

LAPORAN PENELITIAN

The Influence of Tax System Perception, Tax Justice, Tax Rate, Tax Audit, Discrimination on Tax Embroidery Behaviour



Disusun Oleh:

Ketua Peneliti

Dr. Hamilah S.E., M.Ak

NIDN: 0306026705

Anggota:

1. Lydia Kurniawan S.E, M.Ak

NIDN : 0308098502

2. Henni Handari, S.E., Ak., M.M

NIDN : 0315076702

3. Dr.Gusmiarni, SE., M.Ak

NIDN : 0326086501

4. Dr.Reschiwati, SE, MM, AK, CA

NIDN : 0309116603

SEKOLAH TINGGI ILMU EKONOMI Y.A.I

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3. Ketua Peneliti	:	
a. Nama Lengkap dan Gelar	:	Dr. Hamilah S.E; M.Ak
b. Jenis Kelamin	:	Perempuan
c. NIDN	:	0306026705
d. Golongan/Pangkat	:	III C / Penata
e. Program Studi	:	Akuntansi S1
f. Email	:	hamilahtiyana@gmail.com
4. Anggota Tim Peneliti	:	1. Lydia Kurniawan SE, M.AK (NIDN : 0308098502)
		2. Henni Handari, SE., Ak., M.M (NIDN : 0315076702)
		3. Dr. Gusmiarni, SE., M.Ak (NIDN : 0326086501)
		4. Dr. Reschiwati, SE, MM, AK, CA (NIDN : 0309116603)
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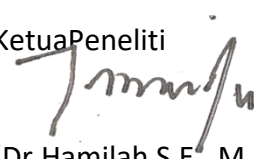
Jakarta, Juni 2022

Mengetahui,
Ketua LPPM STIE Y.A.I




(Ida Musdafia Ibrahim, SE, MM)
NIDN : 0323057001

Ketua Peneliti



(Dr. Hamilah S.E., M.Ak)
NIDN : 0306026705

Menyetujui
Ketua STIE Y.A.I




(Dr. Reschiwati, SE, MM, Ak. CA.)
NIDN : 0309116603

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KATA PENGANTAR


Puji syukur kepada Tuhan Yang maha Esa yang telah memberikan rahmatNya kepada kami sehingga selesainya penelitian ini dengan baik. Penelitian yang sederhana ini dimaksud untuk menjadi bahan kajian bidang perpajakan Indonesia dan menambah kekayaan konsep dan informasi up do date mengenai kondisiperpajakankhususnya di DKI Jakarta , oleh karena itu penelitian ini berjudul : **The Influence of Tax System Perception, Tax Justice, Tax Rate, Tax Audit, Discrimination on Tax Embroidery Behaviour**

Terima kasih yang dalam kami tujukan kepada rekan-rekan yang telah banyak membantu kami, baik moril maupun materil. Juga kami mengucapkan banyak terimakasih kepada Ketua STIE Y.A.I dan Kepala LPPM Y.A.I yang telah memberikan kesempatan ini kepada kami untuk melakukan penelitian dan juga rekan-rekan dosen serta karyawan STIE Y.A.I yang telah memberikan dorongan.

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Ketua Peneliti,



Dr. Hamilah S.E., M.Ak

0306026705

The Influence of Tax System Perception, Tax Justice, Tax Rate, Tax Audit, Discrimination on Tax Embroidery Behaviour

Hamilah¹, Lydia¹, Henni¹, Gusmiarni¹, Reschiwati¹

¹Program studi Akutansi, Sekolah Tinggi Ilmu Ekonomi Y.A.I, Jakarta, Indonesia

Abstract

This study intends to define and analyze the perceived effects of the tax system, tax justice, tax rates, tax audits, and discrimination on tax evasion behavior. Tax Evasion is the dependent variable here. In contrast, the independent variables are the perception of the taxation system, tax justice, tax rates, tax audit, and discrimination. The study has a population consisting of individual taxpayers enlisted at the Depok Sawangan Tax Office. The convenience sampling technique is used to select respondents. This research uses a quantitative method to obtain data from questionnaire instruments. The results of data analysis have been done by utilizing Structural Equation Modeling (SEM). Tax justice and tax audit had a significant effect on tax evasion behavior, while tax rates, taxation systems, and tax discrimination had no significant effect on tax evasion behavior, according to the study's findings.

Keywords: *Perceptions of Tax Evasion, Taxation System, Tax Justice, Tax Rates, Tax Audit and Discrimination*



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INTRODUCTION

The act of tax evasion is manipulating the subject (perpetrator) and object (transaction) of tax to obtain tax savings in a way that is against the applicable law. The impact of tax evasion scopes from harming the state in terms of state revenues to affecting national development. The influence factors to tax evasion are the perceptions of the tax system, tax justice, tax rates, tax audits, and discrimination.

One factor not achieving the target of tax revenue is the taxpayers' low awareness because the results of the taxes that taxpayers have paid have not been felt in real terms. Then there are still taxpayers who pay the tax burden that is not following what is charged. So many cases of tax evasion were found in Indonesia, for example, one case on August 7, 2021, according to KONTAN.CO.ID - JAKARTA. The Directorate General of Taxes has again won a tax criminal case against rogue taxpayers. This time, the DGT accused the suspect of fraudulent value-added tax payment (VAT) using an invalid tax invoice. In an online trial on Wednesday (5/8), the Panel of Judges at the South Jakarta District Court sentenced the defendant RW, the Director of Operations of PT DC, for criminal cases on taxation and money laundering. The sentence handed down was 5 years and 6 months in prison and a fine of IDR. 20.5 billion, which is twice the amount of state losses, subsidiary of 6 months in jail for the defendant. (Nasional Kontan.Co.Id, 2020)

Another effort to reduce tax evasion is a tax audit where the government must be more routine and fix the system in tax audits. The higher the tax audit, the better the ethics of the taxpayer regarding tax evasion. According to Research (Felicia & Erawati, 2017), Through this tax audit, the possibility of detecting fraud committed by taxpayers is getting bigger. In addition, tax understanding also an essential role in reducing tax evasion that occurs. Tax compliance itself is interpreted as a set of personal knowledge

Corresponding author

Hamilah, hamilahtiyani@gmail.com; Lydia, lydiakurniawanstieyai@gmail.com

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about taxation that allows individuals to act properly and correctly (Ardi & Suhendro, 2016). Research (Rachmadi, 2016) revealed that understanding taxation significantly affects taxpayers' perception of tax evasion behavior. At the same time, Research (Marlina, 2018) stated that tax understanding positively affects tax evasion.

As explained above, other factors that affect the act of tax evasion, justice in taxation also affects a person to commit tax evasion. The judge in question is that taxpayers require fair treatment in imposing and collecting taxes. If the lower level of justice is implemented pursuant to a taxpayer perception, then the compliance level decreases. This means a higher tendency to commit tax evasion (Sariani, Wahyuni, & Sulindawati, 2016). One of the essential principles of taxation is fairness. Fair is that every taxpayer who donates money to government spending is proportionate to his interest and the benefits demanded. Income in taxation also affects someone to commit tax evasion (tax evasion). (Waluyo, 2018).

The next factor is the Tax Rate. Determining the tax rate itself must be based on justice because tax collections carried out in Indonesia use tax rates. High tax rates will affect the ethics of taxpayers regarding tax evasion. A study (Tobing, 2019) shows that tax rates do not affect tax evasion. While research conducted by Utami and Helmy (2016) found tax rates significantly and positively affect tax evasion practices. In taxation, the discrimination term can be a cause that affects taxpayers regarding the tax evasion ethics. This happens due to the different treatment of a specific person or group. Discrimination in taxation occurs because of differences in taxpayers' treatment and the existence of unfair rules. The presence of discrimination can create judgments that support tax evasion itself. Research by Rahman (2019) and Fitriani, Fauzi, and Armeliza (2017) stated that discrimination positively and significantly affects tax evasion. Meanwhile, research by Suminarsasi and Supriyadi (2017) states that discrimination negatively and significantly affects tax evasion.

From the various descriptions above, researchers are motivated to conduct this research because of the rampant acts of tax evasion that have been revealed recently, which are mostly carried out by taxpayers. In addition, this research is expected to measure the success of a country in optimizing the distribution of tax funds fairly and equitably and to find out how much influence the related variables have on the perception of taxpayers on tax evasion.

LITERATURE REVIEW

Theory of Planned Behaviour

Theory of Planned Behaviour (TPB), or planned behaviour, means an attitude that affects behaviour where the decision-making process is careful and has reasons as an intermediary and can impact certain things. (Ajzen, 2016) This theory also argues that individuals will do anything that can benefit themselves, or in other words, this theory explains a person's behaviour based on intentions or plans.

The theory of Planned Behaviour (TPB) explains that the intention to behave can lead to the behaviour displayed by individuals. Individuals are also based on past experiences with behaviour and factors or things that support or hinder their perception of behaviour. So, the existence of someone's intention to behave in tax evasion can lead to behaviour regarding tax evasion by someone. It is also based on the experience of a person's behaviour and factors or things that support or hinder a person's perception of tax evasion behaviour.

Perception Theory

According to Hanurawan (2019: 22), "Perception is a kind of information management activity that connects a person with his environment" (Fattah, 2019)

1. According to Walgito (2017), perception is a process of sense, which is to receive a stimulus by the individual or acknowledged as the sensory process. Perception is also an integrated activity within the individual (Bimo, 2017).
2. According to Krech (in Thoha, 2017: 142), perception means "a complex cognitive process and to generate a unique reality picture that may be very different from the actual reality." (Thoha, *Perilaku Organisasi Konsep Dasar dan Aplikasinya*, 2017)

In addition, that perception generally occurs because there are two internal and external (Thoha, *Perilaku Organisasi Konsep Dasar dan Aplikasinya*, 2017). Internal factors come from within the individual, such as attitudes, habits, and will. At the same time, external factors come from outside the individual, including the stimulus itself, both social and physical. It can be concluded from the description above that perception is an assumption or information from a person obtained from attention, mental readiness, needs, assessment system, personality type, someone's desire in making decisions, and information provided by others. In this case, it is usually said that the perception of tax evasion arises from the Taxpayer's experience himself, from the desire of the Taxpayer to commit tax evasion on Indonesian taxation, which makes the perception of tax evasion considered a natural thing.

Tax Theory

Taxes are required contributions gathered by the public authority from the general society (citizens) to cover routine state spending and advancement costs without compensation that can be shown straightforwardly. According to Law No. 16 of 2009, Tax is an obligatory tax contribution to the State-owned by an individual or entity that is coercive based on the Law without receiving direct compensation and is used by the State for the greatest prosperity of the people. According to Prof. Dr. Rochmat Soemitro, SH, Taxes are people's contributions to the state treasury (cash transfer to the government sector based on the law) that can be enforced without receiving a lead service (achievement transfer) that takes place and can be shown and used to finance public expenditures. (Soemitro, 2016)

Tax evasion theory

To carry out tax activities, taxpayers can do tax planning. The government legalized this tax planning as long as it is still in the tax regulations. The benefits of tax planning are: (Mangoting, 2019)

- a. Savings in cash out because taxes are an element of cost that can be reduced.
- b. Manage cash flow because, with careful tax planning, it can estimate cash needs for taxes and determine the time of payment so that the company can prepare a more accurate cash budget.

Tax evasion is an effort made by taxpayers to ease the tax burden by violating the law. (Mardiasmo, *Perpajakan Edisi Revisi 2018*, 2018). Due to violating the law, this tax evasion is carried out using illegal methods. Taxpayers completely ignore the formal provisions of taxation that are their obligations, falsify documents, or fill in incomplete and incorrect data.

Psychologically and legally aware, taxpayers who commit tax evasion generally aim to avoid the amount owed tax that must be deposited into the state treasury. Socialization of the Taxation Law and the sanctions imposed for violating tax provisions are expected to be a solution to tax evasion (Resmi, 2017). Coupled with a simple and easy-to-understand tax system, it will make it easier for taxpayers to calculate the tax burden that must be financed. It will positively impact taxpayers to increase their understanding of taxation and awareness of paying taxes. Conversely, if the tax collection system is complicated, people will be increasingly reluctant to pay taxes.

Tax System Perception

The tax collection system is divided into 3 (three) namely Official Assessment System, Self Assessment System, With Holding System (Mardiasmo, Perpajakan Edisi Revisi 2018, 2018). The system used by Indonesia in its taxation system uses a self-assessment system, where taxpayers play an active role in calculating, reporting, and paying their taxes. In reporting and paying taxes, the government, in this case, is only a supervisor of the course of taxation activities. This is reinforced that tax planning is also inseparable from the levy system adopted in Indonesia after tax reform, namely the self-assessment system. (Zain, Manajemen Perpajakan, 2016)

Tax Justice

According to Adam Smith, the most important principle in the context of tax collection is fairness in taxation, which is stated by a statement that every citizen should participate in government financing, as far as possible proportionally according to their respective abilities, namely by comparing the income they get with the protection it enjoys from the state (Zain, Manajemen Perpajakan, 2016).

Tax Rate

The tax rate is the amount of calculation that taxpayers must pay. Tax rates are classified as material provisions subject to tax to taxpayers and tax objects. Tax rates must be based on the understanding that everyone has the same rights so that proportional or comparable tax rates are achieved (Rahayu, 2017:86). According to Mardiasmo (2018:9), taxes are collected based on tariffs. There are four kinds of tax rates: proportional, fixed, progressive, and degressive rates. The proportional rate is a fixed percentage rate for whatever amount is taxed. So that the amount of tax payable is proportional to the amount that is taxed. The fixed-rate is a fixed amount (the same) regardless of the taxed amount, so the amount of tax payable remains the same. In the form of a percentage of the rate used, Progressive rates are greater when the amount subject to tax is greater. The degressive rate in the form of a percentage of the rate used is smaller as the tax increases.

Tax audits

The definition of tax audit according to Law Number 28 of 2007 concerning General Provisions and Tax Procedures is a series of activities that collect and manage data, information, and audit evidence carried out objectively and professionally based on an audit standard to test compliance with tax obligations and for others in the context of implementing the provisions of laws and regulations. One of the government's efforts in dealing with fraud in taxation is to carry out tax audits. Nowadays, many frauds are committed by taxpayers, including manipulating income or misappropriation of tax funds. (Widjaja P.N.K. Lambey L & Walandouw, 2017)

Tax discrimination

Based on Law no. 39 of 1999 concerning Human Rights Article 1 paragraph (3), the Law states that discrimination is any restriction, harassment, or exclusion directly or indirectly based on human differences based on religion, ethnicity, race, ethnicity, group, class, social status, economic status, gender, language, and political beliefs, which result in unemployment, deviation or elimination of recognition, implementation or use of human rights and basic freedoms in life, both individually and collectively in the political, economic, legal, social fields, culture, and other aspects of life.

Framework

The Influence of the Perception of the Taxation System on Tax Evasion Behaviour

The tax system adopted by Indonesia is a self-assessment system, where taxpayers are expected to carry out their tax obligations consciously. According to Darmayanti (2017) in Mutikasari (2016), the Self Assessment System requires active participation from the community and more supervision from the government so that the tax collection process is carried out properly. This system will be actively implemented in a country if the conditions of voluntary compliance in the community have been formed.

The research of Supriyadi and Suminarsasi (2018) shows that the tax system has a positive effect on taxpayers' perceptions of tax evasion behaviour (the alternative hypothesis is accepted). This means that taxpayers consider that the better the tax system, the more tax evasion behaviour is considered unethical behaviour. However, if the tax system is getting worse, then tax evasion is considered behaviour that tends to be ethical. This study supports the research conducted by Nickerson et al. (2019), which found dimensions of the ethical scale in tax evasion, one of which is the dimension of the tax system. Researchers argue that the management of tax money that can be accounted for, competent and not corrupt tax officials and uncomplicated tax procedures will make taxpayers reluctant to evade taxes. However, if the management of tax money is not clear, plus the tax officer corrupts the tax money, then taxpayers are reluctant to report their obligations honestly, they will tend to evade taxes.

The Influence of Tax Justice on Tax Evasion Behaviour

According to Mardiasmo (2019) in Suminarsasi and Supriyadi (2018:6), by the purpose of the law, namely achieving justice, the law and the implementation of the collection must be fair. Fair in the law, among others, impose taxes in general and evenly, and adjusted to the ability. While fair in its implementation, namely by giving the right to the Taxpayer to file an objection, delay in payment, and submit an appeal to the Tax Advisory Council. Suminarsasi and Supriyadi (2018) research show a positive influence of justice on tax evasion behaviour. From the description above, it can be concluded that there is an effect of tax justice in making tax payments.

The Effect of Tax Rates on Tax Evasion Behaviour

(Ayu and Hastuti, 2016) the tax rate is the percentage calculation that has to be paid by the taxpayer. If it is associated with motivation theory, taxpayers will make their motivational assessment of the applicable tax rates. If they feel that the applicable tax rate is too high, it will be directly proportional to the level of tax evasion. Research conducted (Utami and Helmy, 2016) shows that tax rates affect the practice of tax evasion. At the same time, research (Sasmito, 2017) shows that tax rates do not affect tax evasion.

The Influence of Tax Audits on Tax Evasion Behaviour

An audit is a series of activities to seek, collect, process data and other information to test compliance with the fulfillment of tax obligations and other purposes in implementing the provisions of tax laws and regulations. The existence of a tax audit can improve the ethics of taxpayers regarding tax evasion. There is a correlation between the intensity of tax audits and tax evasion. When tax audits are carried out intensively or regularly, the tax evasion will be smaller. Research (Dharmayanti, 2017) shows that tax audits do not affect tax evasion, but previous research conducted by Lambey and Walandow,

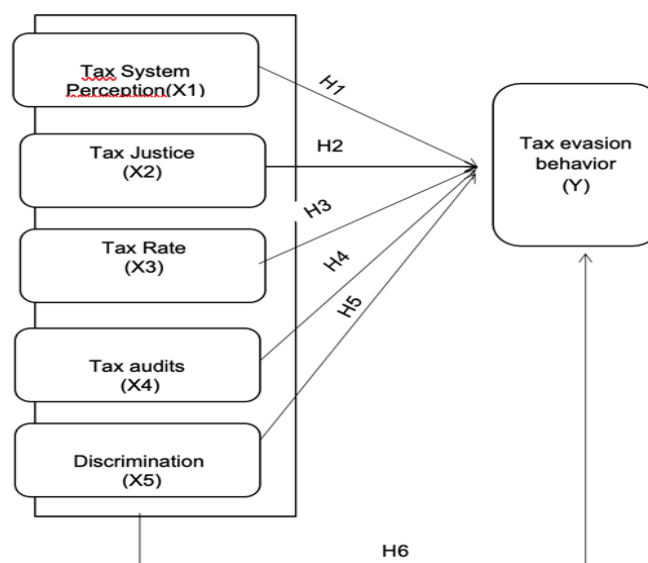
The Effect of Discrimination on Tax Evasion Behaviour

When tax officials carry out discrimination, a bad mindset will appear so that taxpayers are moved to carry out tax evasion activities and consider it ethical to do so. In a study conducted by Suminarsasi (2017), it is proven that discrimination has a positive effect on perceptions of tax evasion behaviour. Where the discrimination variable shows the regression coefficient value of 0.966, t count = 8.222 with p-value = 0.000; while the t table at the 5% significance level is = 1.6517. According to t count > t table (8.222 > 1.6517), with $p < 0.05$; discrimination variable has an effect on tax evasion behaviour. In addition, the value of the regression coefficient is positive by the expected sign for the third hypothesis, which is positive. The null hypothesis is successfully rejected, the third hypothesis is supported.

This study is also in line with that conducted by Nickerson, et al., (2019), which indicates that discrimination has a positive effect on tax evasion behaviour. Research conducted by McGee, et al., (2018) also results that discrimination affects tax evasion behaviour. So, if the higher the level of discrimination in taxation, tax evasion tends to be considered ethical. Research conducted by McGee, et al., (2016) also results that discrimination affects tax evasion behaviour. So, if the higher the level of discrimination in taxation, tax evasion tends to be considered an ethical behaviour to do. Research conducted by McGee, et al., (2018) also results that discrimination affects tax evasion behaviour. So, if the higher the level of discrimination in taxation, tax evasion tends to be considered an ethical behaviour to do.

The model framework in question is as shown in Figure 1 below:

Figure 1. Thinking Framework



Source: Processed by Researchers (2021)

Hypothesis

Based on the theoretical basis and framework above, the research hypotheses are:

H1: There is an influence and significant effect between the perception of the tax system on tax evasion behaviour at KPP Depok Sawangan.

H2: There is an influence and significant effect between tax justice on tax evasion behaviour at KPP Depok Sawangan.

H3: There is an influence and significant effect between tax rates on tax evasion behaviour at KPP Depok Sawangan.

H4: There is an influence and significant effect between tax audits on tax evasion behaviour at KPP Depok Sawangan.

H5: There is an influence and significant effect between tax discrimination and tax evasion behaviour at KPP Depok Sawangan.

H6: There is an influence and significant effect between the perception of the tax system, tax justice, tax audit, and discrimination against tax evasion behaviour at KPP Depok Sawangan.

RESEARCH METHOD

This type of research is causality research. In this study, four variables consist of one dependent variable and four independent variables. The dependent variable in this study is tax evasion behaviour (Y), while the perception of the taxation system (X1), tax justice (X2), tax rates (X3), Tax audit (X4), and discrimination (X5). The population in this study is individual taxpayers in the Pratama Depok Sawangan Tax Service Area. The population of Individual Taxpayers of the Jatinegara Pratama Tax Service Office in 2021 around Taxes.

Sampling was done by convenience sampling method. This sample selection technique was chosen because the location is easy to reach so it can facilitate researchers in collecting samples that will be used in this study. The data used in this study is primary data obtained directly through the questionnaire method. For this research to obtain valid and reliable data, the data collection technique used in this study is a questionnaire technique (Questionnaire). In analyzing the data, the authors used the Structural Equation Modeling (SEM) method using the SmartPLS application.

FINDINGS AND DISCUSSION

Data Validity Test Results

Convergence Data Validity Test Results

The results of the validity testing and measurement model are presented below:

Table 1. Validity test results

	Discrimination (X3)	Tax Justice (X1)	Tax Audit (X4)	Tax Evasion (Y)	Tax System (X2)	Tax Rate (X5)
X1.1		0.973				
X1.2		0.938				
X1.3		0.961				
X1.5		0.963				
X2.1					0.925	
X2.4					0.940	
X3.2	0.968					
X3.4	0.839					
X4.1			0.744			
X4.2			0.872			
X5.1						0.924
X5.2						0.907
X5.3						0.936
X5.4						0.965
Y1				0.955		
Y2				0.963		
Y3				0.972		
Y4				0.949		

Based on the Loading Factor above, the results have met the convergent validity because the loading factor is above 0.50 or shows that the indicator is valid. The loading factor shows the correlation built between these indicators and their constructs. The better the validity level is represented the higher correlation between them. (Ghozali and Latan (2018 ;38)).

Discriminant Data Validity Test Results

Discriminant Validity is presented in cross-loading value between the indicators and their constructs. When the correlation value of a construct and the measurement item is larger than other construct values, it indicates the latent construct predicts the constructed value better than other constructs (Ghozali and Latan (2017; 38-39))

Table 2. Discriminant Data Validity Test Results

Cross Loading						
	Discrimination (X3)	Tax Justice (X1)	Tax Audit (X4)	Tax Evasion (Y)	Tax System (X2)	Tax Rate (X5)
X1.1	0.395	0.973	0.231	0.345	0.096	0.020
X1.2	0.416	0.938	0.192	0.313	0.073	-0.028
X1.3	0.376	0.961	0.198	0.359	0.066	0.033
X1.5	0.358	0.963	0.190	0.329	0.112	0.036
X2.1	0.138	0.055	0.278	0.194	0.925	0.328
X2.4	0.231	0.110	0.212	0.216	0.940	0.436
X3.2	0.968	0.366	0.197	0.133	0.178	0.137
X3.4	0.839	0.388	0.353	0.061	0.203	0.189
X4.1	0.211	0.248	0.744	0.261	0.301	0.355
X4.2	0.221	0.119	0.872	0.356	0.149	0.044
X5.1	0.236	0.059	0.167	0.125	0.395	0.924
X5.2	0.158	0.043	0.164	0.082	0.406	0.907
X5.3	0.095	-0.013	0.223	0.154	0.348	0.936
X5.4	0.144	-0.007	0.230	0.137	0.409	0.965
Y1	0.132	0.344	0.327	0.955	0.213	0.169
Y2	0.101	0.326	0.428	0.963	0.251	0.150
Y3	0.086	0.320	0.397	0.972	0.215	0.117
Y4	0.144	0.365	0.322	0.949	0.160	0.096

Reliability Test Results

An indicator can be reliable or reliable in explaining a construct if it Constructs a Reliability value of at least 0.70. Construct Reliability calculation can be seen in the table below.

Table 3. Reliability Test Results

	Cronbach's Alpha	<u>rho A</u>	Composite Reliability	Average Extracted Variance (AVE)
Discrimination (X3)	0.807	1.180	0.901	0.821
Tax Justice (X1)	0.971	0.973	0.979	0.919
Tax Audit (X4)	0.486	0.515	0.792	0.656
Tax Evasion (Y)	0.972	0.976	0.979	0.921
Tax System (X2)	0.851	0.858	0.931	0.870
Tax Rate (X5)	0.951	0.983	0.964	0.871

Testing the reliability of the questionnaire for Discrimination Variables, Tax Justice, Tax Embezzlement, Taxation Systems, and Tax Rates resulted in Cronbach's Alpha numbers that are higher than 0.7. Meanwhile, the Tax Audit Variable cannot be continued because it results in a Cronbach's Alpha number less than 0.7

Hypothesis test

In assessing the significance of the effect between variables, it is necessary to carry out a bootstrapping procedure. The bootstrap procedure uses the entire original sample for resampling. According to Noor (2016; 150), the test is carried out by looking at the path coefficient and the test value. If a p-value <0.05 is obtained, it can be said that the construct is strong or has a significant effect.

Table 4. Hypothesis test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Discrimination (X3) -> Tax Evasion (Y)	-0.124	-0.123	0.145	0.856	0.393
Tax Justice (X1) -> Tax Evasion (Y)	0.324	0.327	0.096	3,371	0.001
Tax Audit (X4) -> Tax Evasion (Y)	0.312	0.320	0.099	3,135	0.002
Taxation System (X2) -> Tax Evasion (Y)	0.119	0.117	0.103	1,150	0.251
Tax Rate (X5) -> Tax Evasion (Y)	0.038	0.046	0.125	0.303	0.762

The table presents the results of hypothesis testing:

The Tax System variable has a probability (p) of 0.251 which is greater than the specified significance figure of 0.05. It shows that the Taxation System Variable has not significantly affected tax evasion. It is said to be insignificant because the Tax System applicable in Indonesia will allow taxpayers

to commit tax evasion. Thus hypothesis 1: there is a significant and insignificant effect between the perception of the taxation system and tax evasion behaviour at KPP Depok Sawangan. So it can be concluded that Hypothesis 1, as said "there is a significant influence between the perception of the taxation system and tax evasion behaviour at KPP Depok Sawangan" is rejected.

The variable of taxation justice significantly affects tax evasion. It is seen from the path coefficient, which is positive at 0.096 and has a probability (p) of 0.001 (< 0.05). This shows a significant influence between the Tax Justice and Tax evasion variables. We can see this from the Planned Behavior Theory, which explains that the surrounding environment influences behavioral tendencies. If taxpayers receive prejudicial actions, they will obtain social pressure and inspire other individuals to commit tax evasion. Thus hypothesis 2 that said: there is a significant effect between tax justice and tax evasion behaviour at KPP Depok Sawangan. So for Hypothesis 2: "The influence and significant effect between tax justice and tax evasion behaviour is acceptable.

The probability tax rate variable (p) is 0.762 (> 0.05), which shows that the tax rate has an effect and is not significant with tax evasion. Taxpayers have seen to have their respective assessments regarding the existing tax rates. The higher state revenue is sourced from the increase in tax rates by the government. However, the facts on the ground are the best. Because a high tax rate can provide opportunities for taxpayers to commit tax evasion. Thus hypothesis 3 presented: there is an influence and significant effect between tax rates and tax evasion behaviour at KPP Depok Sawangan. So for Hypothesis 3: "There is an influence and significant effect between tax rates and tax evasion behaviour can be rejected."

The Tax Audit Variable significantly affects tax evasion with the probability (p) of 0.002 (< 0.05). This shows that tax audit has a significant effect on tax evasion. This tax audit is carried out to be able to see the detection of possible fraudulent actions by taxpayers, thus affecting tax evasion. Thus hypothesis 4 as said: there is a significant effect between tax audits and tax evasion behaviour at KPP Depok Sawangan. So Hypothesis 3: "There is an influence and significant effect between tax audits on tax evasion behaviour is acceptable.

The Tax Discrimination Variable affects tax evasion, with a probability (p) of 0.393, (> 0.05). This shows that the tax discrimination variable does not significantly affect tax evasion. Usually not significant because the taxpayer can accept the difference in treatment. The taxpayer does not feel the need to perform his tax obligations due to his discriminated feeling. Thus, hypothesis 5: there is a significant effect of tax discrimination on tax evasion behaviour at KPP Depok Sawangan. So for Hypothesis 3 as cited: "There is significant influence and effect between tax discrimination and tax evasion behaviour can be rejected."

There is an influence and significant effect between justice and tax audit on tax evasion behaviour. In contrast, the variables of discrimination, tax understanding, and tax rates do not positively and significantly affect tax evasion. Thus, hypothesis 6: there is an influence and significant effect on the perception of the tax system, tax justice, tax audit, and discrimination on tax evasion behaviour at KPP Depok Sawangan, is rejected.

CONCLUSION & FURTHER RESEARCH

Tax justice and tax audit had a significant effect on tax evasion behavior, while tax rates, taxation systems, and tax discrimination had no significant effect on tax evasion behavior, according to the study's findings.

There is a simultaneous influence on the perception of the tax system, justice, tax audit, discrimination, and tax rates contributing 25.1% to tax evasion behaviour, and other factors influence 74.9%.

Implication

Based on the hypothesis stated before, a conclusion may be inferred that the perception of tax audit and tax justice together affects tax evasion. This shows that the government performs better actions in doing the supervision, accommodating, distributing, and proceeding with the prevailing tax funds to create a harmonious and stable situation in realizing fair and equitable development. On the other hand, the public/taxpayers as the party who pays taxes and as the highest mandatory, the government needs to cope with the existing tax funds in order to be able to improve their performance, quality, quality, and efficiency. Discipline and high integrity related to morals are required of the Directorate General of Taxes apparatus. They had to be honest and clean from scandalous actions to always prioritize the State's interests. So as the public/ taxpayers are feeling happy and reach the awareness level to have the tax compliance voluntarily. Therefore, the target of state tax revenue can be increased to create equitable national development.

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Homepage : <http://www.yai.ac.id>; Email : stie@yai.ac.id

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NIDN : 0326086501
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5. Nama : Dr.Reschiwati, SE, MM, AK, CA
NIDN : 0309116603
Jabatan : Dosen Tetap Program Studi Magister Akuntansi S2 STIE Y.A.I

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