

Discussion on Tax Evasion and Tax Evasion of Internet Stars Such as Wei Ya

Shentao Dong^{1, a}, Bo Wang², Shuai Zhang³, Gan Wu¹

¹School of Management Science and Engineering, Anhui University of Finance and Economics, Bengbu, China

²School of Finance, Anhui University of Finance and Economics, Bengbu, China

³School of Accounting, Anhui University of Finance and Economics, Bengbu, China

^a2873135275@qq.com

Abstract

Celebrities tax evasion and tax evasion emerge in an endless stream. Recently, the incident of Wei Ya and Fan Bingbing has once again made the tax evasion and tax evasion of Chinese entertainment stars a key topic of social concern. Therefore, the team took this as an example to investigate the phenomenon of tax evasion and tax evasion. From the Internet's attention to tax evasion and tax evasion, social groups' cognition status of tax evasion and tax evasion, factors affecting citizens' tax evasion, government and State Administration of Taxation, many From the perspective of research, and starting from four aspects of "Weiya tax evasion of 643 million yuan", "tax evasion shameful", and "implementation of the criminal penalty policy for tax evasion and tax evasion, a comprehensive study of tax evasion and tax evasion was conducted, and the following conclusions were obtained.

Keywords

Weiya; Internet Celebrity; Tax Evasion and Tax Evasion.

1. Preliminary Network Attention Analysis on Tax Evasion and Evasion

1.1. Collecting Data from Multiple Dimensions

In order to more comprehensively study the discussion and attention on the phenomenon of tax evasion and tax evasion on the Internet, the team members used the "posts on the phenomenon of tax evasion and tax evasion by celebrities" as the three representative keywords of the web crawler, which effectively avoided the simplification of the obtained data. OK After the keywords, the team members selected three platforms, Weibo, Bilibili, and Zhihu, and used python to make preliminary statistics on the number of comments and posts on the pages of the three platforms. The statistical results were displayed on the three platforms, Weibo. The number of discussions is the highest, but its text value is not as good as the other two platforms. In addition, it can be seen that the distribution of the three major topics on the Weibo platform is relatively even, and the one with the highest number of comments on Bilibili is "shameful tax evasion" "Criminal penalties for tax evasion and tax evasion" accounted for the highest proportion in Zhihu.

1.2. Preliminary Analysis Data

After obtaining the data, through data cleaning, the team deleted some meaningless comments, and obtained relatively complete text data with high useful information content, and used the jieba and nltk libraries in python to perform word segmentation and word frequency statistics

on the text. ", "Ya", "tax evasion", "fine" and other high-frequency words appearing in the comments.

1.3. Identify Two Major Analytical Themes

The team analyzed the previously obtained word segmentation results from two aspects of text sentiment analysis and part-of-speech topic classification. Through text sentiment analysis, the team can see that the vast majority of people firmly support tax policy, think that tax evasion is a very shameful behavior, and express their anger in the comments they publish; Among the adjective keywords, "shameful", "incomprehensible", "silent", and "hateful" ranked the top four in terms of frequency. Among verb keywords, "fine" and "recovery" were the two most concerned words, Among the noun keywords, the word "Weiya" came out on top, followed by the conclusions of "tax evasion" and "tax policy". In short, through analysis, it is not difficult for the team to find that the public is not only passively venting their emotions about the incident of tax evasion and tax evasion, but also a considerable number of people who have learned about tax-related legal knowledge through this incident, and actively understand and learn.

1.4. Deep Digging of Text Sentiment Analysis

After completing the sentiment analysis, the team learned about the sentiment keywords and conducted a preliminary analysis on them. On this basis, the team members further analyzed the general occupational direction or personal interests of each user, and constructed a classification model using the Naive Bayes classifier. The "financial industry" ranks in the top three. It can be seen that young people are more concerned about tax evasion and tax evasion.

2. The Current Status of Cognition of Tax Evasion and Evasion among Various Groups in Society

2.1. Basic Information of Respondents

The team investigated the awareness of tax evasion and tax evasion of a small number of people through questionnaires. The ratio of male to female is about 6:4. The young group aged 18-25 accounted for the vast majority of the respondents. The respondents include people of all ages and income groups, and the respondents are widely distributed and representative.

2.2. Educational Background has become an Important Factor Affecting the Understanding of Tax Law Knowledge, But the Degree of Satisfaction with the Popularization of Tax Law is Relatively High

On the basis of the survey results, the team further analyzed that the cognition of tax evasion and tax evasion is related to education, and different educational levels will have an impact on the cognition of tax evasion and tax evasion. Respondents are relatively satisfied with the popularization of my country's tax law, which shows that the popularization of my country's tax law is acceptable.

2.3. Chinese Residents' Awareness of Tax Evasion and Evasion

The question in the questionnaire "Which of the following ways do you understand taxation?" to a large extent and intuitively reflects the ways and methods for Chinese residents to understand taxation. Therefore, the team conducted multiple regression analysis on each indicator based on this question, and selected the network The three dimensions of approach, teaching approach, and community approach are summarized on this issue. The analysis results show that the vast majority of Chinese residents' understanding of taxation comes from the Internet approach. This also helped the team to further promote their knowledge of tax law.

2.4. University Students' Awareness of Tax Evasion and Tax Evasion

The team members entered the questionnaire data using the multiple dichotomy method, and the chi-square test was used. The analysis results showed that the major (occupation) of college students had a significant impact on the cognition of tax evasion and tax evasion. There are significant differences in knowledge. This also confirms the team's previous conclusion that "tax evasion and tax evasion are related to academic qualifications". College students have a higher level of education and have a better understanding of national tax laws.

3. Factors Affecting Citizens' Tax Evasion and Evasion

3.1. Summarize the Influencing Factors

The team divided the causes of tax evasion into objective and subjective reasons. The objective reasons are that the tax system is not perfect, there are loopholes (the current tax burden structure is unreasonable, there are problems in the corporate income tax system, there are problems in the value-added tax system, and there are problems in the personal income tax system), and the enforcement of tax collection is not enough (my country's tax collection management system is not enough. Standardization and unification, insufficient tax law enforcement) and other factors; subjective reasons include ignorance of tax payment, intentional tax evasion, and emotional tax evasion.

3.2. Analysis of Influencing Factors

The team members used the Alpha reliability coefficient method to analyze the reliability of the scale of this questionnaire, and took the subjective and objective factors as the driving factor, the inducement factor 1, and the inducement factor 2, respectively, and tested the validity of all the factors. The results show that the driving factor has the greatest impact on citizens' tax evasion and tax evasion, followed by the inducement factor 1, and the inducement factor 2 has the least impact on it, that is, the biggest incentive for the continuous occurrence of tax evasion is due to the taxpayer's own ignorance of tax laws, or Out of the psychological state of dissatisfaction and unbalanced taxation system, objectively, the state and the government should also make efforts to adjust the macroscopic state of the current taxation system, and actively publicize tax law knowledge. Tax evasion and tax evasion by our citizens will become less and less.

4. Implementation of the Policies of the Government and the State Administration of Taxation

4.1. Implementation of the Policies of the Government and the State Administration of Taxation in the Fan Bingbing Incident

At the beginning of June 2018, some people reported that Fan Bingbing was suspected of tax evasion and tax evasion by using the "yin-yang contract". This incident aroused great attention from the State Administration of Taxation, that is, it instructed the tax authorities in Jiangsu and other places to carry out investigation and verification in accordance with the law. There is indeed a phenomenon of tax evasion and tax evasion. Once the incident was announced, it caused heated discussions on the Internet, and netizens expressed their different views on Fan Bingbing's evasion of sky-high taxes. In October of the same year, the national taxation department announced the specific investigation of the case, requiring Fan Bingbing to pay taxes, late fees, and fines totaling 884 million yuan on schedule. Fan Bingbing himself also immediately posted an apology letter on the social platform, expressing that he was guilty of illegal crimes. apology for behavior. In order to rectify the current situation of the entertainment industry, the government, together with the State Administration of Taxation,

the Central Propaganda Department, the State Administration of Radio and Television, the State Film Administration and other departments, jointly demanded that the phenomena of sky-high remuneration, tax evasion and other phenomena in the film and television industry be rectified, and tainted artists were severely punished.

4.2. Implementation of the Policies of the Government and the National Tax Department in the Wei Ya Incident

Coincidentally, after Fan Bingbing's "Yin-Yang Contract" incident, well-known anchor Wei Ya (Huang Wei) was also exposed to tax evasion. In December 2021, the Inspection Bureau of the Hangzhou Taxation Bureau of Zhejiang Province found out that the online anchor Huang Wei had evaded taxes. According to relevant laws and regulations, the Inspection Bureau of the Hangzhou Taxation Bureau of the State Administration of Taxation pursued the payment of taxes and imposed a late fee on Huang Wei. A total of 1.341 billion yuan was imposed on fines. The sky-high tax this time once again surprised netizens. Everyone knows that the income of the anchors with goods is high, and their personal income should not be low, but they did not expect the income of the anchors with goods to be so high, even more than many first-line stars. Subsequently, Wei Ya's account in Taobao APP was frozen, Douyin and Weibo accounts were closed in turn, and the China Federation of Internet Social Organizations also revoked Huang Wei's title of "Internet Integrity Promotion Ambassador". Once discovered, how much damage it will cause to a person's future development. The team can see from the incident of the tax evasion investigation of Wei Ya, the "big sister" in the goods-carrying industry, that the relevant tax authorities have a fair and just attitude towards tax evasion by public figures. This also shows that any emerging industry must pay taxes in accordance with the law.

4.3. Implementation of Government and State Administration of Taxation Policies to Prevent General Tax Evasion

In order to further standardize citizens' paying taxes according to law and resolutely crack down on various tax evasion and tax evasion, the State Administration of Taxation has different punishment standards for tax evasion and tax evasion for individuals and entities, including different penalties for tax evasion and tax evasion in most cases. Law can follow. At the same time, the government also imposes relevant penalties on enterprises or individuals who evade corporate income tax, personal income tax, value-added tax and other taxes at different stages (publicity and education stage, self-check and self-inspection stage, inspection and disposal stage, announcement and warning stage). The means, only if the punishment is strong enough, will it have a deterrent effect on those who are lucky enough to dare not know the law and break the law again. Tax evasion seriously damages national interests. The team must resolutely crack down on such behaviors, and must not allow illegal companies or individuals to profit from them and endanger the healthy development of the country.

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