# Chapter 33

# Using Internet Survey to Evaluate the Effects of E–Government:
## The Case of Taiwan's Tax Return Filing System

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## ABSRTACT

*This chapter examines the case of an online survey regarding the assessment of the tax return filing system in Taiwan. The aim is to illustrate the strengths and limitations of utilizing on-line surveys to evaluate the performance of e-government. Based on our findings, we propose suggestions pertaining to increasing the quality of the survey as well as how to collaborate with a government agency while conducting a survey concerning sensitive issues. This is pioneering, and perhaps is the first attempt to address the methodological and administrative issues of an on-line survey in collaboration with the public sector. We invite and encourage future efforts to confront such issues, to advance and enrich methodological discussions, and to make online survey a useful tool for evaluating government performance not only with regard to e-government effects but also on other programs.*

## INTRODUCTION

Since the last decade, governments worldwide have invested enormous efforts to construct the infrastructure of e-government systems, to streamline internal administrative processes, to provide information, and to deliver public services. Such efforts in e-government have consumed considerable resources in both advanced as well as developing countries and the evaluation of the effects of electronic governance has become an imperative task for practitioners as well as scholars. Traditional survey research techniques, such as face-to-face interviews, mail surveys and telephone interviews have been employed to evaluate e-government.1 As the number of people connected to the Internet is increasing rapidly, Internet survey has been used widely in the private sector. As a result scholars have invested enormous efforts in developing and comparing different internet survey designs (Christian, Dillman, & Smyth, 2007; Dillman, Phelps, Tortora, Swift, Kohrell, Berck, & Messer, 2009; Hoonalker & Carayon, 2009; Smyth, Dillman, Christian, & O'Neill, 2010). Such new techniques, however, are rarely applied to assessing e-government nor are they subject to systematic appraisal. In addition to the limits of ordinary online questionnaires, using this technique to evaluate e-government services would involve the public sector and, thus, would entail certain limitations beyond issues related to the private sector.

To remedy the lack of current literature focused on the methodological issues related to using the internet survey to evaluate e-government, this chapter examines the case of employing an Internet survey to assess the effects of Taiwan's Tax Return Filing System on its users. By examining the case in Taiwan, this chapter aims to explore the two problems that arise when online questionnaires are used in assessing the system of e-government. The first problem is with the limitations arising from the use of the ordinary Internet survey, and the second problem is with the difficulties brought about by the survey's use in the public sector. Such a methodological analysis is essential from three perspectives. First, a sound data collection method will enable the researcher to gather high-quality data, which is the foundation for a precise evidence-based assessment of the e-government system and its further reform. Second, methodological issues relating to the administration of the survey and project management have practical implications for practitioners as well as researchers. Third, the methodological case study of the online survey adds a public dimension to current analysis and contributes to methodological discussions in the survey research literature.

The next section will briefly review the literature available on internet surveying, with an emphasis on the benefits and limitations that have been identified by scholars. The third section describes how the survey was conducted, which is followed by an analysis of the limitations in the forth section. The last section discusses our findings and proposes suggestions for implementing Internet surveys to evaluate e-government systems.

## BACKGROUND

The Internet has been gaining prominence as a medium of communication, a tool for entertainment, and a new frontier for survey research. As social science researchers look to Internet surveys to possibly replace the more traditional modes of surveying, it has become necessary to examine the literature available to identify what scholars are saying about this new development. Fricker and Schonlau (2002) state, "Internet-based surveys are now in vogue – those conducted via the Web in particular – because of three assumptions: (1) Internet-based surveys are much cheaper to conduct; (4) Internet-based surveys are faster; and (3) when combined with other survey modes, Internet-based surveys yield higher response rates

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