

The Future of Social Security for New Forms of Work

新就业形态社会保障的未来

Social protection financing in the EU

欧盟的社会保护筹资

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Outline 概要

- Review of recent developments in financing social protection in EU
欧盟社会保护筹资近期发展情况概览
- Especially split between social contributions and taxes
特别是社保缴费与税收的分离
- And within social contribution – between employers and employees
社保缴费中，雇主和雇员的分离
- Question – are contributions tending to decline in importance because of labour market developments – particularly in non-standard work?
问题：随着劳动力市场的发展，尤其是非标准就业的发展，社保缴费的重要性是否正在降低？
- And consequently is tax financing tending to increase?
税收筹资的重要性是否正在提升？

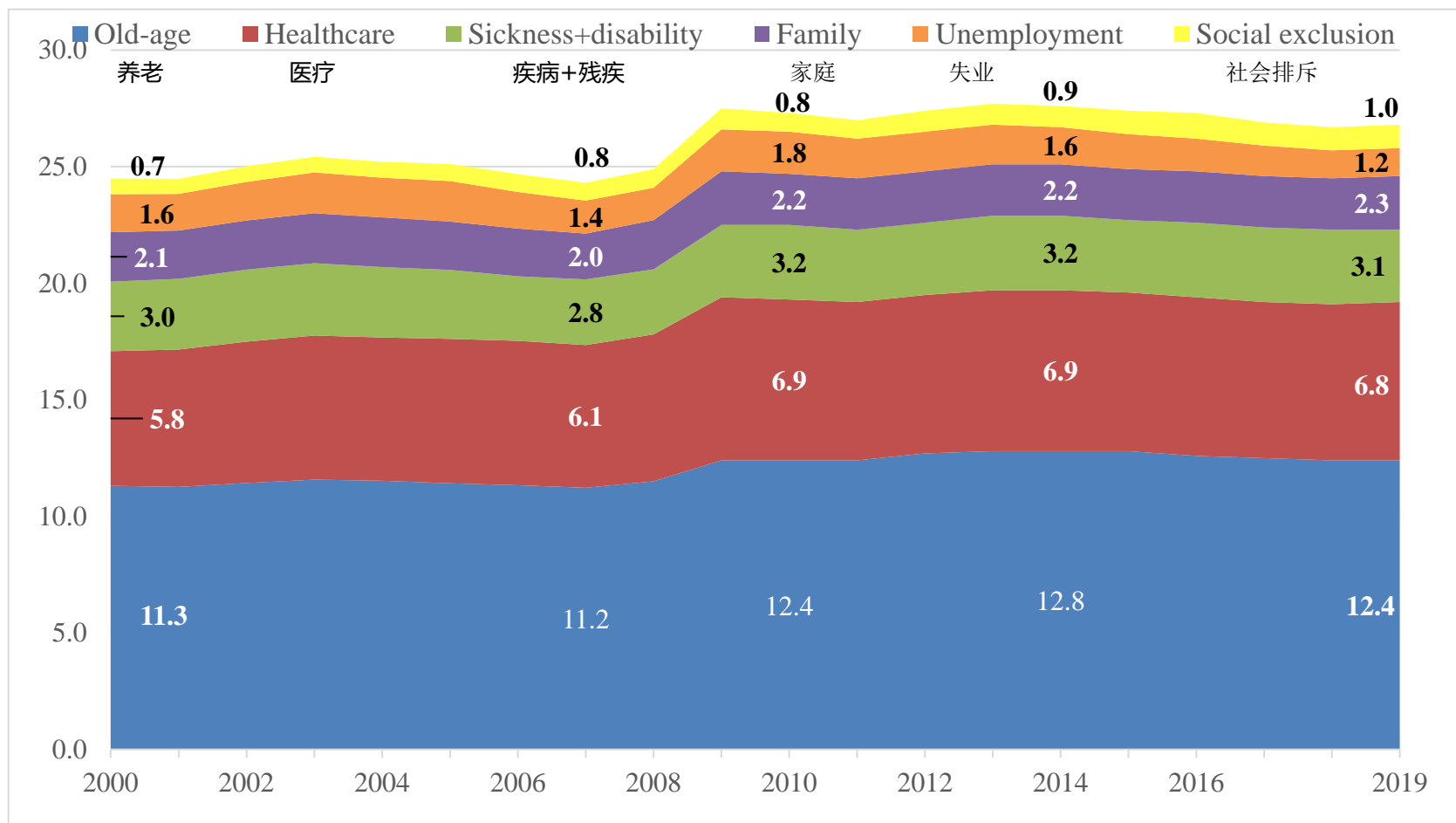
Outline (cont'd) 概要（续）

- Starting-point – to review trends in social protection expenditure, and in pattern of spending
入手点：回顾社会保护支出和类型的发展趋势
- Affects financing since different elements financed in different ways
由于不同部分通过不同方式筹资，因此对于总体筹资产生影响
- Old-age pensions financed mainly by social contributions in most countries (65% average in EU) along with unemployment benefits
大多数欧盟国家的养老金连同失业待遇主要由社保缴费进行筹资（欧盟平均为65%）
- Healthcare financed more by taxes (50% average in EU), along with family benefits and means-tested social assistance
医疗连同家庭待遇和经收入调查结果确定的社会救助主要通过税收筹资（欧盟平均为50%）
- But substantial differences between countries in pattern of spending and reliance on social contributions
各国社会缴纳的支出类型和依赖程度存在较大不同

Social protection financing in the EU

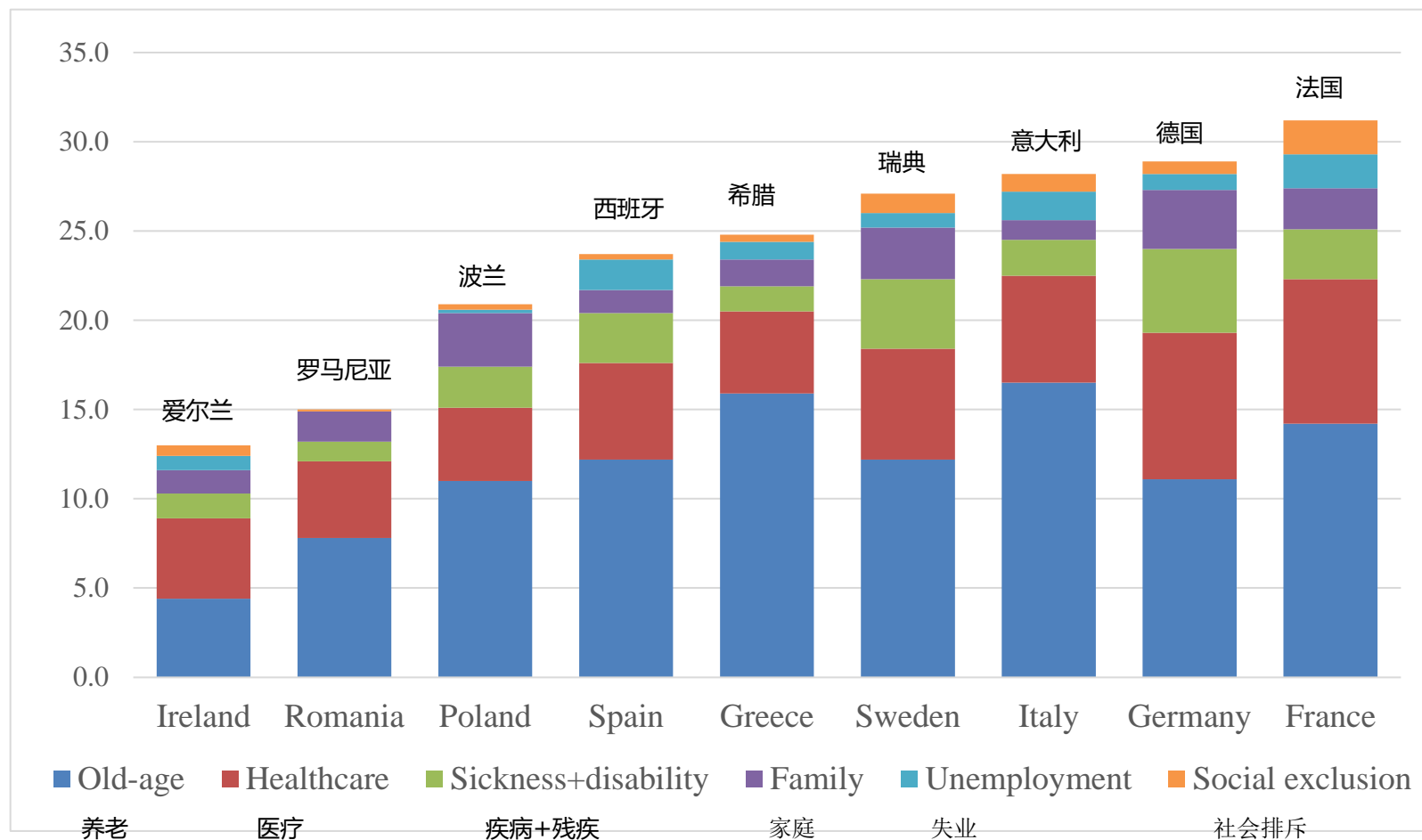
Expenditure on social protection in the EU by function (% GDP)

欧盟各类社会保护支出情况（GDP占比）



Expenditure on social protection in selected MS by function (% GDP)

欧盟部分成员国各类社会保护支出情况（GDP占比）



Developments in financing

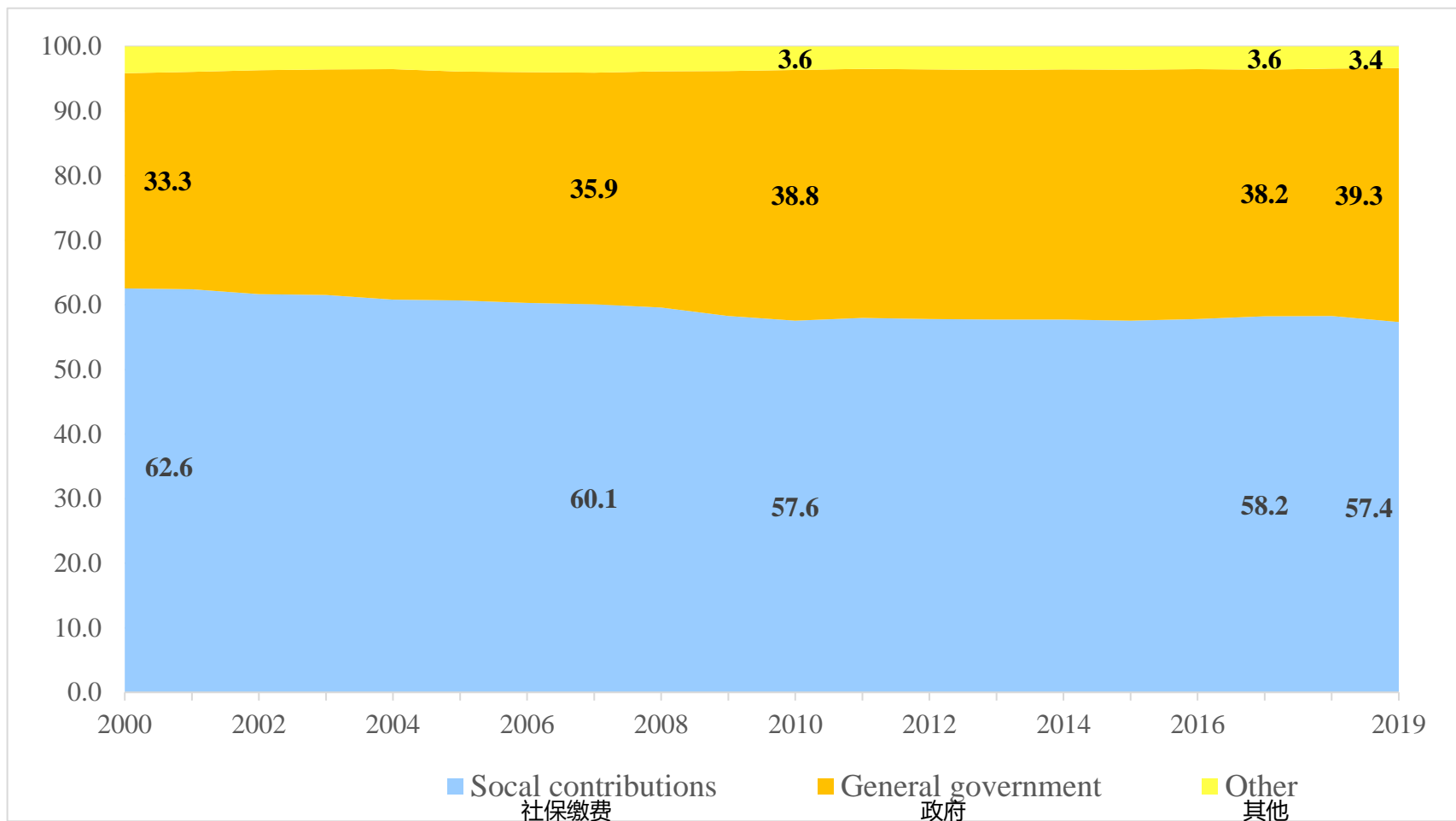
筹资方面的发展情况

- On average, social contributions accounted for 57% of total revenue for social protection expenditure in EU in 2019 (latest year data available)
2019年（最新数据年份）欧盟社保缴费平均占社会保护支出收入的57%
- Taxes accounted for 39%, rest (3%) from other sources – mainly interest
税收占39%，其他资源占3%，主要为利息
- Since 2000, shift away from social contributions to taxes
自2000年起，重心开始从社保缴费转向税收
- But shift occurred mainly from 2000 to 2010, since then little change ...
但是这种转变主要出现在2000到2010年，之后的变化较小

Social protection financing in the EU

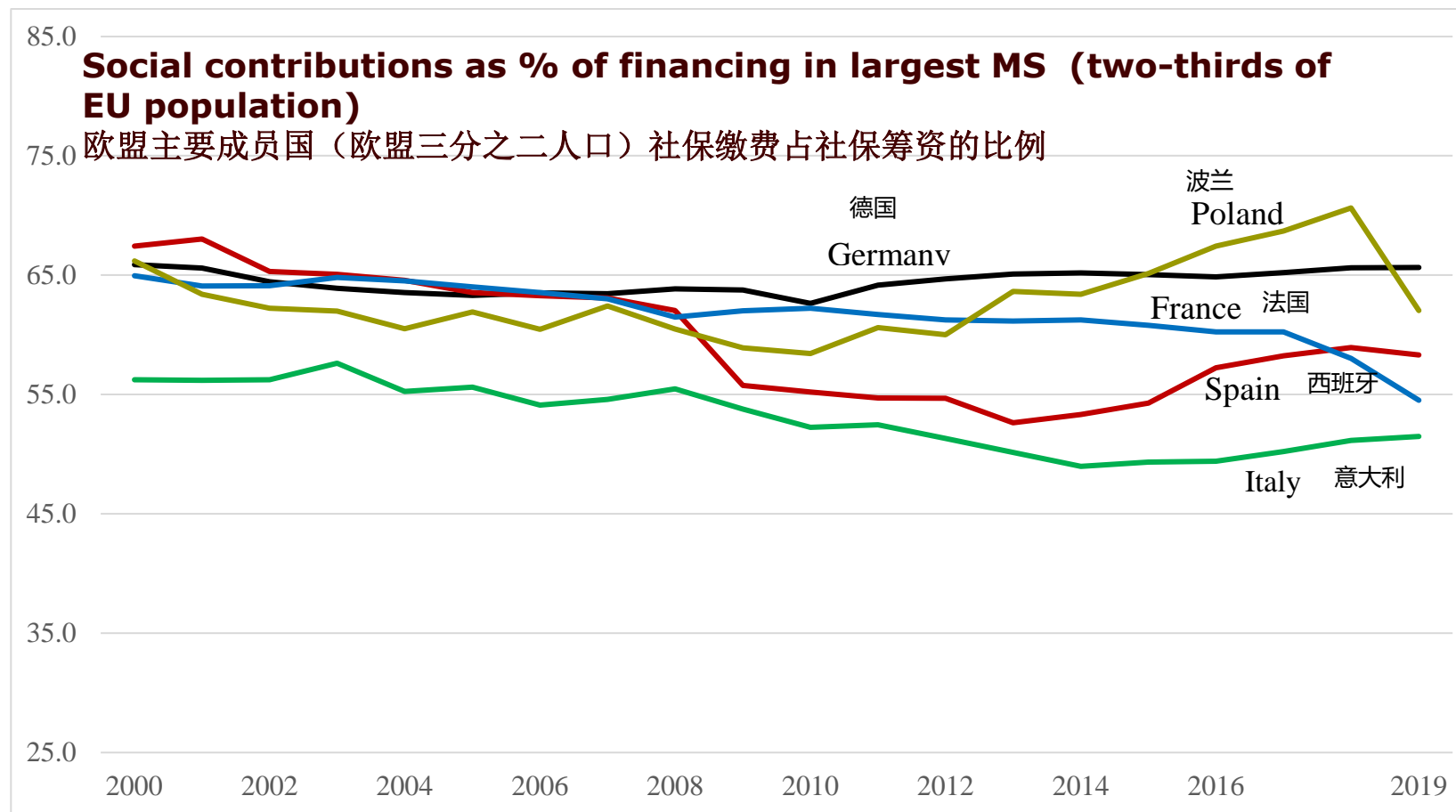
Social protection financing in the EU by source (% of receipts)

欧盟社会保护筹资来源情况（总收入占比）



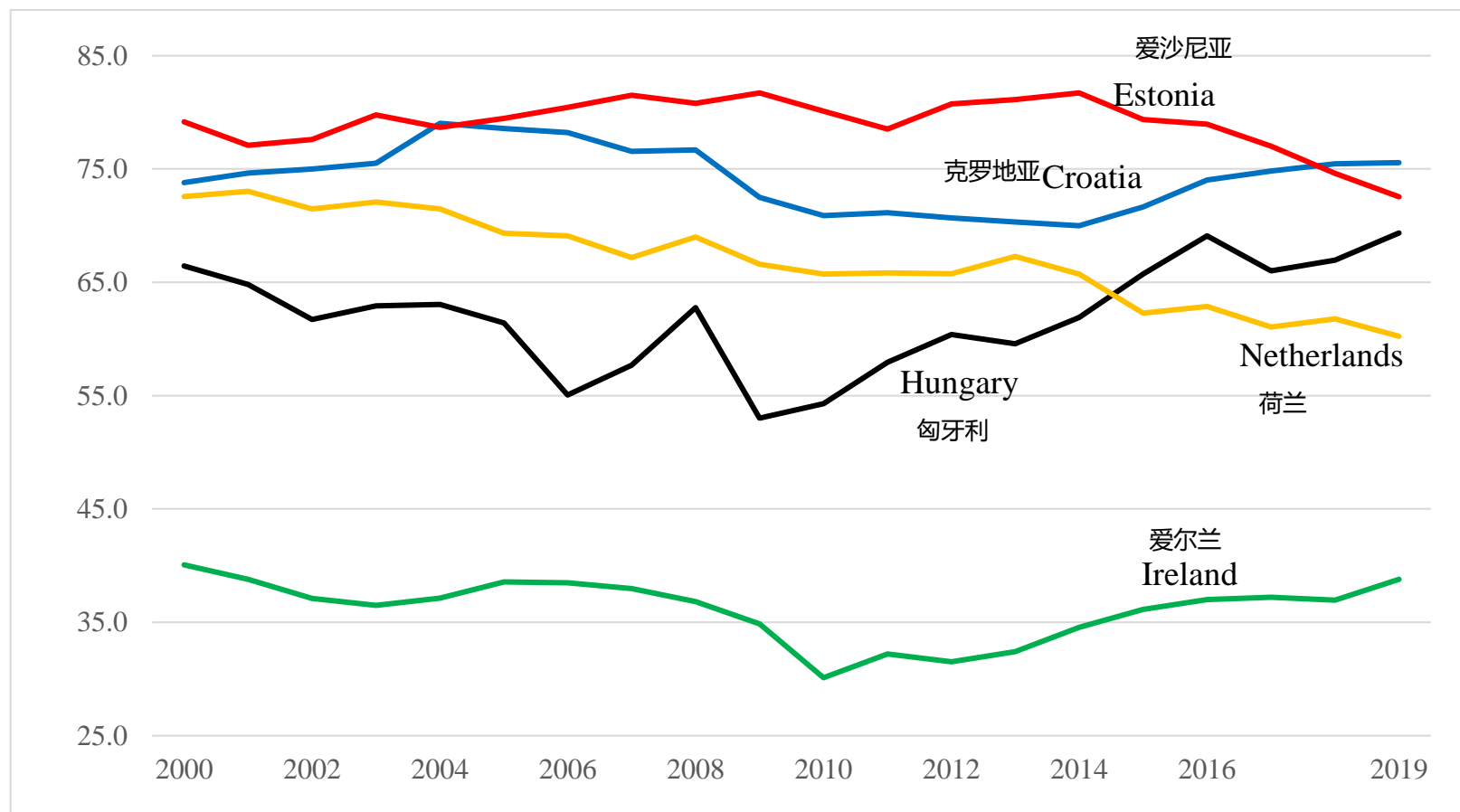
But large differences between EU countries in division of financing and trends....

欧盟各国之间筹资分类和趋势存在较大差异



Social contributions as % of financing in selected other MS

欧盟其他成员国社保缴费占社保筹资的比例



Sources of social contributions

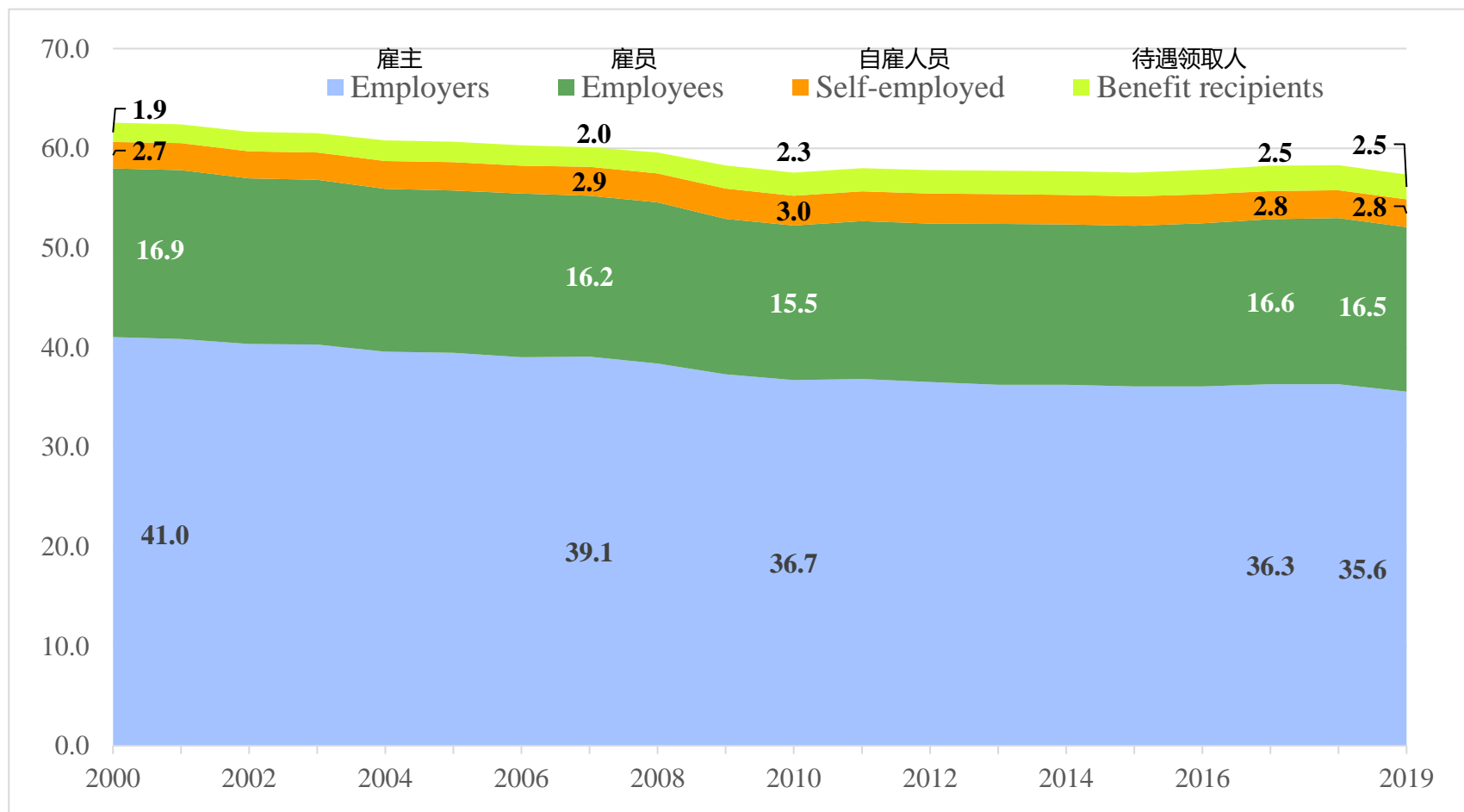
社保缴费来源

- Social contributions come mainly from employers (62% of total revenue raised from contributions)
主要来源为雇主（总收入的62%来自社保缴费）
- Tendency for these to decline in importance over recent years
近年来雇主缴费的重要性呈下降趋势
- But again decline occurred mainly before 2010
但是这种下降趋势同样主要集中在2010年前
- Employee's contributions also tended to decline in importance before 2010, but by less and since then some increase
雇员缴费的重要性也在2010年前有所下降，但幅度较低，在此后有所提升

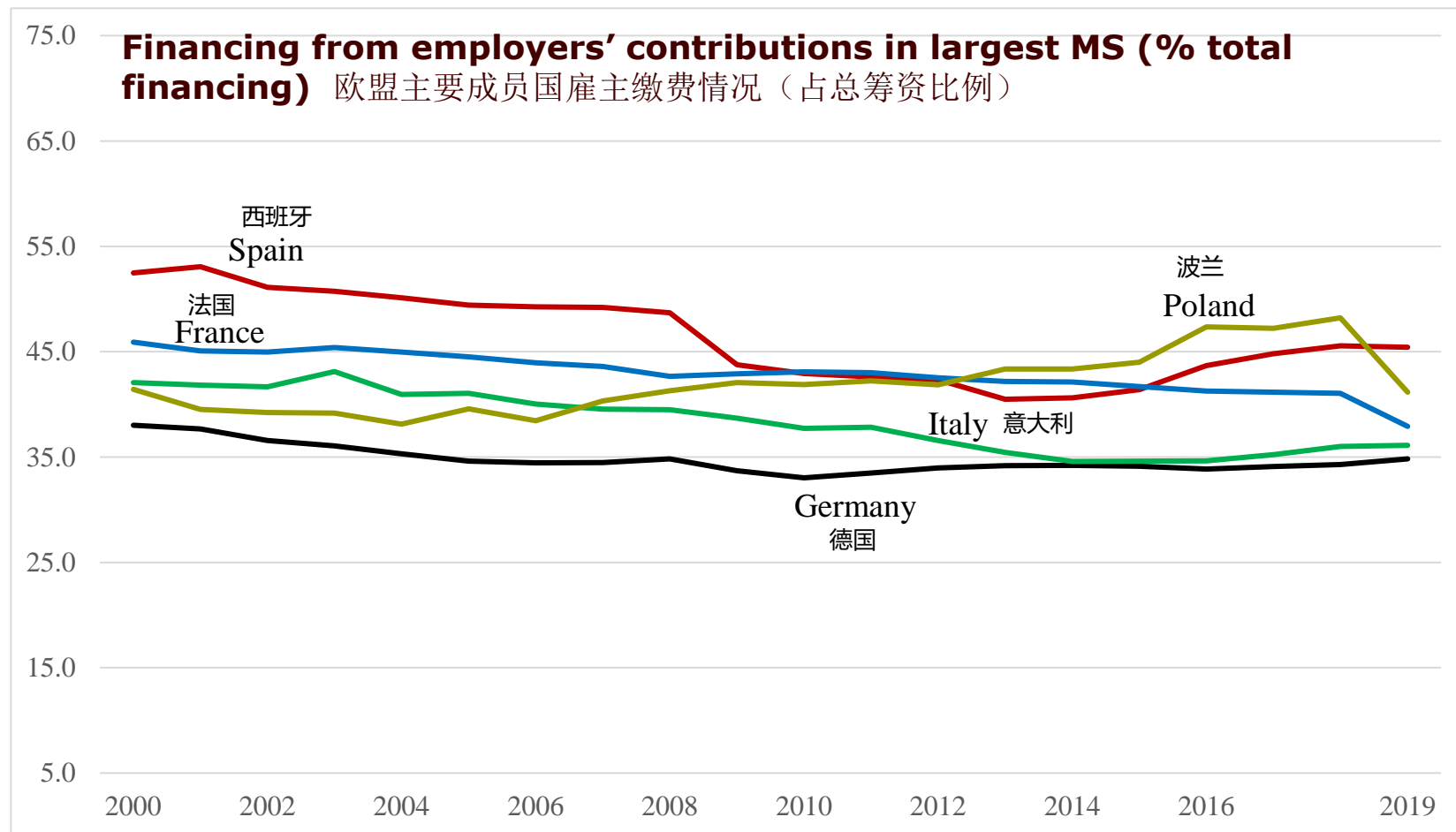
Social protection financing in the EU

Division of social contributions in the EU by source (% total financing)

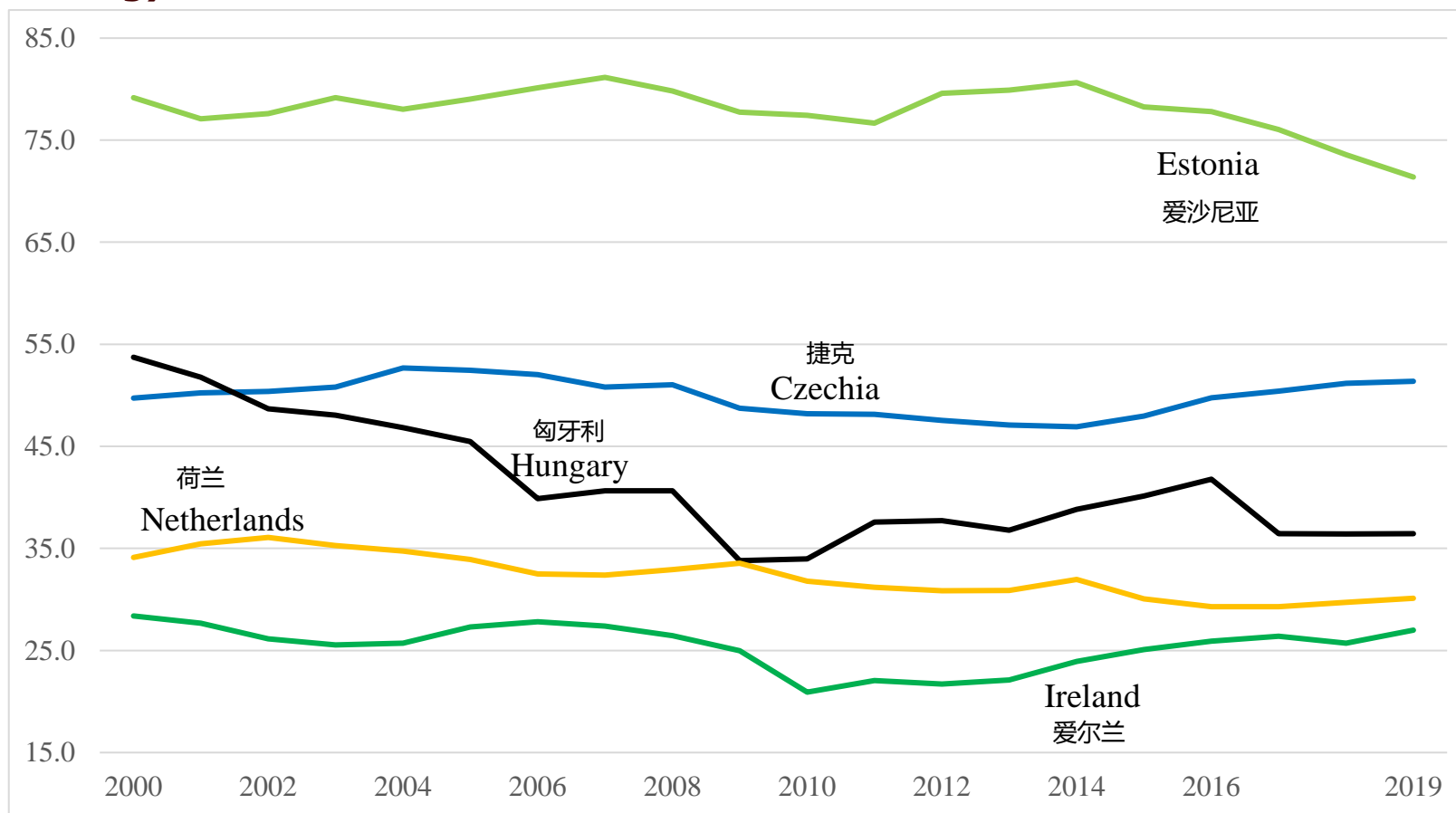
欧盟社保缴费来源类别（占总筹资比例）



But again differences between countries 同样，国家间存在差异



Financing from employers' contributions in selected other MS (% total financing) 欧盟其他成员国雇主缴费情况（占总筹资比例）



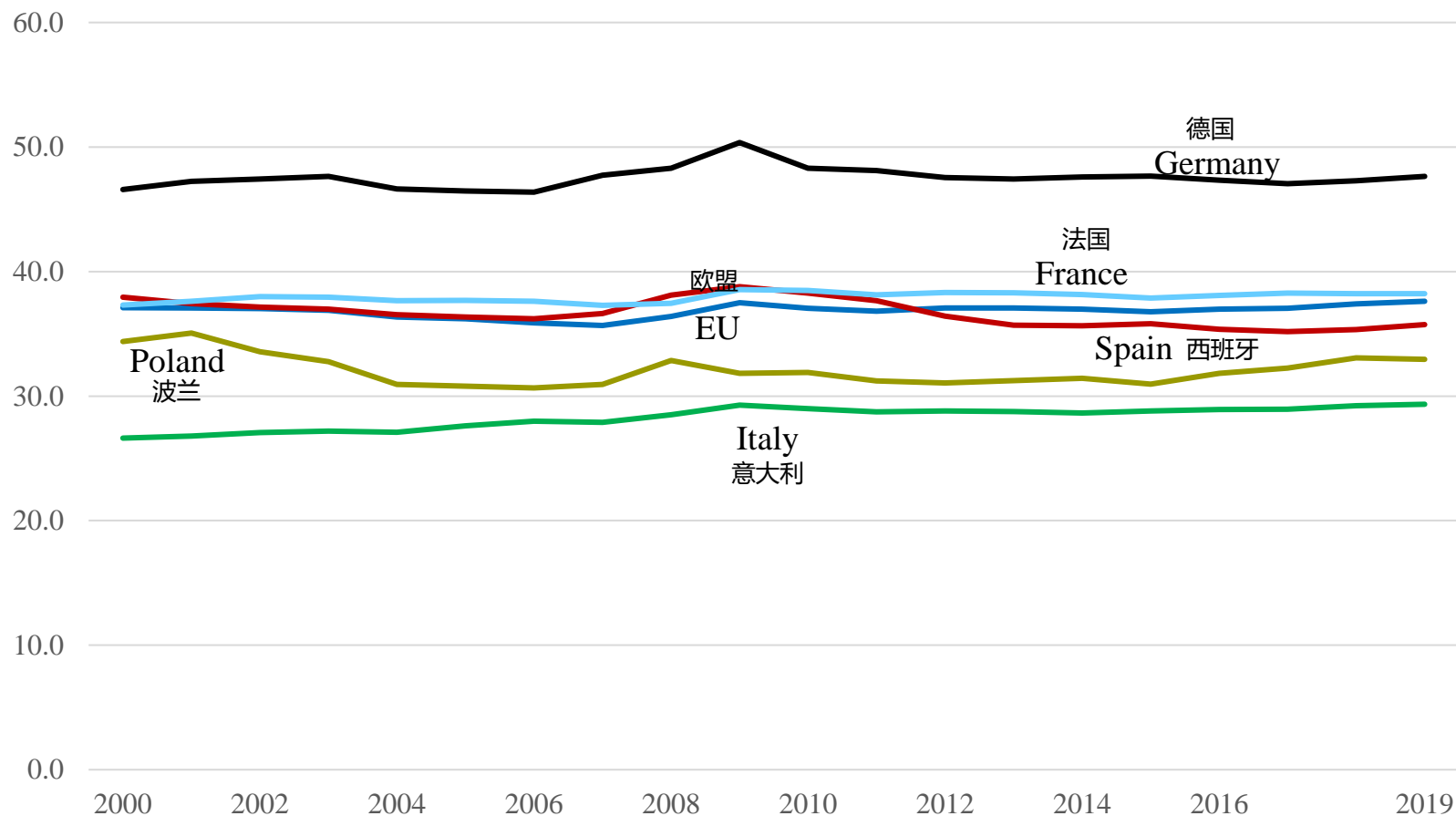
Developments in the base for social contributions

社保缴费基数相关的发展情况

- Social contributions are mainly levied on wages and salaries or earnings of self-employed
社保缴费主要基于工资和薪酬或是自雇职业者的收入
- Little sign of a decline in wages and salaries in the EU relative to GDP ...
几乎没有迹象表明欧盟的工资和薪酬相对于GDP有所下降

Wages and salaries as % GDP in EU and largest MS

欧盟及主要成员国工资和薪酬占GDP比例情况



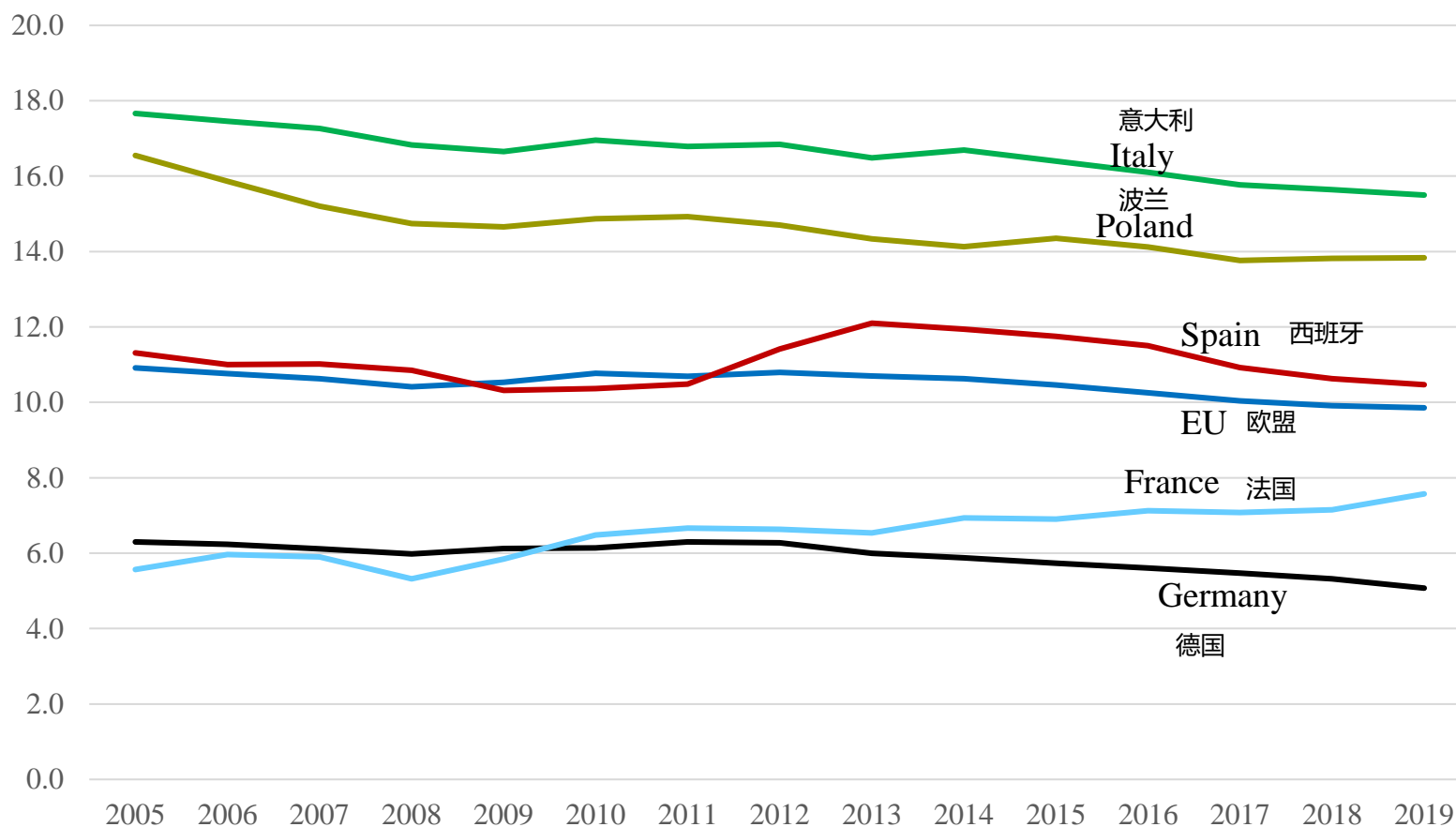
Developments in self-employment

自雇就业的发展情况

- But some sign of a decline in self-employment
自雇就业出现了下降的迹象
- And little evidence of a shift to 'bogus' self-employment – self-employed working for a single contractor
几乎没有证据表明向“虚假”自雇就业转变——即为单一的承包商工作的自雇人员
- Few countries show significant growth in self-employed without employees ...
也很少有国家出现无雇员的自雇人员大量增长

Self-employed without employees in largest EU MS (% total employed)

欧盟主要成员国无雇员自雇人员（占总就业人员比例）

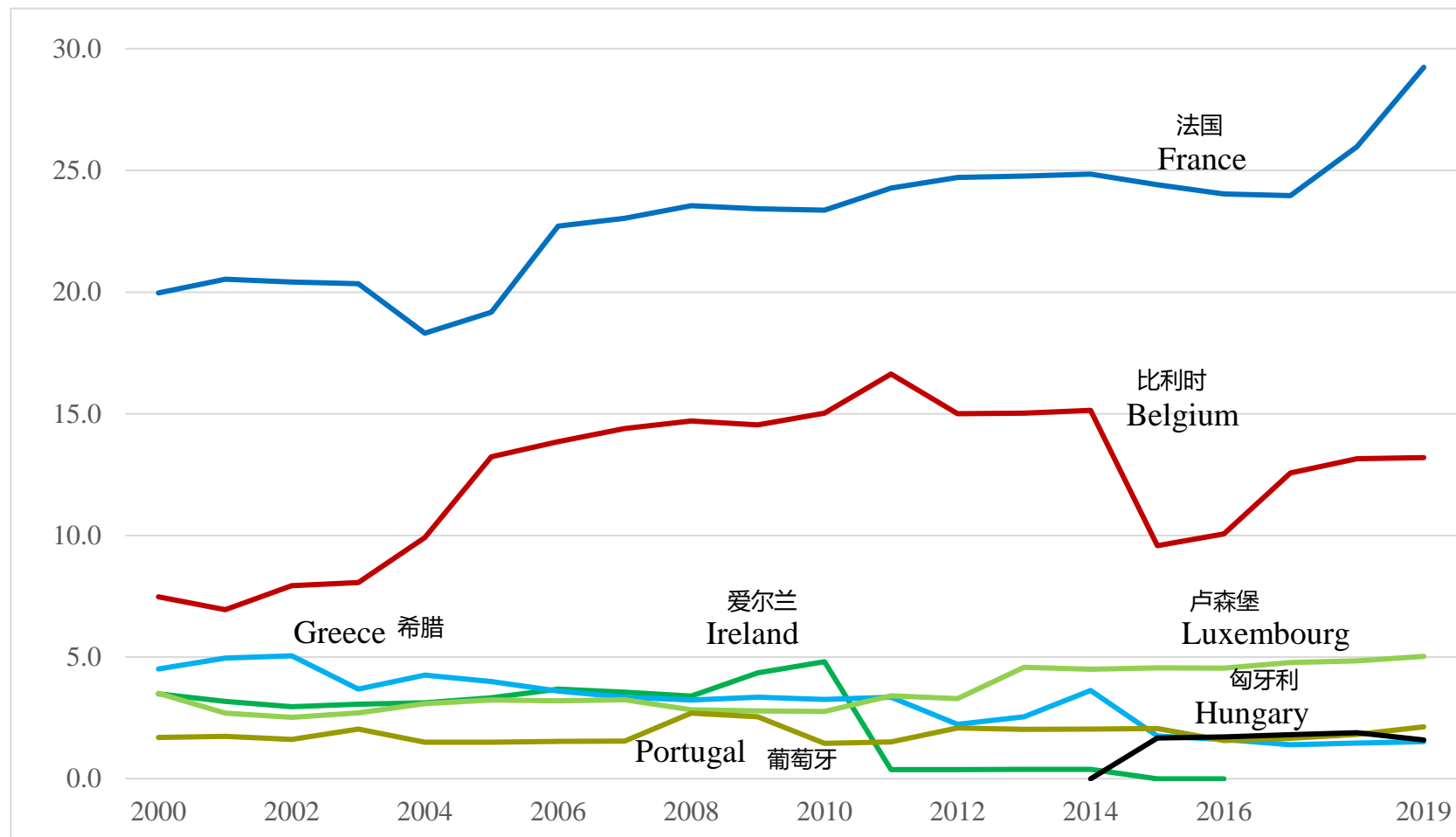


Ear-marked taxes

专用税

- Tax financing for social protection comes predominantly from general taxation
社会保护的税收筹资主要来自于一般征税
- Financing from specific taxes – ear-marked taxes – levied only in a few countries
只有少数国家通过专用税的方式进行筹资
- Little tendency for such taxes to spread to other countries
专用税的实施几乎没有向其他国家扩大的趋势
- Or to increase in importance in countries where in use ...
在实施专用税的国家，其重要性也几乎没有增长的趋势

Earmarked taxes as % of total receipts 专用税占总收入比



Concluding points

要点总结

- Little general tendency in the EU for social contributions to decline as a source of social protection financing, especially since 2010
作为社会保护的筹资来源，欧盟的社保缴费几乎未见削弱的趋势，尤其是2010年以来
- Increase in financing from taxes occurred mainly before then, especially in 2008-2010 period of global recession
税收筹资方式的发展主要是在2010年之前，尤其是2008-2010年的全球经济衰退时期
- Some shift away from employers' contributions but mainly before 2010
出现一些从雇主缴费转移的趋势，但主要是在2010年前
- No tendency for wages and salaries – main base for social contributions – to decline relative to GDP
工资和薪酬（作为社保缴费主要基数）占GDP的比例未出现下降趋势

Concluding points (cont'd)

要点总结（续）

- Self-employment has tended to decline as share of total employment
自雇就业占总就业的比例呈下降趋势
- So no tendency evident for 'bogus' self-employment to increase across EU
没有迹象表明“虚假的”自雇就业在欧盟增长
- Tax financing for social protection predominantly comes from general taxation and little tendency for ear-marked tax revenue to increase – no sign of initiatives to expand sources of financing
社会保护的税收筹资主要来自于一般征税，专用税几乎没有增长趋势，没有迹象表明将出台有关计划扩大筹资来源
- Future problems of financing depend critically on developments in expenditure on old-age pensions and healthcare – which in EU as yet has not increased significantly relative to GDP, despite ageing population.
筹资方面未来的问题主要在于养老金和医疗支出的发展，虽然欧洲人口出现老龄化趋势，但这部分支出占GDP的比例尚未出现大幅增长