

An analysis of fiscal and tax policies to promote the entrepreneurship of college students in the new crown epidemic

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Abstract: Business scale of 2020 college graduates in China up to 8.74 million people, at the same time the economic downward pressure and new crown pneumonia outbreak superposition effect, College graduates have more difficulties in finding jobs and the employment situation is more complex and grim. Based on this, this article takes the new crown pneumonia outbreak as a background, based on the current state of the economy and social development situation, analyzing the present condition of the college students' entrepreneurial fiscal and taxation policy application, expounds the necessity of fiscal and taxation policies in promoting college students' employment entrepreneurship, is put forward under the new crown outbreak fiscal and taxation policy Suggestions to promote the university students' employment entrepreneurship, further improve response to emergent public health events when college students entrepreneurship fiscal and taxation policy in the actual application.

1. Introduction

xi general secretary put forward in the report, the party's 19 "talent is the foundation of innovation", college students as the reserve talent to promote the development of society, will surely shoulder the important task of the new era of development.

But the sudden new crown pneumonia outbreak of a tremendous impact on the national economy, further increased the difficulty of college students' entrepreneurship, to the business college students employment situation as reality, combined with the feature of era of college students' entrepreneurship and greatly, support for the current college students' innovative undertaking the analysis and evaluation on the fiscal and taxation policy, and put forward the new crown outbreak under the perfection of the fiscal and taxation policy Suggestions to promote the college students' entrepreneurship and optimization of path, to develop its in epidemic prevention and control and recovery for the guarantee of college students' innovative undertaking.

2. Organization of the Text

2.1 The Fiscal and Taxation Policies to Support the Necessity of College Students' Venture Analysis

The fiscal and taxation policy can reduce the pressure on college students venture capital. The current college students entrepreneurship is one of the most intractable problems facing the shortage of funds, and relevant fiscal and taxation policies to provide tax incentives to stimulate college students' entrepreneurial motivation, guide students to self-employment are greatly.

The fiscal and taxation policies conducive to ease the employment pressure of college students' entrepreneurship. New crown outbreak on the demand side to face the impact of consumption, exports and investment, enterprise to return to work in terms of supply and production difficulties, severely weakened the ability of our country economy's potential growth, combined with China's

class of 2020 ordinary university graduates to scale up to 8.74 million people, the Labour market presents a great pressure.

The fiscal and taxation policies to support college students entrepreneurship is an effective way to solve the problem of university students' employment difficult, it can increase employment by promoting entrepreneurship, to a certain extent, improve the whole society faces the severe employment situation.

The fiscal and taxation policies to promote national science and technology innovation and economic development. In America, for example, its superior innovation environment and culture, knowledge and technology intensive industries in the United States has made a great contribution to the economic growth, Since 2010, America has created more jobs than Europe, Japan and the sum of all developed economies.

2.2 existing fiscal and taxation policies in promoting college students the problems existing in the entrepreneurial process:

The existing number of fiscal and taxation policies promoting the college students' entrepreneurial government joint mandate less, lack of systematic, normative and continuity and hard to quantify the inspection.

According to statistics, 1998-2018, jointly issued by the department of many college students' innovative undertaking policy only 7 items, associated with the construction practice, entrepreneurial base text only 4 articles, and haven't made clear its achievements appraisal standards.

At present, China's fiscal and taxation policy on the financial support of university graduates period is short, usually one to three years, and according to our country enterprise in the market, the survival of the life expectancy statistics show that small and medium-sized enterprise's survival time is 3.8 years on average, and small and micro enterprises is 2.6 years, that is to say, Financial support for enterprises founded by college students is often not mature, the government will suspend its support, so that many long return cycle projects due to funding problems that cannot be sustained.

At present, in our country the division of fiscal authority and expenditure responsibility is not reasonable, and financial resources and fiscal authority (spending responsibility) are not adapt, make existing fiscal and taxation policies promoting the college students' entrepreneurship with a lot of regional imbalance, meaning that the fiscal and taxation policy support of local governments rely on the government financial resources, different financial resources have different fiscal and taxation policies that promote college students entrepreneurship, In addition, a set of effective fiscal and tax policies to promote entrepreneurship of college students have a strong spillover, the "free-rider" weakens the local government innovation power of the fiscal and taxation policies, so the existing fiscal and taxation policy in the current economic situation must change.

Support students entrepreneurship of fiscal investment and financing system has not yet fully established, at the core of restricting students entrepreneurial capital problem difficult to solve, from the point of practice, students apply for small guarantee is cumbersome and high threshold, bank attitude is not positive, university graduates microcredit is difficult, did not achieve the purpose of promoting employment.

The fiscal and taxation policy benefits business at the same time, so that enterprise and college students' entrepreneurial project cooperation enthusiasm is very low. The Labour market supply and demand gap widening, structural unemployment is one of the most important part of the reason. From the Angle of enterprises, develop a talent with practical ability, the cost is larger, so many enterprises are not willing to accept new graduates, companies and cooperative relations, it is very difficult to accept university graduates of entrepreneurial projects, making many start-ups is difficult to enter the market, favored by the consumers, so the implementation of fiscal policy to provide enterprises with the corresponding preferential policies, so as to encourage enterprises to actively with the entrepreneurship of college graduates project cooperation, continuously expand the development of entrepreneurial projects.

2.3 under the new crown outbreak fiscal and taxation policy suggestions to promote the college students' entrepreneurship

Stability principle refers to the fiscal and taxation policies to achieve economic stability and development of important function.

Flexibility principle refers to the fiscal and taxation policy should be compatible with the current economic environment and in maintaining economic stability, play a positive role to the development of employment, entrepreneurship, and therefore, according to different business situation, the government's fiscal and taxation policies should also differ.

Sustainable principle refers to the fiscal and taxation policy should be recycled, the government's fiscal and taxation policy links up with related aspects of national policy, such as industrial policy, technology policy, etc.

Based on the three basic principles, we put forward to promote college students under the new crown outbreak of entrepreneurship optimization path:

Strengthen the fiscal and taxation policies promoting the college students' entrepreneurship systemic, all localities to strengthen inter-departmental cooperation, develop self-employment for college students specialized finance and tax documents.

Based on the "2015 China city entrepreneurial index research project", the empirical results found that due to the local governments have a better understanding for the local actual situation. They can carry on the overall planning design accordingly, and adjust measures to local conditions puts forward feasible business policy, so the local government departments at all levels to promote entrepreneurship plays an important role.

Build long-term guide support mechanism, adhere to the principle of sustainable development, according to the college students' entrepreneurship specific stage of the corresponding support measures. For example, the bud of the college students' entrepreneurs should be primarily through low tax rate, applied to deduct such as preferential policy guidance, support them to engage in the state encouraged knowledge intensive, high-tech, energy conservation, environmental protection, public health and other industries, at the same time give money to support, in order to solve the difficulty of financing, in addition, simplify procedures to ensure university students entrepreneurs to steady growth. In development of college students' enterprise, mainly stimulate interest, such as government purchase, government funding, tax rebates, special reward, deferred tax, etc. For college students' enterprise enters the mature stage, entrepreneurs should be encouraged to actively participate in market competition, through special services that are provided for free, to relief workers' wages, subsidies, and help them to optimize enterprise operation cost, absorb excellent talents, really have the potential of the enterprise can encourage its listed on the gem, go abroad at the same time, participate in the competition of the international market.

The financial governance and expenditure responsibility, by the central government transfer payments to local governments to promote university students the benefits and costs of entrepreneurship, under the background of public health emergencies, according to the level of response with a certain proportion "budget reserve funds".

Change support college students entrepreneurship financing mode. The government should gradually change the traditional pattern of pure fund subsidize, establish and perfect an investment financing platform led by government input. Use market system to guide the social capital inflows and use surplus funds of the investment and financing platform as the equity investment, set up a special fund system support college students and arranged to enter and exit mechanism of venture fund, further improve support college students venture financing guarantee system, first, to establish and perfect the system of support college students entrepreneurship discount loans and guide the bank set up specifically for entrepreneurs of small credit loan system, optimize the credit approval process at the same time, improve the efficiency of lending, secondly, relax the loan guarantee conditions of college student entrepreneurs, enrich the forms of guarantee for college entrepreneurs. For example, for start-up projects involving intellectual property and other patents, the government can try to guide college entrepreneurs to raise funds in the form of technical guarantee.

Implementation of fiscal policy in our country can provide the corresponding preferential policies for entrepreneurs which cooperate with college students' entrepreneurial project and combine tax cuts and fee cuts to reduce the tax burden on business during the outbreaks, in order to encourage business actively cooperate with entrepreneurship progress for college graduates, in the key period to promote enterprise to return to work and production and the sustainable development of college students' entrepreneurial project. "

3. Conclusion

Under the background of the present public health emergencies, the present problems of the fiscal and taxation policies promoting the college students' entrepreneurship is increasingly obvious in China. At the time, no tool can replace the meaning of fiscal and fiscal and taxation policy. In this paper, under the principle of stability, flexible and sustainable, advancing with the times, development and improvement, proposed the "package" fiscal and taxation policy suggestions to promote the college students' entrepreneurial employment. While these Suggestions how to efficient in force, to combined with the actual need to be the next step research.

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