify the nature of income recognition for the flexibly employed

First of all, we should implement the most basic fairness criterion, and determine the nature of the taxpayer's income not only based on the information platform based on which the taxpayer provides labor services, but also based on the business substance based on which the taxpayer provides labor services or participates in business activities, so as to prevent the phenomenon that different groups of laborers are subject to different or vastly different tax rates on the premise of the same nature of labor. At the same time, it is necessary to balance the overall tax rate between wage income and business income as far as possible, and then consider appropriately broadening the scope of comprehensive income tax, so as to completely eliminate the differences in individual burden in comprehensive personal income tax, as well as the differences in income arising from different tax rates and different total tax rates applicable to various incomes. Second, the employment relationship (employment relationship) in the field of flexible employment platform should be clarified, the regulation of flexible employment platform should be strengthened, flexible employment should be incorporated into the tax legislation system, and the flexible employment tax cycle should be regulated to facilitate tax compliance management by regulatory authorities. Lastly, efforts should be made to reduce the tax burden on taxpayers. Most of the flexi-employed people's income is at a low to medium level, and they also have to bear the burden of social security, which is the reason why the tax system should not be too high. Considering that the income of flexible workers is not fixed, in order to pay income tax accurately, it is suggested to introduce a uniform tax rate for "business income" as comprehensive income, just like "labor compensation income", so as to reduce the tax burden of flexible workers and reduce tax collection costs to a certain extent, thus improving the quality of employment of flexible workers.

6.2. Clarify the VAT tax cycle and promote the application of preferential policies

Tax authorities can develop online management platform systems and design simple and standardized filing and auditing systems for flexible employees to complete online

temporary tax registration conveniently and quickly. Regarding the VAT tax cycle, according to the current policy, the VAT tax cycle of flexible employees is divided according to whether they have completed tax registration (including temporary tax registration), i.e., they file tax returns regularly, and taxpayers who have not completed tax registration usually need to submit tax returns regularly. However, the current policy is rather vague on the concept of time, which poses a certain degree of tax risk to flexible taxpayers.

6.3. The establishment of a convenient and unified tax collection and management system

Some areas of China (such as Hainan Province) market supervision and management departments have piloted a cluster registration system for individual industrial and commercial households in the platform economy, which facilitates tax collection and management while also allowing flexibly employed persons to fully enjoy the preferential tax policies from the state. The future can expand the scope of the pilot, and constantly improve the service specification in the later stage of the actual operation of the existing, in the problem, to achieve flexible employment of individuals registered as individual industrial and commercial households through cluster registration, apply for personal income tax, value-added tax and other related policies to promote the transformation of flexible employment to entrepreneurs, and improve the quality of their employment in many ways. On the other hand, the main advantage of the flexibly employed people is that they are scattered and more mobile, which can achieve the purpose of tax collection and management in the entrusted collection method, and the entrusted collection method is also a more convenient way for both the collectors and the payers to pay and process. Especially for the low income families with low age and education level and high economic mobility, the convenience is that many cumbersome steps are eliminated and the enterprise or institution (as the trustee) and the taxation authority reach a contract of entrustment to pay taxes to the flexible employees. It is necessary to go through the written commissioning procedure, specify the type of tax, tax type, applicable tax rate, payment method and tax period, etc., determine the responsibility and issue the corresponding certificates, signs and necessary collection slips, and pay the handling fee as required. In general, this method can simplify the process of tax declaration and solve the problem of "difficult declaration" for flexibly employed taxpayers to a certain extent.

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