

个人所得税的纳税人支付感知及意愿研究

摘 要

个人所得税除了组织财政收入的作用外，还有重要的作用就是用来调节收入分配。现如今，个人所得税已成为我国的第四大税种，随着收入的增加，公民对税的认知加深，纳税人的支付感知和意愿也逐渐被人们所关注。调查问卷具有较高的效率和广泛性，所以本文采用了调查问卷的形式对纳税人的婚姻、年龄、学历等进行访问，主要访问月收入在 2 万元以下的纳税人对支付个人所得税的感知及意愿研究。

阅读相关文献后在问卷星官网创建问卷，从纳税人的角度出发，多维度提问。完成问卷后通过网络发送调查问卷给亲戚、朋友、同学、同事，设置微信小红包的奖励动员这部分人填写并转发，收回有效问卷 97 份。

针对在中国取得收入，且收入在 2 万元以下的纳税人进行访问，并找出其主要影响因素。对数据处理和分析后得出的结论如下：纳税人的年龄、性别、婚姻状态对纳税人的纳税意愿有显著影响；85.57%的受访者表示认同纳税是每个公民应尽的义务，53.61%的受访者表示愿意支付税款。

最后根据本文得出的结论，对本次调查结果给予客观评价，并从现状出发，对其后期发展提供一些思路和参考建议。

关键词：个人所得税，调节收入分配，纳税意愿。

Abstract

In addition to the function of organizing financial revenue, individual income tax also plays an important role in regulating income distribution. Nowadays, personal income tax has become the fourth largest tax category in China. With the increase of income, citizens' cognition of tax is deepened, and taxpayers' payment perception and willingness are gradually concerned by people. The questionnaire has high efficiency and universality, so this paper uses the form of questionnaire to visit the taxpayers' marriage, age, education, etc., mainly to visit the taxpayers' perception and willingness to pay personal income tax with monthly income less than 20000 yuan.

After reading the relevant literature, create a questionnaire on the official website of the questionnaire star. From the perspective of taxpayers, ask questions in multiple dimensions. After the completion of the questionnaire, the questionnaire was sent to relatives, friends, classmates and colleagues through the Internet, and the reward of wechat small red packets was set to mobilize these people to fill in and forward, and 97 valid questionnaires were recovered. Visit the taxpayers who have earned income in China and the income is less than 20000 yuan, and find out the main influencing factors. After data processing and analysis, the conclusions are as follows: the age, gender and marital status of taxpayers have a significant impact on taxpayers' willingness to pay taxes; 85.57% of respondents agree that tax is the duty of every citizen, and 53.61% of respondents are willing to pay taxes.

Finally, according to the conclusion of this paper, we give an objective evaluation of the survey results, and from the current situation, provide some ideas and suggestions for its later development.

Key words: personal income tax, adjusting income distribution, willingness to pay tax.

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