



# Does the Digital Transformation of Enterprises Promote Common Prosperity?

## -Perspectives Based on Different Stages of Distribution

Zhijie Zhang<sup>1,\*</sup>

<sup>1</sup> Horticulture Major, College of Horticulture, Jilin Agricultural University, Changchun City,  
Jilin Province, 130118, China.

*\*Corresponding author. Email:zzjzzj2002@163.com*

**Abstract.** This study examines the relationship between corporate digital transformation and common prosperity, particularly at three different distributional stages. The results of the study show that digital transformation has a positive impact on the economic performance of companies at the stage of initial distribution, increasing the level of wages per capita and driving up the growth rate of employee compensation. This could be due to digital transformation improving productivity, innovation, and business process optimization. However, in the redistribution phase, the impact of digital transformation on taxation presents complexities. While digital transformation may have increased profitability, companies may also be able to reduce their tax burden through tax optimization strategies. In the third distribution stage, digital transformation may reduce firms' social donations, which may be related to the fact that firms are focusing more on internal investment and technological innovation in digital transformation. Overall, the contribution of digital transformation to common prosperity at different distributional stages presents complex implications that require additional research and policy interventions to ensure its positive contribution to common prosperity.

**Keywords:** Digital transformation, common prosperity, Initial distribution, redistribution, third distribution, taxes, social donations

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## 1 Introduction

The Fifth Plenary Session of the 19th CPC Central Committee emphasized the "solid promotion of common prosperity". In depicting the vision of socialist modernization by 2035, it is clearly stated that it is necessary to achieve "clear and substantial progress towards the common prosperity of all people". Until the middle of the twenty-first century, the common prosperity of all people has been identified as one of the key elements of China's second hundred-year goal. This implies not only a reasonable distribution of wealth, but also emphasizes a general level of affluence [1]. Common prosperity is more than a policy objective, it is also a corporate social responsibility. Many businesses around the world have incorporated Common Prosperity into their core mission of sustainable development, utilizing technology to advance social inclusion and equity. In all of this, digital technology plays a key role at many stages, with far-reaching impacts ranging from workforce to taxation, and from social responsibility to philanthropy.

The COVID-19 pandemic has spurred digital transformation in many companies. With policy support, digital transformation has become a key way for Chinese enterprises to move towards high-quality development [2]. The digital economy, as a new development driver, will be deeply integrated with modernization with Chinese characteristics, from 5G communications, artificial intelligence, domestically produced chips to the digital renminbi, to the digital construction of villages and smart city development. The report of the 20th Party Congress emphasized that high-quality development has risen to the core task of building a modern socialist country in an all-round way, in which the digital economy will be the decisive force for enterprise innovation and transformation. As digital transformation deepens, companies will create greater economic value by improving productivity and market share through technology and model innovation.

Enterprise digital transformation as a far-reaching strategic shift is reshaping all aspects of the distribution process. At the initial distribution stage, it brings better remuneration and wage levels to workers through improved production efficiency, process optimization and technological innovation, which not only boosts employee earnings, but may also create more employment space and promote more balanced social development. In the redistribution phase, digital transformation plays a central role in tax planning, social security systems and welfare policies. As for the third distribution, digital technology has created a wide range of scenarios for enterprises

and individuals to carry out public welfare activities, such as more accurate social donations and continuous charitable actions. In the meantime, digitization also strengthens corporate social responsibility and sustainable development strategies, helping to rationally allocate social resources. However, in the process of digital transformation, it will be accompanied by potential problems, such as skill mismatch, digital divide and so on. Therefore, the purpose of this paper is to analyze in depth how digital transformation affects common wealth from the perspective of the three distributions, and to explore its impacts and coping strategies at each distributional stage, with a view to providing useful insights for the construction of a more equitable and inclusive common wealth society.

## **2 Literature Review**

### **2.1 Research on Common Prosperity**

In the report of the 20th National Congress of the Communist Party of China in 2022, it has been clearly emphasized that 'common prosperity is a core element of socialism with Chinese characteristics, and all efforts must be made to ensure common prosperity for all people and resolutely avoid polarization'. In this context, the topic of common prosperity has gradually become the focus of academic and social attention. Research has shown that digital transformation of enterprises demonstrates significant results in increasing the share of labor in the enterprise, i.e., "optimizing the allocation of resources" [3]. With increased digitization, firms' financing constraints are eased and innovation activity rises significantly, which in turn strongly boosts the labor share [3]. Through digital transformation, firms have increased information transparency [4] and have better corporate governance structures [5], both of which contribute to higher labor shares. Yet, there is also concern about the internal pay structure of firms as an important part of national income. While we are still witnessing the phenomenon of "astronomical salaries" of executives [6], the support of industrial policy may gradually balance this pay inequality [7]. In addition, as a complementary strategy to achieve common prosperity, corporate philanthropic behavior or third distribution also has significant value [8,9]. Adjustment of the tax system is likewise a key factor, and some studies have found that increasing the share of direct taxes better promotes common prosperity [10]. The distribution system within the enterprise can similarly affect the realization of common prosperity

[11].Overall, the path to realizing common prosperity is diversified and complex and requires comprehensive efforts and strategies in many aspects.

## **2.2 Research on Digital Transformation**

In the Outline of the 14 th Five-Year Plan for National Economic and Social Development of the People 's Republic of China and Vision 2035.China has made clear the development direction of the digital era, emphasizing the deep integration of the new generation of information technology and manufacturing industry, and driving the comprehensive reform of production, life and governance with digitization to realize the vision of digital China.In this macro context, the digital transformation of enterprises has shown unprecedented vitality and depth [12,13].Currently, academics are hotly debating how to effectively integrate resources in order to improve the quality and productivity of products. Studies have shown that digital transformation helps to reduce the coordination costs of resource organization, optimize the management environment of a company, and promote innovation efficiency [14].This transformation not only optimizes the governance structure of traditional firms, but also enhances management incentives by addressing financing constraints and improving information transparency [15].Some studies have demonstrated, based on cross-country panel data, that digital transformation of enterprises can effectively reduce carbon emissions [16] and promote green innovation through multiple pathways [17,18].In the general background of digital economy, enterprise digital transformation has become the key for enterprises to cope with new challenges and seek new opportunities [19].Due to the cost advantages of digital technologies such as Big Data, Artificial Intelligence and Blockchain in processing large-scale data, the digital transformation of companies has not only changed traditional labor practices, but has also led to innovations in non-routine work and cognitive processes [20].The transformation encompasses an all-encompassing renewal of business models, collaboration methods and corporate culture [21]. Digital transformation provides strong support for collaborative innovation between firms, thanks to its advantages in reducing external transaction costs and enhancing R&D spillovers [22].To summarize, the digital transformation of enterprises occupies a central place in current and future developments, and its far-reaching impact has become a consensus in both academia and industry.

### **3 Theoretical Hypothesis**

#### **3.1 Initial Distribution Stage**

One study found that the wages of employees in firms were significantly increased, mainly due to the positive impact of digital transformation on the overall rental income and hiring skill structure of firms [23]. When a company implements digital transformation, it can significantly increase the percentage of labor income in the company, thus helping to reach the goal of common prosperity within the company. Through digital transformation, companies are able to increase the number of employees, their average salary and overall productivity, which not only demonstrates the innovative benefits of labor, the growth effect of wages, but also improves productivity, which ultimately leads to an increase in the share of labor income in the company [24]. As organizations undergo digital transformation, they increase not only the total compensation and number of employees, but also the average salary of employees. Digital transformation contributes more significantly to the increase in total employee compensation than the increase in the number of employees, which leads to an increase in the average employee salary [25]. In the context of digital transformation, the wide application of digital technology can enhance the productivity and innovation ability of enterprises, thus creating more value, which in turn enables enterprises to allocate more remuneration to employees at the initial distribution stage. Based on this, this paper proposes hypotheses 1 and 2:

Hypothesis 1: Digital transformation of enterprises increases wages per capita.

Hypothesis 2: Digital transformation can drive an increase in employee compensation growth rates.

#### **3.2 Redistribution Stage**

In the economic context of the 21st century, digital transformation has gradually become a core driver of global economic progress. This transformation involves not merely technological innovations, but also deeply affects the structure of the global economy and its mode of operation. Although the importance of digital transformation has become increasingly prominent, however, regarding its potential impact on the tax system and per capita income tax, academics are still exploring and debating. According to existing studies, some scholars believe that digital transformation can significantly improve the efficiency of tax collection and make tax

administration more transparent, thus promoting tax fairness [26]. This view is based on how technology can simplify the tax process, reduce tax evasion, and distribute the tax burden more fairly. However, another view is more cautious, noting that digital transformation may lead to an erosion of the tax base, especially in the context of multinational corporations and the digital economy. Such erosion could further exacerbate the unequal distribution of income, posing a potential risk to socio-economic stability. In light of these two contrasting perspectives, it is particularly important to conduct an in-depth study of the true impact of digital transformation on the tax system, which will not merely provide policymakers with a strong basis for decision-making, while also paving the way for a solid foundation for the sustained and healthy development of the global economy. Against this background, this study proposes hypotheses 3 and 4 for further exploration:

Hypothesis 3: Digital transformation reduces tax contribution per share

Hypothesis 4: Digital transformation reduces per capita income tax

### 3.3 Third Distribution Stage

Under the wave of the digital era, many scholars and researchers have discussed in insight the relationship between digital technology and socio-economic distribution. Several studies have pointed out that when digital technology is combined with the third distribution, it is possible not just to create rich data assets, but to accumulate valuable social capital, thus bringing qualitative leaps and high-quality advances in the field of the third distribution [27]. This convergence provides new dynamics and possibilities for socio-economic development. Nevertheless, as companies move deeper into digital transformation, their economic efficiency and profitability tend to improve significantly. In this atmosphere, enterprises may focus more on their own technological innovation and business development, thus neglecting to a certain extent their responsibility and investment in social donations and public welfare undertakings. This trend may stem from the fact that companies are optimizing and integrating their resources in the digital transformation, making their relative weight on social giving gradually decrease. Based on this, Hypothesis 5 is proposed:

Hypothesis 5: Digital transformation reduces corporate social giving.

These assumptions provide a basis for subsequent research to verify the impact of digital transformation on different distribution stages through empirical analysis. At

the same time, taking into account factors such as different industries, enterprise sizes and national backgrounds, which may lead to differences in actual impacts, the influence of these factors needs to be fully considered in the research process.

## 4 Data Section

variable	definition
averagepay	The average salary paid by a company or organization to its employees.
salarygrow	The percentage increase or decrease in employee compensation from one period to another.
percapinctx	An indicator of the average amount of income tax paid by an enterprise or organization for its employees over a certain period of time.
taxpershare	An indicator of the amount of tax paid by the company for each share of stock.
donation	It refers to the free material or financial support provided by individuals, enterprises or other organizations to non-profit organizations, public welfare undertakings or individuals in need of help.
digitaltransindex	Indicators to measure the progress and maturity of enterprises or organizations in the process of digital transformation.
digitalachievementscoring	Indicators to measure the actual effects and results of digital transformation efforts of enterprises or organizations.
digitalapplicationscoring	Indicators to measure the maturity and effectiveness of enterprises or organizations in the application of digital tools, technologies and solutions.
age	The length of time between the date of incorporation or registration of the company and the date of the particular inspection.
separation	An indicator used to measure the difference between shareholders' equity and actual control rights in a company's equity structure.
soe	The basic characteristics of the company's organizational form, ownership structure and business purposes.
roa	The net profit generated per unit of total assets can help investors and managers understand the profitability efficiency of the company's assets.
roe	The net profit generated by each unit of shareholders' equity can help investors and managers understand the profitability efficiency of the company's shareholder capital.

**Table 1.** Definition of main variables

variable	mean	sd	min	max
averagepay	60.36	25.04	16.57	100
salarygrow	50.90	21.11	1.520	100
percapinctx	21409	50805	-1776	37000 0
taxpershare	0.110	0.170	-0.180	1.050
donation	0.0600	0.110	0	0.710
digitaltransindex	35.64	10.22	23.48	64.62
digitalachievementscoring	27.03	6.450	17.84	50.24
digitalapplicationscoring	35.63	15.52	24.91	93.26
age	18.58	5.670	6	34
separation	4.540	7.320	0	28.57
soe	0.350	0.480	0	1
roa	0.0400	0.0700	-0.280	0.240
roe	0.0700	0.130	-0.700	0.380
lnasset	22.19	1.440	19.58	27.22

**Table 2.** Descriptive statistics of main variables

The table provides a statistical description of financial-related variables. First, we have compensation per capita (averagepay) with a mean of 60.36 and a standard deviation of 25.04 and a range between 16.57 and 100. Next is the employee compensation growth rate (salarygrow), which has an average growth rate of 50.90%, a standard deviation of 21.11%, and a range of growth rates from 1.520% to 100%. In addition, the per capita income tax (percapinctx) has a mean of 21,409 and a relatively large standard deviation of 50,805, with values ranging from -1776 to 370,000. While tax contribution per share (taxpershare) has a mean of 0.110 and a standard deviation of 0.170, ranging from -0.180 to 1.050. Finally, social giving (donation) has a mean of 0.0600 and a standard deviation of 0.110, with values ranging from 0 to 0.710.



## 5 Analysis of Results

**Table 3.** Results of the regression analysis

	m1	m2	m3	m4	m5
digitaltransindex	0.099***	0.110***			
	(0.030)	(0.034)			
digitalachievementscoring			-96.221***	-0.000*	
			(29.072)	(0.000)	
digitalapplicationscoring					-0.000* * (0.000 )
age	0.632***	0.517***	819.840***	0.005** *	0.002** *
	(0.073)	(0.074)	(162.420)	(0.001)	(0.000)
separation	-0.017	-0.042	69.251	0.000	-0.000
	(0.043)	(0.045)	(114.796)	(0.000)	(0.000)
soe	-0.750	0.189	-6916.988**	-0.016**	-0.020* *
	(1.123)	(1.064)	(2761.520)	(0.007)	(0.008)
roa	3.196	-5.480	39636.244** *	0.175** *	0.138** *
	(5.304)	(8.099)	(15367.324)	(0.043)	(0.048)
roe	-2.829	0.540	-6806.650	0.014	-0.027
	(2.362)	(3.774)	(7633.480)	(0.018)	(0.018)
lnasset	4.470***	0.781*	5434.096***	0.020** *	-0.003
	(0.424)	(0.406)	(1170.465)	(0.003)	(0.002)
cons	-53.525* **	20.337**	-110799.293 ***	-0.426** *	0.091*

N	(8.544) 27888	(8.070) 27888	(24316.196) 27756	(0.068) 27887	(0.047) 20402
R2	0.111	0.010	0.023	0.051	0.007
adj. R2	0.110	0.009	0.022	0.051	0.006

Standard errors in parentheses\*  $p < 0.10$ , \*\*  $p < 0.05$ , \*\*\*  $p < 0.01$

The results show that the digital transition index ( digitaltransindex ) has a positive impact on ' per capita wage ', with a coefficient of 0.099 and a significance level of 0.01 , It means that for every unit increase in this variable, the per capita wage increases by 0.099 units on average ; has a positive impact on the ' employee compensation growth rate ', with a coefficient of 0.110 and a significance level of 0.01, indicating that for every additional unit of this variable, the employee compensation growth rate increases by an average of 0.110 units.Digitalachievementscoring has a negative impact on Tax Contribution per Share,with a coefficient of -96.221 and a significance level of 0.01, indicating that for every unit increase in this variable, Tax Contribution per Share decreases by an average of 96.221 units;It has a negative impact on the "per capita income tax", with a coefficient close to 0 and a significance level of 0.10.The digitalapplicationscoring "Social Giving" has a negative effect, with a coefficient close to zero and a significance level of 0.05.

## 6 Conclusions

In our study of the relationship between corporate digital transformation and common prosperity, we provide insights from three different distributional stages. The results show that digital transformation presents a complex impact on the promotion of common prosperity at different distributional stages.At the initial distribution stage, we find that digital transformation has a positive impact on the economic performance of firms. Specifically, digital transformation is able to increase the per capita wage level of firms and drive up the growth rate of employee compensation.This may be due to the fact that digital transformation improves productivity, innovation and business process optimization, which increases profitability and employee value.However, in the redistribution phase, the impact of digital transformation on taxes presents some complexity. While digital transformation may have increased the profitability of firms, firms may also have reduced their tax burden through tax optimization strategies, leading to lower tax contributions per share and income tax

per capita. This phenomenon may be related to the adaptation of tax strategies by companies in the course of their digital transformation. In the third distribution stage, we find that digital transformation may reduce firms' social donations. This may be due to the fact that firms focus more on internal investments and technological innovations in digital transformation and relatively reduce their donations and support to the external society. In the third distribution stage, we find that digital transformation may reduce firms' social giving. This may be due to the fact that firms are focusing more on internal investment and technological innovation in digital transformation, and relatively less on donations and support to external society.

### **6.1 Theoretical Contributions**

This paper makes a theoretical contribution to corporate digital transformation and common prosperity. It provides a systematic exploration of the relationship between corporate digital transformation and common prosperity, revealing the complex impact of digital transformation on common prosperity at different distributional stages. This provides a comprehensive perspective to understand how digital transformation affects socio-economic equilibrium and development at multiple levels. In particular, this study emphasizes that digital transformation not only improves the economic efficiency of enterprises, but also may have far-reaching impacts on the tax system and social donations. This provides new research directions and perspectives for subsequent theoretical studies.

### **6.2 Policy Insights**

In view of the impact of digital transformation on common prosperity at different distributional stages, governments and policymakers should recognize that relying solely on businesses' own digital transformation may not be sufficient to achieve the goal of common prosperity for society. At the stage of initial distribution, the Government can encourage enterprises to undergo digital transformation in order to improve productivity and employee remuneration. However, at the redistribution and third distribution stages, governments need to adopt more proactive policy measures, such as adjusting tax policies and encouraging enterprises to take on more social responsibility, to ensure that digital transformation truly contributes to the common prosperity of society.

### 6.3 Future Research

This study provides rich insights for future research. First, future research can explore even more how digital transformation affects firms' tax strategies and tax optimization behaviors. In addition, considering that digital transformation may reduce the social donations of enterprises, future research could delve into the reasons behind this phenomenon and how to encourage enterprises to pay more attention to social responsibility in digital transformation through policy and mechanism innovations. Moreover, considering the rapid development of digital transformation, future research could also focus on its long-term impact on other economic and social indicators to provide more comprehensive and in-depth references for policy formulation.

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