

# 行政院國家科學委員會專題研究計畫 成果報告

## 華格納法則與寇斯定理：以臺灣的經驗為例

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## 國科會九十二年度專題研究計畫成果報告

1. 計畫名稱：華格納法則與寇斯定理：以台灣的經驗為例 (Wagner's Law and the Coase Theorem: The Taiwan Experience)
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7. 中文摘要：華格納法則 (Wagner's Law) 的探究是一個重要的總體財政課題。根據財政學期刊 *Public Finance/Finance Publiques* 主編 Professor Dieter Biehl (1998) 的最新研究指出，過去文獻上所持續研究的華格納法則是一個狹義的版本，傳統版本將華格納法則簡化為「公共支出成長的法則」(Law of public expenditure growth)。Professor Biehl (1998) 指出，依照華格納 (1835-1917) 於 1911 年的晚期著作顯示，華格納法則的探究除了包括政府支出知有形成長外，亦須考量政府權力之無形擴張 (例如經由更多法律條款及行政規定的訂定) 的可能性。本研究以 Professor Biehl (1998) 所提出的最新見解來分析我國中央政府支出變動的長期趨勢暨中央政府

(政經) 權限發展的長期軌跡並特別參酌以下兩大要素。第一：臺灣的政治經濟制度十分特殊，根據本人及楊嘉林 (2001) 的研究指出，臺灣之經濟計畫 (economic planning) 模式是一種「統合公、私部門的產業」結構；是故，探究華格納法則此一總體財政課題不能忽略臺灣「官商合一」制度之特殊性。第二：本研究亦將一些有所關聯知理論發展 (諸如寇斯定裡的引申) 納入分析上的考量。例如 (一般認為) 寇斯定理隱含若財產權界定清楚，則不需要有政府干預 (government intervention) 來處理外部性問題；然而，財產權又是 (需要) 由誰來界定清楚呢？如果需要政府訂定更多的法律條款及行政規定來界定財產權的歸屬，然而此一情勢發展卻是有可能導致政府權力的進一步擴張。

**8. English Abstract :** Biehl (1998, pp. 104-105) has made the following suggestions for further testing of Wagner's Law. First, it is necessary to construct proper indicators for government legal and administrative services. Second, there might exist a kind of *substitution effect* between the two large sets of governmental instruments. A government, for example, might cut taxes and expenditures, but simultaneously also impose stringent legal regulation as policy instruments. Third, it is important to make a distinction between two "organic State purposes" in the domains of "law and power" and of "culture and welfare". To supplement the traditional income per capita variable, it is desirable to develop new indicators for different degrees of *publicness* (because the two domains could differ in respect to their relative degrees of uniformity, concentration, and centralization of the provision of public services). The purpose of this study is to examine (Biehl's interpretation of) Wagner's Law for Taiwan. More specifically, this study considers the following two factors for further investigation. First, Lin and Yang (2001) extend Munkirs' analytical approach to analyze the economy of Taiwan and contend that people in Taiwan live in a particular mode of centralized planning, a mode that could be boldly termed as *Unified Public-Private Industry: Taiwan's Yoke*

(UPPITY). Their analysis helps expound Wagner's Law for Taiwan in the historical context. Second, this study applies some important concepts and theories (such as Coase Theorem) to help analyze Wagner's Law for Taiwan from an institutional perspective.

## 9. 計畫緣由與背景

### (Introduction and Background) : 華

華格納法則一直是廣為探討的傳統總體財政課題，Biehl (1998) 及 Peacock & Scott (2000) 的近期兩篇文章針對華格納法則的探討提供了新的看法。交易成本的探討自 Professor Coase (1937、1959、1960) 開啟研究的先河以來，闡述交易成本概念暨應用其概念分析之相關文獻極為廣泛，如 Lowi (1992) 即側重於分析政府在法律層面上所扮演的角色。Professor Biehl (1998) 指出，依照華格納 (1835-1917) 於 1911 年所發表的著作顯示，華格納法則的探究除了包括政府支出之有形成長外，亦須考量政府權力之無形擴張 (例如經由更多法律條款及行政規定的訂定) 的可能性，而交易成本的相關文獻亦觸及上述課題的探討範疇。因此，將華格納法則的探討擴及至寇斯定理的思考層次是一個非常重要的新發展。

交易成本的分析可用來挑戰傳統市場失靈的概念。依照傳統理論，市場失靈之發生有以下幾種情況：市場無法提供公共財；外部性的出現；自然獨占的產生；資訊不對稱的狀態；不公平的所得重分配效果等。本質上，上述幾種情況可視為不同形式的

外部性，因為在決策過程中，所產生的非貨幣效果並未被納入考慮。

如前所述，交易成本暨財產權的研究起源於 Coase，Professor Coase 認為個人組成廠商因為採行價格機制並非不需成本花費。換句話說，企業主作為廠商反而可以有效減少交易成本。

財產權的重要性之一在於它可以定義外部性完全消失下的狀況。交易成本在此觀點下，可定義為：必須被用來移轉、建立並維護產權的資源花費 (Allen, 1991)。當財產權變得更廣泛和完整時，交易成本將會趨近於零。當交易成本減少，維護產權就會變得較為價廉，而財產權也會變得更完整。唯有當財產權是完美的，交易成本才會消失殆盡。在交易成本為零的世界中，有區別良好的權限，各類物品的市場會更趨明朗，並可達成較有效率的製造，有效解決公共財的問題。這個情況一般被闡述為「弱態的寇斯定理」(weak form of the Coase Theorem)。即在一個財產權完全可被區別且交易成本為零的世界中，資源的配置將會達成效率 (Medema and Zerbe, 1999)。當然，現實中並不存在此理想世界。

現在，我們將焦點轉回政府在市場運作中的適當角色為何？Nelson (1997) 認為：「至目前為止，並沒有一個讓人可感到滿足的規範理論，可用來定位政府在混合經濟體系下適當的角色。」Zerbe and McCurdy (1999) 認為正確的研究方法應是以交易成本為主，並將該理論大量應用於實證的問題上。當考量到干預決策時，交易成本的概念可以提供分析者洞悉政府

和業界之間的相關性，並有助於深入了解制度安排的演進情形，這是相當實用可行的方法。無論用於公或私部門，都可作為政府干預時的決策基礎。

Zerbe and McCurdy (1999) 認為交易成本的概念可提供學者分析下述之關鍵問題：什麼樣的交易成本影響集體決策的搜尋？而這些交易成本又如何受到政府法律與行動之影響？十分清楚地，交易成本概念之分析強化政府的法律角色扮演，加強私有財產權的界定可減低交易成本，並可以有效改善市場運作。市場失靈的情況並非是與生俱來的，而是因為政府忽視了提供一個合宜的制度安排。

是故，交易成本的分析喚起對政府特性的關注。政府相較於其它制度安排的優點在於降低交易成本。政府可經由制度的創新並且強化私有產權的功能來提升市場的運作效率。典型的政府以強制的手段來規範市場的運作，例如以租稅來執行商品的給付。North and Thomas (1973) 提到：「政府應接管財產權的保護和執行工作在於不僅可降低成本，並且能比自願從事的私人團體執行來的有效率。」政府以強制力制訂財產權法，可對欺瞞、勒索、合約和侵權行為作有效界定，其所須成本相較於社會不存在強制力時的耗用成本為少。

基本上，華格納法則是一個實證的課題，若能將上述交易成本的分析概念納入探討，將使得華格納法則的研究更具豐富的立論基礎。有關驗證華格納法則的新看法，Biehl (1998) 的重要建議已整理於摘要部份，至於 Peacock & Scott (2000) 則是認為驗證華格納法則不能將公營企業排除在

外，其看法某種程度點出驗證華格納法則的複雜度。然而，以臺灣來說，將公營企業納入考量亦無法完整的闡述與驗證華格納法則。如前所述，根據本人及楊嘉林 (2001) 較早的研究指出，臺灣之經濟計畫 (economic planning) 模式是一種「統合公、私部門的產業」結構，探究華格納法則此一總體財政課題不能忽略臺灣「官商合一」制度之特殊性。

## 10. 研究方法、結果與引申

**(Methodology 、 Results and Implications)**：基於上述之闡述與瞭解，完整的華格納法則需要更長時間的探討與搜集資料，此部份將在本計畫結束後持續進行 2-3 年。本研究主要針對前述有關政府的角色探討作了詳盡的研究，完成了一篇題目為「大政府或小政府？鐵三角與中產階級之爭」 (More Government or Less Government? The Iron Triangle vs. The Middle Class) 的論文，發表於 2004 年 10 月 23 日至 24 日在大阪 (Osaka) 舉行的日本政治經濟學會 (Japan Society of Political Economy) 第 52 屆年會。此篇文章已改寫完成並投稿於國際期刊，全文已隨成果報告一併送出，以下僅就結論部份作一陳述。

Among the heterodox economic schools, both institutionalists and public choice economists have made significant contributions to facilitating a better understanding of the power system in the real world. Nevertheless, due to their different frames of reference, both sides have developed divergent perspectives

on the role of government. Institutionalists generally argue that giant enterprises and corporations have developed hegemonistic power and this phenomenon legitimizes intervention on the part of the government. According to institutionalists, corporate power has been a major cause of market failure and has become increasingly influential and centralized. To protect society's well-being which has been undermined by private corporate power, government power has to be exercised.

To public choice economists, the phenomenon of government failure is crystal-clear as bureaucratic power is often misused in relation to spending, taxation, and rent-seeking activities. The off-budget and on-budget rent-seeking activities have continued to grow. Thus, public choice economists strongly emphasize the need to reduce government size and protect individuals from the coercive powers of the government. Not surprisingly, "limiting Leviathan" has become a major task from the public choice perspective.

This paper presents an interpretation of the class structure with a view to further integrating the aforementioned competing views and understanding the power system. In a modern capitalist society, the various groups that make up the privileged interests class, namely, the influential businessmen, bureaucrats, and politicians, engage and closely interact with each other for their mutual benefit.

As the circular flow of money and power shows, bureaucrats, on the one hand, help businessmen squeeze money out of the government's inflated budget and, on the other hand, help politicians pump power out of the government's oversized bureaus. Big government and big business are de facto complements. Or more precisely speaking, they are symbionts. Therefore, one certainly cannot criticize (or try to get rid of) big government without checking big business at the same time, and vice versa.

The rent-seeking activities triggered by the iron triangle members, indeed, have led not only to market failure but also to government failure. Market failure and government failure, to a greater extent, are intertwined, concurrent, and related. Since the privileged iron triangle members have become the dominant class of the society, other classes of society, namely, the middle class and the helpless underclass, have gradually lost control of the government and have increasingly become economically and politically impotent. Mainstream economists, as usual, have either offered no explanations for these critical issues or have simply chosen to bypass them.

In essence, institutionalists and public choice economists share a common vision of initiating institutional change in government. Further intellectual integration of their key ideas and insights is probably one of the best

antidotes to solving the aforementioned critical issues. To reach a consensus in relation to such a grand public policy, it is better to first thoroughly investigate the underlying structure of class characteristics, preferences, and differences. Furthermore, whether we need more government or less government must be judged from the standpoint of the majority of the population, i.e. the middle class.

The collapse of most centrally-planned economies in the late 20th century has greatly stimulated the protagonists of free market and democratic government. Yet, the triumph of capitalism against communism cannot warrant the sustainable development of capitalism. After all, class differences are firmly established in our human society. Unless conscious political economists such as institutionalists and public choice economists continue to make strong endeavors to resolve these issues, a democratic society free of class conflicts will never become a reality.

## **11. 成果自評 (Self-Evaluation):**

如前所述，已有一篇論文投稿於國際期刊接受審查。未來依本計畫之見解將華格納法則作一完整闡述後，預期將對研究華格納法則的文獻產生不小的影響。

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