

綜合所得稅申報方式的電腦相關因素研究

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摘要

綜合所得稅結算申報對納稅義務人而言，是一件相當繁瑣的工作。雖然，稽徵機關也提供正確且便捷的二維與網路申報供納稅人選用，然而納稅人使用的意願並不高。因而，本研究藉由探討影響納稅義務人綜合所得稅申報方式選擇之相關因素，了解納稅義務人選用申報方式的因素，提供稽徵機關藉以改進申報方式的參考。本研究係由納稅義務人的社會人口變項、網路人口變項、電腦素養、申報情況與申報感受進行一系列的探討。研究結果發現納稅義務人在性別、教育程度、收入、上網帳號之擁有、家中是否擁有電腦、工作是否需要使用電腦、進入網路主要途徑、電腦焦慮、電腦自我效能、使用電腦頻率、上網頻率、申報滿意度與申報過程容易度與申報方式的選擇有顯著關係。另外，經由區別分析，發現藉由電腦文明人特性與電腦接近性兩個區別函數，可以有效區分納稅人的申報方式。其中，電腦文明人特性區別函數與納稅義務人的電腦素養及個人相關因素有密切關聯，而電腦接近性區別函數則與納稅人本身擁有的電腦接近性與對申報的滿意度有密切關聯。

關鍵詞：申報方式、電腦素養、電腦焦慮、電腦自我效能

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