

上下交相賊 ——租稅逃漏的徵納行爲分析¹

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本文建立一個涵蓋徵納雙方的租稅侵蝕模型，在同時考慮政府部門查核行爲與納稅義務人租稅逃漏行爲下，分析政府部門查核努力對納稅義務人租稅遵循的影響。分析結果發現，若政府部門將查核重點置於提高核課所得（查核深度），則查核支出對核課所得邊際效益的彈性，將決定納稅義務人租稅遵循的狀態。若該彈性不高，則納稅義務人會傾向降低租稅遵循程度，這與過去實證結果一致；反之，若政府部門的查核努力轉爲提高查核機率（查核廣度），則結論將與傳統文獻相符，調高稅率會提升納稅義務人的租稅遵循。至於其他相關變數方面，低所得、高查核機率與高懲罰倍率均使納稅義務人傾向誠實申報。

關鍵詞：租稅侵蝕、租稅遵循、查核深度、查核廣度

Artifices between Tax Authority and Taxpayers in the Presence of Tax Evasion

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ABSTRACT

This paper builds an economic model where the taxpayer makes his tax evasion decision against possible penalties from the tax authority to examine the effect of an increase in the tax rates on tax evasion. First, if the tax authority makes his audit effort in the increment of tax base, then the effect will depend on the elasticity of marginal productivity of audit effort. If the elasticity is small, an increase in the tax rates leads to greater tax evasion and less tax compliance. This result accords well with empirical findings. Secondly, when the audit effort is devoted to making the probability higher, the result would turn to agree with the theoretical result in the literatures. Finally, according to economic intuition, lower income, higher probability and higher penalty will lead to higher tax compliance.

Key Words: tax evasion, tax compliance, depth of audit, breadth of audit