

Flexible Employment and Enterprise Social Security Contribution Rate

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Abstract. This paper examines the relationship between flexible employment and the enterprise's social security contribution rate by using the fixed effect model. The study finds that the scale of flexible employment has a significant negative impact on the enterprise's social security contribution rate. This conclusion still holds after undergoing a series of robustness tests such as lagging variables, additional control variables, industry fixed effects, and sample interval adjustments. The mechanism analysis shows that flexible employment reduces the social security contribution rate through three paths: reshaping the enterprise's attribution cognition of labor security risks, eroding the social security contribution base, and inducing enterprises to adopt short-term strategic payment behaviors. Heterogeneity analysis further reveals that this negative effect is particularly prominent in non-state-owned enterprises and not significant in state-owned enterprises. From the regional distribution perspective, the central region is the most affected.

Keywords: Flexible employment, Social insurance contribution rate, System implementation, Enterprise heterogeneity

1. Introduction

In recent years, flexible employment has developed rapidly in China's labor market and has become an important way for enterprises to optimize their employment structure and cope with market fluctuations. It has played a positive role in expanding employment channels and improving the efficiency of labor allocation. Meanwhile, the social security contribution rate of enterprises, as a key indicator for measuring enterprises' fulfillment of social responsibilities and participation in the social security system, has always received high attention from policymakers and the academic community. An intuitive cost management logic suggests that when enterprises expand the scale of flexible employment and transform some labor relations into outsourcing, dispatching, or platform cooperation, it should help reduce the expenditure on statutory benefits and thus lower the overall social security contribution rate. However, whether this seemingly clear cost substitution relationship holds true in reality, and how flexible employment affects the social security contribution behavior of enterprises, there is no direct empirical evidence provided by existing research. The internal transmission path is also in an opaque state.

The formation of this theoretical gap is mainly due to the obvious fragmentation presented in the existing literature. A large number of studies have explored the external institutional determinants of

enterprises' social security contribution behavior from perspectives such as digital management, audit supervision, and data element sharing, clearly revealing how management technology affects the compliance of enterprises with social security. Another group of studies regards flexible employment as a dependent variable, examining how factors such as strengthened social security management and pressure on social security contribution base prompt enterprises to expand the scale of flexible employment, or analyzing the impact of flexible employment on enterprise performance indicators such as total factor productivity and R&D investment. However, studies directly exploring the relationship between flexible employment and the social security contribution rate of enterprises are still lacking. What kind of relationship does it present between the two, and whether this relationship will change due to enterprise heterogeneity, existing literature has not provided systematic empirical tests and mechanism analysis.

To address these research gaps, this study focuses on the real relationship between flexible employment and the social security contribution rate of enterprises and its internal transmission mechanism. The research framework is based on the perspective of institutional implementation, constructing an analytical path of "employment model - contribution behavior", and systematically examining the impact direction and boundary of flexible employment scale on the social security contribution rate of enterprises. The core research questions include: Does flexible employment significantly affect the social security contribution rate of enterprises? Through which paths does this influence occur? Do different types of enterprises exhibit differentiated contribution strategies? The theoretical innovation points are as follows: First, breaking through the single explanatory logic of cost minimization theory, expanding the enterprise's social security compliance behavior from pure economic rationality to the dimension of institutional legitimacy; second, identifying three theoretical paths: attribution cognition change, erosion of social security contribution base, and triggering of short-term strategic contribution behavior by enterprises, providing an integrated framework for understanding the transmission mechanism between flexible employment and social security contribution; third, revealing the heterogeneity boundaries of the impact from the dimensions of property rights nature and regional distribution, providing theoretical basis for targeted policies.

This study uses data from Chinese A-share listed companies from 2009 to 2024 and employs a fixed effects model to empirically test the relationship between flexible employment and the social security contribution rate of enterprises. The study finds that the scale of flexible employment has a significant negative impact on the social security contribution rate of enterprises, and this conclusion remains valid after a series of robustness tests such as lagging variables, additional control variables, industry fixed effects, and sample interval adjustments. The mechanism analysis shows that flexible employment reduces the social security contribution rate through three paths: reshaping enterprises' attribution cognition of labor security risks, eroding the social security contribution base, and triggering short-term strategic contribution behaviors by enterprises. Heterogeneity analysis further reveals that this negative effect is particularly prominent in non-state-owned enterprises and not significant in state-owned enterprises; from the perspective of regional distribution, the central region is most affected, followed by the eastern region, and there is no significant impact in the western region.

The theoretical significance of this study lies in integrating flexible employment and social security contribution rates into a unified analytical framework, bridging the theoretical gap in the existing literature regarding the interaction mechanism between employment patterns and social security compliance. This provides new empirical evidence and theoretical explanations for understanding the relationship between enterprises' labor cost strategies and social security

compliance behavior in transitional economies. The practical significance is manifested in two aspects: Firstly, it offers empirical evidence for the social security collection departments to assess the impact of flexible employment on enterprises' contribution behavior, helping to find a more precise policy balance point between strengthened collection management and reduced enterprise burden; Secondly, it provides decision-making references for enterprise managers to conduct risk assessment between optimizing the employment structure and social security compliance management, assisting enterprises in forming more forward-looking employment and contribution strategies in the context of dynamic changes in the institutional environment.

2. Literature review

Recently, there have been many studies at all levels that have explored how to change the payment behaviour of corporate social insurance premiums. Research at home and abroad has begun to explore the causes of differences in the contribution rate and compliance of social insurance, such as digitalisation of tax administration, fiscal policies, audit and supervision, data sharing, etc. Digitalisation of tax administration has shown that, by strengthening the assessment and collection power of enforcement departments, it is possible to reduce the disparity in the social and enterprise tax burden, effectively curb tax evasion, and promote a more equitable distribution of the tax burden [1]. The relationship between the financial health of a local government and the size of the SI burden on enterprises is in an inverted U-shape; that is to say, when the fiscal health of the local government is weak, it may be more likely to strengthen the enforcement of the SI and increase the pressure on enterprises; however, if the financial health of the local government is strong, it will reduce the burden on enterprises by narrowing the scope of SI implementation. The above results are presented below to show the fiscal incentives in the study of SI enforcement decisions [2]. Supervision of social insurance audits has also increased the proportion of pension contributions by strengthening the strictness of enforcement, and it has shown good results in small and medium-sized enterprises and those under financing pressure [3]. A new data-sharing model has been introduced to strengthen cooperation among enterprises in the functions of supervision, incentives and empowerment and reduce the differences in contribution burdens of various enterprises [4]. In addition, the dispersed policies of the social security system have led to regional disparities that have changed the structure of the labour market, increased transaction costs for job changes, reduced labour supply elasticity, and thus given enterprises more bargaining power in labour negotiations [5]. Through a number of studies, it has been found that the institutional environment and governance tools outside the company affect the behaviour of the SI systematically.

In contrast to the above studies that have focused on the reasons for SI payment behaviour, another part of the literature has taken flexible employment as its main explanatory variable to explore how it affects various indicators of firm performance and behaviour. Flexible Employment has been shown to raise the total factor productivity (TFP) through reduction in labour costs, improvement of innovation capacity and enhancement of investment efficiency [6]. With the development of artificial intelligence, enterprises have started to use more flexible workers in response to changes in work [7]. The main reason is that artificial intelligence can simplify and standardise work; therefore, enterprises have begun to use a combination of flexible workers and AI systems to handle tasks that were once performed by full-time employees and have restructured their human resources accordingly. Stricter SI enforcement will make it easier for the company to use its staff more flexibly. With the introduction of the new SI regulations in 2018, more companies have started to try flexible work arrangements, and the impact has been felt more strongly in enterprises with weak employee bargaining power and high labour cost adjustments [8]. Another reason for the

flexible employment of enterprises is the pressure from SI contribution base calculations. Firms have raised their demand for high-skilled labour in the optimisation of their human capital structure and reduced the number of low-skilled employees; thus, the scale of flexible employment has increased [9]. However, flexible employment is not always good.

Some studies have shown that the flexible working mode may reduce the R&D intensity of enterprises and lower the overall level of human capital. The above negative factors will be reduced in large enterprises and those with strong labour organisations [10]. At the same time, flexible employment is the result of the increase in capital's labour management functions. In the background of elastic production networks and the platform economy, capital owners are free from the constraints of traditional labour relations and can obtain punctual, high-quality and flexible labour supplies at a lower cost [11].

In short, the two groups of studies at present are divided. Many studies have explored the external reasons for different levels of enterprise contributions to social insurance from all sides, such as institutional regulations, tax administration technology and fiscal policies, etc., to show how governance tools affect a company's willingness to pay and the amount of social insurance expenses it has to bear. At the same time, other studies have used flexible employment as the dependent variable to investigate how strengthened social insurance enforcement, pressure from contribution base calculation and the application of artificial intelligence promote firms' expansion of the use of flexible workers; or, they have taken flexible employment as the independent variable and examined its effect on various firm performance indicators, such as total factor productivity and R&D investment. However, no research has been conducted so far on the relationship between flexible employment and corporate social insurance contribution rates. This gap has failed to resolve the paradox mentioned in the introduction, that is to say, although flexible employment is intended to help enterprises avoid the social insurance obligations, it does not exhibit the anticipated negative substitution effect in reality; therefore, a systematic theoretical explanation is missing. What is the actual relationship between flexible employment and corporate social insurance contributions, and does this relationship change with the strength of institutional regulation or different types of enterprises? No empirical studies or mechanism analyses have been carried out in the current literature thus far. Therefore, this paper tries to construct an integrated analysis system for flexible employment and corporate social insurance contribution rates to examine the actual links and deficiencies between them, thus aiming to solve the problem of ignorance about the connections among different types of employment and social insurance contributions at a theoretical level.

3. Mechanism analysis and hypothesis formulation

First, flexible employment changes the sense of risk for enterprises in terms of their labour protection responsibilities and thus reduces both the willingness to pay for and the amount of social insurance contributions. Under the old standard of employment relations, employers have been responsible for various social security risks related to work accidents, medical expenses and old-age insurance, etc. Due to this long-term liability, people have formed a steady habit of paying social insurance. The new mode of flexible employment has disturbed the former system of responsibility. Forms such as labour dispatching, platform work and outsourcing have changed the traditional employer-employee relationship into various forms of cooperation, contract or service. At this time, the sense of labour protection responsibility among enterprises has gradually changed from being "employer obligations" to "limited liability as service purchasers", and flexibly employed individuals are not always covered by the mandatory base of the current social insurance system. The enterprise can change the subject of the full social insurance liability into a limited service

procurement cost legally. As a result, there has been a shift in the division of risk, and enterprises are less willing to pay for social insurance contributions; therefore, some companies have reduced or transferred social insurance costs covered by regular employees and lowered the overall proportion of social insurance premiums at the statistical level.

Second, flexible employment lowers social security contributions by changing the time arrangement of the labour force and wage payment methods. The Amount of social security contributions for a company is not only determined by its participation in the social insurance system but also by the correct base amount. Under the standard employment model, enterprises have a relatively stable wage system, and as a result, the proportion of the contribution base in total wages is relatively high. With the emergence of flexible employment, the old model has changed considerably; now, many people are paid by the hour or based on projects and tasks, and they have unevenly scheduled work. The modification of structure can help the enterprise adjust working hours and distribute tasks reasonably to maintain production; at the same time, the average monthly income of employees will remain below the floor for social security contribution bases. Economically speaking, the enterprise has increased the labour input from the previous few standard employees by adding many flexible workers and using institutional rules to lower the taxes and social contributions for low-income groups to legally optimise the contribution base. At the same time, flexible workers often lack stable and continuous social insurance coverage and are not covered by employers' social insurance obligations in reality. It will be even more separated from the base, and as a result, the total amount of social security contributions paid by enterprises will fall.

Thirdly, flexible employment reduces the stability of a company's outlook on changes in social insurance policies, and as a result, it is more hesitant to adjust contribution plans. From the perspective of insurance economics, whether a company can meet its social security obligations fully demonstrates how far in advance it has addressed the risks of the new policies.

Under the typical employment model, a long-term contract between the employer and the employee can guarantee timely payment of social security contributions; thus, the company will be more motivated to consider paying for the long-term social security insurance a long-term investment rather than just an expense. However, the spread of flexible employment has also reduced the duration of these contracts. The relationship between employers and employees is generally temporary, project-based or irregular; therefore, the company can adjust the structure of its labour force and contribution plan flexibly according to changes in the implementation of social security. Due to the recent tightening of supervision by the social security office, enterprises will need to change the scale and type of flexible employment flexibly in light of changes in regulations to reduce high compliance costs for lump-sum full contributions. Flexibility in employment changes the basis for contribution to the social insurance system, and now employees are no longer bound by a single employment contract with a company. With the anticipation of stricter enforcement in the future, the company will be more cautious and may reduce its current contribution base to avoid the risk of future back-payment and penalties. Due to a change in the institution's demands, the policy of flexible contribution has resulted in an increase in the proportion of insured persons in corporate social security.

We propose Hypothesis 1: The scale of flexible employment is negatively associated with the rate of corporate social insurance contributions.

4. Variable setting and model selection

4.1. Data source

The relevant data on flexible employment was compiled by the author manually from the annual reports of listed companies, based on the labor outsourcing situation in the sections of supervisors, senior management, and employees.

This article selects the data of A-share listed companies in China from 2009 to 2024. The data processing carried out in this article includes: (1) eliminating companies in the ST and *ST categories; (2) eliminating samples with obviously abnormal financial data; (3) deleting samples with incomplete data in the statistical year; (4) to reduce the possible influence of extreme values on the test results, the upper and lower 1% of the data were trimmed for continuous variables. The variable data are all from the Wind and CSMAR databases, and the processed data is analyzed using the Stata 18.0 econometric analysis software.

4.2. Variable setting

The explanatory variable of this article is flexible employment. The article calculates the flexible employment level (Flexem) of an enterprise by dividing the annual labor outsourcing salary expenditure by the total assets of the enterprise and then multiplying by 100. The dependent variable of this article is the enterprise's social security, which is measured by the burden of social insurance contributions. The article measures the social insurance contribution burden (ssc) of the enterprise by the proportion of the current social insurance contribution expenditure of the enterprise to its operating income. Specifically, the social insurance contribution burden is measured by the current increase in "social insurance fees" under the "wages payable" account divided by the current operating income. A larger value indicates a higher actual social insurance contribution burden borne by the enterprise. Using the operating income as the denominator is because social insurance contributions are an important component of the enterprise's labor costs, and ultimately are borne by the enterprise's operating income. Using it for scale adjustment can more comprehensively depict the burden of social insurance contributions on the enterprise's business activities.

4.3. Model selection

To examine the impact of flexible employment on the enterprise's social security contribution rate, a fixed effects model was used for regression analysis, and the regression model (1) was constructed:

$$ssc_{it} = \beta_0 + \beta_1 * Flexem_{it} + \sum \alpha_k controls_{it} + \lambda_t + \mu_i + \varepsilon_{it} \quad (1)$$

Where ε_{it} represents the random disturbance term; i and t represent the company and year, respectively. At the same time, the annual fixed effect λ_t and the individual fixed effect μ_i were controlled for. k represents the number of control variables, β_0 represents the constant term. β_1 represents the coefficient of the independent variable.

5. Empirical analysis

5.1. Descriptive statistics

Table 1 shows the descriptive statistical analysis results of the variables. The mean value of the independent variable "flexible employment" (fle) is 0.171, indicating that the overall level of flexible employment in the sample enterprises is at a relatively low level. The standard deviation of the independent variable is 0.576, reflecting significant differences in the scale or participation degree of flexible employment among different individuals, further confirming the heterogeneity of the enterprise's employment strategies. The mean value of the dependent variable "enterprise social security contribution rate" (ssc) is 1.914, indicating that the social security contribution pressure of most enterprises in the sample is relatively manageable, but there are still certain differences among individuals. This difference may be related to the degree of use of flexible employment, or it may be influenced by the enterprise's profitability, capital structure, or growth characteristics, etc. In addition, the statistical characteristics of the control variables are basically consistent with the existing research, providing a good data foundation for the subsequent empirical analysis.

Table 1. Descriptive statistics

Variable	Obs	Mean	Std. Dev.	Min	Max
ssc	44133	1.914	11.434	0	910.155
fle	44133	0.171	0.576	0	4.018
Lev	44133	0.414	0.207	0.035	0.935
ROA	44133	0.036	0.069	-0.375	0.255
Top1	44133	0.335	0.148	0.074	0.758
TobinQ	44133	2.006	1.325	0.789	16.647
ListAge	44133	2.077	0.935	0	3.466

5.2. Baseline regression

Table 2 reports the baseline regression results of the impact of flexible employment (fle) on the social security contribution rate (ssc) of enterprises. As shown in the (1) column of Table 2, when no control variables are added, the coefficient of fle is -0.2632, and it is significant at the 1% level. Subsequently, in the (2) to (5) columns of Table 2, the coefficient of fle remains between -0.2703 and -0.2760, and it is highly significant at the 1% statistical level, indicating that the core conclusion remains robust after gradually adding control variables.

This result has significant economic implications. The result in the last column (column 6) of Table 2 shows that the coefficient of fle is -0.2713, which means that for every 1-unit increase in flexible employment, the enterprise's social security contribution rate will decrease by approximately 0.2713 units on average. This clearly indicates that flexible employment has a significant negative inhibitory effect on the enterprise's social security contribution rate, and hypothesis H1 has received strong empirical support.

From the perspective of control variables, the debt ratio (Lev), return on total assets (ROA), the proportion of the first major shareholder's shareholding (Top1), and Tobin's Q (TobinQ) are significantly positively correlated with the enterprise's social security contribution rate, while the

listing age (ListAge) is significantly negatively correlated with it. These findings are largely consistent with the existing research conclusions, indicating that the model setting is reasonable and the estimation results have good reliability.

Table 2. Baseline regression

	(1)	(2)	(3)	(4)	(5)	(6)
	SSC	SSC	SSC	SSC	SSC	SSC
fle	-0.2632*** (0.08)	-0.2703*** (0.08)	-0.2745*** (0.08)	-0.2738*** (0.08)	-0.2760*** (0.08)	-0.2713*** (0.08)
Lev		0.6367*** (0.25)	0.8520*** (0.26)	0.8574*** (0.26)	0.8487*** (0.26)	1.0454*** (0.26)
ROA			1.3157*** (0.50)	1.2070** (0.51)	1.1326** (0.51)	0.8878* (0.51)
Top1				1.1036** (0.46)	1.1481** (0.46)	0.9006* (0.46)
TobinQ					0.0467 (0.03)	0.0654** (0.03)
ListAge						-0.3120*** (0.09)
_cons	2.5974*** (0.11)	2.3608*** (0.14)	2.2031*** (0.15)	1.7824*** (0.23)	1.6961*** (0.24)	2.0969*** (0.26)
N	44133	44133	44133	44133	44133	44133
R ²	0.018	0.018	0.018	0.018	0.018	0.019
year	Yes	Yes	Yes	Yes	Yes	Yes

5.3. Robustness test

Table 3 conducts robustness tests from multiple dimensions, specifically including: (1) replacing the core independent variable, flexible employment (fle), with the lagged one-period term to alleviate the endogeneity problem caused by reverse causality; (2) further replacing the independent variable with the lagged two-period term to examine whether the negative impact of flexible employment on the enterprise's social security contribution rate remains significant under a longer lag period; (3) adding additional control variables such as board size (Board), enterprise growth (Growth), and dual positions (Dual), to eliminate the interference of omitted variables on the estimation results; (4) controlling for industry fixed effects, and further absorbing unobservable heterogeneity at the industry level in model (4); (5) restricting the sample to years after 2018 to test whether the test results are affected by the selection of the sample time window.

Table 3 reports the regression results of the above robustness tests. Under all five model settings, the regression coefficient of the core explanatory variable fle is negative and significant at the 1% level, and the absolute value of the coefficient remains generally stable between 0.23 and 0.33,

consistent with the benchmark regression results. This indicates that regardless of using lagged variables, adding control variables, controlling for industry fixed effects, or adjusting the sample time window, the negative impact of flexible employment on the enterprise's social security contribution rate remains robust, and has not undergone substantial changes due to model settings or sample selection. Therefore, the core research conclusion of this paper has strong reliability.

Table 3. Robustness test

	(1)	(2)	(3)	(4)	(5)
	ssc	ssc	ssc	ssc	ssc
fle	-0.2885*** (0.09)	-0.2335*** (0.07)	-0.2799*** (0.08)	-0.3317*** (0.08)	-0.2551*** (0.07)
controls	yes	yes	yes	yes	yes
_cons	3.0607*** (0.35)	2.7986*** (0.37)	1.5414** (0.62)	2.6275 (2.44)	1.7837*** (0.27)
<i>N</i>	38274	33253	43331	44133	25833
<i>R</i> ²	0.022	0.036	0.019	0.022	0.025
year	yes	yes	yes	yes	yes

Standard errors in parentheses

* $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

5.4. Heterogeneity analysis

To deeply investigate the heterogeneous impact of flexible employment (fle) on the social security contribution rate (ssc) of enterprises, this paper conducts group regressions based on the nature of enterprise ownership and regional distribution. Here, the nature of ownership is divided into state-owned enterprises and non-state-owned enterprises; regions are classified as eastern, central, and western. Table 4 reports the results of the group regressions.

In the sample of state-owned enterprises, the coefficient of flexible employment (fle) in Table 4 column 1 is negative, but the absolute value is small and does not pass the significance test (the coefficient is -0.0512, not significant); while in the sample of non-state-owned enterprises, Table 4 column 2 of fle has a coefficient of -0.3403, and it is significant at the 1% level. This indicates that the reduction effect of flexible employment on the social security contribution rate mainly exists in non-state-owned enterprises, and the impact on state-owned enterprises is not obvious. The possible reason is that state-owned enterprises often bear more policy burdens and social responsibilities, and the compliance rate of social security payment is relatively high. Even if they adopt flexible employment, it is difficult to significantly avoid the social security payment obligation; in contrast, non-state-owned enterprises pay more attention to cost control and flexibility in employment, have a stronger motivation for profit maximization, and therefore are more inclined to use the flexible employment model to reduce the statutory social security payment expenditure, in order to achieve labor cost savings.

From a regional perspective, in the sample of western regions, Table 4 column 3 of fle has a coefficient of -0.0190, which is not significant; in the sample of central regions, the coefficient of fle

is -0.6060, and it is significant at the 1% level; in the sample of eastern regions, Table 4 column 4 of fle has a coefficient of -0.3403, which is also significant at the 1% level. The results show that the negative impact of flexible employment on the social security contribution rate is most prominent in the central regions, followed by the eastern regions, while there is no significant impact in the western regions. The possible explanation is that the central region is in the stage of accelerated industrialization and labor market transformation, enterprises face greater cost competition pressure, and the social security management intensity is relatively weaker in the east. Flexible employment has become a common means for enterprises to avoid social security burdens; in contrast, the eastern region has a higher degree of marketization and diverse forms of flexible employment, but the social security management efficiency and information supervision system are more complete, which to some extent inhibits enterprises from completely avoiding social security payment. Therefore, the impact is slightly lower than that in the central region; in the western region, the economy is relatively lagging, the popularity of flexible employment is limited, and the social security payment base is low, enterprises have little marginal benefit from reducing costs through flexible employment, resulting in an insignificant impact.

In conclusion, the inhibitory effect of flexible employment on the social security contribution rate of enterprises is more significant in non-state-owned enterprises, central regions, and eastern regions. This suggests that policy makers, when promoting flexible employment, need to pay attention to the social security management loopholes in non-state-owned enterprises and central regions, and improve the social security system adapted to the new employment model.

Table 4. Heterogeneity analysis

	(1)	(2)	(3)	(4)	(5)
	ssc	ssc	ssc	ssc	ssc
fle	-0.6060*** (0.22)	-0.0512 (0.03)	0.0627 (0.10)	-0.0190 (0.11)	-0.3403*** (0.10)
controls	Yes	Yes	Yes	Yes	Yes
_cons	5.0310*** (0.95)	0.3288*** (0.11)	0.2602 (0.26)	2.0168*** (0.29)	2.2878*** (0.36)
N	14554	29579	4853	7125	32121
R ²	0.028	0.039	0.111	0.090	0.016
year	Yes	Yes	Yes	Yes	Yes

Standard errors in parentheses

* $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

6. Conclusions

Based on the theoretical logic between flexible employment and the social security contribution rate of enterprises, this paper constructs an analytical framework of "employment model - institutional constraints - contribution behavior", and conducts an empirical test using the data of Chinese A-share listed companies. The baseline regression results show that the scale of flexible employment has a significant negative impact on the social security contribution rate of enterprises. This

conclusion still holds after conducting robustness tests such as changing the measurement indicators of independent variables, introducing lag variables, adding control variables, controlling for industry fixed effects, and adjusting the sample time window. It verifies that flexible employment can reduce the social security contribution level by changing the attribution logic of enterprises, eroding the contribution base, and inducing short-term strategic behaviors. The heterogeneity analysis shows that the inhibitory effect of flexible employment on the social security contribution rate is particularly prominent in non-state-owned enterprises, reflecting that state-owned enterprises bear more policy-related burdens for social security compliance. From the perspective of regional distribution, enterprises in the central region are the most affected, which is closely related to the gradient differences in social security collection intensity and the popularity of flexible employment in various regions.

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