

TAXPAYERS' PERCEPTION OF TAX EVASION STUDIED FROM TAX KNOWLEDGE, TAX FAIRNESS, AND TAX DISCRIMINATION

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ABSTRACT

This paper attempts to study taxpayers' perception on tax evasion while tax knowledge, tax fairness, and tax discrimination are considered. It sampled individual taxpayers who are registered in the tax office of Sekayu Regency, Palembang. Purposive sampling is used and sample of 200 respondents are obtained. Data collection is done by questionnaire method distributed to respondents. The results of this study indicate that tax knowledge, tax fairness, and tax discrimination are significantly associated with perception of tax evasion.

INTRODUCTION

National development is development that takes place continuously aiming to improve people's welfare. It is carried out to improve all aspects of people's lives, and the development of the overall system

of state administration. To be able to realize this goal, the State must explore sources of funds from various sources both domestically and abroad. One of the biggest state revenues is revenue from the tax sector.

Table 1 Targets and Realization of Tax Revenue

Years	Tax Revenue Target	Realization of Tax Revenue	Percentage (%)
2013	1148,4	1077,3	93,8%
2014	1246,1	1146,9	92%
2015	1489,3	1240,4	83,3%
2016	1503,3	1249,5	83,1%
2017	1472,7	1125,1	76,4%

Source: www.kemenkeu.go.id (Ministry of Finance) Accessed September 26, 2018

From the table above we can find out between tax returns and their realization. It can be seen from the table above that the realization of tax revenue from 2013 to 2017 is decreasing. From the data above, from 2015 to 2017 the most dropped dramatically because the percentage of tax revenue was less than 90%, even in 2017 is only 76.4%. Two thousand eighteen is the fourth year where Indonesia's executive cabinet development program aimed to

achieve the sustainable development goals to create prosperity and social fairness to all citizens was implemented. The government responded in 2018 through the determination of the theme of fiscal policy, namely "Strengthening Fiscal Management to Accelerate Equitable Growth". www.kemenkeu.go.id (Ministry of Finance). Three fiscal strategies that are adopted in 2018 are:

- Optimizing state revenues as well as maintaining the climate for investment;
- Increasing the efficiency of sending budget and increasing productive spending to support main and vital programs;
- Advocating the financing of an efficient, innovative, and sustainable

In Indonesian budget of 2018, state revenues are projected at Rp 1,894.7 trillion. This number derives from tax revenues in the amount of Rp1,618.1 trillion, from non-tax state revenues amounting to Rp.275.4 trillion and bequest of Rp1.2 trillion. Source: <https://www.kemenkeu.go.id/apbn2018> Accessed in (September 26th 2018)

On the state revenue from tax sectors, is one of the dominating components in building the Foundation of the structure of domestic revenue in Indonesia. National development is basically carried out by the community and by the Government. Therefore, taxes are the dues that are derived from the public, and then the public awareness of the role and in terms of the obligation to pay taxes should always be improved. The importance of taxes for the continuity of development no doubt and tax revenue contributed to state revenue.

Tax evasion will have an effect, according to McGee (1994) tax funds which should be accepted by the state to build public facilities, finance government

activities do not reach the state, so they will hamper development, the right of the poor to obtain subsidies from the state cannot be realized. Many elements are hampered because funds from tax payments do not enter state finances.

Previous research revealed that the qure were several factors that effect on tax evasion, Kiri (2016) stated that the main factors that usually affect the level of tax evasion in a country can be categorized into:

- Traditional factor (which includes tax rate, penalty rate and audit probability),
- Institutional factors (which includes corruption, cost compliance and confidence),
- Socio-cultural factors (which includes age, sex, education, social rules etc),
- Macroeconomic factors (which includes GDP, unemployment rate and inflation) and
- Businesses characteristics (which includes size, ownership and industry).

It is vital to have the research on how the factors like audit probability, tax rate and penalty rate affect tax evasion in a country to adjust its fiscal politics. Although there are many factors believed to influence tax evasion, this research classifies all of these factors into three main factors that are believed to be the reason for the perception of tax evasion in Sekayu, Palembang.

Table 1 Targets and Realization of Tax Revenue in Sekayu

Years	Tax Revenue Target	Realization of Tax Revenue	Percentage (%)
2013	1,049,109	964,755	92%
2014	995,840	890,794	89%
2015	1,481,457	950,611	64%
2016	1,266,926	1,025,363	81%
2017	1,327,575	1,043,313	79%

Source: KPP Pratama Kabupaten Sekayu

Tax evasion often occurs in Indonesia on individual level. The most difficult case in the news is Gayus Tambunan (IIIA Civil

Class, Directorate General of Tax under the Ministry of Finance). Gayus was involved in three layers of articles, namely

corruption, money laundering and tax evasion. This case has a negative impact on some taxpayers in tax compliance (Rini, 2013). Tax fraud cases have recently occurred in corporate level, one of the cases of alleged bribery of tax elimination by PT EK Prima Export Indonesia is Rp. 6 million (Rozie, 2017).

In a study conducted by McGee (2006), tax evasion was considered an ethical act because of the lack of fairness in the use of money derived from taxes, the high level of government corruption, and the benefits of tax money less felt by the public. Whereas according McGee *et al.* (2008) based on literature and religious thought, it was revealed that tax evasion is always unethical because of the pressure of thought that should not underestimate fellow human beings. Thus, when someone does tax evasion it will make other people look bad and this is a form of humiliation for humanity.

LITERATURES AND HIPOTHESES

Tax Fairness is a legal goal achieved through the Law and fair tax collection. A tax implementation is said to be fair in legislation if it is applied and in accordance with the ability of each Taxpayer. While fair in its implementation is to grant the taxpayer the right to file an objection, delay in tax payment and appeal to the tax court in accordance with Law Number (No).17 of 1997.

One of the difficult problems encountered in tax collection is how to realize tax fairness because fairness has a broad perspective where fairness between each individual is different. The presumption of the importance of tax fairness for an inside taxpayer tax payments will affect the attitude of taxpayers in their tax activities. The higher the level of tax fairness, the behavior of tax evasion is seen as unethical behavior. On the contrary, the lower the level of tax fairness, the behavior of tax evasion is considered to be ethically inclined behavior. From the explanation above, it

can be concluded that the first hypothesis in this study is:

H1: Tax fairness affects the taxpayers' perception of tax evasion.

The level of taxpayer's understanding of tax regulations becomes important in determining the attitudes and behavior of taxpayers in carrying out obligations in paying taxes (Mutia, 2014). Knowledge of community tax regulations through both formal and non-formal education will have a positive impact on the awareness of taxpayers to pay taxes. (Hardiningsih&Yulianawati, 2011).

According to Sholichah (2005), taxpayers who do not comprehend the regulations regarding tax clearly tend to be disobedient taxpayers. The taxpayers will assume tax evasion is unethical if they have a good understanding of taxation.

From the explanation above, it can be summed up that the second hypothesis in this thesis is:

H2: Tax knowledge has an effect on taxpayers' perception of tax evasion.

The Theory of Planned Behavior explains that when going to do something, Taxpayers will have beliefs about normative expectations from others and motivation to fulfill those expectations (normative belief). The emergence of thoughts about discrimination in taxation for taxpayers will affect the attitudes and intentions of individuals in paying taxes.

According to Suminarsasi and Supriyadi (2011) the higher the level of discrimination in taxation, the behavior of tax evasion is seen as ethically inclined behavior, whereas the lower the level of discrimination in taxation, the behavior of tax evasion is seen as unethical behavior.

Nickerson *et al.* (2009) found that discrimination is one of the factors that influence tax evasion. This is supported by research conducted by Suminarsasi and Supriyadi (2011), Ningsih (2015) and Silaen (2015) who found that discrimination had a positive effect on

taxpayers' perceptions of the ethics of tax evasion. Based on this explanation, the third hypothesis is:

H3: Tax discrimination has an effect on the taxpayers' perception of tax evasion.

Thus, we use regression analysis to test the hypotheses with the following model:

$$PTE_i = a_1 + \beta_1 TK_i + \beta_2 TF_i + \beta_3 TD_i + \varepsilon_i$$

Where:

- PTE : Taxpayers' perception of tax evasion
- TK : Tax Knowledge
- TF : Tax Fairness
- TD : Tax Discrimination
- a : Constant number (Y value, if X = 0)
- e : Tolerated error (5%) :

The criteria for the research sample are taxpayers who have a taxpayer identification number and are registered in tax office in Sekayu Regency, so that they can identify and determine the answers that correspond to the questions in the questionnaire related to the research variables.

The reason for the sample selection, because the realization of tax revenue in Sekayu Regency is almost not realized according to the target every year. Besides the majority are young between 20-25 years old with 53% of the respondents. Young generation can easily change in mind and have higher degree of trial on all possible action including tax evasion.

In this research, we use questionnaire survey after a pilot study is done. We test for the validity and reliability of the questionnaire indicators. All are found valid and reliable with value of CronbachAlpah more that 0.75.

Based on the results of multiple regressions testing regarding the effect of tax knowledge, tax fairness, and tax discrimination on taxpayers' perception of tax evasion, it can be interpreted as follows:

Result Interpretation

Sample

The populations in this study are all individuals belonging to taxpayers who are still active in paying their tax obligations and registered in tax office in Sekayu Regency. The method of determining the sample in this study used a purposive sampling technique that is the determination of samples with certain considerations. Some of the sample criteria in this study are. The samples taken in this study will use a purposive sampling method or technique. The reason for using purposive sampling or judgment sampling is the reason that researchers will choose samples that meet the research criteria so that they can provide answers that support this research.

Table 3. Result

Variables	Coefficient	t	p-value
(Constant)	-.794	-3.026	.003
Tax Knowledge	.535	9.589	.000
Tax Fairness	.214	4.594	.000
Tax Discrimination	.337	7.218	.000

The Influence of Tax Knowledge on Taxpayers' Perception of Tax Evasion

In the first hypothesis states that tax knowledge affects taxpayers' perception of tax evasion, and the researcher proves that the results of the study there is positive effect between data knowledge on taxpayers' perception of tax evasion. This shows that the higher the taxpayer's understanding of taxes, the higher the taxpayer's perception of tax evasion. This is because the taxpayer's who have access to higher education tend to know more about tax regulations and as a result, they would know about how to avoid taxes and tax evasion.

The results of this research are consistent with the research conducted by Lewis (1982) people who have a higher education would be more knowledgeable about tax rules and fiscal policy as well as find out about the ways tax avoidance and tax evasion so that it cannot be said that the more highly educated are obedient than the low educated. The results of the research argue that knowledge of tax has a significant and positive impact on taxpayers' perception on tax evasion.

The Influence of Tax Fairness on Taxpayers' Perception of Tax Evasion.

In the second hypothesis states that tax fairness affects taxpayers' perception of tax evasion, and the researcher proves that the results of the study there is a partial positive effect between fairness towards tax evasion seen based on a significant value of less than 0.05. This proves that the higher of the tax fairness, it will make the higher on the taxpayers' perception of tax evasion.

The results of the research are consistent with the research conducted by McGee (2008), Nickerson *et al.* (2009), Suminarsasi (2011). The results of the research argue that tax fairness has a positive and significant impact on taxpayers' perception on tax evasion. The consideration of whether tax evasion is an ethical or unethical matter often depends on perceptions of each taxpayer. Based on

the data obtained, the level of tax justice in Sekayu is already high. Taxes are deemed fair by taxpayers if the tax charged is proportional to the ability to pay and benefits to be received, so that taxpayers feel the benefits of the tax burden that has been incurred. Although tax fairness is classified as high, it has no effect in reducing the level of perceptions of taxpayers on tax evasion. This indicates that high tax justice cannot reduce the occurrence of tax evasion. This is likely because justice is only in the tax law but not in its application.

The Influence of Tax Discrimination on Taxpayers' Perception of Tax Evasion

In the third hypothesis states that tax discrimination affects taxpayers' perception of tax evasion, and the researcher proves that the results of the study there is a partial positive influence between tax discrimination against taxpayers' perception of tax evasion is seen based on a significant value of less than 0.05. This proves that the higher the tax discrimination increases the taxpayers' perception of tax evasion.

The results of the research are consistent with the research conducted by McGee (2008), Nickerson *et al.* (2009), Suminarsasi (2011) that shows that discrimination has a significant positive correlation to tax evasion. Researchers argue that the fiscal policy of foreign affairs related to the ownership of the taxpayer identification number is a form of discrimination. Foreign fiscal exemption should be granted to all taxpayers either have a taxpayer identification number or do not have a taxpayer identification number. This is an equal rights to citizens who have been equally fulfilling their obligations. In addition, the policy allowed zakat taxation liability relief as a factor and the presence of free zone tax benefits only some community groups only. So, it will result in jealousy on groups that do not benefit from these policies, which would later lead to acts of tax evasion.

Conclusion

Considering the perception of tax evasion, it is found that tax knowledge and tax discrimination have role on the perception of tax evasion. On the other hand, increase in knowledge of tax regulations triggers the perception on how if evasion will be a solution to certain life condition. Besides, while tax discrimination increases, the perception on evading the tax increases as well. It is on contrary of the fairness, it might be because the fairness that are felt by the respondent do not match the ideal fairness that is defined, thus fairness increases in line with the perception to evade tax. It might be a solution to the local government to increase socialization on tax payment willingness and awareness. The research was only conducted in one of the tax offices in Sekayu regency, Palembang, so the results of the study could not be obtained both interpret the perceptions of all taxpayers in Sekayu district regarding tax evasion. Further research needs to add broader variables, such as tax sanctions, tax services and others. Because there are still many factors that influence taxpayers' perception of tax evasion.

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APPENDIX

Validity test

Variable	Item	Value of coefficient validity	Value r Table	Explanation
Taxpayer's perception of tax evasion	Tpe1	0.879	0.361	Valid
	Tpe2	0.834	0.361	Valid
	Tpe3	0.847	0.361	Valid
	Tpe4	0.912	0.361	Valid
	Tpe5	0.759	0.361	Valid
	Tpe6	0.900	0.361	Valid
	Tpe7	0.854	0.361	Valid
	Tpe8	0.908	0.361	Valid
	Tpe9	0.895	0.361	Valid
	Tpe10	0.726	0.361	Valid
	Tpe11	0.843	0.361	Valid
	Tpe12	0.792	0.361	Valid
	Tpe13	0.797	0.361	Valid
	Tpe14	0.864	0.361	Valid
	Tpe15	0.851	0.361	Valid
Tax Knowledge	TK1	0.803	0.361	Valid
	TK2	0.775	0.361	Valid
	TK3	0.890	0.361	Valid
	TK4	0.886	0.361	Valid
	TK5	0.798	0.361	Valid
	TK6	0.885	0.361	Valid
Tax Fairness	TF1	0.513	0.361	Valid
	TF2	0.459	0.361	Valid
	TF3	0.788	0.361	Valid
	TF4	0.764	0.361	Valid
Tax Discrimination	TD1	0.815	0.361	Valid
	TD2	0.607	0.361	Valid
	TD3	0.914	0.361	Valid
	TD4	0.783	0.361	Valid
	TD5	0.793	0.361	Valid

Reliability test

Variable	Value of Cronbach alpha	Decision
Taxpayer's perception of tax evasion	0.974	Reliable
Tax Knowledge	0.944	Reliable
Tax Fairness	0.798	Reliable
Tax Discrimination	0.908	Reliable