



The Influence of the Tax System, Tax Equity, and Service Quality on Taxpayers' Perceptions About Tax Evasion During the Covid-19 Pandemic

¹ Yohanes C. Seralurin

² Wd. Intan Sarianti

³ Otniel Saffkaur

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^{1,2,3} Universitas Cenderawasih, Papua,
Indonesia
joecores@yahoo.co.id
intansarianti680@gmail.com

Abstract: This study aims to determine the effect of the taxation system, tax justice, and service quality on taxpayers' perceptions of tax evasion during the COVID-19 pandemic. This study's population is taxpayers registered at KPP Pratama Timika. The source of data in this study is primary data; primary data is obtained through questionnaires. The sampling technique used in this study is accidental sampling; the number of research samples is 398 respondents. The data analysis technique was multiple linear regression statistical tools (Multiple Linear Regression) with the help of SPSS V.22 software.

Based on the results of research using SPSS as a test tool, it shows that partially the tax system, tax justice, and service quality have a significant negative effect on taxpayers' perceptions of tax evasion during the covid-19 pandemic.

Key words: Taxation System, Tax Justice, Service Quality, Tax Evasion.

Introduction

During a pandemic like now, the State Budget plays an important role in financing the handling of Covid-19, such as vaccinations, PPE, and medicines, and in maintaining economic recovery. The greater the expenditure, the more the government demands an increase in state revenue, especially taxes. It needs to be a concern that makes the Directorate General of Taxes make every effort to maximize tax revenue. One of the efforts made by the government to increase tax revenue is to implement a tax system that is easily understood by the wider community.

Along with the development of the times, changes in tax laws and regulations, improvements to the taxation system to service improvements are always carried out by the government as the tax collector. KPP has an important role in providing tax services to the general public and taxpayers who need assistance if there are problems in calculating, depositing, and reporting the tax owed. KPP ensures that all regulations set by the Directorate General of Taxes are implemented efficiently, such as by providing

facilities to assist taxpayers in their tax affairs, especially in submitting Annual Tax Returns (SPT). Based on Tita Bastoni's statement as Head of KPP Pratama Timika, until the deadline for reporting Annual SPT on April 30, 2021, there were 816 Annual SPTs for Corporate/Companies and 16,359 Annual SPTs for Individuals from the target of 25,776 SPTs (www.harianpauanews.id, 2021).

From this statement, 66.66% of SPT reporting was fulfilled from the targeted SPT reporting; this shows that many taxpayers still need to report their annual SPT. This problem is a concern that KPP Pratama Timika must take seriously to find factors that influence taxpayers to avoid and not comply with their tax obligations. According to Siahaan (2010), taxpayers evade or avoid paying taxes, which is part of violating tax laws, a form of tax evasion. There are many factors for taxpayers to commit tax evasion, including the tax system, tax justice, and service quality.

This study aims to determine the effect of the tax system on taxpayers' perceptions of tax evasion, the effect of tax justice on taxpayers' perceptions of tax evasion, and the effect of service quality on taxpayers' perceptions of tax evasion.

Materials and Method

Attribution is a process for concluding and discovering what factors drive him or others to behave (Lubis, 2010). Factors that affect taxpayers' perception regarding the behavior of tax evasion (tax evasion) are explained by the theory of external attribution. The theory explains that conditions outside of the individual will later influence the individual's behavior, meaning that the individual will behave not because of his own will but because of pressure or situation (Robbins, 1996).

Tax evasion (tax evasion) is an attempt by taxpayers to lighten the tax burden by violating the law Mardiasmo (2009). The process of tax evasion is carried out illegally, namely by ignoring the formal provisions of the tax system, such as falsifying documents or filling in incomplete or incorrect data. The taxation system is an integrated whole of tax activity units that are related to one another to achieve goals in taxation itself (Ningsih & Pusposari, 2016). Suminarsasi (2011) explains that one of the things that must be considered in applying a country's taxes is justice because, psychologically, the community considers taxes a burden, so they need certainty that they receive fair treatment in the imposition and collection of taxes by the state. Services in tax collection carried out by fiscus can determine the quality of tax officers in assisting, managing, or preparing all the needs taxpayers need (Jatmiko, 2006).

This study's population is all taxpayers registered at KPP Pratama Timika. This research was conducted using a quantitative approach. The data source in this study was obtained from distributing questionnaires to individual taxpayers who have NPWP and are registered at KPP Pratama Timika. The sampling technique uses Accidental Sampling, and the formula used to calculate the number of samples is the Slovin formula.

$$n = \frac{N}{1 + N \cdot e^2}$$

Note:

n= Minimum number of samples

N= Total population (all taxpayers registered at KPP Pratama Timika)

e= The proportion of sampling error

$$n = \frac{115.338}{1 + 115.338 (5\%)^2}$$

$$n = 398$$

The data analysis technique used in this study is multiple linear regression which is a method to determine the direction and how much influence the tax system, tax fairness, and service quality have on tax evasion. All analyses in this study will be processed with the help of SPSS software version 22 (Ghozali, 2018).

Results and Discussion

The instrument testing results in this study indicated that the questionnaire as a data collection method was stated to be valid and reliable so that the data could be used in this study.

Determination Coefficient Test

Table 1. Determination Coefficient Test Results

| Summary Model ^b | | | | |
|--|-------------------|----------|-------------------|--------------------------------|
| Model | R | R Square | Adjusted R Square | Std. The error in the Estimate |
| 1 | ,856 ^a | ,733 | ,731 | 3,68487 |
| a. Predictors: (Constant), TOTALX3, TOTALX2, TOTALX1 | | | | |
| b. Dependent Variable: TOTALY | | | | |

Based on the table above, it is known that the Adjusted R Square value is 0.731. It means that the variables Tax System, Tax Fairness, and Quality of Service affect 73.1% of the tax evasion variable, while the remaining 26.9% is influenced by other variables not included in this regression model.

Multiple Linear Regression Analysis

Table 2. Multiple Linear Regression Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|--------------------|-----------------------------|------------|---------------------------|---------|------|
| | B | Std. Error | Beta | | |
| (Constan) | 6,707 | 1,547 | | 4,337 | .000 |
| Sistem Perpajakan | -0,930 | 0,063 | -0,588 | -14,700 | .000 |
| Keadilan Pajak | -0,295 | 0,056 | -0,167 | -5,284 | .000 |
| Kualitas Pelayanan | -0,546 | 0,045 | -0,428 | -12,200 | .000 |

$$Y = \alpha - \beta_1 X_1 - \beta_2 X_2 - \beta_3 X_3 + \varepsilon$$

$$Y = 6,707 - 0,930 X_1 - 0,295 X_2 - 0,546 X_3 + \varepsilon$$

Based on the equation above, interpreted as follows:

- The constant value is 6.707, indicating that if the independent variables, namely the taxation system, tax justice, and service quality, are in a constant or fixed condition, then the fixed value or the initial value of tax evasion is 6.707. It means that without the independent variables, namely the taxation system, tax fairness, and service quality, tax evasion will remain at 6.707.
- The coefficient of the tax system is -0.930, indicating that each increase in the tax system by one unit will decrease the value of tax evasion by 0.930 units assuming the other variables are constant.
- The coefficient of tax fairness is -0.295, indicating that each increase in tax fairness by one unit will decrease the value of tax evasion by 0.295 units assuming the other variables are constant.

d. The coefficient of service quality is -0.546, indicating that every one-unit increase in service quality will decrease the value of tax evasion by 0.546 units assuming the other variables are constant.

T Test Results (Partial)

a. The Influence of the Tax System on Taxpayer Perceptions Regarding Tax Evasion. The results of the tax system t-test (X1) with tax evasion (X2) produce $t\text{-count} > t\text{-table}$, namely $-14,700 > 1,967$ with a sig. $0.000 < 0.05$ then H_0 is rejected and H_1 is accepted. So the tax system (X1) significantly negatively affects tax evasion (Y). The results of testing this hypothesis indicate that the first hypothesis is accepted, the taxation system has a significant negative effect on tax evasion. The existence of a good taxation system will provide a good response by taxpayers in fulfilling their tax obligations, so this will affect the perception of individual taxpayers that the behavior of tax evasion is not good to do. This study's results align with research conducted by Ikhsan et al. (2021) and Mursalim & Ahmad (2019), who found that the taxation system negatively affects the ethics of tax evasion. However, this study's results differ from the research conducted by Felicia & Erawati (2017), who found that the taxation system does not affect the ethics of tax evasion.

b. The Influence of Tax Fairness on Taxpayer Perceptions Regarding Tax Evasion. The results of the t-test for Tax Justice (X2) with Tax Evasion (Y) produce $t\text{-count} > t\text{-table}$, namely $-5.284 > 1,967$ with a sig. $0.000 < 0.05$ then H_0 is rejected and H_2 is accepted. It is concluded that tax justice (X2) significantly negatively affects tax evasion (Y). The results of testing this hypothesis indicate that the second hypothesis is accepted, tax justice has a significant negative effect on tax evasion. It means that increasing tax fairness felt by the taxpayer will make the taxpayer assess the act of tax evasion as bad or bad behavior. This study's results align with research conducted by Ikhsan et al. (2021); Mursalim & Ahmad (2019) found that tax justice negatively affects taxpayer perceptions of tax evasion. However, it differs from the research conducted by Maghfiroh & Fajarwati (2016) that tax justice does not affect tax evasion.

c. The Influence of Service Quality on Taxpayer Perceptions Regarding Tax Evasion. The results of the service quality t-test (X3) with tax evasion (Y) produce $t\text{-count} > t\text{-table}$, namely $-12,200 > 1,967$ with a sig. $0.000 < 0.05$ then H_0 is rejected H_3 is accepted. Thus, it can be concluded that Service Quality (X3) significantly negatively affects tax evasion (Y). The results of testing this hypothesis indicate that the third hypothesis is accepted, service quality has a significant negative effect on tax evasion. The existence of good service quality from tax officials will provide a good response by taxpayers in fulfilling their tax obligations, so this will affect the perception of individual taxpayers that tax evasion behavior is not good to do. This study's results align with research conducted by Ikhsan et al. (2021) and Mursalim & Ahmad (2019), who found that service quality has a significant negative effect on tax evasion. In contrast, the research results conducted by Purba & Hidayat (2021) found that service quality does not affect taxpayer perceptions of tax evasion.

Conclusions

Based on the explanation and analysis of the data that has been done, it can be concluded that (1) the tax system has a significant negative effect on taxpayer perceptions regarding tax evasion during the Covid-19 pandemic; (2) The test results show that Tax Justice has a significant negative effect on taxpayer perceptions regarding tax evasion during the Covid-19 pandemic; (3) The test results show that Service Quality has a significant negative effect on taxpayer perceptions regarding tax evasion during the Covid-19 pandemic.

The researchers hope that KPP Pratama Timika will continue to evaluate and improve service quality and routinely provide the public with socialization on how to use the tax system to gain understanding. So that this can foster a sense of awareness from taxpayers always to carry out their obligations in paying

taxes and can increase tax revenue, especially during the Covid-19 pandemic as it is today, to finance state expenditures and for economic recovery. Future researchers who will research the same topic should expand the scope of research. It is hoped that future researchers will add other variables not used in this study, such as tax rates, tax sanctions, and fraud detection.

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