

Analysis on the Financial and Tax Protection of Preschool Education Development

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Abstract: *With the development of the times and the progress of society, China pays more and more attention to the development of preschool education. The vigorous development of preschool education needs the support of a large number of state financial funds, and also needs the state to construct corresponding financial and tax laws to provide protection. At present, there is no clear legal basis for the education funds of preschool education in China, and it involves two major fields: preschool education law and finance and tax law, and because of the economic gap between regions, the distribution of educational resources between regions is uneven, which has limited the development of preschool education. Based on the current development situation of preschool education in China, the thesis studies the problems existing in the financial taxation of preschool education in China, and puts forward strategic suggestions to promote the vigorous development of preschool education, so as to provide corresponding reference for the development of preschool education in China.*

Keywords: *Preschool education; Development; Finance and tax law*

1. Introduction

Preschool education, as an important part of China's education, has extremely far-reaching basic significance for compulsory education. With the full popularization of nine-year compulsory education, the development of preschool education in society has fallen into a dilemma, and preschool education resources have been in unprecedented shortage. It is difficult to enter the official workplace and it is difficult to test civil servants; The basic concept that admission to the park is more expensive than tuition has long been deeply rooted in the hearts of the people. Even at such a high education cost, the teaching resources of preschool education are still in short supply. These problems have attracted great attention from the state and society and are also one of the problems that the people urgently need to solve. From 2000 to 2020, there were as many as 300,000 kindergartens in China, but 80% of them private kindergartens. Because the corresponding laws and regulations in the field of preschool in China are not mature enough to form a professional system, the development of private is frequently blocked, and the pace of preschool education is seriously hindered. Therefore, it is urgent improve the basic contents of preschool education law and finance and tax law, build a professional system, and promote the development of preschool education in China with a mature mechanism. The progress of preschool education is of great significance to improving the teaching quality of education in China and laying a solid foundation for cultivating high-quality talents in China.

2. The Significance of Preschool Education

Life is long, and it is based on childhood. Preschool education, as an important part of China's education system, has laid a solid foundation for nine-year compulsory education and human lifelong learning and development, and plays an important role in promoting, overall and leading. Preschool education is an important social welfare undertaking. Vigorously developing preschool education is related to the physical and mental health and all-round development of all children, the vital interests of thousands of families, and the national plan that affects the country's economic development, social stability and national future.

2-3 years old is the key period for the development of children's individual oral language ability, and 4-6 years old is the best period for children to form visual recognition and shape perception images; 3-5 years old is the best age for children to master the concept of knowledge, and 5-6 years old the fastest period for children to master logical thinking and develop their own hands-on ability. Preschool education aims to cultivate the harmonious development of children's physical quality and

mental health, cultivate children's good living habits, and cultivate children's logical thinking ability, cognitive ability and learning ability. At the same time, preschool education is a vital education period to cultivate children's curiosity, thirst for knowledge, imagination, creativity and other important non-intellectual qualities, and it is also a good period to cultivate children to correctly look at everything and get along with people. Preschool period is a critical period for human beings to know the world, which has a decisive influence on their cognitive ability, observation ability, thinking ability, learning ability and hands-on ability. Appropriate preschool education can help children form corresponding logical thinking ability, correct learning attitude and social values, and promote children to cultivate excellent qualities of harmonious coexistence with people and courage to face difficulties. Once children form the correct learning ability and methods, good learning habits and attitudes can effectively promote children's self-awareness and self-cultivation and have a far-reaching impact on their lifelong learning^[1].

As the first stage of China's education, preschool education is the basic component of nine-year compulsory education, which has a long-term impact on the development of China's overall education, has a positive role in promoting quality education and cultivating high-quality talents, and has a profound impact on the development of basic education. Preschool education helps children to adapt to study life in advance, to unfamiliar environment, to learn to get along with others, and to smoothly realize the educational transition from kindergarten to primary school after fully adapting to study life physically, mentally and emotionally. In addition, due to the social phenomenon of the only child in China, whether a child can grow up healthily has become the focus of attention of one family or several families. As an emotional link between families or families, preschool education for children has drawn the attention of the whole society and even China. Moreover, because modern parents pay more attention to the all-round development of children, the teaching quality of preschool education has become the focus of parents' attention, which plays an important role in family happiness and stability, national economic development and long-term social stability.

3. The Significance of Finance and Tax Law in the Development of Preschool Education

Finance and tax law refers to the combination of fiscal expenditure law and tax revenue law as a whole and applied to preschool education, mainly including tax revenue law and tax expenditure method. In the relationship between finance and taxation, the right of the state to levy taxes comes from the people, and the restrictions on taxation also come from the people, with the economic interests of the people as the basic goal. The relationship between the people and the state is first reflected in the constitutional relationship between taxpayers and the state. Under the function of the finance and tax law, taxpayers have become the obligee and obligor of the state. Taxpayers pay taxes in order to enjoy the protection of human rights provided by the state, and take the inalienable and non-transferable life right of taxpayers as human individuals as the core goal to ensure taxpayers' freedom, property rights and the enjoyment of public goods. As the basic condition for the development of education, finance plays a vital role in promoting education. However, preschool education lacks the weak link of financial investment and preschool education resources are in short supply. Therefore, the finance and tax law should ensure that there are enough funds to be used in pre-school education, clarify the obligation of the government to provide financial support for pre-school education, and the responsibility of the government to provide financial input for pre-school education as a right holder and obligor^[2].

4. The Main Problems in the Application of Finance and Tax Law in Preschool Education.

First, when implementing specific taxes in preschool education, the tax decisions of various preschool education institutions are not uniform and there is a lack of corresponding standards. Article 38 of the Regulations on the Implementation of the Law on the Promotion of Private Education in China clearly stipulates that "private schools invested and established whose investors do not require a reasonable return shall enjoy the same tax and other preferential policies as public schools according to law", which legally encourages social enterprises to take the initiative to undertake the obligation of undertaking public kindergartens and promotes the growth of public kindergartens in China. However, since the ownership of the donated assets is also transferred after the donation, that is, the donor no longer enjoys the right to obtain a reasonable return, the donated private schools do not require a reasonable return. When dealing with the financial taxation of these schools, most government departments take "obtaining reasonable returns" as the basis for applying tax policies in the

Regulations on the Safety of Private Education Promotion Law; However, the Notice of State Taxation Administration of The People's Republic of China of the Ministry of Finance on Education Tax Policy stipulates that "no enterprise income tax will be levied on the fees collected by the school upon approval and managed in the financial budget or the special account of extra-budgetary funds", that is, "managed in the financial budget (special account of extra-budgetary funds)" is the basis for applying the tax policy. Obviously, the above two standards are not unified enough and lack of absolute policy guidance, which leads to the relevant departments of our country not knowing which policy to use as the tax basis when conducting tax work [3].

Second, the tax policy of preschool education is not independent and unified, and kindergartens are not included in the scope of "schools" in the education industry, which leads to a large number of preferential policies for schools that cannot be popularized in preschool education. Due to the lack of independent and unified legal basis for the fiscal and tax laws of preschool education in China, the tax policies of preschool education are scattered in various educational tax policies. In all kinds of educational tax policies, the basic term "school" is often used as the main body for the education industry to enjoy fiscal and tax preferential policies. However, due to the vague concept of "school" in various tax policies, "kindergarten" is out of the scope of "school". For example, China's laws and regulations clearly point out that "the land requisitioned by schools and kindergartens is exempt from land occupation tax". From this provision, we can see that "schools" and "kindergartens" are in a parallel relationship, that is, "kindergartens" are not within the scope of "schools", which leads to the lack of preferential tax policies for "kindergartens".

5. The Specific Application of Finance and Tax Law in Preschool Education.

In order to thoroughly implement the legislative process of pre-school education finance and tax law, the government should establish the target of pre-school education financial betting, determine the corresponding policies of pre-school education financial betting, clarify the legalization and legalization of pre-school education financial betting policies, adhere to the development strategy of pre-school education with the public kindergartens as the main direction of inclusive public welfare, actively attach importance to the current amount of financial investment in pre-school education in China, and build a scientific and effective financial investment system. The state should pay full attention to the financial input of public schools and increase the public funds for education. We will vigorously support the development of pre-school education with the two major sectors of finance and taxation, ensure the investment amount of its education funds, ensure the divination of fiscal pre-school education funds in GDP, the proportion of fiscal pre-school education funds in the total education funds, and the proportion of salaries and expenses of teachers and other employees in the expenditure structure. The government and relevant departments should attach importance to the education funds for preschool education, bring them into the national education budget, improve the share and position of the budget for preschool education, change the proportion of the expenditure budget for preschool education in the past, and promote the development of preschool education rationally and scientifically. The state should vigorously promote the self-help policy of preschool education, reduce the tax related to preschool education, reduce the pressure on parents of young children, put the bulk of preschool education funds into the responsibility of the local government, and give financial support to the central government, increase the input cost and lower the kindergarten fees. Considering the financial problems of local governments and the current situation of social and economic development, the central government should give financial support to local governments that are not enough to support preschool education funds, and use special funds to solve the corresponding problems. Although the strategic goal of free preschool education cannot be achieved like nine-year compulsory education at present, the burden on parents can be alleviated to some extent, and the financial expenditure structure of preschool education and the fiscal and tax laws of preschool education can be continuously optimized in the future. The goal of state-run free preschool education is just around the corner.

The application of finance and tax law in the field of preschool education can effectively help the authority of transferring funds from financial investment in preschool education. Taking the priority of ensuring the development of preschool education as the basic principle, the management and supervision will be concretely implemented in the support and help of local governments for preschool education. On the premise of the Constitution, Finance and Tax Law, Education Law, Education Budget Law and other relevant laws and regulations, the basic content and legal responsibility requirements of preschool education law are clarified, and the local government's construction strategy for developing preschool education is stipulated by the special chapter of preschool education law. Pre-school education law and finance and tax law should clarify the key factors such as the subject,

object and element of financial investment in pre-school education, ensure the proportion of central budget and local budget in the expenditure structure of pre-school education, and ensure the financial support of inclusive pre-school education objects and the financial and policy support of inclusive pre-school education local governments. The state should solicit opinions from all walks of life, especially parents of children, and let the broad social groups and people actively participate in it, which embodies the basic principle of "legislation is based on people" in China. The legislative content should include the responsibilities and obligations of the government's financial expenditure for preschool education, the budget for preschool education, the financial standards for preschool education, the salaries and benefits of teachers and employees, and the charging standards for public kindergartens, etc., which strictly reflects the government's strong support for preschool education and reasonably divides the relative responsibilities and responsibilities of preschool education. Let the people participate in the state's vigorous rectification of the development of preschool education with the solemnity of laws, actively implement the specific application of corresponding laws in preschool education, increase the investment in preschool education funds, and reduce the corresponding taxes on preschool education, so as to realize the relative fairness of the financial expenditure of preschool education and vigorously promote the development of preschool education.

One of the important functions of the fiscal and tax law is to realize the redistribution of social resources to reflect social equity, which is exactly the same as the development prospect of preschool education and perfectly fits the important goal of preschool education to obtain a lot of resources by using the fiscal and tax law. The state takes financial investment and tax policy as preconditions, increases the proportion of educational funds for preschool education, and guarantees the teaching resources of preschool education and promote the sound development of preschool education. Because of the public welfare nature of the education industry, it should obtain high-quality educational resources, limit the corresponding responsibilities that government departments must bear with financial law, and urge government departments to pay attention to and support preschool education and other education industries. As a kind of law, finance and tax law guarantees the basic right to receive education fairly and legally, and the protection of rights cannot be separated from the state's economic support, which is the state's financial investment in education. The main source of the national economy is tax, which is the responsibility of China to enjoy civil rights fairly and legally, and also the obligation of taxpayers to enjoy national public services. The fiscal and tax law provides a certain guarantee for the country's fiscal revenue, and also obtains a lot of financial support for the financial investment of preschool education. In addition, because the country's fiscal revenue is limited in a specific period of time, this means that the financial investment allocated in any field is also limited. According to the principle of "living within the limits of income and balancing revenue and expenditure" in the budget law, only limited fiscal revenue can be selected in the allocation of unlimited resources. This requires that the fiscal and tax law should be taken as the basic principle, and through the statutory budget process, sufficient financial funds should be used as education funds in the education industry, especially in preschool education, so as to ensure the inclusiveness and public welfare of preschool education and ensure the development of preschool education.

Due to the slow development of preschool education, it is now caught in the economic quagmire of "difficulty in entering the park and high fees". With the financial and tax law as the guarantee, how to apply the educational funds for preschool education is also a problem that needs to be considered, specifically, how much and how to invest, investment forms and key investment projects. This needs to be solidified in the form of law, and then a professional budget investment process is made by law to ensure the maximum economic benefit of education funds and promote the development of preschool education to the greatest extent. In addition, we will increase subsidies and preferential policies for all kinds of kindergartens in China, improve the salaries of teachers and other staff of preschool education, and the government will actively assume the responsibility of developing preschool education, increase the investment in kindergartens, so as to reduce the charging standards of kindergartens and fundamentally promote the development of preschool education^[4].

6. Conclusion

Education is the basic principle of China's development, and preschool education, as the starting point of education, is the cornerstone of nine-year compulsory education. In order to ensure the healthy development of children in China, the reform and development of preschool education is imminent. The state should attach great importance to the importance of preschool education, include preschool education in the scope of basic education, explicitly guarantee the strategic position of preschool education by laws and regulations such as the Finance and Tax Law and the Preschool Education Law,

increase the financial input of preschool education, promote the “vigorous growth” of public kindergartens with the intervention of local governments, lower the charging standard of private kindergartens, reduce the pressure of parents’ life from the root causes, improve the teaching quality of preschool education, and promote the long-term development of preschool education in China.

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