

Employment Guarantee for The Disabled and Political Transparency

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Abstract. As an important component of the Chinese people, the individual happiness and sense of achievement of people with disabilities are one of the symbols of social progress. China has been exploring proportional employment for people with disabilities for thirty years and has developed a disability insurance system linked to taxes, but there are still shortcomings. In reality, incidents of EGDs being delayed, squeezed, misappropriated, and embezzled continue to occur, and the actual efficiency of their use is also low. The reason for this is twofold: on the one hand, the public has a lack of clear understanding of the policy and a resistance mentality; on the other hand, the transparency of the policy is low, and the government lacks supervision and regulation. This article focuses on the issue of income and expenditure in the disability insurance system, and from the perspective of political transparency, explores how to improve the transparency of the use of EGDs, thereby breaking through the gray zone operation in the disability insurance system.

Keywords: Employment security fund for people with disabilities; political transparency; government disclosure disabled people.

1. Introduction

In developed countries, the social security system is in a leading position compared with the world, and the attention and help for vulnerable groups are more comprehensive. As a developing country, China has also made great efforts to improve domestic assistance to vulnerable groups after economic development. The United States, Japan, the Holland and many other countries have implemented the Employment Guarantee for the Disabled (hereinafter referred to as EGD). The improvement of China's EGDsystem reflects the reference and learning of other countries' disability system.

With the development of China's economy and society, the quality of life of the people nationwide is steadily improving, and attention to vulnerable groups is also increasing. The disabled group has also received more attention. Since the implementation of the "Thirteenth Five Year Plan" to accelerate the process of building a moderately prosperous society for people with disabilities, significant achievements have been made in the employment of people with disabilities, but there are still shortcomings. According to the data from the Second National Sampling Survey on Persons with Disabilities, the total number of people with disabilities in China is 85.02 million, accounting for 6.37% of the total population. Among them, severe disabilities (primary and secondary disabilities) account for 54% of impoverished disabled people. Although the country and the Disabled Persons' Federation have made unremitting efforts to promote employment for people with disabilities, according to the 2010 National Report on the Situation of Persons with Disabilities and the Progress of Building a Moderate Prosperity, the employment rate of urban disabled people in China is 34%, which is less than half of the 72.6% employment rate for able-bodied people. There are significant differences in employment rates between disabled and non-disabled individuals, as well as within disabled individuals.

There are three main forms of employment for people with disabilities in China: centralized employment, proportional employment, and individual flexible employment. During the planned economy period, centralized employment was the main form of employment for people with disabilities. The main carrier of concentrated employment is welfare enterprises. Welfare enterprises are a type of social welfare production enterprises specifically established for the placement of disabled individuals, enjoying tax reduction and other support from the state. After the reform and

opening up, welfare enterprises benefited from policy support and experienced a period of rapid development for more than ten years. However, in the end, they faced large-scale bankruptcy due to their inability to adapt to the market economy system and the government's inability to bear the burden of excessive tax policies [1].

At a time when welfare enterprises are showing signs of decline, China has begun to learn from relevant foreign experiences and explore the possibility of proportionally arranging employment for people with disabilities. On December 28, 1990, China approved and passed the Law of the People's Republic of China on the Protection of Persons with Disabilities, which required employers such as enterprises, institutions, urban and rural collective economic organizations, government agencies, and organizations to arrange employment for persons with disabilities in a certain proportion. However, this rule is mandatory but lacks relevant supporting measures, which is highly opposed in implementation. China began to explore a proportional employment model linked to taxes and issued the "Interim Regulations on the Management of Employment Security Funds for Persons with Disabilities" in 1995, which clearly defined the definition, disbursement methods, management methods, and scope of use of EGD. The specific content of this temporary regulation constitutes the embryonic form of China's employment security fund policy for people with disabilities. The "EGD" system is constantly improving in development, but there have been phenomena such as proportional employment, proportional "receiving", proportional "relief", or using disability certificates to "associate" and reduce taxes.

2. Literature Review

The emergence of the "EGD" system has led China's employment policy for people with disabilities to a new direction, and in 2014, it surpassed the traditional centralized employment model as the main way for people with disabilities to find employment. In the twenty years since its promulgation, the central and local governments have continuously explored the specific implementation regulations for its collection, management, and supervision, and have successively issued documents such as the Notice on Issuing Accounting Treatment Regulations for Enterprises to Pay Employment Security Funds for Persons with Disabilities and the Notice on Issuing the Management Measures for the Collection and Use of Employment Security Funds for Persons with Disabilities. Local policies are being modified and adjusted according to local conditions during implementation. The introduction of the "EGD" system has attracted the attention of scholars. After evaluating and researching the "EGD" system from various perspectives, most scholars agree with its positive role in promoting employment for people with disabilities. However, there are shortcomings that can be improved in multiple aspects such as collection, use, management, and supervision.

In terms of collection, scholars such as Liang Tukun, Zhang Qilin, and Xiang Youfang believe that the "EGD" system and other payment methods have not taken into account industry differences and other one-size fits all ratio issues, ignoring the special characteristics and actual situation of employers. They uniformly arrange employment for disabled people at a ratio of 1.5%, which affects the enthusiasm of enterprises and becomes an obstacle to the implementation of the "EGD" system [2,3].

At the management level, there is a phenomenon of large-scale omission and undercollection of EGD. Scholars such as Liang Tushen and Liu Erpeng have pointed out that there are situations where departmental roles and responsibilities are unclear in the management of disability benefits. Nowadays, in many places, EGDs are collected by local tax authorities, and employment service agencies for people with disabilities play a coordinating role, mainly responsible for the declaration and review of the number of people with disabilities employed, which is actually the responsibility that government departments should bear. At the same time, due to the fact that the local tax authorities collect disability insurance premiums in the form of proxy collection and lack actual rights to restrict employers who fail to pay or fail to pay [4].

At the usage level, the expenditure scale of disability insurance is much smaller than the income. Liu Yifeng believes that the reason is that the rules for the use of EGDs are too cumbersome and rigid. At the same time, in the study, it was found that local governments overly emphasize the balance between budgeting and final accounting [5]. When formulating the next fiscal budget, they often set the budget for the development of disability undertakings too low, the scope of EGD expenditure lacks flexibility, and the coverage of disability employment is relatively narrow. Wang Jin and Lu Zheng added that because the EGD was collected and unified into the national treasury, it needs to be applied by the disabled persons' Federation when it is used, and the form of strict examination and approval by the financial department increased the difficulty of the use of the EGD. At the same time, the use of the residual payment is still opaque [6].

On the level of the supervision system of the residual payment, xuanwan and Li Jianfei conducted in-depth research on it, analyzed and discussed from the perspectives of the supervision subject, the supervision object, the supervision way and the specific way, and provided strong improvement suggestions for the improvement of the supervision system of the residual payment [7].

To sum up, various scholars have put forward their own opinions on the system of the residual insurance, but for how to ensure the use efficiency of the residual insurance, this paper will further discuss, and research based on the theory of transparent government.

3. Transparency of the Disability Insurance System

3.1. Explanation of Related Concepts: Political Transparency

Transparency refers to a state of information symmetry between the information agent and the receiving party. The generalized transparency includes four attributes: openness, clarity, honesty and common understanding [8]. "Publicity" refers to the quantity and accuracy of disclosed data, "clarity" refers to the degree of prompt, introduction, explanation and explanation of information, and "honesty" refers to the truth and honesty of the information, not distorted for other reasons. Common understanding is that the information sender and the information receiver can reach a consensus understanding of the information communicated. High transparency not only ensures the information disclosure is complete, accurate and timely, but also ensures the information receiver's understanding of the information [9].

Political transparency is an image expression of the degree of political openness. According to the grading standards proposed by Li Zhongshang and other scholars, political transparency can be divided into three levels: high, medium and low, marking: (1) People's understanding of the major decision-making process: transparency deepens with people's understanding of government policies; (2) The degree of government reporting to the public: the more detailed the work is reported, the more political transparency can be improved.

3.2. The Current Situation and Problems of the Low Transparency of the Residual Payment

China has been implementing the disability system for nearly thirty years, and the long-term nonpayment of the disability is frequent, and much news have revealed examples of enterprises' nonpayment. From 2019 to 2021, the liquidation of Dejiang County, Guizhou Province, found that there were 31 household units with a total of 2.35 million in arrears of the disability and 2.34 million in arrears, damaging the social and public interests. And the government's collection and use of the residual insurance fund has also been criticized by the public. In 2014, people's website reported that from 2005 to 2014, the total collection of the residual insurance fund was nearly 5 billion, but the revenue and expenditure details have never been disclosed. In the face of people's query, it was only "the residual insurance fund is not" three public "funds, and there is no requirement for compulsory disclosure". At the same time, taking Puding County, Anshun City, Guizhou Province as an example, Xinhua News Agency found that in recent years, the proportion of EGDs used to support the employment of disabled people was about 4.7%, and a province in the West collected 1.1 billion in 2022, and only 500 million was ultimately used for the employment and living security of disabled

people. Although according to the regulations on the employment of disabled people, the EGD is a government fund mainly used to promote the employment of disabled people, no organization or individual may embezzle, misappropriate, retain or privately divide. But in reality, it is often unsatisfactory. Many staff members of the disabled people's Federation revealed that the real use of the EGD for disabled people's employment and other matters is only a part of it. "After the collection and return to the Treasury, part of it is coordinated.". Some officials were even punished for corruption of the pension.

It can be seen that the low transparency of the residual insurance leads to the adverse collection of the residual insurance, and the collected residual insurance is abused, overstocked and even embezzled, which greatly reduces the use efficiency of the residual insurance and violates the original intention of the residual insurance system. At the same time, due to the opacity of the whole process of the disability payment, the public has suspicion and resistance, which greatly increases the social resistance of the implementation of the disability payment policy [10].

3.3. Low Transparency of Disability Payment

To explore why the above problems occur, we must start from the source of the system. Based on the law, the disclosure of the income and expenditure of the EGD lacks legal protection. According to the Interim Provisions on the employment security fund for the disabled, "according to the regulations on the employment of the disabled, the EGD is a government fund, mainly used to promote the employment of the disabled, and any organization or individual shall not corrupt, divert, intercept or privately divide." and the measures for the administration of the collection and use of the employment security fund for the disabled issued in 2014 requires that the employer should establish a system for the employment of the disabled and the payment of the security fund in proportion. Although it achieves the "open" basis, the specific operation allows the local to develop specific implementation methods according to the provisions. What the higher degree of freedom brings is not the local policy formulation and the improvement of the overall efficiency, but the local government's lack of attention to the disability insurance and the specific implementation of the "non implementation" and "disorderly implementation" [9].

Due to the lack of transparent publicity in the payment of the disability insurance system, the employer began to hold a contempt attitude towards the disability insurance, and the behavior of delayed payment of the disability insurance is not prohibited; At the same time, due to the lack of unified and detailed publicity rules, the implementation of the publicity system by local governments is not the same, and the information disclosure can only rely on the conscience of local governments. Most local governments only stay in the disclosure of the total income and expenditure of the EGD. The list and amount of the specific employers and the specific details of the expenditure of the EGD are not publicized in detail, so that the specific implementation efficiency of the EGD is not known, and the people still have doubts and conflicts with the government [10].

Finally, the government's propaganda on disability benefits also has defects. As mentioned above, common understanding is also an important part of improving transparency. The disabled are one of the vulnerable groups. Even today, with the popularity of the Internet, they are still vulnerable to information intake. For example, for disabled people such as vision disability and physical disability, if the government just stays on the government's portal website to publicize relevant content, it may have little effect on disabled people, causing that although the government is working hard, there is no way to get help for disabled people, and they are still in a situation of nothing.

3.4. Suggestions on Improving the Transparency of the Use of the Residual Payment

First, from the "open" level, the government should take the initiative to disclose more detailed and specific information about the disability benefits, ensure the accuracy and quantity of information, so as to avoid leaving too many opaque parts leading to the hidden operation of the disability benefits.

Second, from the "clear" level, the government should explain the specific matters in the collection and use of the residual payment in the publicity or the year-end report, except for the announcement of the amount and items of the residual payment.

Third, from the "honest" level, we should complete the supervision system of the disability insurance system and ensure that the funds are not the government's "left hand over right hand" situation. At the same time, the disabled people's Federation and the local tax department transfer professionals to set up a special department responsible for the collection and payment of the employment security fund for the disabled in the local tax authorities, which is responsible for the declaration, collection, supervision and inspection of the employment security fund for the disabled, so as to avoid the unclear rights and responsibilities of the Department.

Fourth, from the level of "common understanding", the disabled people's Federation should actively take responsibility to provide more detailed explanations and services for relevant training projects, such as in-depth publicity in various communities, on-site visits and lectures, so that the disabled can more deeply understand the policies and the downstream policies for the disabled.

4. Conclusion

As a part of the people, the disabled people are obliged to improve their happiness and social participation. How to make the disability insurance system play a more efficient role is a key point to ensure the employment of disabled people. Political transparency plays a role everywhere in the construction of China's sunshine government. Improving political transparency is conducive to breaking the mystery in the political field, deepening interaction and mutual understanding with the people, and removing some obstacles in the implementation of policies. Let the power operate under the supervision of the people can ensure the clarity and efficiency of the stop and is more conducive to democratic political construction and political stability. Improving political transparency is the inevitable direction of the development of the disability insurance system, and it is also the only way to make politics more democratic and the people happier.

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