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Research on the Tax Planning Path for Additional Deduction of Research and Development Expenses of High-Tech Enterprises

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Abstract: In recent years, with the proposal of the innovation-driven development strategy, the importance of high-tech enterprises has become increasingly prominent, and their innovation capability and R&D investment intensity are closely related to industrial upgrading and high-quality economic development. To fully mobilize the enthusiasm of high-tech enterprises for R&D and innovation, the state should continuously optimize the policy of additional deduction of R&D expenses. As a core tax incentive measure for the state to encourage high-tech enterprises to enhance their independent innovation capability, rational planning of the tax planning path for the additional deduction of R&D expenses can not only empower the improvement of core competitiveness of high-tech enterprises, promote the upgrading and coordinated development of high-tech industrial clusters, but also strengthen the effectiveness of tax policies and the implementation of the national innovation strategy. In this regard, this paper first expounds the significance of tax planning for the additional deduction of R&D expenses of high-tech enterprises, and then clarifies the tax planning paths, aiming to provide certain reference for relevant researchers.

Keywords: High-tech enterprises; Research and development expenses; Additional deduction; Tax planning

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1. The significance of tax planning for additional deduction of R&D expenses of high-tech enterprises

1.1. Helping to empower the core competitiveness of high-tech enterprises

When calculating the taxable income, enterprises can enjoy the preferential treatment of pre-tax additional deduction at a certain proportion of the actual R&D expenses in accordance with the policy of additional deduction of R&D expenses, thus further reducing the tax burden cost. The funds saved from tax incentives can be reinvested by high-tech enterprises in new R&D projects, or used for new product testing, cutting-edge technology research, introduction of high-quality scientific research talents and purchase of R&D equipment. In this way, continuous investment in R&D funds will comprehensively improve the R&D capability of enterprises, enable them to

quickly overcome technical difficulties, increase the added value of R&D products and their competitiveness in the market, and form a virtuous circle. It encourages enterprises to invest a large number of resources in product R&D and innovation, and their core competitiveness is accordingly enhanced, consolidating the leading position of enterprises in the industry, and thus injecting an inexhaustible driving force for the sustainable development of enterprises [1].

1.2. Helping to promote the upgrading and coordinated development of high-tech industrial clusters

In high-tech industrial clusters, when core enterprises obtain more financial support through the policy of additional deduction of R&D expenses, the speed of upgrading and iteration of their own products and technologies will be accelerated. At the same time, enterprises in the upstream and downstream industrial chains will not only take the initiative to improve their collaboration capabilities and technical standards, but also increase R&D investment, promoting the all-round improvement of product quality and technical level to fully meet the development needs of core enterprises. This point-to-surface diffusion model will drive the technological upgrading of enterprises in the industrial cluster, enable more efficient and convenient sharing of various R&D and innovation elements, and form an ecological pattern of "core enterprise leading, upstream and downstream enterprises following up in coordination" [2]. In addition, the introduction of the additional deduction policy encourages high-tech enterprises to actively carry out technological and product R&D, increases opportunities for industry-university-research cooperation, joint R&D and technical seminars, and optimizes the allocation of talents and technologies within the industrial cluster. In this way, it can not only improve the R&D level of the high-tech industrial cluster as a whole, but also enhance the risk resistance capacity, improve the competitiveness of regional industries on the whole, promote the industrial cluster to develop towards a higher level, and form a high-tech industrial ecosystem with international competitiveness [3].

1.3. Helping to strengthen the effectiveness of tax policies and the implementation of the national innovation strategy

The tax incentive of additional deduction of R&D expenses is highly targeted, which can accurately guide policy dividends to the innovation field, ensure that tax incentives are truly used to support enterprises' R&D investment and technological innovation, and avoid the inefficient use of policy resources or deviation from innovation goals. This precise "targeted incentive" makes the role of tax policies in promoting innovation more focused and powerful, and improves the implementation effect and input-output ratio of the policies [4]. At the same time, by reducing the innovation cost of enterprises and sharing innovation risks, the policy of additional deduction of R&D expenses greatly stimulates the endogenous motivation of high-tech enterprises to carry out R&D activities, guides more social capital to flow into the field of scientific and technological innovation, and promotes the sustained growth of social R&D investment and the optimal allocation of innovation elements. This not only provides a solid micro-enterprise foundation for the implementation of the national innovation strategy, but also injects a strong driving force for cultivating strategic emerging industries, accelerating the transformation and upgrading of industrial structure, and building an innovative country, ensuring that the national innovation strategy is effectively implemented and further promoted at the micro level, and ultimately realizing the long-term goals of scientific and technological self-reliance and self-improvement and high-quality economic development [5].

2. The tax planning paths for additional deduction of R&D expenses of high-tech enterprises

2.1. Precisely define R&D activities and lay a solid foundation for planning

In the tax planning of additional deduction of R&D expenses, the first thing for high-tech enterprises to do is to precisely define R&D activities, which is also an important foundation for the orderly development of tax planning. The specific measures are as follows:

(1) Strictly define R&D activities in accordance with policy documents, that is, "systematic activities with clear objectives carried out by enterprises continuously to acquire new scientific and technological knowledge, creatively apply new scientific and technological knowledge, or substantially improve technologies, products (services) and processes". At the same time, enterprises regularly organize staff of all departments to study and interpret relevant policy documents, accurately grasp and understand the in-depth meaning and extension of core words, and avoid including non-innovative activities such as market research and product upgrading into the scope of R&D [6];

(2) Improve the R&D project screening mechanism: Before the approval of R&D projects, high-tech enterprises set up a project screening team, which strictly evaluates and screens the submitted project approval applications in accordance with policy documents, the definition of R&D activities and actual conditions. The screening team focuses on examining whether the project research plan is systematic, whether the R&D innovation goal is clear, and whether the key core technologies can be broken through. For projects with unclear or questionable definitions, the screening team shall report to the competent department in a timely manner, and improve the accuracy of project definition through official interpretation and confirmation, thus avoiding the occurrence of tax risks from the source [7];

(3) Dynamically record and manage the R&D process: High-tech enterprises build an R&D project management platform, which records detailed information of the whole R&D process of projects to ensure that the project R&D is verifiable and traceable, prevent confusing productive activities with R&D activities, and comprehensively improve the accuracy and compliance of R&D activity definition [8].

2.2. Standardize the collection of R&D expenses and optimize the deduction structure

Combined with the characteristics of R&D projects, high-tech enterprises scientifically construct an R&D expense collection system to ensure the accuracy and completeness of expense collection. The specific measures are as follows:

(1) Clarify the collection scope of expenses for various R&D projects, and reasonably handle the collection in accordance with tax policies and requirements. For cooperative R&D, each cooperating party shall reasonably collect the R&D expenses it undertakes according to its own actual situation, and provide registered certification materials, cooperative R&D project contracts, etc.; for entrusted R&D, high-tech enterprises shall request the entrusted party for a detailed list of R&D project expenditures, collect R&D expenses according to the actual amount incurred, keep relevant materials, and complete registration and filing with the competent department, so as to improve the compliance of expense collection [9];

(2) Strengthen the division and management of R&D expenses and production and operation expenses, and clearly define the boundary between the two. For expenses incurred by personnel, equipment, intangible assets, etc. that participate in multiple R&D projects or assume both R&D and production and operation tasks at the same time, reasonable allocation methods such as the proportion of actual working hours and

the proportion of workload shall be adopted for accurate allocation, and the allocation methods, basis and calculation process shall be recorded in detail in the auxiliary account to ensure the rationality and fairness of expense allocation, prevent collection errors caused by expense confusion, and affect the accuracy of additional deduction [10];

(3) Regularly verify and check R&D expenses to ensure the consistency and accuracy of data. The R&D department and the financial department jointly review the collection of R&D expenses on a regular basis, focusing on examining whether the expenses are compliant, whether the account records are consistent, and whether the collection conforms to relevant policies, find and solve problems such as double recording, omissions and wrong recording in a timely manner, ensure the accuracy and completeness of expense collection, lay a solid foundation for the orderly development of subsequent tax planning from the data level, and enable high-tech enterprises to fully enjoy tax incentive policies.

2.3. Precisely apply tax policies and maximize the benefits of incentives

High-tech enterprises shall thoroughly study the core content of policy documents to ensure that they can accurately understand relevant policies and guarantee the precise application of tax policies in planning paths. The specific measures are as follows:

(1) Comprehensively sort out and dynamically track the latest policies: Enterprises set up a special team to regularly pay attention to various policy documents issued by the government, and timely understand and master the policy content related to the additional deduction of R&D expenses. In addition, when local governments issue supporting incentive policies or financial subsidies, high-tech enterprises shall deeply interpret the issued content and strive for them actively, and deeply integrate local and national policies and tax incentives to generate a strong superimposed effect [11];

(2) Accurately match the applicable conditions of tax incentive policies with R&D projects: Different types of enterprise R&D projects are applicable to obviously different tax incentive policies. For example, there are obvious differences in the filing procedures, policy requirements and calculation methods of additional deduction for independent R&D and centralized R&D. In this regard, enterprises shall match the applicable policy clauses one by one in combination with the actual situation and needs of R&D projects. When there is an option to apply different policies, high-tech enterprises need to conduct a comprehensive comparison and calculation, and select the tax policy with the highest adaptability to themselves, so as to enable enterprises to obtain the maximum incentive benefits [12];

(3) Make full use of phased and industry-specific incentive policies: To encourage R&D and innovation in specific fields or periods, the state may introduce phased additional deduction incentive policies. High-tech enterprises shall closely follow these temporary and special policies, judge whether they meet the enjoyment conditions, and apply in a timely manner within the policy validity period. In addition, for national key supported high-tech fields and strategic emerging industries, there may be targeted incentive measures for the additional deduction of R&D expenses. Enterprises shall benchmark their own R&D projects against these key fields, strive for relevant incentives actively, ensure the full release of tax dividends within the policy framework, and improve the overall tax benefits of enterprises [13].

2.4. Strengthen the management of R&D process and consolidate the support for planning

To ensure the effective implementation of the policy of additional deduction of R&D expenses, high-tech

enterprises should establish and improve management systems and strengthen the management of R&D process. The specific measures are as follows:

(1) Construct a full-process R&D project management mechanism: At the project approval stage, high-tech enterprises need to strictly standardize the procedures of approval, demonstration and examination and approval, clarify all details in the project application, and improve the systematicness and innovation of R&D expense projects. At the implementation stage, enterprises should not only formulate detailed R&D plans, but also hold regular project promotion meetings, track the progress of project R&D in real time, find and properly handle various problems in the R&D process in a timely manner, and avoid ineffective expenditure of R&D expenses. At the project completion stage, enterprises accept the project in accordance with relevant regulations, conduct a comprehensive evaluation and audit of the use of R&D expenses and project achievements, and provide a strong basis for the additional deduction of R&D expenses [14];

(2) Improve the R&D personnel management mechanism: Enterprises improve the recruitment, training and assessment system of R&D personnel, and clarify the job requirements and job responsibilities. In addition, in terms of R&D personnel allocation, to improve the scientificity of the R&D team structure and effectively stabilize the core personnel in the team, enterprises shall record detailed data such as the proportion of time and energy input and participation status, which shall be used as a key basis for the allocation of labor costs. Furthermore, establish a professional skill file, directly link R&D projects with the work content of R&D personnel, and avoid the salaries of non-R&D personnel from being included in the scope of additional deduction of R&D expenses;

(3) Standardize the management of R&D assets and materials: Enterprises build an account management mechanism, record detailed information such as R&D asset allocation plans, operation status, original value and purchase time, and enhance the traceability and transparency of the use of R&D assets. At the same time, enterprises should also establish a sound warehousing and outgoing registration mechanism, record the use, inventory quantity, consumption, collection and other situations of R&D materials, allocate them in accordance with reasonable standards, record the calculation process and allocation basis in detail in the archives, and retain relevant supporting materials, thus ensuring the accuracy and compliance of the collection of R&D material expenses [15].

3. Conclusion

In summary, the tax planning for the additional deduction of R&D expenses of high-tech enterprises is a highly systematic and professional work. In this regard, enterprises can start from the paths such as precisely defining R&D activities to lay a solid foundation for planning, standardizing the collection of R&D expenses to optimize the deduction structure, precisely applying tax policies to maximize incentive benefits, and strengthening the management of R&D process to consolidate the support for planning. In this way, high-tech enterprises can effectively reduce the tax burden, invest more resources in R&D and innovation, form a virtuous circle of "R&D investment–tax incentives–re-R&D investment", fully release policy dividends, and contribute more to the high-quality economic development of China while realizing their own sustainable development.

Disclosure statement

The author declares no conflict of interest.

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