

企業社會責任對避稅行為之影響

汪瑞芝* 李佳駿

本文探討企業社會責任綜合指標對企業避稅行為之影響，了解企業為了善盡社會責任是否有助於抑制(或降低)避稅之行為。本文參考過去 KLD 文獻及聯合國「全球盟約」、OECD 多國企業指標綱領及美國道瓊永續(DJSI)等國際指標與評量方法，從台灣經濟新報社(TEJ)資料庫自建五個分類指標九項評分指標作為企業社會責任綜合指標。實證結果顯示，企業社會責任綜合指標績效愈佳之企業與有效稅率呈顯著的正向關係，顯示社會責任績效較佳的企業比較不會進行租稅規避；再者，本文以財稅差異取代有效稅率作為避稅行為之代理變數，實證結果亦顯示，企業社會責任綜合指標績效愈佳之企業，其財稅差異愈小，有效降低企業避稅行為。

關鍵詞：企業社會責任、避稅、有效稅率、財稅差異。

「政策與管理意涵」

本文探討企業社會責任與避稅行為之研究並納入環境汙染、法規遵從及食品安全等負向指標之大樣本資料分析，相較於過去單一採用企業公民獎作為企業社會責任績效指標，其自建本土化社會責任績效指標，為本文之主要貢獻。

* 通訊作者:汪瑞芝為台北商業大學會計資訊系教授，台北市中正區濟南路一段 321 號，Tel: 02-2322-6565，Email: jcwang@ntub.edu.tw。李佳駿為勤業眾信聯合會計師事務所審計員。作者感謝匿名評審提供的寶貴建議。

汪瑞芝 李佳駿

The Effects of Corporate Social Responsibility on Tax Avoidance

Jui-Chih Wang

Department of Accounting Information, National Taipei University of Business

Chia-Chun Lee

Auditor, Deloitte & Touche

This study investigated the impact of corporate social responsibility on corporate tax avoidance, expect to understand the business in order to fulfill our social responsibility it helps suppress (or decrease) of tax avoidance. Therefore, we reviewed prior CSR indexes, the Global Compact's, the OECD Guidelines, Dow-Jones Sustainability Indexes (DJSI) and other international indicators and assessment methods to establish 5 classifications scope and 9 evaluation indexes as a measure of performance assessment of CSR from TEJ database. The empirical results show that corporate social responsibility performance and the effective tax rate has positive correlation, in other words, enterprises which have better social responsibility performance will to do less tax avoidance. Forthmore, this study use the book-tax differences instead of the effective tax rate as the proxy variables of tax avoidance also come to the same conclusion.

This study investigated the relationship of corporate social responsibility and tax avoidance. It also incorporated environmental pollution; comply with laws and food safety negative index to evaluate the performance of CRS with large samples of data analysis. We compared to a single award for corporate citizenship as a corporate social responsibility performance, we constructed a local corporate social responsibility performance as a main contribution of this study.

Key Words: Corporate Social Responsibility (CSR), Tax Avoidance, Effective Tax Rates, Book-Tax Differences.