

# Non-policy Influencing Factors in Family Farm Acquisition of Government Subsidies

WANG Lixia<sup>1,2</sup>, CHANG Wei<sup>1,2</sup>

(1. School of Economics, Anhui University, Hefei 230031, China; 2. Research Center of Agriculture, Rural Areas and Farmers, Anhui University, Hefei 230031, China)

**Abstract**;Based on the field survey data and by adopting the two element discrete model, this paper empirically analyzes the non-policy random factors existing in the process of family farms’ getting government subsidies. The results show that after the farm size, crop attribute and other policy factors are controlled, the social capital owned by family farms positively influences the subsidy acquisition while the manpower capital of farmers and families forms a constraint of government subsidies; and that the differences between high level government subsidies and local government subsidies are obvious, and the action range of social capital is concentrated in local government subsidy acquisition. Accordingly, it is the current main work point in family farm support to standardize the implementation process of government subsidy policy, expand the propaganda of subsidy policy, avoid rent-seeking behavior and ensure the fairness of subsidies.

**Keywords**;family farm; government subsidy; non-policy factor; social capital; manpower capital

(责任编辑 时明芝)

(上接第 57 页)

# The Effect Prediction and Policy Recommendations on Environmental Protection Tax

——A Case Study of Shandong Province

WU Hui,LU Maozhou

(School of Accountancy, Shandong University of Finance and Economics, Jinan 250014, China)

**Abstract**;The Environmental Tax Law of People’s Republic of China has been passed in the twenty-fifth session of the Standing Committee of the Twelfth National People’s Congress on December 25th 2016, and determined to be put into force from January 1st 2018. The collection and management of environmental tax, which differs greatly from that of other taxes, has special characteristics and demands high professional skills. In this article, based on the investigation of pollution charge and 106 key pollution enterprises from 17 cities in Shandong province, the effects after levying environmental tax are analyzed and predicted from fiscal revenue, government management and socioeconomic development; tax source, regulations, tax collection and management, which are involved in the start of environmental tax, are discussed; policy recommendations are propounded on calculating tax rate legitimately, collaborating with government division of the functions, perfecting tax system and other aspects.

**Keywords**;environmental tax; tax reform; effect prediction

(责任编辑 时明芝)