

THE INFLUENCE OF INDIVIDUAL TAXPAYERS' PERCEPTIONS REGARDING THE TAXATION SYSTEM, TAXATION KNOWLEDGE, AND TAX SANCTIONS ON TAX EVADE BEHAVIOR

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Abstract—This research examined individual taxpayers' perceptions of the taxation system, knowledge of taxation, and tax sanctions for tax evasion behavior. The grand theory in this study is the Theory of Planned Behavior (TPB), which shows the relationship between the behaviors individuals raise in response to something. This type of research is basic research with quantitative research methods. The population in this study were individual taxpayers registered at KPP Pratama Cirebon One. Sample selection was done using incidental sampling, and the sample size was determined using the Slovin formula so that 100 respondents were obtained. This study uses primary data with research instruments in questionnaires distributed to individual taxpayers who have NPWP. The analysis used is multiple linear regression analysis with the help of SPSS software version 24.0 for Windows. The results of this study indicate that the tax system and tax knowledge affect tax evasion behavior, while tax sanctions do not affect tax evasion behavior.

Keywords— *taxation syestem; tax knowledge; tax sanctin; tax evasion*

I. INTRODUCTION

As a developing country, Indonesia needs a significant source of financing to carry out government activities and the national development process (Maharani et al., 2021). National development aims to improve the welfare of the people, which is carried out continuously (Effendi & Sandra, 2022); to achieve these goals, the government makes efforts to maximize state revenue. State revenue in Law of the Republic of Indonesia Number 17 of 2003 is explained as the central government's right, recognized as an increase in net worth, where state revenue consists of tax revenue, non-tax revenue,

and grants. Taxes are the state revenue sector with the most significant contribution to the State Budget (APBN) (Wibowo et al., 2023).

Given the vital role of taxes, the public needs to be briefed that taxes are not only a forced contribution but are the right of every community to participate in the success of development programs organized by the government (Kamil, 2021). There are several obstacles to optimizing revenue from taxes; one is that taxpayers consider taxes a burden that can reduce income (Wibowo et al., et al. 2023). Another challenge faced by the government to maximize tax revenue is taxpayer compliance in paying tax obligations

Indonesia, which adheres to a self-assessment system, increases the risk of manipulating and committing tax fraud in the form of tax evasion (Maharani et al., 2021). In taxation, there is the term tax planning, which is an effort to reduce the amount of tax that must be paid; this tax planning effort is divided into two: tax avoidance and tax evasion. The most striking difference is that tax evasion is carried out by violating the Tax Law. In contrast, tax avoidance is carried out by understanding the tax law regulations to find regulatory loopholes that can be used to reduce the tax burden (Monica & Arisman, 2018).

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loopholes that can be used to reduce the tax burden (Monica & Arisman, 2018).

Tax evasion cases have occurred frequently in Indonesia. Cases involving internal parties of the agency responsible for tax management have created a negative perception of taxes. This results in taxpayers assuming tax evasion is ethical because they think the tax paid will be corrupted and will not benefit taxpayers.

Based on these phenomena and previous research, the researchers are interested in conducting research titled "The Effect of Perceptions of Individual Taxpayers Regarding the Taxation System, Taxation Knowledge and Tax Sanctions on Tax Evasion Behavior.

II. METHOD

This research is a type of basic research. Sekaran and Bougi (2017) define basic research as research that aims to contribute to existing knowledge.

The research method is quantitative because it involves numbers for its research data and analysis using statistics. Quantitative methods are defined as positivistic methods because they are based on the philosophy of positivism (Sugiyono, 2018). The method used is the survey method. Sugiyono says this method obtains specific data from a particular place by circulating questionnaires, tests, structured interviews, and so on (2021).

The analytical tool used in this research is SPSS version 24 for Windows, which analyzes data and statistical calculations.

Individual taxpayers represent the population used in this study registered at KPP Pratama Cirebon Satu, totaling 127,584 registered individual taxpayers. Registered taxpayers are characterized by having a Taxpayer Identification Number (NPWP). Respondents in this study were individual taxpayers with a Taxpayer Identification Number registered at KPP Pratama Cirebon Satu, with the determination of the sample size using the Slovin formula so that 100 respondents were obtained.

III. RESULTS AND DISCUSSION

Data Quality Test

Validity Test

This study, 100 respondents were used as samples, so $(n) = 100$. The df value can be calculated as $100 - 2 = 98$, with an alpha value of 0.05 and $t_{table} = 0.1966$. If $r_{count} > t_{table}$, then the indicator or question item is said to be valid.

Hasil Uji Validitas Sistem Perpajakan

Item	Pearson Correlation	Sig (2-Tailed)	Keterangan
SP1	0,684	0,000	Valid
SP2	0,746	0,000	Valid
SP3	0,772	0,000	Valid
SP4	0,792	0,000	Valid

Sumber: Data primer yang diolah, 2023

Hasil Uji Validitas Pengetahuan Perpajakan

Item	Pearson Correlation	Sig (2-Tailed)	Keterangan
PP1	0,652	0,000	Valid
PP2	0,629	0,000	Valid
PP3	0,707	0,000	Valid
PP4	0,717	0,000	Valid
PP5	0,636	0,000	Valid
PP6	0,747	0,000	Valid
PP7	0,721	0,000	Valid
PP8	0,763	0,000	Valid
PP9	0,763	0,000	Valid

Sumber: Data primer yang diolah, 2023

Hasil Uji Validitas Sanksi Perpajakan

Item	Pearson Correlation	Sig (2-Tailed)	Keterangan
S1	0,678	0,000	Valid
S2	0,662	0,000	Valid
S3	0,713	0,000	Valid
S4	0,684	0,000	Valid
S5	0,677	0,000	Valid

Sumber: Hasil Pengolahan Data Software SPSS version 24

Hasil Uji Validitas Penggelapan Pajak

Item	Pearson Correlation	Sig (2-Tailed)	Keterangan
PGP1	0,827	0,000	Valid
PGP2	0,829	0,000	Valid
PGP3	0,797	0,000	Valid
PGP4	0,683	0,000	Valid
PGP5	0,644	0,000	Valid
PGP6	0,764	0,000	Valid
PGP7	0,734	0,000	Valid

Sumber: Hasil Pengolahan Data Software SPSS version 24

Based on the table of values of all variables, the count value is greater than the table value, so all statement items are declared valid.

Reliability Test

A construct or variable can be reliable if its value is > 0.70 (Ghozali, 2021). The following table shows the reliability test results for the research variables of the taxation system, tax knowledge, tax sanctions, and tax evasion.

Variabel	Cronbach's Alpha	Standar Reliabilitas	Ket
Sistem Perpajakan	0,726	0,70	Reliabel
Pengetahuan Perpajakan	0,871	0,70	Reliabel
Sanksi Pajak	0,712	0,70	Reliabel
Perilaku Penggelapan Pajak	0,873	0,70	Reliabel

Sumber: Hasil Pengolahan Data Software SPSS Version 24

The table shows that Cronbach's Alpha value is more significant than 0.70 or 0.873, so all items used in the tax evasion variable are reliable.

Classical Assumption Test

Normality Test

(Ghozali, 2021) The statistical analysis will be used next using the sample Kolmogorov Smirnov Test. The data obtained from the residuals will be used for the Kolmogorov - Smirnov test. The requirement to see the results by looking at the results of the significant value for (2-tailed) Monte Carlo with the following criteria:

1. If the sig value > 0.05, then the residuals are normally distributed
2. If the sig value < 0.05, then the residuals are not normally distributed

Hasil Uji Normalitas Kolmogorov - Smirnov (K-S)

One-Sample Kolmogorov-Smirnov Test		
	Unstandardized Residual	
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.30669176
Most Extreme Differences	Absolute	.107
	Positive	.072
	Negative	-.107
Test Statistic		.107
Asymp. Sig. (2-tailed)		.006 ^c
Monte Carlo Sig. (2-tailed)	Sig.	.183 ^d
	99% Confidence Interval	Lower Bound
		Upper Bound
		.193

- a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. Based on 10000 sampled tables with starting seed 624387341.

Sumber: Hasil Pengolahan Data Software SPSS version 24

Based on the Kolmogorov - Smirnov Test using Monte Carlo significance, this study has a sig value of 0.183, which shows that the value is more significant than 0.05, so the data in this study are typically distributed.

Multicorrelity Test

The multicorrelity test can be seen from the comparison between the tolerance value and the variance inflation factor (VIF) value; if the tolerance value is > 0.10 and the VIF value is < 10, it avoids multicorrelity symptoms (Ghozali, 2021).

Hasil Uji Mutikornealitas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constans)		
Sistem Perpajakan	0,753	1.329
Pengetahuan Perpajakan	0,740	1.351
Sanksi Pajak	0,850	1.176

Sumber: Hasil Pengolahan Data Software SPSS version 24

Based on table 4.18 shows that all independent variables have a tolerance value ≥ 0.10 and a VIF value ≤ 10 .

Heteroscedasticity Test

This heteroscedasticity test can be done using the Glejser Test by looking at the significance level.

If the sig value is smaller, sig < 0.05, then heteroscedasticity is detected.

No heteroscedasticity is detected

if the sig value is more excellent than sig > 0.05.

Hasil Uji Heteroskedastisitas

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.229	.131		1.750	.083
T.SP	-.004	.006	-.072	-.609	.544
T.PP	.001	.004	.016	.132	.895
T.S	.002	.005	.040	.363	.717

a. Dependent Variable: ABS_RES

Sumber: Hasil Pengolahan Data Software SPSS version 24

Activate Windows

Each independent variable in this study has a significance value greater than 0.05. This shows that the regression model avoids symptoms of heteroscedasticity.

Hypothesis Test

Multiple Linear Regression Analysis

Hasil Uji Regresi

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	27.138	2.952		9.194	.000
T.SP	.318	.146	.217	2.176	.032
T.PP	-.530	.090	-.591	-5.875	.000
T.S	-.016	.117	-.013	-.140	.889

a. Dependent Variable: T.PGP

Sumber: Hasil Pengolahan Data Software SPSS version 24

Researchers will describe the four independent variables, namely the taxation system (X1), tax knowledge (X2), tax sanctions (X3), and Tax Evasion (Y), into a regression equation. Then, the regression equation is obtained as follows:

$$Y = 27.138 + 0.318X1 - 0.530X2 - 0.016X3 + e$$

The constant value (constant) of 27.138 means that if the taxation system (X1), tax knowledge (X2), and tax sanctions (X3) are 0 (zero), then the amount of Tax Evasion Behavior is 27.138.

The regression coefficient of the taxation system variable (X1) is 0.318 with a positive sign, which means that if there is an increase in the taxation system variable (X1) by one unit with the assumption that the variable is ain, then the tax evasion behavior (Y) will increase by 0.318.

The regression coefficient of the tax knowledge variable (X2) is -0.530 with a negative sign, which means that if there is an increase in the tax knowledge variable (X2) by one unit with the assumption of primary variables, then tax evasion behavior (Y) will decrease by 0.530.

The regression coefficient of the tax sanction variable (X3) is -0.016 with a positive sign, which means that if there is an increase in the tax sanction variable (X3) by one unit with the assumption that the variable is ain, the tax evasion behavior (Y) will increase by 0.016.

T-test

A partial significant test or t-statistical test in this research is used to test how the influence of each taxation system variable (X1), taxation knowledge (X2), tax sanctions (X3), and tax evasion (Y). The conditions for testing the hypothesis are as follows:

If $\text{sig} > 0.05$, H_0 is accepted, and H_a is rejected. Thus, an independent variable does not affect the dependent variable individually.

If $\text{sig} < 0.05$, H_0 is rejected, and H_a is accepted. Then, an independent variable has a significant effect on the dependent variable.

Hasil Uji Regresi

Model		Coefficients ^a		t	Sig.
		Unstandardized Coefficients	Standardized Coefficients		
1	(Constant)	27.138		9.194	.000
	T.SP	.318	.146	.217	.032
	T.PP	-.530	.090	-.591	.000
	T.S	-.016	.117	-.013	.889

a. Dependent Variable: T.PGP

Sumber: Hasil Pengolahan Data Software SPSS version 24

Based on the table above, it can be concluded that:
the tax system has a significant effect.
taxation knowledge has a significant effect.
tax sanctions have no significant effect.

Determination Coefficient Test

The determination coefficient test (R²) measures how far the model can explain variations in the dependent variable. If it is close to 0 (zero), the coefficient of determination is between 0 (zero) and 1 (one).

Hasil Uji Koefisien Determinasi

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.530 ^a	.280	.258	3.35796
a. Predictors: (Constant), T.S, T.SP, T.PP				
b. Dependent Variable: T.PGP				

Sumber: Hasil Pengolahan Data Software SPSS version 24

Based on the table above, the results of this study's adjusted R square (R²) value are 0.258. This means that the correlation or relationship between the four independent variables, namely the taxation system, tax knowledge, and tax sanctions, explains 25.8% of tax evasion behavior; the remaining 64.2% is explained by other factors or variables not analyzed in this study.

IV. CONCLUSIONS

Based on the results of the research and discussion carried out, conclusions can be drawn:

The analysis shows that the tax system variable affects tax evasion.

The analysis results show that the tax knowledge variable affects tax evasion.

The analysis results show that the tax sanction variable does not affect tax evasion.

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