

核課期間與租稅逃漏*

黃則強

中國科技大學財政稅務系助理教授

翁堃嵐

國立政治大學財政學系教授

本文設定一個包含核課期間的租稅逃漏模型來探討納稅人的逃漏稅行為。與傳統模型不同的是，納稅人在進行租稅逃漏時，核課期間的存在將使得納稅人課稅後的可支配所得遞延實現，這個性質將可能導致納稅人的消費決策受到扭曲，進而影響到其逃漏稅決策。依據本文的研究顯示，相對傳統文獻，納稅人的租稅依從率較高，亦就是說，忽略核課期間會高估租稅逃漏的程度，這個結果正可解釋為何實務上觀察到的租稅逃漏程度遠比理論模型所預測的輕微這個困惑。此外，考慮核課期間後，稅務機關的預期稅收較高，納稅人的預期效用水準較低。

關鍵字：核課期間、租稅逃漏、所得不確定性

Tax Assessment Period and Tax Evasion

Che-chiang Huang

Assistant Professor

Department of Public Finance, China University of Technology

K. L. Glen Ueng

Professor

Department of Public Finance, National Chengchi University

ABSTRACT

This paper explores the influence of the tax assessment period on tax evasion. As the tax assessment period is considered, the disposable income of a tax evader is not realized until the period has passed. This characteristic will distort evaders' consumption decisions and thereby change their evasion decisions as well. According to our analysis, the tax compliance rate is higher than that in traditional models. That is to say, neglecting the impact of tax assessment period will overestimate tax evasion behaviors of taxpayers. Hence, we offer another explanation about "the puzzle of tax evasion", which says that the estimated tax evasions in reality are much less serious than those predicted in conventional literature. In addition, government revenues are increased and taxpayers' expected utility levels are decreased as far as the tax assessment period is concerned.

Key Words: tax assessment period, tax evasion, income uncertainty