

Through the introduction of the concept of basic income, this paper introduces the emergence, development and institutional practice of basic income theory in detail.

Basic income refers to an income that a political community pays to all its members unconditionally, in cash and periodically. Its core idea is to provide a social security system for poverty and unemployment. The earliest emergence of this idea was the concept of "minimum income" proposed by the English utopian socialist Thomas More in 1516 and introduced the system plan in detail to his friends. In 1986, from the perspective of social equity, Belgian political economist Philippe Van Parijs established the "European Network on Basic Income" (renamed as "Global Network on Basic Income" for short in 2004) to sort out the basic income theory and construct the basic framework of the basic income plan comprehensively for the first time. In the past hundred years, there have been endless experiments on basic income, including the fund dividend system launched by the US state of Alaska, as well as Finland, Brazil and other countries. The advantages and disadvantages of basic income have been summarized.

In recent years, Chinese scholars have paid attention to basic income, mainly discussing the ideological system, theoretical reform and concrete practice of the basic income. China will fully eliminate absolute poverty by 2020, but relative poverty will exist for a long time after the elimination of absolute poverty. While the scientific and technological progress marked by artificial intelligence will rapidly promote economic development, structural unemployment will also become a real problem. This paper systematically sorts out the theoretical and ideological origin of basic income, deeply analyzes and draws on the specific practice of basic income in foreign countries, and tries to put forward a progressive plan of basic income -- the negative income tax system, as a proposal to improve China's social security system. From the practical application of negative income tax system design, this system design is actually a transitional form from the minimum living security system to the basic income plan. Therefore, it is understandable to regard the negative income tax system as a transformation of the basic income plan, and it has certain practical significance as a transitional form.

The paper notes that the basic income program as a theoretical idea is a forward-thinking social welfare program to advance equality and the pursuit of freedom. However, the reality also faces a battle over the fair and efficient distribution of public funds, as well as the challenge of financing. On the other hand, the negative income tax system provides a transition for the progressive reform of social security. Nonetheless, as a system design involving the interests of many social groups and the reform of the national governance system, it still needs to be further studied at the theoretical and operational levels.

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