

# The Institutional Dilemma and Systemic Reconstruction of Revenue Distribution Rules for Rural Collective Economic Organizations: Normative Analysis Based on Article 42 of the Rural Collective Economic Organization Law

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**Abstract:** The income distribution of rural collective economic organizations is the core link to realize collective ownership, and it is also the key system to connect collective assets and members' rights and interests, coordinate efficiency and fairness, and balance collective public welfare and individual private interests. Although Article 42 of the "Rural Collective Economic Organization Law" establishes the basic framework of "extracting the public welfare fund first and distributing the remaining part according to the share held by the members," the principle of standardization and systematization is insufficient. In practice, the definition of distributable income is vague, the distribution basis is binary opposition, and the alienation of distribution procedures is prominent. Based on the nature of collective ownership and the special legal person attribute of rural collective economic organizations, this paper uses normative analysis and empirical investigation methods to clarify the legal attributes and dual value logic of income distribution, reconstructs the rule system from the three dimensions of entity, procedure, and relief, and provides theoretical support for legislative refinement and practical improvement.

**Keywords:** Rural collective economic organizations; Profit distribution; Distributable income; Right to membership; Procedural justice

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## 1. Introduction

Under the background of the rural revitalization strategy, the new rural collective economy has become an important material basis and organizational carrier for realizing common prosperity in rural areas. By 2022, China has fully completed the liquidation and verification of rural collective assets, inventorying and verifying

7.7 trillion yuan of rural collective assets and 6.55 billion mu of collective land and other resources. A total of about 960,000 rural collective economic organizations have been established at the township, village, and group levels, and a total of 900 million collective members have been confirmed. With the continuous expansion of the scale of collective assets and the continuous growth of income, income distribution has become one of the most concerning issues in rural society. As a special legal person established by the Civil Code of the People's Republic of China, rural collective economic organizations have the dual attributes of economic operation and community service<sup>[1]</sup>. Its income distribution rules must take into account the three goals of collective survival, member security, and public supply. Article 42 of the "Rural Collective Economic Organization Law" clearly stipulates that: "The income of rural collective economic organizations in the current year, after making up for losses and extracting public welfare funds, the remaining part is distributed according to the share held by members." This provision stipulates the order of collective income distribution, requiring the extraction of the public accumulation fund first and then the distribution, which provides a legal basis for the standardization of income distribution. However, only the principled provisions on income distribution have been made, which has led to confusion in the application of rules in practice, and disputes over income distribution have shown a high incidence<sup>[2]</sup>. According to statistics, from January 1, 2022, to December 31, 2024, the national courts concluded a total of 50,297 first-instance cases of disputes against the rights and interests of members of rural collective economic organizations. In this context, the construction of a scientific and reasonable income distribution rule system has become an urgent need for the current rule of law practice.

The domestic academic circles have carried out multi-dimensional and multi-level research on the income distribution of rural collective economic organizations, and have formed rich results. At the level of basic principles, Guan put forward the five basic principles of benefit determination, member equality, democratic management, openness and justice, and distribution to people, emphasizing that income distribution should balance the relationship between collective survival and member rights protection<sup>[3]</sup>. Starting from the special legal person attribute of rural collective economic organizations, Ren distinguished two different types of members' shared income and advocates the establishment of the dual principles of public welfare and private interest, and constructs differentiated income distribution rules<sup>[1]</sup>. At the level of substantive rules, the academic research mainly focuses on the definition of distributable income and the construction of distribution basis. Regarding the scope of distributable income, the mainstream view holds that it should be limited to the income generated by collective operating assets, excluding the original income of resource assets and the income of public welfare assets, but there is a big controversy about whether the derivative income of resource assets can be distributed<sup>[4]</sup>. On the basis of distribution, the dispute mainly focuses on the retention and abolition of collective shares and the mode of equity setting. Yu combed a variety of equity models that exist in practice, and advocated the gradual elimination of collective shares and the replacement of its public service function with provident fund<sup>[5]</sup>. Xiao emphasized the identity specificity of membership rights and advocates the construction of a composite distribution basis system with membership rights as the core and labor contribution as the supplement<sup>[6]</sup>. The existing research results provide an important theoretical basis for the development of this topic, but there are still some shortcomings. Based on the existing research results, this paper focuses on the normative interpretation and application of Article 42 of the Rural Collective Economic Organization Law, and constructs a complete system of income distribution rules.

## **2. Institutional basis of income distribution of rural collective economic organizations**

### **2.1. The legal attribute of income distribution**

The income distribution of rural collective economic organizations is not a simple distribution of commercial profits, but a membership realization of collective ownership income, which has unique legal attributes. First of all, the right of income distribution is the core power of membership. Membership is a comprehensive right that can coordinate the relationship between members and collective interests, including property rights and management rights<sup>[7]</sup>. As the core content of property rights, the right of income distribution originates from the membership qualification under collective ownership. There is an essential difference from the way of obtaining shareholder rights. Shareholder rights originate from capital contribution, while membership rights depend on specific conditions such as household registration and land contracting<sup>[8]</sup>. This determines that the distribution of income must be based on the protection of the basic rights and interests of all members as the primary goal.

Secondly, income distribution has complex functional attributes. Rural collective economic organizations bear the triple functions of economic development, public services and social security. Its income distribution also has triple attributes. One is the economic incentive attribute, which stimulates the enthusiasm of members to participate in collective management through reasonable income distribution, and promotes the preservation and appreciation of collective assets; second, the social security attribute, in the case of the rural social security system is not perfect, provides an important basic living security for members; the third is the public service attribute, which supports the construction of public facilities, the development of public welfare undertakings and the expenditure of social security in the village by extracting the public welfare fund<sup>[9]</sup>. This composite functional attribute determines that the income distribution rules cannot copy the profit distribution system of the company law, and must take into account multiple goals.

Finally, income distribution is the realization form of collective ownership. “The Constitution of the People’s Republic of China” stipulates that land in rural and urban suburbs shall be owned collectively, except that it is owned by the state as stipulated by law; homestead and private land, private mountains, also belong to the collective. The subject of collective ownership is all members of the Collective Economic Organization. Income distribution is the process of transforming collectively owned asset income into members’ personal property rights and interests, and is the ultimate realization of collective ownership in the economy<sup>[10]</sup>. Therefore, the distribution of income must adhere to the essential requirements of collective ownership to protect the rights of all members to enjoy the benefits of collective assets equally.

### **2.2. The dual value logic of income distribution**

#### **2.2.1. Fair priority, taking into account efficiency**

Fairness is the intrinsic essence of collective ownership and the primary value orientation of income distribution. Collective assets are jointly owned by all members, and each member has equal rights to income distribution according to law. The distribution rules shall not set discriminatory restrictions on gender, household registration, marital status, etc.<sup>[11]</sup>. This kind of fairness is not absolute egalitarianism, but allows the relative fairness of reasonable differences, on the basis of protecting the basic rights and interests of all members, to contribute incentives to mobilize the initiative of villagers to participate in collective construction. Efficiency is an important guarantee for the sustainable development of the collective economy. Income distribution should not only take into account the current dividend demands of members, but also take into account the collective long-term operation and asset appreciation. If excessive distribution, it will result in insufficient collective accumulation, lack of expanded re-production capacity, and damage the long-term

interests of members; if excessive accumulation, long-term non-dividend, will dampen the enthusiasm of the masses to participate in the collective economy <sup>[12]</sup>. Therefore, it is necessary to reasonably determine the proportion of collective accumulation and member dividends, so as to achieve the coordination of short-term income and long-term development.

### **2.2.2. Collective public welfare, protection of private interests**

Collective public welfare embodies the public service functions of rural collective economic organizations. As community-based entities, these organizations undertake public responsibilities such as constructing village infrastructure and advancing public welfare initiatives. Collective earnings serve as one of the most critical funding sources for fulfilling these public duties. Therefore, profit distribution must prioritize supporting collective public welfare needs by appropriately allocating reserve funds for developing village roads, water conservancy projects, education, healthcare, and elderly care services <sup>[13]</sup>. Members' private interests are the core purpose of income distribution. The fundamental purpose of developing rural collective economy is to increase farmers' income and achieve common prosperity. As a process of transforming collective asset income into members' personal property rights and interests, the core goal of income distribution is to protect members' property rights and interests and increase farmers' property income <sup>[14]</sup>. If we ignore the private interests of members and use all the collective income for collective accumulation or public expenditure, it will deviate from the original intention of developing the collective economy, lead to the weakening of collective assets and the loss of confidence in the collective economy. Collective public welfare is the guarantee of members' private interests, and members' private interests are the foothold of collective public welfare. Therefore, the boundary between collective public welfare and members' private interests must be reasonably delineated to achieve a dynamic balance between the two.

## **3. The realistic dilemma of income distribution of rural collective economic organizations**

### **3.1. The definition of distributable income is vague, and the scope and order are out of order**

The "Rural Collective Economic Organization Law" and other laws and regulations do not define the legal connotation of distributable income. Clarifying the "distributable income" is of great significance for guiding the practice of income distribution, but the definition of the connotation and boundary of distributable income in Article 42 is still not clear enough <sup>[4]</sup>. First of all, the criteria for the division of income range are not uniform. The income generated by operating assets is generally included in the distributable range. For the income of resource assets, most regions exclude the principal of land expropriation compensation from the distributable range, and there is a big controversy about whether the income of collective land transfer can be distributed. Some areas allow distribution, and some areas include all of them in the provident public welfare fund and prohibit distribution. In principle, the income of public welfare assets should be used for public utilities, but in practice, there is a situation in which the income of public welfare assets is distributed to members in disguise, which damages the public interest. Secondly, the distribution order lacks mandatory norms. Although Article 42 of the Rural Collective Economic Organization Law stipulates the order of distribution, it does not specify the legal consequences of violating the order. In terms of distribution order, there is no strict implementation of the requirements of the articles of association first extract the public welfare fund, make up for losses, expand production and operation, etc., and the remaining distributable income can be distributed to members

of the organization, which makes the income distribution process lack legitimacy and rigor, and the rights and interests of members cannot be realized <sup>[15]</sup>. Finally, the proportion and use of the accumulation of public welfare funds are not standardized. The “Rural Collective Economic Organization Law” does not stipulate the proportion of public welfare fund extraction. In practice, the proportion of public welfare fund extraction varies greatly from 10% to 50%. In some areas, the proportion of public welfare fund extraction is not even set, which is completely determined by collective economic organizations. In some areas, the public welfare fund is used for non-public expenditure, and even misappropriated by a few people, which seriously damages the interests of the collective and members <sup>[16]</sup>.

### **3.2. Distribution based on binary opposition, the imbalance between fairness and efficiency**

The distribution basis is the core of income distribution, which directly determines the amount of dividends that each member can obtain. In practice, two opposite distribution modes of identity standard and contribution standard have been formed, which leads to the imbalance between fairness and efficiency. The identity-based model takes membership as the only basis for distribution, and implements “one person, one share, equal distribution.” This model embodies the essential requirements of collective ownership, but ignores the differences in the contribution of members to the collective, dampens the enthusiasm of members, and is not conducive to the development of collective economy. The contribution-based model is based on the labor contribution or capital investment of members to the collective, and is distributed according to the contribution size. This model can effectively stimulate the enthusiasm of members, but it ignores the identity attribute of membership rights and deviates from the essential requirements of collective ownership. In practice, the contribution-based model often leads to the concentration of income to a small number of village cadres, collective enterprise operators and capital investors, which violates the goal of common prosperity. In order to balance fairness and efficiency, many regions have explored and implemented a composite distribution model of “population share + working age share + welfare share” <sup>[17]</sup>. This model alleviates the contradiction between identity-based and contribution-based to a certain extent, but there are also many problems. For example, the equity setting is arbitrary, and the proportion of population stocks, labor age stocks, and welfare stocks lacks uniform standards; the age of labor accounting is not standardized, and the accounting methods of different regions and different villages are quite different; the scope of welfare shares is too wide, and even unreasonable equity such as “cadre shares” and “relationship shares” have emerged, which has bred corruption and led to new unfair distribution <sup>[18]</sup>.

### **3.3. Alienation of distribution procedure, autonomy failure, and inadequate regulation**

In practice, there is a serious problem with the allocation protocol procedure. Firstly, the issue of “tyranny of the majority” is prominent. Under the village self-governance system, income distribution plans are approved by a majority vote at member assemblies or representative conferences. However, due to incomplete membership rights among farmers, collective land assets are often misappropriated by village collectives, turning internal distributions into “personal wealth” for a few village officials while leaving farmers unable to become genuine stakeholders. In practice, minority groups such as women who marry outside their villages and sons-in-law frequently have their distribution rights denied or restricted. Secondly, distribution procedures are often superficial. Member assemblies or representative conferences in many regions operate irregularly, with issues like insufficient attendance, improper proxy voting, and failure to meet required voting thresholds. Distribution plans are typically drafted in advance by village committees, rendering member assemblies mere formalities without adequate opportunities for expression or participation. Public disclosure mechanisms also remain

nominal, failing to safeguard members' rights to information and oversight<sup>[19]</sup>. Lastly, supervisory mechanisms are lacking. Internally, village affairs supervision committees are constrained by village committees, hindering independent oversight of the entire income distribution process. Externally, township governments lack clear regulatory responsibilities over income distribution in rural collective economies, conducting only superficial record reviews without timely correction of illegal or non-compliant plans, thereby failing to detect or address misconduct.

## **4. System reconstruction of income distribution rules of rural collective economic organizations**

### **4.1. Reconstruction of substantive rules: Clarifying boundaries and balancing rights and interests**

#### **4.1.1. Typed defining the scope of distributable income**

At present, the definition of distributable income is mainly based on the addition and subtraction of various income contents in the sense of accounting. It is necessary to define whether various income items should be included in distributable income in the legal sense. The model of “positive enumeration + negative exclusion” should be adopted to clearly define the scope of distributable income. The positive list of distributable income includes the operating profit of collective enterprises, the rental income of collective property, the transfer and rental income of collective operating construction land, the dividend and dividend of collective investment, the transfer and sale income of collective assets, and other operating income. On the contrary, the non-distributable income includes the original income of resource assets, the compensation principal of land expropriation, the income of public welfare assets, the special subsidy funds allocated by the government, and other funds that cannot be distributed according to law. The derivative income of resource assets should be included in the public welfare fund for the expansion of reproduction and public welfare undertakings, and should not be directly distributed to members<sup>[20]</sup>.

#### **4.1.2. Establishing the legal distribution order and provident public welfare fund system**

On the one hand, the legal order of income distribution is clearly defined. Income distribution should be strictly in accordance with the order of making up for the previous year's losses-extracting provident public welfare funds-paying members' welfare fees-allocating to members. The act of illegal distribution is invalid and should be returned<sup>[21]</sup>. On the other hand, clarify the extraction ratio and purpose of the provident public welfare fund. It is suggested that the extraction ratio of the provident public welfare fund should be 15–25% of the net income of the year, and the specific ratio should be determined by the general meeting of the members according to the actual situation of the Collective Economic Organization within the statutory interval. The accumulated public welfare fund can be used for project operation and management, village-level public welfare undertakings, etc. The income is mainly used to consolidate the achievements of poverty alleviation, and the distribution plan and results should be publicized in time<sup>[22]</sup>.

### **4.2. Reconstruction of distribution basis: Focusing on fairness and taking into account efficiency**

#### **4.2.1. Construct a composite distribution basis of “identity-based, contribution-complemented”**

We should establish a composite distribution basis of “identity-based, contribution-supplemented,” taking into

account fairness and efficiency. The population stock is the basic equity, and all members with membership in the Collective Economic Organization are equally entitled. The proportion of the population stock should not be less than 70% to protect the basic rights and interests of all members. Labor-age shares are supplementary equity. According to the working years of members in the Collective Economic Organization, the proportion of labor-age shares shall not be higher than 30%, reflecting the difference in the contribution of members to the collective <sup>[23]</sup>. Welfare shares are special shares, which are only for the elderly, disabled people, low-income households, and other difficult members. The proportion of welfare shares should not exceed 5%, which is specially used to protect the basic life of difficult members. It is prohibited to set up unreasonable shares such as capital shares, cadre shares, and relationship shares to prevent power rent-seeking and interest transmission <sup>[24]</sup>.

#### **4.2.2. Unified equity setting specification**

Establish a composite equity structure comprising “population shares + seniority shares + welfare shares,” with legally defined percentage ranges for each category. Population shares serve as the fundamental safeguard, accounting for no less than 70% of total equity, and are equally accessible to all eligible members regardless of gender, marital status, household registration, or age, thereby ensuring a baseline of distributional fairness. Seniority shares represent supplementary contributions, capped at 30%, calculated based on members’ actual participation in collective production and labor activities <sup>[25]</sup>. Welfare shares function as a safety net for vulnerable groups, limited to within 5% of total equity and exclusively covering elderly individuals, persons with disabilities, low-income households, and extremely impoverished families; their coverage shall not be arbitrarily expanded. A dynamic equity adjustment mechanism will be implemented to periodically optimize share allocations in response to asset appreciation and demographic changes, safeguarding villagers’ rights while promoting asset preservation and growth <sup>[26]</sup>.

### **4.3. Reconstruction of procedural rules: Standardizing procedures and strengthening supervision**

#### **4.3.1. Refining the rules of the distribution procedure**

The income distribution should be carried out in strict accordance with the five steps of “verifying business results, formulating distribution plans, performing audit procedures, organizing implementation, and filing results.” On the one hand, the income distribution plan must be considered and approved by the general meeting of members, and the general meeting of members shall not consider and approve the income distribution plan. The distribution plan should be approved by more than two-thirds of the participating members, and for programs involving the vital interests of minorities, it should be approved by a majority of all members. On the other hand, after the income distribution plan is drawn up, it should be publicized on the village affairs open column and the village collective website for no less than 15 days. Give rural residents, especially vulnerable groups, the right to participate in collective affairs on an equal footing. For example, in the formulation of collective industrial planning and income distribution plans, farmers can express their demands through the shareholders’ meeting to prevent the imbalance of interest distribution caused by uneven distribution <sup>[27]</sup>.

#### **4.3.2. Establishing a multi-regulatory mechanism**

First, strengthen administrative supervision. Township people’s governments serve as the primary regulators of income distribution within rural collective economic organizations <sup>[28]</sup>. Once an income distribution plan is approved, it must be filed with the township government within 10 days. A filing and review system shall

be established for village regulations concerning income distribution; any clauses violating gender equality principles or infringing upon women's rights must be corrected to prevent violations at their source. Failure to rectify such issues within the specified timeframe may result in revocation<sup>[29]</sup>. Second, enhance internal oversight. Village affairs supervision committees should participate throughout all stages of income distribution, ensuring comprehensive monitoring. Regular audits of collective finances shall be conducted, with results disclosed to all members. Third, advanced digital supervision. A nationally unified platform for supervising rural collective assets shall be established, integrating asset registration, income calculation, distribution plans, and dividend payments into centralized management. This ensures full online transparency and traceability, subject to oversight by members and the public<sup>[30]</sup>.

## 5. Conclusion

The income distribution of rural collective economic organizations is the core realization form of collective ownership, which is related to the vital interests of hundreds of millions of farmers, the sustainable development of the collective economy, and the comprehensive promotion of the rural revitalization strategy. Based on the special legal person attribute of rural collective economic organizations, this paper focuses on Article 42 of the Rural Collective Economic Organization Law, deeply analyzes the legal attribute and dual value logic of income distribution, systematically combs the institutional dilemma and its causes in practice, and constructs a systematic income distribution rule system from the three dimensions of entity, procedure, and relief. This rule system takes into account fairness and efficiency, collective public welfare and members' private interests, villagers' autonomy and national regulation, conforms to the essential requirements of collective ownership, conforms to the actual situation of rural areas in China, and has strong operability. In the future, we should speed up the formulation of the implementation rules of the rural Collective Economic Organization law, further refine the specific rules of income distribution, and constantly improve the income distribution system to effectively protect the legitimate rights and interests of members and develop the rural collective economy, so as to provide a solid institutional guarantee for comprehensively promoting rural revitalization and realizing the common prosperity of farmers in rural areas.

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