

Analysis of The Tax System, Fairness and The Possibility of Fraud Detection on Perceptions of Tax Evasion

Adi Sucipto¹ 

¹Sekolah Tinggi Manajemen Informatika dan Komputer Cendekia, Indonesia

ABSTRACT

Background. The possibility of fraud detection can be one of the factors for taxpayers to be more compliant in paying their taxes because with the detection of fraud, taxpayers will be more afraid if they will later pay a larger fine.

Purpose. This Paper Analyzes How To Reduce Tax Evasion And Reduce Tax Fraud.

Method. This research uses a descriptive verification method with a quantitative approach. The data source used is primary data from distributing questionnaires to taxpayers. Population, Sample, and Sampling Techniques

Results. variable has the greatest influence with a percentage of 0.748 or (74%). The results of the simultaneous Regression Coefficient test show that the value of F count > F table is 5.849 > 2.70 and the sig value.

Conclusion. The tax system does not have a partially significant effect on taxpayers' perceptions of tax evasion because whether the tax system is good or not is not the only thing that affects the perception of taxpayers

KEYWORDS

Justice, Perception of Tax Evasion, Justice, Taxation System, The Possibility of Fraud Detection,

INTRODUCTION

Indonesia is a country that makes taxes one of the largest types of income it receives (Bernardin, 2017). Taxes are the largest source of revenue for a country which will be used to finance every expenditure needed for the benefit of every layer of society (Mulyanti & Sugiharty, 2016). Every cost incurred by the government and used optimally with the allocation of productive funds will be better and more strategic in terms of the economy (Wati & Fajar, 2017). The role of government is very important for the progress of every national economic organization (Emay, Fajar & Suparwo, 2019). In regulating the national economy, Indonesia relies heavily on taxes as one of the sources of the state budget, but if the tax revenue received by the state is not maximized, the contribution of the tax itself will not be maximized (Permatasari & Laksito, 2013). Tax revenue is influenced by the behavior of each taxpayer who is obedient or even the taxpayer is not obedient in

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Correspondence:

Adi sucipto,
adis2004@gmail.com

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carrying out his tax obligations (Kurniawati & Toly, 2014).

In general, people as taxpayers will look for ways to pay the minimum tax possible from the amount of tax payable, even if possible taxpayers will avoid it either legally or illegally, from this view which then encourages taxpayers to plan to reduce their tax payable (Paramita, Ayu, and Budiasih, 2016). The tax funds received by the state come from individual taxpayers, entrepreneurs and non-entrepreneurs, and corporate taxpayers (Fadhilah, 2018).

The success in tax collection can be seen from a good taxation system because a good taxation system is one of the factors that can be used as a reference for the government to continue to improve and improve its taxation system. The tax system in Indonesia that uses the Self-Assessment System where taxpayers also participate and are fully responsible for carrying out their tax obligations, starting from registering themselves as taxpayers, calculating, and reporting the amount of tax owed in a notification letter (SPT) within a certain period of time and then depositing their tax obligations. Meanwhile, the tax authorities are tasked with supervising and fostering taxpayers who carry out their taxes (Yezzie, 2017). With this easy access that allows taxpayers to minimize their tax burden (Ardi, Trimurti & Suhendro, 2016).

Justice is also a factor in taxpayer behavior to commit tax evasion (Indriyani, Siti & Wahyuningsih 2016). The government will be said to be fair if every tax issued is used wisely and primarily for the public interest and the imposition of the tax burden is balanced with the income received by the taxpayer (Paramita, Ayu & Budiasih 2016). Tax evasion will be said to be ethical if there is a taxpayer's perspective on the government that misuses tax funds itself which causes a crisis of public trust in related institutions (Komang & Julianti 2017).

The possibility of fraud detection can be one of the factors for taxpayers to be more compliant in paying their taxes because with the detection of fraud, taxpayers will be more afraid if they will later pay a larger fine (Fatimah & Wardani 2017). When someone considers that the possibility of fraud detection through a tax audit is high, he will tend to comply with tax regulations (Pulungan, 2015).

RESEARCH METHODOLOGY

Research methodology is a systematic framework or approach used by researchers use to plan, conduct, and analyze research(Sutisna et al. 2024)

Type of Research

This research uses a descriptive verification method with a quantitative approach. The data source used is primary data from distributing questionnaires to taxpayers. Population, Sample, and Sampling Techniques The population in this study were all individual taxpayers registered at the Soreang Primary Tax Service Office. The sampling technique used in this study is sample probability sampling. The type of probability sampling used is random sampling. In this study, the sample determination was determined by using the Slovin formula:

$$n = \frac{N}{1 + Ne^2}$$

Description:

n = Sample Size

N = Population Size

e = Tolerable error limit in the sample, namely 10%

The data source of this research is primary data by distributing 100 questionnaires to taxpayers located at KPP Pratama Soreang. The analysis method used is multiple linear regression analysis with the formula:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + \epsilon$$

Y = Tax Evasion

a = Constant value

b₁, b₂, b₃ = Regression coefficient

X₁ = Taxation System

X₂ = Justice

X₃ = Likelihood of Fraud Detection

€ = Effect of other variables

RESULT AND DISCUSSION

Respondent demographics

Based on gender, it is known that the majority of respondents are male with 67 people (67%), while the number of female respondents is 33 people (33%). Based on the age of the respondents, it is known that the majority of respondents aged 20-30 years are 80 people (80%), while 31-40 years old are 15 people (15%) and 40-50 years old are 5 people (5%).

Based on the latest education of the respondents, it is known that the majority of respondents related to the latest level of education in this study are high school with a total of 80 (80%) while the number of respondents who have the latest level of education in elementary school is only 4 people (4%), then there are also those who have the latest education in junior high school totaling 11 people (11%) and the number of respondents who have the equivalent level of education S1 or more There are 5 people (5%).

Classical Assumption Test

Normality Test

Kolmogorov-Smirnov ^a		
Statistic	Df	Sig.
,061	99	,200*

Table 1. Normality test

Based on the results of the normality test above, the significance value of Kolmogorov-Smirnov is $0.200 > 0.05$. It can be concluded that the research data in this study are normally distributed.

Multicollinearity Test

Collinearity Statistics	
Tolerance	VIF
,766	1,305
,663	1,508
,739	1,354

Table 2. Multicollinearity Test

Based on the results of the multicollinearity test above, it is known that the VIF value on variable X1 (taxation system) is $1.305 < 10$, variable X2 (fairness) is $1.508 < 10$ and variable X3 (the possibility of fraud detection) is $1.354 < 10$, it can be concluded that there is no multicollinearity, which means that there are no classical assumption deviations or there is no linear relationship between the three independent variables in this study.

Heteroscedasticity Test

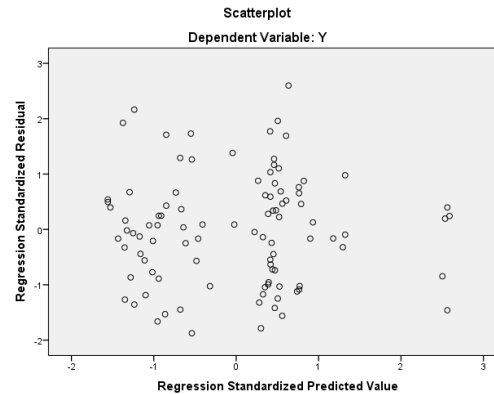


Figure 2. Heteroscedasticity Test

From the scatterplot histogram of the heteroscedasticity test results above, we can see that the points on the histogram cannot be drawn into a straight line and spread randomly, so it can be concluded that there is no heteroscedasticity.

Autokorelasi Test

Durbin-Watson
1,871

Table 3. Autokorelasi Test

It can be seen that the Durbin Watson value is 1,871. From the Durbin Watson table with a significance table value (5%) and the number of samples ($n = 100$) and the number of independent variables 3 ($k = 3$) obtained a dU value of 1.736 where $dU \ 1.736 < 1.871 < 4-dU$, then this study does not experience autocorrelation.

Hypothesis Testing Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	45,189	5,859		7,712	,000
X1	-,050	,129	-,042	-,391	,697
X2	,114	,138	,096	,830	,409
X3	-,748	,196	-,419	-3,823	,000

a. Dependent Variable: Y

Table 4. Hypothesis Testing Results

It is known that the value of t count $< t$ table is $-0.391 < 1.984$ and the Sig t value for the taxation system is $0.697 > 0.05$, so the H_0 hypothesis is accepted and H_a is rejected, meaning that partially the tax system variable does not have a significant effect on the tax evasion variable. In the justice variable, it is known that the value of t count is $0.830 < 1.984$ and the Sig t value is $0.409 < 0.05$, so the H_0 hypothesis is accepted and H_a is rejected, which means that partially the justice variable does not have a significant effect on the tax evasion variable. Meanwhile, in the variable of the possibility of detection of fraud, it is known that the value of t count is $-3.823 < 1.984$ and the Sig t value is $0.000 < 0.05$, so the H_0 hypothesis is rejected and the H_a hypothesis is accepted, which means that partially the variable of the possibility of detection of fraud has a significant negative effect on the tax evasion variable.

Simultaneous Regression Coefficient Test (F Test)

ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	542,483	3	180,828	5,849	.001 ^b
1 Residual	2937,020	95	30,916		
Total	3479,503	98			
a. Dependent Variable: Y					
b. Predictors: (Constant), X3, X1, X2					

Table 5. Simultaneous Regression Coefficient Test (F Test)

From the results of the F test above, it is known that the value of F count $> F$ table is $5.849 > 2.70$ and the sig value. F value $0.001 < 0.05$, then the H_0 hypothesis is rejected, meaning that it accepts the H_a hypothesis, namely simultaneously (together) the independent variable has a significant effect on the dependent variable.

Determination Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.395 ^a	.156	.129	5,560215

Table 6. Determination Test (R²)

Obtained lift R² (R Square) of 0.156 or (15%). This shows that the percentage of the influence of the taxation system, justice and the possibility of detection of fraud has a weak influence on tax evasion by 15%. In other words, tax evasion can be influenced by the taxation system, justice and the possibility of fraud detection by 15% while 85% is explained or influenced by other variables not examined in this study.

The Effect of the Taxation System on Taxpayer Perceptions of Tax Evasion.

Based on the results of verification testing of the hypothesis, the value of t count $< t$ table is $-0.391 < 1.984$ and the Sig t value for the taxation system is $0.697 > 0.05$, which means H_0 is accepted and H_a is rejected, which means that there is no significant influence between the tax system variables on the tax evasion variable. So the taxation system implemented by the government, even though it is systematic or unsystematic, still has no effect on tax evasion behavior. Because taxpayers think that tax evasion is an unethical act because paying taxes is an obligation as a citizen. This shows that the tax system variable is not the only variable that affects the tax evasion variable, but if the tax evasion variable is examined in a different place, it is possible that different research results will be obtained.

The Effect of Fairness on Taxpayer Perceptions of Tax Evasion.

Verification analysis shows the results of research stating that there is no effect of justice on tax evasion seen based on the value of t count $< t$ table, namely $-0.830 < 1.984$ and the $Sigt$ value for the justice variable is $0.409 > 0.05$, which means H_0 is accepted and H_a is rejected, which means that there is no significant influence between the justice variable and the tax evasion variable. This shows that good justice is not something that can reduce tax evasion behavior.

The Effect of the Possibility of Detecting Fraud on Taxpayer Perceptions of Tax Evasion.

Based on the verification test results, the value of t count $<$ than t table, namely $-3.823 < 1.984$ and the $Sigt$ value for the variable possibility of fraud detection is $0.001 < 0.05$, the H_0 hypothesis is rejected and the H_a hypothesis is accepted, which means that the variable possibility of fraud detection has a significant negative effect on the tax evasion variable. This proves that the higher the possibility of fraud detection, the lower the tax evasion. The Effect of the Possibility of Detecting Fraud on Taxpayer Perceptions of Tax Evasion.

The Effect of the Taxation System, Justice and the Possibility of Detecting Fraud on Taxpayer Perceptions of Tax Evasion Simultaneously.

X3 variable has the greatest influence with a percentage of 0.748 or (74%). The results of the simultaneous Regression Coefficient test show that the value of F count $> F$ table is $5.849 > 2.70$ and the sig value. F $0.001 < 0.05$ then the H_0 hypothesis is rejected, meaning that it accepts the H_a hypothesis, namely simultaneously (together) the independent variable has a significant effect on the dependent variable. The contribution of influence from the determination test results shows a score of 0.156 or (15%). This shows that the influence given by the dependent variable on the independent variable is relatively weak because 85% is influenced by other factors.

Based on the results that have been described, the variable that affects the taxpayer's perception of tax evasion is the possibility of fraud detection. The dimension of tax audits with indicators that people fulfill their obligations because they are afraid of the law and strict checks. From the results of this study, it is hoped that tax officials will always be disciplined and continue to improve the quality of audits of possible fraud committed by taxpayers and taxpayers can be more compliant in carrying out their tax obligations, so as to reduce tax evasion at KPP Pratama Soreang.

CONCLUSION

The tax system does not have a partially significant effect on taxpayers' perceptions of tax evasion because whether the tax system is good or not is not the only thing that affects the perception of taxpayers, but there are other things that have a greater influence on taxpayers' perceptions of tax evasion. Justice does not have a partially significant effect on taxpayer perceptions of tax evasion because tax evasion is considered unethical to do even though the benefits of paying taxes are not immediately felt. The possibility of fraud detection has a negative effect on taxpayer perceptions of tax evasion because if the possibility of fraud detection during an audit is high, it will reduce tax evasion. There is a simultaneous influence between the taxation system, justice and the possibility of fraud detection on taxpayer perceptions of tax evasion. This is because the taxation system, justice and the possibility of fraud detection are the determining factors for tax evasion.

Suggestion

Based on the results of the analysis and conclusions, the researcher provides the following suggestions: To reduce the perception of taxpayers about tax evasion, the taxation system at KPP Pratama Soreang is recommended to improve better socialization to taxpayers about the taxation system implemented in Indonesia to make it easier for taxpayers to deposit their taxes. To reduce taxpayer perceptions of tax evasion, it is recommended that the government as the drafter of the Law must always be fair in setting tax rates in accordance with the ability of taxpayers to pay. To reduce taxpayer perceptions of tax evasion, KPP Pratama Soreang is advised to conduct a more optimal audit by examining in more detail the amount deposited by the taxpayer whether it matches the taxpayer's income. To reduce taxpayer perceptions of tax evasion at KPP Pratama Soreang, it is recommended that tax officials provide services and understanding to taxpayers by socializing the importance of taxes for development that is used for the public interest. For further researchers, it is hoped that it can increase the number of respondents and a wider research area so as to add a better research and increase the number of independent variables.

AUTHORS' CONTRIBUTION

Author 1: In charge of providing ideas and creating manuscripts

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