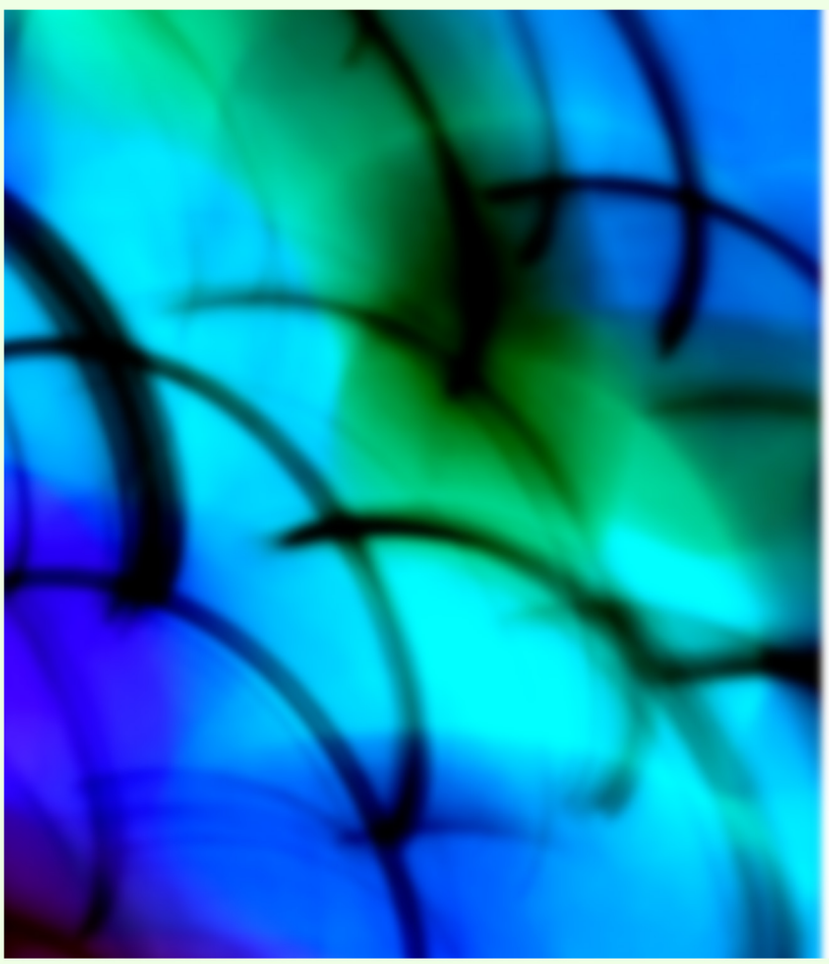
全国中文核心期刊

ISSN 1004-9339

税务与经济

TAXATION AND ECONOMY



2019.4

SHUIWU YU JINGJI

万方数据

本刊特稿

个人破产何以可能:溯源、证立与展望 …… 张　阳　1

经济纵横

协同治理视野下的监督受托人:制度困境与法律进路
…… 莫旻丹　11
环境保护支出责任划分、转移支付与环境治理
…… 孙　开　王　冰　20
主观贫困框架下多维贫困测量
——基于海南扶贫调查数据 …… 黄晓野　高一兰　29
集中连片特困区内源性发展问题研究 …… 金　卓　孟昭名　35
京津冀一体化过程中区域产业与人才结构
协调适配度研究 …… 沈映春　贾雨洁　41
市场化制度质量、金融发展与收入不平等 ……王竣鹤　黄小勇　50
居家养老服务的模式选择与优化
——以公共产品理论为视角 …… 秦芳菊　56
分层抽样下的变体平行模型及其实证研究 …… 吕　恕　宋颖潇　62

税务研究

个人所得税调节收入分配功能及其在中国的新突破
…… 孙伊凡　谷彦芳　68
供给侧结构性改革背景下减税的逻辑、障碍与路径
…… 王华春等　73
经办机构协助社保费征管的证立与运行保障 …… 张成松　杨复卫　80
企业破产程序中的若干税收法律问题 …… 张　松　王　怡　89
欧盟数字税推进现状及对我国的启示 …… 岳云嵩　齐彬露　94

吉林经济

国企改革中的几个重点问题及其解决路径
——以吉林省16家国有企业改革为视角 ……王丽颖　100
基于“一带一路”的吉林省科技创新竞争力研究…… 孙亚静等　106

〔期刊基本参数〕

CN22-1210 / F※1979※b※A4※112※zh※P※¥10.00※2000※16※2019-07

税务与经济

(吉林财经大学学报)
(双月刊)
2019年第4期(总第225期)
2019年7月15日出版

主管单位：吉林省教育厅
主办单位：吉林财经大学
主　　编：武　振
编辑出版：《税务与经济》编辑部
地　　址：长春市净月大街3699号
邮　　编：130117
E-mail
投稿信箱1：swyjjzz@163.com
投稿信箱2：swyjjtg@126.com
网　　址：http://swyj.cbpt.cnki.net
电　　话：
主任室：(0431)84539187
经济编辑室：(0431)84539185
税务编辑室：(0431)84539186
编务室：(0431)84539188
执行编辑：王　焱
封面设计：武　振
英文摘要：张丽影(译)
王　焱(校)
国际标准刊号：ISSN 1004-9339
国内统一刊号：CN22-1210/F
国内总发行：吉林省邮政报刊发行公司
邮发代号：12-58
订阅处：全国各地邮局
国外总发行：
中国教育图书进出口公司
国外代号：JSSC-H05
印　　刷：吉林财经大学劳动服务公司南岭印刷厂
国内定价：10.00元

本刊声明：本刊已入编中国知网及其系列数据库和超星期刊域出版平台，凡不同意编入以上数据库的稿件，请在来稿时声明。

万方数据

Taxation and Economy
(Journal of Jilin University of Finance and Economics)
No.4 July 15,2019
(Serial No.225)

Responsible Unit:
Educational Department of Jilin Province
Sponsor Unit:
Jilin University of Finance and Economics
Editor in Chief:
Wu Zhen
Editor and Pubilisher:
Editoral Department of Taxation and Economy
Address:
3699 Jingyue Street, Changchun, P.R.China
Postcode: 130117
Executive Editor for This Issue:
Wang Yan
Cover Designer: Wu Zhen
Publisher:
Jilin University of Finance and Economics Printing House
Overseas Distributor:
China Educational Literature Export Corporation
Overseas Distrbution Code:
JSSC-H05
ISSN 1004-9339 CN22-1210/F

Why Is Personal Bankruptcy Possible: Traceability, Evidence and Prospect ····· Zhang Yang 1
Supervisory Trustee from the Perspective of Collaborative Governance: Institutional Dilemma and Legal Approach ····· Mo Min-dan 11
Responsibility Division of Environmental Protection Expenditure, Transfer Payment and Environmental Governance ····· Sun Kai &Wang Bing 20
Multidimensional Poverty Measurement under the Framework of Subjective Poverty ——Based on the Poverty Alleviation Survey Data in Hainan ····· Huang Xiao-ye & Gao Yi-lan 29
Study on the Endogenous Development of Centralized Poverty-Stricken Areas ····· Jin Zhuo & Meng Zhao-ming 35
Study on the Coordinated Goodness of Fit of Regional Industry and Talent Structure in the Process of Beijing-Tianjin-Hebei Integration ····· Shen Ying-chun & Jia Yu-jie 46
Marketization System Quality, Financial Development and Income Inequality ····· Wang Jun-he & Huang Xiao-yong 50
Mode Selection and Optimization of Home-based Care Services ——From the Perspective of Public Goods Theory ····· Qin Fang-ju 56
Parallel Model of Variants under Stratified Sampling and Its Empirical Study ····· Lü Shu & Song Ying-xiao 62
Adjustment Income Distribution Function of Personal Income Tax and Its Breakthrough in China ····· Sun Yi-fan & Gu Yan-fang 68
The Logic, Obstacles and Paths of Tax Reduction under the Background of Supply Side Structural Reform ····· Wang Hua-chun and Others 73
Establishment and Operation Guarantee of Social Insurance Agency Assisting in Collecting and Managing Social Insurance Premiums ····· Zhang Cheng-song & Yang Fu-wei 80
Some Tax Law Issues in Enterprise Bankruptcy Procedure ····· Zhang Song & Wang Yi 89
The Development of EU Digital Tax and Its Enlightenment to China ····· Yue Yun-song & Qi Bin-lu 94
Several Key Issues in the Reform of State-Owned Enterprises and Their Solutions ——From the Perspective of the Reform of 16 State-owned Enterprises in Jilin Province ····· Wang Li-ying 100
Research on Science and Technology Innovation Competitiveness of Jilin Province Based on "One Belt, One Road" ····· Sun Ya-jing and Others 106

万方数据