



## Factors Affecting Individual Tax Payers Attitude to Do Tax Evasion (Empirical Study on Apparatus/ Public Official in Purbalingga District)

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### Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh sikap ketidakpatuhan, keadilan pajak, pelayanan aparat pajak, pemahaman perpajakan, diskriminasi pajak, sistem perpajakan dan sanksi perpajakan terhadap tindakan tax evasion. Populasi penelitian ini adalah wajib pajak orang pribadi yang menjadi pejabat/ aparatur publik di Kabupaten Purbalingga. Teknik pengambilan sampel menggunakan purposive sampling, dan accidental sampling diperoleh sebanyak 44 responden. Pengumpulan data menggunakan metode kuesioner. Metode analisis yang digunakan adalah Structural Equation Modelling (SEM) dengan Partial Least Square (PLS) Path Modelling dengan alat analisis SmartPLS3.0 M3. Hasil penelitian ini menunjukkan bahwa sikap ketidakpatuhan dan sanksi perpajakan mempunyai hubungan positif dan signifikan terhadap tindakan tax evasion. Keadilan pajak dan pemahaman perpajakan memiliki hubungan negatif dan signifikan terhadap tindakan tax evasion. Variabel pelayanan aparat pajak, diskriminasi pajak, dan sistem perpajakan tidak memiliki hubungan yang signifikan terhadap tindakan tax evasion.

### Abstract

This research aims to find out the influence of disobedient attitude, tax justice, tax apparatus service, tax understanding, tax discrimination, tax system and tax sanctions to tax evasion act. The population of the research was individual taxpayers who became public official/apparatus in Purbalingga District. Sampling technique used purposive sampling and accidental sampling obtained for 44 respondents. Data collection used questioner method. Analysis method used in this research was Structural Equation Modeling (SEM) with Partial Least Square (PLS) Path Modeling with analytical tool of SmartPLS3.0. The result of this research showed that disobedience attitude and tax sanctions had positive and significant relation toward tax evasion act. Tax justice and tax understanding had negative and significant relation toward tax evasion. Variable of tax apparatus service, tax discrimination, and tax system did not have significant relation toward tax evasion.

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## INTRODUCTION

Based on Law Number 16 Year 2009 Article 1, paragraph 1 of the General Provisions and Taxation Procedures states that "Tax is a compulsory contribution to a country that is owed by an individual or an institution which is coercive under the Act, by not receiving rewards directly and used for the needs of the state for the greatest prosperity of the people". Good citizens are aware and obedient to the regulation deservedly to pay taxes in accordance with applicable legislation. Management of tax revenue in Indonesia is held by the Directorate General (DG) of Taxes, a government institution under the authority of the Ministry of Finance as manager of the tax system in Indonesia. Internet gives a considerable influence in the development of technology and taxation information as well as simplifies the implementation process of tax obligation fulfilment.

E-filing is a method of submitting Annual Tax Return (SPT) or submission of Renewal Notice of Annual SPT which is done online and real time through website of Directorate General of Taxes (<http://www.pajak.go.id>). The existence of a more modern taxation system so that can facilitate taxpayers to pay and report their tax obligations, it will increase income tax revenue. Low compliance of the community against taxes is triggered by the loss of trust to the government. High rate of corruption, commotions of political elites in the public sphere, are some of the phenomena which are considered have most responsibility in the formation of negative public perceptions to the government. Level of trust in government is only one of a number of factors developing in society. This means there are a number of other factors inherent in the community and the taxpayers themselves. This factor cannot be avoided due to Indonesia's tax system adheres self-assessment as a result of tax reform in 1984. The main factor determining the success of Self Assessment System is the awareness and honesty of the taxpayer to perform obligations in accordance with applicable provisions (Rosadi, 2012).

State revenue from tax sector will not contribute maximally if it is not conducted tax supervision and audit, in addition to achieve optimal taxes results also need to be done a tax planning. However, the implementation of this tax planning is not in line with the initial goal of tax system because it makes taxpayers tend to do tax evasion, which is how to minimize or completely remove tax debt that is not in line with the provisions of tax legislation, so it is necessary to conduct the assessment of its existence and effectiveness. The socialization and revision of the Regulation on Taxation Law which is accompanied by strict sanctions is needed, so that tax evasion in the future can be minimized as low as possible and tax revenue can be achieved according to the expected target.

This study uses population of the individual taxpayers who work as apparatus / public officials in Purbalingga District. The sample of this research is addressed to member of the Assembly at regional level (DPRD) in Purbalingga District. DPRD as its duty and authority bearer has legislative functions (forming regulations), budget functions (discussing and approving the draft of Regional Government Budget) and supervisory functions (overseeing the implementation of local regulations and Regional Government Budget). The three functions are interrelated. DPRD as the regulator and supervisor of the implementation of the regulation should be able to provide a good example of role models to the community. Based on this problem, needed a solution to overcome the phenomenon of public perception and clarify the factors that affect individual taxpayers to do tax evasion and re-examine variables based on research gap that exist and prove scientifically to reinforce the theory with the reality of society.

Theory of Planned Behavior explains that one's behaviour is influenced by the main factor from the individual self that is intentions. In line with attribution theory that in one's behaviour there is certainly a cause that influences both internal and external factors. Ethics plays a role in determining what to do and what should not do by an individual. This has been proven by research

of Rachmadi (2015) and Sari (2015) who observe factors that influence taxpayers' behaviour to conduct tax evasion.

H1: Non-compliance attitude has a positive effect on the behaviour of individual taxpayers to conduct tax evasion.

Tax disobedience attitude is a form of taxpayer impartiality. This attitude will be formed if the taxpayer has trust and evaluation that takes side or positive against tax disobedience. Tax disobedience attitude has a positive and significant effect on the intention to conduct tax evasion.

H2: Tax justice has a negative effect on the behaviour of individual taxpayers to conduct tax evasion.

Tax justice lies in the distribution of tax imposition. Justice is a behaviour that can affect taxpayer's behaviour. The theory of justice is very relevant to explain the variable of tax justice. If the taxpayer gets the proper justice, then tax evasion action will be reduced. Conversely, if the taxpayers get a minimum justice and taxpayers feel harmed, it is not impossible that tax evasion will be done higher.

H3: Tax apparatus services have a negative effect on the behaviour of individual taxpayers to conduct tax evasion.

The improvement of tax apparatus services will have a significant effect for taxpayers not to conduct tax evasion and see it as an illegal and unethical action as well as breaking the law. It is an obligation for tax apparatus to provide the best tax service in accordance with the provisions of tax legislation so as to provide a sense of satisfaction to the taxpayer. Tax apparatus services have a negative effect on the behaviour of tax evasion (Rachmadi, 2014).

H4: Tax understanding has a negative effect on the behaviour of individual taxpayers to conduct tax evasion.

The influence of tax understanding by individual taxpayers on tax evasion behaviour can be developed by observing how much understanding of tax provisions can be understood by taxpayers, understood and obeyed and then carried on. The goal is that hope for the future, tax evasion can be minimized as low as possible and taxpayers understand the behaviour is unlawful and unethical to do. The higher the level of taxpayers' understanding then taxpayers' obedience in meeting the tax obligations will be higher. The level of tax understanding has a negative effect on tax evasion behaviour (Rachmadi, 2014).

H5: Tax discrimination has a positive effect on the behaviour of individual taxpayers to conduct tax evasion

Based on the Indonesian dictionary by Suharto and Tata, discrimination is a distinction of treatment to fellow citizens (based on skin colour, religion, etc.). If there are different views on others, then the tendency to do tax evasion will increase so that tax evasion behaviour tends to be ethical to do. Discrimination has a positive effect on tax evasion behaviour (Mukharoroh, 2014).

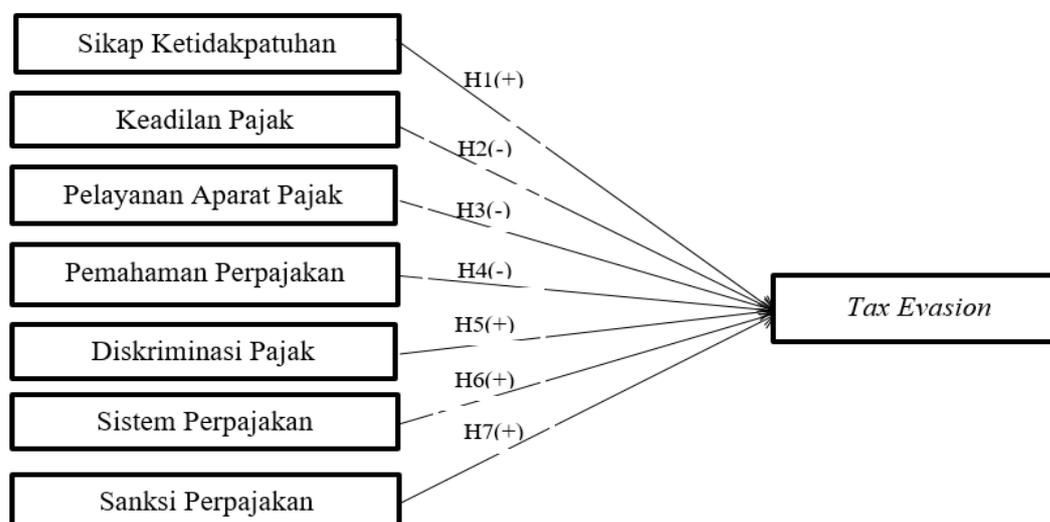
H6: Tax system has a positively effect on the behaviour of individual taxpayers to conduct tax evasion.

Reform of the increasingly sophisticated tax system with internet technology gives a considerable influence in Indonesia. When the taxpayer does not have awareness and disobedience then the tax reform will provide a gap / opportunity for taxpayers to take tax evasion action. This is supported by the result of research which states that tax system has a positive and significant effect on the perception of tax evasion (Mukharoroh, 2014).

H7: Tax sanctions have a positive effect on the behaviour of individual taxpayers to conduct tax evasion.

The greater the penalty charged will encourage taxpayers to behave disobediently, and more and more opportunities for taxpayers to conduct tax evasion. Heavy tax penalties will result in the taxpayer's thinking that taxes are a threat, because they reduce the amount of income earned. This

can be indicated that the act of paying taxes will be harmed themselves and taxpayers tend to make an effort not to report the appropriate amount of tax paid. Based on the description above, theoretical framework of this study is intended as Figure 1. Theoretical Framework.



**Figure 1.** Theoretical Framework

## METHODS

The data to be used in this study was primary data obtained by distributing questionnaires to respondents. Population in this research was individual taxpayers who work as apparatus / public officials in Purbalingga District. The sampling technique used in this research was purposive sampling that is with two considerations: (1) individual taxpayers who work as members of Assembly at Regional Level of Purbalingga District period 2014-2019, (2) last education minimum was Diploma, (3) income per month at least 15 million. The number of members of Assembly at Regional Level of Purbalingga Regency was 45, so the sampling using accidental sampling. Accidental sampling was sampling by taking any respondents (sample) who could be reached or met.

**Table 1.** The Process of Obtaining Research Sample

Explanation	Total
Questionnaires distributed	45
Questionnaires which came back and could be processed	44

Source: Primary data processed, 2016

Here was operational definition of the variables used in this study:

**Table 2.** Operational Definition of the Variables

Variables	Definition	Indicator	Scale
Tax Evasion (Y)	Tax evasion is a form of taxpayer disobedience behaviour to the tax legislation, it is done in order to avoid payment of tax payable.	Submission of Tax Return Abuse of (Taxpayer Identification Number) TIN Do not deposit tax Fiscal bribery	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Disobedience Attitude (X <sub>1</sub> )	Tax disobedience attitude is an attitude that is formed if the taxpayer has a positive belief and evaluation to tax disobedience.	Gap of law enforcement Tax integrity Tax management Application of tax rates	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Tax Justice (X <sub>2</sub> )	Tax justice is a justice in applying the system of tax procedures in accordance with applicable provisions.	Horizontal and vertical justice Fairness of tax provision application Benefits gained Tax in accordance with the ability of Individual Taxpayers (WP OP)	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Tax Apparatus Services (X <sub>3</sub> )	Tax apparatus services is a form of tax apparatus service attitude in giving the best service for taxpayer deeply influence taxpayer obedience to pay their taxes.	Level of expertise Level of knowledge Level of motivation Level of willingness to help taxpayers Level of tax administration ability	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Tax Understanding (X <sub>4</sub> )	Tax understanding is the understanding or knowledge possessed by taxpayers related to taxation.	Knowledge level of tax types. Knowledge level of taxpayers liabilities Level knowledge of tax sanction Understanding Level of Taxpayers regarding tax regulations	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Tax Discrimination (X <sub>5</sub> )	Discrimination is the difference of treatment to fellow citizens (based on skin colour, religion, etc.).	Discrimination against religion, race, culture, and social Zakat as a tax reduction	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Tax System (X <sub>6</sub> )	Tax system is a provision of tax procedures ranging from the beginning one registers	IT facility Ease of process Management of tax	Likert 1 – 4 (Strongly Disagree,

		himself into a taxpayer until the taxpayer submits Tax Return (SPT).	benefits		Disagree, Agree, Strongly Agree)
Tax (X <sub>7</sub> )	Sanctions	Tax sanctions are penalties given to taxpayers who violate the provisions of tax.	Criminal Administrative Sanctions Taxpayers Giving without exception	sanctions educate sanctions	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)

Source: Primary data processed, 2016

Data analysis and hypothesis testing in this study used Structural Equation Model-Partial Least Square (SEM-PLS) method with SmartPLS 3.0 data analysis tool. SEM-PLS included an outer model test or a measurement model showing how the manifest variable represented the latent variable to be measured. Outer model test or measurement model in it there were validity test and reliability test. The collision used in this study was valid and reliable because it had outer loading value above 0.5 for validity test and for reliability test of each construct shows value of alpha cronbachs and composite reliability above 0.70. Second, inner model test or structural model that examined the effect of latent variables and constructive variables.

**Table 3.** Test Result

	Original (O)	Sample T	Statistics ( O/STERR )	T-Table	Hypothesis
SK -> TE	0,440		3,669	1,96	H1 = Accepted
KP -> TE	-0,299		2,379	1,96	H2 = Accepted
PA -> TE	-0,078		0,602	1,96	H3 = Rejected
PP -> TE	-0,239		2,007	1,96	H4 = Accepted
DP -> TE	0,212		1,945	1,96	H5 = Rejected
SI -> TE	0,075		0,576	1,96	H6 = Rejected
SP -> TE	0,274		2,016	1,96	H7 = Accepted

Source: Primary data processed, 2016

Based on the result of bootstrapping re-sampling test obtained the value of coefficient parameter for disobedience attitude toward tax evasion was 0.440 with t-statistic value equal to 3,669, it showed that disobedience attitude had a significant effect on tax evasion because t- table was greater than 1.96. So it could be concluded that H1 was accepted because disobedience attitude had a positive and significant relationship to tax evasion.

Variable of tax justice to tax evasion had value equal to -0,299 with t-statistic value equal to 2,379 or bigger than t-table in the amount of 1,96 (significant at 0,05). The result implied that tax justice had a negative and significant relationship to tax evasion, accordingly it could be concluded that H2 was accepted. Variable of tax apparatus services to tax evasion had value equal to -0,078 with t-statistic value equal to 0,602 or smaller than t-table in the amount of 1,96 (significant at 0,05). The result implied that tax apparatus services had a negative but not significant relationship to tax evasion, then it could be concluded that H3 was rejected.

Variable of tax understanding to tax evasion had value equal to -0,239 with t-statistic value equal to 2,007 or bigger than t-table equal to 1,96 (significant at 0,05). The result meant that tax understanding had a negative and significant relationship to tax evasion, then it could be concluded that H4 was accepted. Variable of tax discrimination to tax evasion had value equal to 0,212 with t-

statistic value equal to 1,945 or smaller than t-table of 1.96 (significant at 0.05). The result implied that tax discrimination was not significant to tax evasion, hence it could be concluded that H5 was rejected.

Variable of tax system to tax evasion (tax evasion) had a value of 0.075 with a t-statistic value of 0.576 or smaller than t-table of 1.96 (significant at 0.05). The result implied that tax system was not significant to tax evasion, then it could be concluded that H6 was rejected. Variable of tax sanction to tax evasion had value of 0.274 with t-statistic value of 2.016 or greater than t-table of 1.96 (significant at 0.05). The result implied sanction had a positive and significant relationship to tax evasion, hence, it could be concluded that H6 was accepted.

## CONCLUSIONS

The conclusions of this study are disobedience attitude has a positive effect on tax evasion. Tax justice variable has a negative effect on tax evasion. Variable of tax apparatus services have a negative effect on tax evasion. Variable of tax understanding has a negative effect on tax evasion. Variable of tax discrimination has a positive effect on tax evasion. Variable of tax system has a positive effect on tax evasion. The suggestions for further research are that the next researcher should be expected to look for other variables related to tax evasion, expand the research sample and use different analytical tools.

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