

8 June 2004

By post and by e-mail

Secretariat, Constitutional Development Task Force  
Constitutional Affairs Bureau  
3/F Main Wing  
Central Government Offices  
Lower Albert Road  
Hong Kong

Dear Sirs

**Proposed New Functional Constituency  
for Legislative Council Elections in 2008**

**“Salaries Taxpayers”**

In response to the Constitutional Development Task Force's invitation for submissions and proposals set out in their Third Report in May 2004, please find attached for your consideration an 18-page submission in which I advocate the introduction of a new functional constituency – “Salaries Taxpayers” – for the Legislative Council elections in 2008.

I also take this opportunity to submit herewith, for your reference, a Chinese language article I wrote on the same subject. It was published in the Hong Kong Economic Journal (信報) on 17 May 2004.

I may be reached during office hours on \_\_\_\_\_ should you require any clarifications of the ideas set out in my submission.

Yours truly,

(Signed)

**Chester Kwok**

- Enclosures -
1. Submission : 18 pages in total
  2. Copy of Chinese language article published on 17 May 2004

cc Mr Donald Tsang, Chief Secretary for Administration

Submission  
from Chester Kwok

to the Constitutional Development Task Force  
of the Government  
of the Hong Kong Special Administrative Region

in Response to Their Invitation  
for Submissions and Proposals  
Set out in Their Third Report  
Published in May 2004

June 2004

# Content

	<u>page</u>
Introduction	3
A problem with Hong Kong's existing political system	3
The need and opportunity for change	4
New functional constituency: "Salaries Taxpayers"	5
1.2 million eligible electors	6
Voting power based on amounts of tax actually paid	6
Voting system	8
Qualifying periods for subsequent years	8
Various technical issues	8
Summary of the proposal	10
Rationale for the proposal	10
Possible concerns	16
Conclusion	18

## *Introduction*

This 18-page document has been prepared in response to the invitation of the Constitutional Development Task Force, set out in their Third Report published in May 2004, to the community to put forward views and specific proposals as to how methods of selecting the Chief Executive in 2007 and for forming the Legislative Council in 2008 may be amended.

The focus of this submission is on the formation of the Legislative Council. I shall argue that a new broadly-based functional constituency, with an electorate of taxpayers returning a small number of additional Legislative Council seats, should be established in 2008. There will also be a brief discussion of the envisaged constitutional development of the Hong Kong Special Administrative Region in the 2010's and 2020's.

## *A Problem with Hong Kong's Existing Political System*

The principal structural problem inherent in the composition of our Legislative Council stems from inadequate representation of the economically active residents who together constitute the economic backbone of our city.

The middle class people in Hong Kong, whom I define as residents with annual income between \$300,000 and \$3,000,000 (*Hong Kong dollars*), are severely under-represented on the Legislative Council. The reality is that a majority of the Legislative Councillors returned by the geographical constituencies, irrespective of their simplistic political labels, such as "pro-Beijing" or "pro-democracy", tend to appeal mainly to the lower-income strata of the electorate. The interests of businessmen are represented through Legislative Council seats returned by various functional constituencies based on business sectors and professions. Except for those belonging to one of the chosen professions, such as teachers, lawyers and accountants, the great majority of our middle class people have no effective representation on the Legislative Council. To argue that the middle class still have political influence

through their votes in geographical constituency elections is clearly a fallacy. Many middle class people quite understandably regard their votes in geographical constituency elections as "wasted votes", on the correct recognition that the sheer number of grass-root voters will render their votes almost irrelevant to election results.

At present there are approximately 1.2 million taxpayers paying salaries tax to the Government of the Hong Kong Special Administrative Region, of which just under 0.5 million salaries taxpayers may be regarded as middle class, as defined above. Despite their small number, particularly as compared against approximately 3 million registered voters, these middle class taxpayers account for some 80% of all salaries tax payments collected by the Government and are vital contributors to public sector finance. In addition, due to their higher disposable income, they and their families are important consumers in the local economy as users of services, shoppers and, collectively, probably the one of the largest groups of owners of local residential real estate by value. The fact that these people are not adequately represented on the Legislative Council is an unacceptable injustice.

### *The Need and Opportunity for Change*

It should be clear to all that this important but aggrieved group of residents are unhappy with the way our community has developed since 1997, and that many of them are uncertain about their future in this city. The political *status quo* is obviously unsatisfactory to them. In the interest of Hong Kong's continuing stability and long term prosperity, we need to alter the existing political structure in such a way as to allow our middle class people participation in politics in a more meaningful manner.

It should be noted, however, that not all changes are synonymous with progress. For example, under the current socio-economic structure of the local community, a simplistic approach to constitutional development, such as the early introduction of universal suffrage (of the "one-man-one-vote" type), would not only fail to address the issue of inequity suffered by the middle class, but would actually aggravate their disillusionment by further diluting their already negligible political influence. In this regard, the Decision of the Standing Committee of the National People's Congress,

adopted on 26 April 2004 (the "Decision"), stipulating that not all members of the Legislative Council shall be elected by universal suffrage in 2008, represented a sensible way forward in respect of "enabling different sectors of the society to be represented in the political structure".

Even more important than winning back the hearts and minds of our middle class taxpayers, however, is the need to restore a degree of balance in Legislative Council membership. The Legislative Council is a powerful institution with statutory authority for public spending and taxation. The overwhelming domination of representatives of consumers of public sector resources of such a body over those representing contributors of such resources could become a source of fiscal profligacy and therefore financial and, ultimately, political and social instability.

The Decision of the Standing Committee of the National People's Congress in respect of the formation of the Legislative Council in 2008 gave us an opportunity to effect the necessary changes. The Government and the people of Hong Kong should seize this historic opportunity to put in place an equitable political structure compatible with the unique capitalist economic system in Hong Kong.

#### *New Functional Constituency: "Salaries Taxpayers"*

**I propose that, in addition to the existing 28 functional constituencies which are likely to be preserved, a new functional constituency – "Salaries Taxpayers" – be introduced for Legislative Council elections in 2008.** In accordance with the important principle of "gradual and orderly progress (循序漸進)", the number of new Legislative Council seats to be returned by this proposed new functional constituency should be small rather than large; at least one but probably no more than five appears to be the right number. No other new functional constituency should be established for Legislative Council elections in 2008. In accordance with the Decision of the Standing Committee of the National People's Congress, the number of additional seats returned by the new "Salaries Taxpayers" functional constituency must match the aggregate number of additional seats to be returned by all the geographical constituencies.

## *1.2 Million Eligible Electors*

It is envisaged that anybody who both –

- a) qualifies to vote in a geographical constituency in Legislative Council elections in 2008, and
- b) has paid any salaries tax to the Hong Kong Government during the ten-year period from 1 July 1997 to 30 June 2007 (“Ten-Year Qualifying Period”), irrespective of the actual amounts paid,

will qualify for registration as an elector in the proposed Salaries Taxpayers functional constituency in 2008. The clear intention is to cast the net as wide, and to have as inclusive and as large a functional constituency, as practicable. For example, even a low-income person who has paid only \$10 of salaries tax in only one of the ten years would still qualify for registration as an elector. At least 1.2 million residents in Hong Kong are likely to qualify for registration as electors, making the new Salaries Taxpayers functional constituency by far the largest functional constituency in the Legislative Council in terms of the number of people they represent.

As no one may be registered with two or more functional constituencies, a person eligible for registration with two or more functional constituencies will have to choose to be registered with only one of them. This rule should apply to the Salaries Taxpayers functional constituency also.

### *Voting Power Based on Amounts of Tax Actually Paid*

A critically important element of the proposal set out in this submission is the attachment of a “weighting” to the votes of each elector in the Salaries Taxpayers functional constituency to ensure that his or her effective voting power is broadly proportionate to the total amount of salaries tax paid by the elector to the Government in the Ten-Year Qualifying Period between 1997 and 2007.

I propose that each vote cast by an elector in the new functional constituency carries a number of "voting units" which are pre-determined before the elections on the basis of the aggregate amount of salaries tax actually paid (including all tax payments made upon personal assessment) to the Government during the Ten-Year Qualifying Period, in accordance with the following basic rules.

- The aggregate amount of salaries tax actually paid by an elector during the Ten-Year Qualifying Period will be divided by a factor of ten (10) to arrive at the average amount of salaries tax paid per annum.
- Each vote of an elector will carry one "voting unit" for every \$10,000 of average tax paid, or part thereof.
- The number of voting units carried by an elector's vote is subject to an absolute maximum of one hundred (100).
- Each elector will be notified in writing in early 2008 as to the number of voting units to be carried by his or her vote in the Salaries Taxpayers functional constituency election, well before the actual Legislative Council elections.

Under this "Unit Voting System", clearly the greater the amount an elector has contributed to the finance of the Government by way of salaries tax, the greater his or her voting power. The absolute cap or ceiling of 100 voting units per vote will prevent a small number of exceptionally high-income heavy taxpayers, paying in excess of \$1,000,000 per annum in salaries tax, from having disproportionate and undue influence on the outcome of elections.



### *Voting System*

Each elector will be entitled to cast one single vote for only one of the candidates standing for election. The total number of voting units carried by all the votes cast will be aggregated for each candidate under this Unit Voting System. The candidate with the greatest number of voting units (and not necessarily the greatest number of votes) will be elected, followed by the next candidate with the next greatest number of voting units. The process will continue until all the seats are filled.

### *Qualifying Periods for Subsequent Years*

I would envisage that the ten-year qualifying period will be maintained, on a "rolling" basis, for Salaries Taxpayers functional constituency elections in the years subsequent to 2008. For example, the qualifying period for the Legislative Council elections in 2012 will be the ten-year period from July 2001 to June 2011; and for the elections in 2016 will be the ten-year period from July 2005 to June 2015.

### *Various Technical Issues*

The proper implementation of such a new "Unit Voting System" clearly involves the resolution of a number of technical issues, none of which, in my opinion, would represent an insurmountable problem. I have confidence that the highly-regarded and experienced Electoral Affairs Commission is capable of devising and enforcing appropriate detailed rules and guidelines in respect of polling and counting of voting units under the proposed Unit Voting System. I wish however to highlight two issues which deserve special attention.

#### *confidentiality as to the number of voting units carried by an individual*

First, the number of voting units carried by an elector's vote should remain confidential. This piece of information would enable an elector's income level,

which is obviously a matter of a most private nature, to be established and therefore cannot possibly be regarded as public information. Such information should not be available to the general public nor to candidates standing for election. Candidates and their agents may of course have access to the names and addresses of all electors in the usual way.

the secret ballot

Secondly, the secret ballot is critical to fair elections in modern civilised societies, and must be upheld without compromise for Salaries Taxpayers functional constituency elections. It is therefore vital that individual electors cannot be identified from their ballot papers. At the same time, however, each ballot paper must unambiguously identify the number of voting units carried by each vote.

There are many means to attaining these two important but somewhat conflicting objectives. One of the possible methods – which I must admit may not necessarily be the best – could involve making available in each polling stations on election day one hundred different sets of clean ballot papers with the numbers 1 to 100 prominently printed on them, signifying each of the possible numbers of voting units carried by a ballot paper. An elector presenting his or her identity card at the appropriate polling station will be given a clean ballot paper on which is printed a number corresponding to the number of voting units carried by his or her vote, in accordance with information on a confidential register to which only certain designated officers in each polling station have access, ideally electronically. The elector could check this number against the written notice in his or her possession, before marking the ballot paper to signify his or her vote and depositing it in the ballot box in the normal way. This arrangement will enable electors to remain totally anonymous during the vote-counting process while voting units may still be reckoned speedily and efficiently, particularly if machine-readable ballot papers are used.

### *Summary of the Proposal*

This is a convenient point to reiterate the essential points of the proposal set out in this submission. By far the best way forward for Legislative Council elections in 2008, in my opinion, is –

- a small increase in the number of Legislative Council seats – say not more than 10 in aggregate - to be returned by the geographical and functional constituencies (in equal numbers) to realise and to demonstrate actual progress in constitutional development in Hong Kong; and
- the retention of all existing functional constituencies and the seats returned by them, in the interest of maintaining stability and effecting “gradual and orderly progress”; and
- the establishment of the Salaries Taxpayers functional constituency as the sole new functional constituency, and the introduction of the salaries tax payments-weighted Unit Voting System as the voting system for this new functional constituency.

### *Rationale for the Proposal*

I am convinced that implementation of the proposal set out in this submission is right for Hong Kong for reasons which may be broadly classified into six categories:

- i. enabling balanced participation by different sectors of society ( 均衡參與 )
- ii. encouraging fiscal prudence and responsibility
- iii. a good constitutional complement to Hong Kong's capitalist system
- iv. extra political influence for economically active residents
- v. laying the groundwork for the future
- vi. the least divisive compromise.

i. enabling balanced participation by different sectors of society

Under the proposal set out herein, a degree of equity for the middle class will be restored through the institutionalization of representation for them on the Legislative Council. This is only fair and will correct an injustice inherent in the *status quo*. Implementation of the proposal will hopefully also result in a reduction of the level of discontent on the part of the middle class.

It was stated in the Chief Executive's Report to the Standing Committee of the National People's Congress and in the Second Report of the Constitutional Development Task Force that any proposed amendments to the current method of forming the Legislative Council "must enable different sectors of the society to be represented in the political structure, and to participate in politics through various channels", and "should ensure that consideration .... be given to different interests of the society". These are important guiding principles. Having regard to the socio-economic structure of present-day Hong Kong, I would strongly argue that implementation of the proposal set out in this submission represents a significantly better application of these principles than both the *status quo* and the various shades of universal suffrage advocated by others in the community.

An electorate of 1.2 million will vastly improve the level of inclusiveness of the functional constituency arrangement. In the proposed new Salaries Taxpayers functional constituency, most households in Hong Kong will have at least one member eligible for registration as a functional constituency elector. Such a high level of participation will remove the mystery and the elitist image from the functional constituency arrangement, reduce misunderstanding and enhance the public image and acceptability of the functional constituency arrangement.

ii. encouraging fiscal prudence and responsibility

With an electoral base purely of taxpayers with voting powers directly proportionate to actual tax payments, I would expect the new Legislative Councillors from the proposed Salaries Taxpayers functional constituency to be particularly vigilant over public sector spending, and to endeavour to ensure that Hong Kong remains a regime of low and simple taxation, both of which are critical to the long term prosperity of our city. The Councillors occupying these additional functional constituency Legislative Council seats should act as a deterrent to any future tax-and-spend administrations and profligate politicians attempting to turn our vibrant city into a welfare state. I would expect the Salaries Taxpayers functional constituency to develop eventually into an extra constitutional safeguard for fiscal prudence and responsibility in the Hong Kong Special Administrative Region.

iii. a good constitutional complement to Hong Kong's capitalist system

Hong Kong is unique in that we probably practise one of the freest and purest forms of capitalism in the history of mankind. The Hong Kong Government is also unique in that it is constitutionally obliged to strive to achieve fiscal balance (as stipulated under Article 107 of the Basic Law). Both the preservation of capitalism and fiscal prudence are absolutely vital for the continuing prosperity of Hong Kong. History has demonstrated that capitalism and ultimately the materialistic well-being of whole communities thrive on low taxation and small government.

Logically a salaries tax-based electoral arrangement will contribute both to low taxation and to small government. The proposal in this document is therefore highly compatible with and complementary to Hong Kong's uniquely efficient form of capitalism and the Government's constitutional obligation to manage public finance in a conservative manner.

vi. extra political influence for economically active residents

Under the "rolling" ten-year qualifying period for each election detailed earlier in this submission, political influence through the Salaries Taxpayers functional constituency will always rest with the economically most active residents (who are the largest taxpayers) in the prime of their working lives. As they grow old and retire and pay less tax, the number of voting units carried by their votes will decline and their political influence wane as a new generation of younger wealth producers take over. Such a system will inject a healthy youthful dynamism into local politics in Hong Kong while maintaining general stability. It will also help Hong Kong avoid serious fiscal problems associated with uncontrolled expenditure stemming from the need to take care of senior citizens (which is in itself a noble responsibility to be taken seriously by any community); fiscal problems of this nature are expected to plague many developed countries in the West in the twenty-first century.

v. laying the groundwork for the future

The existing narrowly-defined functional constituency arrangement based on professions and business sectors did serve a useful purpose in the past. The acceptability of this arrangement in the community is however in decline and its useful life may come to an end over the next one or two decades. As a rapid move toward a one-man-one-vote system of universal suffrage instantly would be highly undesirable for reasons elaborated elsewhere in this submission, I am of the view that a salaries tax-based electoral regime represents a good replacement for the existing narrowly-defined functional constituency arrangement.

Subsequent to the establishment of the proposed Salaries Taxpayers functional constituency in 2008, subject to increasing public acceptability for a tax-based electoral system, consideration could be given to increasing gradually the number of Legislative Council seats to be returned by this new functional constituency in the 2010's or 2020's, replacing some or all of the existing narrowly-defined functional constituencies in phases.

From a theoretical point of view, a Legislative Council composed as to 50% of its seats returned by geographical constituencies through direct elections, and as to the entirety of the remaining 50% of its seats by the Salaries Taxation functional constituency, appears very attractive. A legislature evenly and finely balanced between representatives of consumers of and contributors to public sector funding may represent the epitome of sensible democratic government in a capitalist society. The decision as to whether Hong Kong should aim to reach that utopian state, and if so when it should do so, may be left to the next generation of Hong Kong people and to the Central Authorities.

vi. the least divisive compromise

While not absolutely essential, an increase in the number of Legislative Councillors in 2008 certainly seems desirable. It will be a good way for the Government to demonstrate that tangible progress is actually being made in respect of constitutional development in Hong Kong. An increase in the number of Legislative Council seats will also give more opportunities for local talents in politics to acquire more experience and to develop professionally.

The Decision of the Standing Committee of the National People's Congress anticipated the possibility of such an increase in 2008. As the number of new seats to be returned by functional constituencies must be equal to that of geographical constituencies, there will have to be at least one new functional constituency, or an increase in seats returned by existing functional constituencies, for an increase in the total number of Legislative Councillors to be achieved. Unfortunately the establishment of one or more new, narrowly-defined, profession-based or business sector-based functional constituencies in addition to the 28 existing ones would simply aggravate the poor prevailing public image of the functional constituency arrangement as an "elitist and undemocratic game" from which ordinary people are deliberately excluded. It would also attract controversy as a difficult and potentially divisive decision will have to be made in favour of certain professions and business groups over the others. The historical pragmatic usefulness of the existing narrowly-based

functional constituencies notwithstanding, the theoretical and moral justifications of such an arrangement have never been strong. A start of a gradual phase-out of this arrangement, rather than an extension and enhancement through the introduction of even more narrow-defined functional constituencies (which are similar in nature to the existing ones), is surely in order in 2008.

I understand from press reports that some members of the local community have started discussions on possible proposals involving opening up the functional constituencies to include all Hong Kong voters. I am totally against such an arrangement as it is tantamount to the early and premature introduction of a rudimentary form of universal suffrage by the backdoor. Not only would such a proposal be in direct contravention of the Decision of the Standing Committee of the National People's Congress and the important principle of "gradual and orderly progress", it would also significantly worsen the existing inequity, outlined at the beginning of this letter, against the middle class in respect of composition of the Legislative Council.

Implementation of the proposal set out in this submission represents a compromise which, in my view, adheres in letter and in spirit to the Decision of the Standing Committee of the National People's Congress, which is of paramount importance. It effects a broadening of the electoral base of the functional constituency arrangement, for which there appears to be public support if not demand. In addition, the small number of proposed new Legislative Council seats is consistent with the principle of "gradual and orderly progress". I would venture to suggest that the proposal set out herein represents a compromise solution which, while definitely not pleasing everybody completely, does contain some encouraging elements for most people in Hong Kong across the political spectrum.



## *Possible Concerns*

In spite of the compelling rationale discussed above, there could be a number of concerns relating to the implementation of the proposal.

### *discrimination against lower-income socio-economic groups*

First, the proposed Salaries Taxpayer functional constituency could be criticized for its apparent discrimination against people with low income and no income in the society.

On the basis of my proposal for returning not more than five seats by this new functional constituency in 2008, this charge cannot possibly be justified. People from a disadvantaged socio-economic background and those without current income for various reasons (such as retirement or long term illness) will still have overwhelming representation on the Legislative Council through the geographical constituencies and a number of sympathetic functional constituencies, such as Labour and Social Welfare. What this proposal does is merely, belatedly, restoring a degree of balance and equity in favour of the long-suffering middle class tax payers.

In spite of the clear theoretical and practical superiority of a salaries tax-based electoral regime, I am not advocating the complete replacement of the traditional one-man-one-vote direct election system by a salaries tax-based Unit Voting System, which is intended to replace only Hong Kong's existing functional constituencies based narrowly on professions and business sectors. Complete replacement of the one-man-one-vote system based on geographical constituencies would deprive the most disadvantaged social groupings in the community of proper representation within the political hierarchy, which would clearly be unjust and immoral; it would also be destabilizing and, therefore, foolish. That is not the proposition here. Instead, I am advocating a healthy and dynamic political system where a traditional one-man-one-vote regime based on geographical constituencies exists side-by-side, in parallel with and in complement to, a salaries tax-based electoral system.

not seen in developed democracies in the West

Another possible criticism against the proposed Salaries Taxpayers functional constituency is that it is a new system untried in the more developed democratic countries in the West.

While the above statement is factually correct, we must recognise that legislatures in many western countries were conceived many years – in some cases centuries – ago, long before the age of massive but economical computer power which, among other things, makes possible rapid counting of voting units. Also, once established, political systems in stable societies tend to resist changes. It would therefore be inappropriate to model all aspects of our public institutions on their counterparts in the West. Instead, it would be much better for Hong Kong to learn from various aspects of mankind's experience with democratic capitalism over the past few centuries and, on the basis of lessons learnt, to pursue its own path of constitutional development. It is important that Hong Kong does so under the guidance of and with the consent of the Central Authorities, in recognition of its constitutional position as an integral part of the People's Republic of China and also of practical political realities.

Although tax-based electoral regimes are not commonly seen in western countries, it does not follow that they would not work in Hong Kong. Indeed, I am strongly of the view that a mixed system combining the traditional "one-man-one-vote" electoral arrangement with a tax-based voting regime, as proposed herein, is superior to many electoral systems currently practised in the West, which have seen their fair share of political problems over the past few decades, including an almost institutionalized lack of fiscal discipline, uncontrollable public spending and excessive and unsustainable levels of government debt. Western countries hold no monopoly over future development of democratic capitalism. There is no reason why the Chinese people in Hong Kong should shy away from making use of the latest information technology to outperform the West by making an improved version of democratic capitalism work better for our own modern society in the twenty-first century.

### *Conclusion*

The proposal for a new Salaries Taxpayers functional constituency for the Legislative Council is a sensible proposition with significant theoretical and practical advantages. Its implementation will correct a prevailing injustice in terms of representation for the middle class on our legislature, and may act as a sound platform for further constitutional development in the coming decades. The proposal also strikes a careful balance between broadening representation by significantly increasing the number of electors on the one hand, and adhering to the letter and spirit of the Decision of the Standing Committee of the National People's Congress on the other. While it will fail to please everybody in every respect, the proposal does contain some encouraging elements for most people in Hong Kong across the political spectrum and may therefore represent an acceptable political compromise.

I submit that serious consideration should be given by the Government of the Hong Kong Special Administrative Region to the implementation of the proposal set out in this document.

Chester Kwok

June 2004

## 「納稅人」—真正值得新增的立法會功能界別

在香港，薪俸稅和個人入息課稅共佔稅務局總收入約百分之三十五，是除了利得稅之外最重要的政府稅收來源。肩負起這擔子的薪俸稅納稅人約一百二十萬人，他們肯定是對香港現時公共財政健康及將來經濟發展非常重要的一個群體。他們當中的中產階層納稅人，即年入三十萬元至三百萬元者，對香港經濟更舉足輕重；這約五十萬中產納稅人不僅負起約等於政府總薪俸稅收入百分之八十的重擔，他們及其家人更是香港消費市場的中堅份子。

但在香港現行制度下，這一個重要經濟群體的政治影響力實在微不足道。基層市民在立法會已有大量代表，包括大部分由地方選區選舉產生的議員，和勞工與社會福利等功能團體選舉產生的議員。商界的利益則主要由數個不同的功能界別議員捍衛。但是除了一些專業人士(如醫生、律師、教師等)之外，絕大部分中產階層市民在立法會內幾乎沒有真正代表他們的聲音。如眾所週知，立法會手握審核、通過香港特別行政區政府財政預算，及批准稅收和公共開支的財政大權；但這一百多萬政府財政資源的提供者、支撐消費市場的納稅人竟然在立法會內毫無有效代表他們利益的聲音，實在有違「均衡參與」的重要原則，這不公平的情況亦很可能是這群人不滿社會現狀的主要原因之一。

立法會功能界別在可見將來仍會存在；在這情形下，筆者建議香港特別行政區政府考慮在二零零八年的立法會選舉新增一個名為「薪俸稅納稅人」的功能界別，讓一百多萬「打工仔」納稅人全部成為功能界別選民，選舉真正代表他們的一位、甚至是三五位、立法會議員。很明顯，這新增的功能界別比起任何現有的功能界別從現時經濟影響力及對香港長遠發展的重要性看來，肯定有過之而無不及。再者，「薪俸稅納稅人」亦將成為立法會人數最多的功能界別，那時候全港大部分家庭都有最少一個成員是功能界別選民，不只令這新功能界別的代表性及重要性毋庸置疑，亦可一洗功能團體選舉一貫帶有的小圈子遊戲和黑箱作業等負面公眾形象，讓更多市民從親身體驗中加深對「均衡參與」的大原則的重要性的了解及認同。

一個以向政府提供稅收為主要「功能」的功能界別，邏輯上理應與一個以繳稅額為投票權基準的投票制度相配合。如在二零零八年「薪俸稅納稅人」功能界別進行選舉的話，筆者建議引入「單位投票制」，以香港特別行政區成立後首十年（即一九九七年七月一日起至二零零七年六月三十日止）內每一位這新功能界別選民平均每年向政府實交的薪俸稅為基準，並以下列簡單方程式計算出每一位選民個人所擁有的「投票單位」：

- 平均每年向特區政府繳納薪俸稅每一萬元（或不足一萬元）將自動轉轉化為一個投票單位，及
- 每位選民所擁有的投票單位，以每人一百個單位為上限，以防一小撮每年繳稅多於一百萬元的高收入人士左右選舉結果。

在選舉中得到最多投票單位支持的一位或數位候選人將當選此新功能界別的立法會議員。在單位投票制下，向特區政府交稅越多的人在這功能界別的投票權越大，就如上市公司股東大會上得到最多股數（而並不一定最多股東人數）支持者當選公司董事一樣合理、自然。筆者認為，以實質繳納的稅額為投票權基準的單位投票制，配合上香港這樣的一個強調自由經濟的純正資本主義社會，是最適合不過的了。

設立新的「薪俸稅納稅人」功能界別有兩大好處：一則肩負特區公共財政重擔的中產階層在建制內有了真正的代表聲音；再者，代表這新功能界別的立法會議員理應以監察政府財政為首要任務，盡力協助特區政府妥善運用資源，保證量入為出，減低當權官員及其他政客為政治理由浪費社會資源、大派免費午餐的可能性。

看長遠一點，在二零一零年代或以後，及在香港市民對以繳稅額為投票權基礎的制度的了解程度及認受性提高後，政府甚至可以考慮慢慢逐步增加以此制度產生的立法會議員人數，甚至以之替代現行的功能界別選舉安排。理論上香港每一位市民皆有繳交薪俸稅的機會，

以此稅項作為投票權基準，比起現在把職業或行業分類，並主觀地設立不同功能界別的安排，肯定較為客觀、科學和公平。

雖然以繳稅額為投票權基準的政制在近代歐美民主國家似乎不曾見，但並不表示這個產生議員的方法不適用於香港。事實上筆者認為，比起以簡單原始的一人一票方式選出全部議員，本文建議以繳稅額為投票權基準選出部份立法會議員的政治制度，更適合現代資本主義經濟體系，及更能充分發揮「均衡參與」的民主精神。歐美的民主體制本身也有不少未盡完善的地方；特別是在謹慎公共理財方面，部份歐美國家近年更乏善足陳；香港在政制發展上應該吸收民主資本主義在世界各地數百年來發展的種種教訓，取長捨短，在充分考慮中國國情下一步步走出香港自己政制發展的道路，毋需每方面都抄英效美。也許在二零零八年新增「薪俸稅納稅人」立法會功能界別之舉將成為一個歷史里程碑，標誌著中國人在香港這塊小地方上為全球民主資本主義在二十一世紀開拓一條公平、合理、及把穩健公共理財制度化的美好新道路。

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