

THE INFLUENCE OF TAX RATES, TAX SERVICES, TAX SANCTIONS, TAX SYSTEMS, TAX TECHNOLOGY, AND TAX INFORMATION ON TAXPAYERS' PERCEPTIONS REGARDING TAX EVASION

(STUDY AT THE WEST DENPASAR PRATAMA TAX SERVICE OFFICE)

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ABSTRACT

This study examines the impact of tax rates, tax authorities' services, tax sanctions, tax systems, technology, and tax information on taxpayers' perceptions of tax evasion. The population consists of 148,289 individual taxpayers registered at the West Denpasar Tax Office as of November 2023. Using accidental sampling and the Slovin Formula, 100 respondents were selected. Data collection involved questionnaires measured with a Likert Scale and analyzed with multiple linear regression. The results indicate that tax sanctions, technology, and tax information positively affect tax evasion, tax rates negatively affect it, while tax authorities' services and tax systems show no significant effect.



INTRODUCTION

Indonesia obtains funds, among other things, through taxes paid by the public to carry out national development. Each year, the largest contribution to the country's revenue to meet the national budget posture in tax revenue is approximately 70%, making taxes one of the largest financiers of routine expenditures and development expenditures in government tax revenue (Halim et al., 2016: 4). Tax payments are the embodiment of national obligations and the participation of taxpayers to directly and jointly fulfill tax obligations for state financing and national development. Tax evasion is a factor that causes the non-achievement of tax revenue targets because taxpayers perceive that taxes can reduce personal or corporate income financially. Several factors can influence the occurrence of tax evasion, such as tax rates, tax authority services, tax sanctions, tax systems, tax technology, and tax information. Below is the data on tax compliance rates at the West Denpasar Pratama Tax Service Office for the years 2016-2021:

Table 1
Taxpayer Compliance Rate at the West Denpasar Pratama Tax Service Office
2016-2021

Year	Registered Taxpayers	Effective Taxpayers	SPT Realization	Individual Taxpayer Compliance Ratio
2016	89.656	61.979	38.844	62,67%
2017	94.199	63.303	43.222	68,28%
2018	99.333	57.607	44.230	76,78%
2019	103.486	45.563	44.806	98,34%
2020	107.700	47.984	42.192	87,93%
2021	109.495	50.758	44.678	88,02%
2022	148.289	54.291	40.233	74,11%

Source: West Denpasar Pratama Tax Service Office (2022)

In Table 1, the number of registered taxpayers continues to increase from previous years, but the annual tax return (SPT) filings do not consistently increase. The SPT filings in 2020 decreased to 42,192 taxpayers from 44,806 in 2019, and in 2022, they decreased to 40,233 taxpayers from 44,678 in 2021. In the years 2017, 2018, 2019, and 2021, the annual tax return (SPT) filings showed significant increases from previous years: 43,222 taxpayers in 2017, 44,230 taxpayers in 2018, 44,806 taxpayers in 2019, and 44,678 taxpayers in 2021. However, the taxpayer compliance rate percentage has been declining year by year. This decline is due to the lack of taxpayer awareness in filing annual tax returns (SPT) accurately, which can be considered tax evasion.

The first factor influencing tax evasion is the tax rate. The tax rate is essential for taxpayers because it determines the amount of tax owed that must be paid to the state treasury. High tax rates increase the tax burden, reducing the income received by taxpayers. Previous studies show that tax rates, tax authority services, tax sanctions, tax systems, and tax technology and information influence taxpayers' perceptions regarding tax evasion. Wardani and Rahmawatiningsih's (2023) study states that tax rates positively affect the intention to commit tax evasion, while the tax system does not affect the intention to commit tax evasion. Rahayu and Madjid's (2018) study states that tax rates positively affect tax evasion. Sari et al.'s (2021) study states that tax rates positively affect tax evasion, while Yulia and Muanifah's (2021) study states that tax rates do not affect tax evasion.

Another factor influencing tax evasion is tax authority services. In providing services to the public, especially regarding taxation, the government must adhere to the established tax rules and procedures. Service quality can be measured by the ability to provide satisfactory services with response, politeness, and trustworthiness from tax officials. Putri et al.'s (2017) study shows that taxpayers receive good service from tax officials, providing quality service. Maintaining good tax authority services is crucial to gain taxpayer trust and satisfaction. Marlina (2018) states that tax service quality negatively affects perceptions of tax evasion. Muliana et al.'s (2022) study states that tax authority service quality positively affects tax evasion, while Marcori's (2018) study states that tax authority service quality does not affect tax evasion.

Another way to prevent tax evasion is through tax sanctions. The Directorate General of Taxes (DJP) has implemented a Tax Amnesty program, providing a limited-time opportunity

for specific taxpayer groups to pay a certain amount as forgiveness for previous tax obligations (including the elimination of interest and penalties) without fear of criminal prosecution. Sundari's (2019) study states that tax sanctions negatively affect tax evasion. Mirayani and Rengganis' (2023) study states that tax sanctions negatively affect perceptions of tax evasion. Sari et al.'s (2021) study states that tax sanctions do not affect perceptions of tax evasion.

The tax system is a method designed to regulate how the tax owed is collected and flows to the state treasury. According to Suminarsasi and Supriyadi (2011), a better tax system makes tax evasion behavior perceived as unethical. However, poor tax service quality provided by tax officials or the Directorate General of Taxes can result in tax fraud. Ardian and Pratomo's (2015) study states that the tax system negatively affects tax evasion. Rahmayanti and Merkusiwati's (2023) study states that the tax system negatively affects tax evasion. Winarsih's (2018) study states that the tax system negatively affects tax evasion, while Dewi et al.'s (2021) study states that the tax system does not affect tax evasion.

Another factor influencing tax evasion is tax technology and information. Implementing tax technology and information is crucial for Indonesia's taxation because it can provide benefits in terms of effectiveness and efficiency, making it easier, faster, and less burdensome in fulfilling tax responsibilities, such as filing tax returns (SPT). Ulfa's (2015) study states that tax technology and information negatively affect tax evasion, meaning that higher tax technology and information reduce tax evasion behavior. Ikhsan et al.'s (2021) study states that technology and information negatively affect tax evasion. Silaen's (2015) study states that technology and information negatively affect tax evasion, while Anton's (2017) study states that tax technology and information do not affect tax evasion. Based on the phenomena and previous research discrepancies, this study aims to investigate "The Influence of Tax Rates, Tax Services, Tax Sanctions, Tax Systems, Tax Technology, and Tax Information on Taxpayers' Perceptions Regarding Tax Evasion (Study at the West Denpasar Pratama Tax Service Office)."

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

Ajzen's (1991) Theory of Planned Behavior (TPB) is an extension of the Theory of Reasoned Action (TRA). This theory suggests that a person's intention to behave is formed by three factors: Behavioral beliefs (beliefs about the likelihood of an outcome and the evaluation of that outcome), Normative beliefs (beliefs about the normative expectations of others and the motivation to comply with these expectations), and Control beliefs (beliefs about the presence of factors that may facilitate or impede performance of the behavior and the perceived power of these factors). According to Fhyel (2018), a positive attitude towards tax compliance facilitates tax-related activities and reduces tax evasion behavior.

The Influence of Tax Rates on Tax Evasion

Tax rates are the percentage used to calculate the amount of tax owed. Lower tax rates increase compliance, and higher compliance is expected to reduce tax evasion behavior. Conversely, higher tax rates increase the tax burden, leading to a higher potential for tax evasion. Wardani and Rahmawatiningsih's (2023) study states that tax rates positively affect the intention to commit tax evasion. Utami's (2016) study states that tax rates positively affect tax evasion. Saragih and Rusdi's (2022) study states that tax rates positively affect tax evasion. Therefore, the first hypothesis of this study is: H1: Tax rates positively affect tax evasion.

The Influence of Tax Services on Tax Evasion

Tax services provided to taxpayers are public services aimed at fulfilling taxpayer needs in accordance with established regulations. Good tax services impact future tax revenues. According to Rahayu (2010:149), disappointing tax services cause tax evasion. High-quality tax services reduce tax evasion potential. Winarsih's (2018) study states that tax service quality

negatively affects tax evasion. Kamil's (2021) study states that tax service quality negatively affects tax evasion. Febriyanto's (2017) study states that tax authority service quality negatively affects tax evasion. Therefore, the second hypothesis of this study is: H2: Tax services negatively affect tax evasion.

The Influence of Tax Sanctions on Tax Evasion

Tax sanctions are preventive measures ensuring compliance with tax regulations. Effective tax sanction enforcement creates an ethical perception among taxpayers to avoid tax evasion. Fear of sanctions motivates taxpayers to fulfill tax obligations. Aji and Erawati's (2021) study states that tax sanctions negatively affect tax evasion. Mirayani and Rengganis' (2023) study states that tax sanctions negatively affect perceptions of tax evasion. Sundari's (2019) study states that tax sanctions negatively affect tax evasion. Therefore, the third hypothesis of this study is: H3: Tax sanctions negatively affect tax evasion.

The Influence of Tax Systems on Tax Evasion

A well-designed tax system facilitates tax payment. According to Maharani et al. (2021), better, easier, and more controlled tax systems make tax evasion unethical. However, self-assessment systems in Indonesia, where taxpayers calculate and report their tax burden, can be misused, leading to increased tax evasion. Aji and Erawati's (2021) study states that tax systems negatively affect tax evasion. Putri et al.'s (2022) study states that tax systems negatively affect tax evasion. Muaya et al.'s (2022) study states that tax systems significantly negatively affect tax evasion. Therefore, the fourth hypothesis of this study is: H4: Tax systems negatively affect tax evasion.

The Influence of Tax Technology and Information on Tax Evasion

Using technology and information is expected to improve service quality and increase taxpayer compliance. Many taxpayers believe that higher and more modern tax technology and information reduce tax evasion. Permatasari (2013) states that higher tax technology and information reduce tax evasion. Ardyaksa and Kiswanto's (2014) study states that tax technology and information negatively affect tax evasion. Ulfa's (2015) study states that tax technology and information negatively affect tax evasion. Therefore, the fifth hypothesis of this study is: H5: Tax technology and information negatively affect tax evasion.

RESEARCH METHOD

The research location for data collection is the West Denpasar Pratama Tax Service Office, located at Jalan Raya Puputan No.13, Dangin Puri Klod, East Denpasar District, Denpasar City, Bali. The population includes individual taxpayers registered at the West Denpasar Pratama Tax Service Office as of November 2023, totaling 148,289. The sample size, determined using the accidental sampling method with the Slovin formula, is 100 respondents

Variable Measurement:

- 1) **Tax Rates:** Indicators include the appropriateness of tax rates, fairness of tax rates, balanced tax rates with taxpayer income, and tax rate increases (Rahayu, 2017:186).
- 2) **Tax Services:** Indicators include the ability of tax officials to provide timely, accurate, and reliable services, information provision, ability to help and provide quick service, personal attention from the organization to customers, ease of filing and submitting SPT, good facilities and infrastructure, and communication skills (Yadinta et al., 2018: 206).
- 3) **Tax Sanctions:** Indicators include the severity of tax sanctions, the severity of tax sanctions as a means of educating taxpayers, and the imposition of tax sanctions on violators without tolerance (As'ari, 2018:71).
- 4) **Tax Systems:** Indicators include safety and reliability, high effectiveness, accessibility from anywhere, ease and speed, and NPWP registration (Indriyani et al., 2016: 8).

- 5) **Tax Technology and Information:** Indicators include the availability of tax-related technology, adequate tax-related technology, easy access to tax information, and the utilization of tax technology facilities (Cahyono and Urumsah, 2022: 239).
- 6) **Tax Evasion:** Indicators include failing to submit SPT on time, submitting incorrect SPT, not registering or misusing NPWP, not depositing withheld or deducted taxes, and reporting lower income than actual (Yulia and Muanifah, 2021: 258).

The variables are measured using a 5-point Likert scale: 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Somewhat Disagree (KS), 4 = Agree (S), 5 = Strongly Agree (SS).

The analysis technique used is multiple linear regression with the following regression equation: $PP = \alpha + \beta_1 KP + \beta_2 PP + \beta_3 SP + \beta_4 R + \beta_5 TP + e$ $PP = \alpha + \beta_1 KP + \beta_2 PP + \beta_3 SP + \beta_4 R + \beta_5 TP + e$.

RESULT AND DISCUSSION

Instrument Testing

The validity test results show that the instruments used to explain the research variables are valid, with Pearson Correlation values above 0.3. The reliability test results show that the Cronbach alpha values for each variable exceed 0.7, indicating reliability.

Descriptive Statistical Analysis

Table 2 Descriptive Statistical Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TP	100	15	25	20.11	2.550
PF	100	9	24	16.47	2.691
SP	100	13	24	19.06	2.494
SK	100	8	24	16.36	2.695
TIP	100	8	24	17.84	2.898
PP	100	6	25	16.20	3.172
Valid N (listwise)	100				

Source: Processed Data (2023)

Multiple Linear Regression Analysis

Table 3 Multiple Linear Regression Analysis Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.520	2.534		2.573	.012
TP	-.527	.227	-.424	-2.318	.023
PF	-.046	.200	-.039	-.231	.818
SP	.641	.225	.504	2.851	.005
SK	-.099	.203	-.084	-.487	.628
TIP	.586	.133	.535	4.396	.000

a. Dependent Variable: PP

Source: Processed Data (2023)

The multiple linear regression model equation is:

$$PP = 6520 - 0527TP - 0046PF + 0641SP - 0099SK + 0586TIP$$

Classical Assumption Tests

Normality test results using the Kolmogorov-Smirnov statistic show a Sig. (2-tailed) value of $0.200 > 0.05$, indicating normal data distribution. Multicollinearity test results show tolerance values less than 0.10 and VIF values greater than 10, indicating no multicollinearity. Heteroscedasticity test results show significance values exceeding 0.05, indicating no heteroscedasticity

Coefficient of Determination (R^2) Test

The adjusted R Square (Adjusted R^2) value shows that all independent variables explain 33.8% of the variation in the dependent variable. The remaining 66.2% is explained by other factors not included in the model.

F Test

The F test results show a sig. F value of $0.000 < 0.05$, indicating the model is fit. Therefore, the independent variables can predict the dependent variable.

t Test

The t test results show:

- 1) Tax rates have a negative effect on tax evasion at the West Denpasar Pratama Tax Service Office ($t = -2.318$, $p = 0.023 < 0.05$).
- 2) Tax authority services have no effect on tax evasion at the West Denpasar Pratama Tax Service Office ($t = -0.0231$, $p = 0.818 > 0.05$).
- 3) Tax sanctions have a positive effect on tax evasion at the West Denpasar Pratama Tax Service Office ($t = 2.851$, $p = 0.005 < 0.05$).
- 4) Tax systems have no effect on tax evasion at the West Denpasar Pratama Tax Service Office ($t = -0.487$, $p = 0.628 > 0.05$).
- 5) Tax technology and information have a positive effect on tax evasion at the West Denpasar Pratama Tax Service Office ($t = 4.396$, $p = 0.000 < 0.05$).

The Influence of Tax Rates on Tax Evasion

The results show that tax rates negatively affect tax evasion. Tax rates are the percentage used to calculate the amount of tax owed. Applying fair tax rates is essential. Higher tax rates increase the tax burden, reducing taxpayers' income. Economic factors, such as pre-tax income, tax rates, and penalties, influence taxpayer compliance. Lower tax rates increase compliance, reducing tax evasion. This finding aligns with Susanti's (2019) study, showing that tax rates negatively affect tax evasion

The Influence of Tax Authority Services on Tax Evasion

The results show that tax authority services do not affect tax evasion. The quality of tax services is the ability of the Directorate General of Taxes to provide optimal tax services, satisfying taxpayers. Good services reduce tax evasion, but in this study, taxpayers believe that higher service quality does not reduce tax evasion perceptions. This finding aligns with Marcori's (2018) study, showing that tax authority services do not affect tax evasion.

The Influence of Tax Sanctions on Tax Evasion

The results show that tax sanctions positively affect tax evasion. Tax sanctions are preventive measures ensuring compliance with tax regulations. This finding aligns with the rationale that tax evasion is illegal, but strict sanctions do not guarantee reduced tax evasion. Taxpayers can avoid legal consequences through bribery or compensating tax officials. This finding aligns with Purnayasa's (2022) study, showing that tax sanctions positively and significantly affect tax evasion.

The Influence of Tax Systems on Tax Evasion

The results show that tax systems do not affect tax evasion. The Theory of Planned Behavior (TPB) suggests that individual behavior towards an object is linked to feelings. Positive feelings towards the tax system reduce tax evasion, even with a self-assessment system. This

finding aligns with Dewi et al.'s (2021) study, showing that tax systems do not affect tax evasion.

The Influence of Tax Technology and Information on Tax Evasion

The results show that tax technology and information positively affect tax evasion. The Directorate General of Taxes modernizes tax services through online payment, e-SPT, e-filing, e-registration, and e-billing. Advanced tax technology and information increase the likelihood of tax evasion. This finding aligns with Sinaga et al.'s (2021) study, showing that tax technology and information positively affect tax evasion.

CONCLUTION

Based on the results and discussion in the research:

Tax Rates: The findings indicate that tax rates negatively affect tax evasion, meaning lower tax rates are associated with increased compliance and reduced evasion. High tax rates tend to increase the tax burden, prompting taxpayers to evade taxes.

Tax Authority Services: The results show that tax services do not significantly influence tax evasion. Even with improved service quality, it does not necessarily reduce taxpayers' motivation to evade taxes.

Tax Sanctions: Tax sanctions have a positive effect on tax evasion. The presence of strict penalties may not deter tax evasion as intended, potentially due to loopholes or enforcement challenges.

Tax Systems: The research concludes that the tax system does not significantly impact tax evasion. This suggests that the self-assessment system's design or its perceived effectiveness may not influence taxpayers' evasion behavior.

Tax Technology and Information: There is a positive relationship between tax technology and information with tax evasion, indicating that even with modern technology, taxpayers may still find ways to evade taxes.

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