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ANTECEDENTS AND DETERMINANTS OF TAXPAYER'S PERCEPTIONS OF TAX EVASION BEHAVIOR

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ABSTRACT

This research was conducted to prove that behavior can occur because of the intention to do so. The main reason taxpayers commit tax evasion is starting from the intention. Therefore, it will be analyzed the influence of behavioral intention as an antecedent variable on the determinants that will affect the taxpayer's perception of tax evasion. This study's populations are individual taxpayers who carry out business activities and independent jobs registered at KPP Pratama Samarinda. Sampling is by judgment sampling method, calculate using the Slovin measurement determined by 100 respondents. The data collection method using a survey method using questionnaires. This study's results indicate that the intention to behave as antecedents positively affects the three determinants of taxpayer's perceptions of tax evasion, namely tax authorities services, tax justice, and tax compliance costs. The authors find that attitude toward behavior and perceived behavioral control are predictors of intention to commit tax evasion. Factor cited as couraging tax evasion in this study is tax compliance cost. The tax authority's services and tax justice do not affect the taxpayer's perceptions of tax evasion. This research finds out the taxpayer's pattern when they commit tax evasion, starting from the perception of the taxpayer's intention. This study recommends that tax authorities take necessary measures to improve revenue collection and reduce tax evasion. It is also proposed that tax compliance costs should be kept as low as possible if necessary eliminated, so that they do not become a factor that hinders individual taxpayers who work independently in the Samarinda area to fulfill their tax obligations.

KEYWORDS: Planned Behavior; Tax Compliance Cost; Tax Justice; Taxpayer's Perceptions of Tax Evasion Behavior and Tax Service.

INTRODUCTION

According to the Directorate General of Taxes (DGT), the number of taxpayers registered as of April 2, 2018, was 38,651,881, of which 17,653,963 were required to submit SPT. Of these, 10,589,648 or only 59.98% have submitted their 2017 SPT. (Direktorat Jenderal Pajak, 2018).

Tax evasion cases that have occurred in the Samarinda area were committed by the owner of UD Lingga Jaya Abadi. A taxpayer named Kholid alias Aling was detained by the East Kalimantan High Prosecutor's Office for tax evasion, which has caused losses to the state no less than Rp 6.5 billion. It was reported that the owner of UD Lingga Jaya Abadi recorded sales of Rp. 50 billion a year, but only reported Rp. 400 million in the Annual Income Tax Return (SPT Annual PPh) (Prokal 2014).

Currently, taxpayer trust in tax officers decreases due to the misuse of money for tax payments by tax officials (Pulungan 2015). Individual taxpayers prefer to carry out tax evasion because they do not require fees to pay consultants and do not need to understand tax regulations. Furthermore, individual taxpayers are rarely audited, so the opportunity to commit tax evasion is also higher.

Data on Individual Taxpayers (IT) at KPP Pratama Samarinda for the period 2015-2019, which are presented in table 1 shows that the number of registered IT data required for SPT is smaller than the number of registered ITs, as well as the number of SPT realization which is still smaller than the number of registered ITs registered SPT. Although compliance, IT each year has increased, there is a discrepancy in the number of non-employees shall IT SPT with the realization of reporting SPT her still low. Compared to the SPT reporting in the last year, the number of IT employees was more than those of non-employees. This figure shows that the employees' IT is statistically more compliant in fulfilling their tax obligations. This phenomenon is relatively reasonable considering the existence of a withholding tax system, where there are third parties who directly collect taxes from the income received by the employee's IT. (Hutabarat et al. 2018).

	2015	2016	2017	2018	2019
1. Registered Taxpayers'	158.406	171.585	183.437	83.920	89.143
• Employees IT	124.885	136.140	145.249	64.915	69.041
• Non-Employee IT	33.521	35.445	38.188	19.005	20.102
2. Registered Taxpayer, SPT Payer	79.081	82.962	70.776	34.309	33.052
• Employees IT	68.112	71.845	61.080	27.976	25.941
• Non-Employee IT	10.969	11.117	9.696	6.333	7.111
3. SPT realization	16.196	19.682	20.789	20.562	23.940
• Employees IT	14.128	16.727	17.480	16.462	19.351
• Non-Employee IT	2.068	2.955	3.309	4.100	4.589
4. Compliance Ratio (3: 2)	0,20	0,24	0,29	0,60	0,72
• Employees IT	0,21	0,23	0,29	0,59	0,75
• Non-Employee IT	0,19	0,27	0,34	0,65	0,65

Table 1.
Individual
Taxpayer (IT)
Compliance at
KPP Pratama
Samarinda

Looking at the phenomenon that occurs, the author uses the theory of planned behavior (TPB) to explain the relationship between antecedents and determinants that lead to tax evasion and explain the relationship between determinant against non-employee IT perception of the phenomenon of tax evasion behavior. According to the theory of planned behavior, behavior can occur because of the intention to do the behavior. Therefore, the authors use the intention to behave as an antecedent variable of the determinant of the taxpayer's perception of the phenomenon of tax evasion. In this study, the determinants used were tax authorities, tax justice, and tax compliance costs.

In the theory of planned behavior (TPB), intention to behave is seen as a variant that affects behavior, and it is stated that the direct antecedent of behavior is the intention to carry out the behavior. According to Ajzen (1991) quoted in Santosa (2018), it is stated that one of the determinants of intention to behave is the presence of personal factors or behavioral control, namely positive or negative evaluation of individuals in carrying out a behavior. This factor refers to the taxpayer's assessment that the quality of tax services is good or bad to support or oppose the behavior.

The intention is often included in attitude, and sometimes intention and attitude are not differentiated. The assumption that is often used is that the better a person's attitude towards an object, the more he intends to make positive behavior (and less intention to do negative behavior) associated with that object. The existence of the taxpayer's initial intention to commit tax evasion is assumed to affect the taxpayer's perception of the quality of tax service. The stronger the taxpayer's intention to commit tax evasion, the higher the perception of tax services' quality. Based on the descriptions that have been described above, the following hypothesis is formulated:

H₁: The intention to behave has a positive effect on tax services

In the theory of planned behavior (TPB), intention to behave is seen as a variant that affects behavior, and it is stated that the direct antecedent of behavior is the intention to carry out the behavior. According to Ajzen (1991) quoted in Santosa (2018), it is stated that one of the determinants of intention to behave is the presence of personal factors or behavioral control, namely positive or negative evaluation of individuals in carrying out a behavior. This factor refers to the taxpayer's assessment that tax justice is good or bad so that he will support or oppose the behavior.

The intention is often included in attitude, and sometimes intention and attitude are not differentiated. The assumption that is often used is that the better a person's attitude towards an object, the more he intends to make positive behavior (and less intention to do negative behavior) associated with that object. The existence of the taxpayer's initial intention to commit tax evasion is assumed to affect the taxpayer's perception of tax justice. The stronger the taxpayer's intention to commit tax evasion, the higher the perception of tax justice. The taxpayer's intention to commit tax evasion will affect his decision to continue or not take action. The taxpayer's intention to commit tax evasion will get stronger after the taxpayer evaluates this intention positively so that his confidence or belief in tax justice will be even higher. Based on the descriptions that have been described above, the following hypothesis is formulated:

H₂: The intention to behave has a positive effect on tax justice.

In the theory of planned behavior (TPB), intention to behave is seen as a variant that affects behavior, and it is stated that the direct antecedent of behavior is the intention to carry out the behavior. According to Ajzen (1991) quoted in Santosa (2018), it is stated that one of the determinants of intention to behave is the presence of personal factors or

behavioral control, namely positive or negative evaluation of individuals in carrying out a behavior. This factor refers to the taxpayer's assessment that the cost of tax compliance is good or bad so that he will support or oppose the behavior.

The intention is often included in attitude, and sometimes intention and attitude are not differentiated. The assumption that is often used is that the better a person's attitude towards an object, the more he intends to make positive behavior (and less intention to do negative behavior) associated with that object. The existence of the taxpayer's initial intention to commit tax evasion is assumed to affect the taxpayer's perception of the cost of tax compliance. The stronger the taxpayer's intention to commit tax evasion, the higher the perception of the cost of tax compliance. The taxpayer's intention to commit tax evasion will affect his decision to continue or not take action. The taxpayer's intention to commit tax evasion will get stronger after the taxpayer evaluates this intention positively so that his confidence or belief in the cost of tax compliance will be even higher. Based on the descriptions that have been described above, the following hypothesis is formulated:

H₃: The intention to behave has a positive effect on the cost of tax compliance

It is stated in Marlina's (2018) research that the quality of tax services has a significant negative effect on taxpayers' perceptions of tax evasion. In line with Susmita and Supadmi's (2016) research, the higher the taxpayers' services, the higher the taxpayer compliance level. Based on the explanation above, it can be concluded that the quality of tax authorities services can influence the reason taxpayers prefer to do tax evasion, taxpayer's confidence in the quality of tax authority's services can affect the perception of taxpayers on tax evasion.

The theory of planned behavior (TPB) is considered relevant to this research because, according to Ajzen (1991) quoted in Santosa (2018), it is explained in one of the components of the theory of planned behavior, namely normative belief when doing something, individuals will have beliefs about normative beliefs from others and the motivation to meet those expectations. In this case, the taxpayer's confidence in the tax authority's service provided by the tax apparatus will determine the taxpayer's behavior to commit tax evasion.

Based on researchers' initial observations on cases of tax evasion committed by taxpayers, of course, it has its reasons. It can occur because the quality of service from tax officers has not met or exceeded the expectations of taxpayers. Taxpayers who get good service quality from tax authorities tend to obey in paying their tax obligations. Thus, the higher the provision of services to taxpayers, the higher the level of taxpayer compliance. It is supported by research by Susmita (2016), Indriyani (2018) and Anam, (2018) with the results of their research states that service quality has a positive effect on taxpayer compliance, as well as research by Marlina (2018) which states that tax service quality has a negative effect on taxpayer compliance. Ethical perceptions of tax evasion. Based on the description above, it can be said that the better the quality of tax services, the taxpayers will be satisfied, so they tend not to commit tax evasion. Therefore, the following hypothesis is formulated:

H₄: Tax services have a negative effect on taxpayers' perceptions of tax evasion.

In addition to the quality of tax officers, tax evasion, according to Pulungan (2015), in his research, states that justice affects tax evasion. With a high tax justice level, it will increase public confidence in the government, so there will be a sense of trust and security when

people pay tax money. That way, the public will think that tax evasion that violates the rules and harms society is unethical.

The theory of planned behavior (TPB) is considered relevant to this research because, according to Ajzen (1991) quoted in Santosa (2018) it is explained that when they are going to do something, taxpayers will have beliefs about normative beliefs from others and motivation to fulfill these expectations. The emergence of thoughts about the importance of justice for taxpayers will affect individuals' attitudes and intentions in paying taxes.

The number of tax evasion cases makes taxpayers as critical individuals think that it is better not to pay taxes if the government misuses it. Taxpayers certainly do not want to feel disadvantaged by paying taxes to provide benefits to certain parties. In the research (Pulungan, 2015), tax justice has a positive effect on the perception of tax evasion (tax evasion). In his research, it was explained that if taxpayers received unfair treatment, they would get social pressure and motivate individuals to commit tax evasion. In line with Paramita's research (2016). Fatimah (2017) and Rahayu (2018) research that tax justice has a significant negative effect on tax evasion. The higher the fairness, the lower the taxpayer will commit tax evasion. Likewise, when fairness is low, tax evasion will increase. Based on this description, it is concluded that justice affects taxpayers' perception of tax evasion; the higher the level of justice, the lower the desire to commit tax evasion. Based on the explanation above, the second hypothesis is:

H₂: Tax justice has a negative effect on taxpayers' perceptions of tax evasion

The case of tax evasion does not only come from tax justice, according to research conducted by Susmita and Supadmi (2016), which states that the cost of tax compliance has a negative and significant effect on individual compliance taxpayers. Compliant taxpayers will expect that the tax compliance costs incurred in fulfilling their tax obligations can be kept as low as possible. It is because the taxpayer would feel very aggrieved if the tax compliance costs incurred very high when these costs meet the tax obligations arising from her.

The theory of planned behavior (TPB) is considered relevant to this research because, according to Ajzen (1991) quoted in Santosa (2018) it is explained in the theory of planned behavior (TPB) that there is a control belief which explains that the existence of certain things can support or hinder one's behavior. In fulfilling their tax obligations and rights, taxpayers incur several costs. The various costs sacrificed in paying taxes will also affect the taxpayer's attitude in making tax payments.

Based on the researchers' initial observations on the case of tax evasion, this can occur due to the condition of taxpayers who are unable or unable to pay tax compliance costs. Compliant taxpayers will hope that the tax compliance costs incurred in fulfilling their tax obligations can be reduced as low as possible because taxpayers will feel very disadvantaged if the tax compliance costs incurred are very high even though these costs arise due to fulfilling their tax obligations.

Previous research found that consistent results were found in Susmita's (2016) research, which found that the cost of tax compliance had a negative effect on individual taxpayer compliance. Similar results were also found in Majid's (2018) study that the high cost of tax compliance can cause taxpayers to be reluctant to pay taxes. His research results indicate that the cost of compliance has a positive effect on taxpayers' perceptions of tax evasion. Based on the description above, it can be concluded that the higher the applicable

tax compliance costs, the higher the taxpayer's perception of tax evasion. Based on this description, the third hypothesis is:

H₆: Tax compliance costs have a positive effect on taxpayers' perceptions of tax evasion.

Based on the description above, the author is motivated to conduct this research because of the rampant tax evasion that has occurred in Indonesia by taxpayers and tax officials since the last few years, and the author also wants to test and find out how much influence the research variables that author used in the study, which will be done in this Samarinda area. For this reason, researchers researched with the title Antecedents and Determinants of Taxpayer's Perceptions of Tax evasion.

METHOD

This study's population is individual taxpayers who do free or non-employee work with a gross income of less than Rp. 4.8 billion per year which is registered at KPP Pratama Kota Samarinda in 2019, amounting to 20,102. Using the Slovin formula, the sample in this study was 100 respondents randomly selected according to the specified sample criteria. The data collection method used in this study is a survey method using a questionnaire distributed to respondents. Each question item in the questionnaire was developed from previous research as well as from the researchers themselves. The questions contained in the questionnaire are closed. Namely, the respondent only gives a sign between the numbers 1 to 5, which means strongly disagreeing with number 1 to agree with number 5 strongly. The data collected is then given a value or score using a Likert scale.

The data analysis in this study used a structural equation modeling partial least squares (SEM-PLS) using SmartPLS Ver.3.2.8, which was carried out in two stages: (1) Measurement of the model (outer model), namely confirmatory factor analysis or confirmatory. Factor analysis (CFA) by testing the validity and reliability of latent constructs; (2) evaluation of the structural model (inner model) and significance testing to test the influence between constructs or variables. The indicators in this study are reflective, namely indicators, which manifest a latent variable. Thus, the causal relationship from the latent variable to the indicator (Ghozali dan Latan 2015).

This behavioral intention variable (Z) is measured by adjusting the indicators used by Ajzen (1991) quoted in the book (Santosa 2018) in this study consisting of: behavioral belief/attitude toward behavior (attitude toward a behavior); normative belief / subjective norm (subjective norm); control belief / perceived behavioral control (perceived behavior control).

The determinant variable in this study consists of three factors that will influence the perception of the taxpayer on the act of tax evasion, consisting of:

1. The quality of taxis service variable (X_1) is measured using several indicators that have been developed and adjusted by previous researchers, namely Rosvitawati (2012) in Nugraheni (2015) and Parasuraman et al. (1998) quoted in Dicriyani and Budiarta (2016), with the following indicators: good service; good counseling; and easy payments.
2. The tax justice variable (X_2) is measured using several indicators that have been developed and adjusted by previous researchers, namely Sanford (1981) in Palil et al. (2013) and Syarifuddin (2016) with the following indicators: the principle of benefit; the principle of ability to pay; fairness in tax regulations;

3. The tax compliance cost variable (X₃) is measured using several indicators that have been developed and adjusted by previous researchers, Sanford (1981) in Palil et al. (2013) and Syarifuddin (2016) with the following indicators: consultant fees; time costs; and the cost of reporting taxes.

The taxpayer's perception variable of tax evasion (Y) is measured by adjusting several indicators that have been developed by previous researchers, namely Rahman (2013) and Paramita and Budiasih (2016), with the following indicators: tax rates; weak tax regulations; and low tax apparatus integrity.

RESULTS AND DISCUSSION

Measurement Model (Outer Model)

The following shows the results of the PLS algorithm testing for construct indicators.

	X1	X2	X3	Y	Z
X1.1	0.884	-	-	-	-
X1.2	0.821	-	-	-	-
X1.3	0.912	-	-	-	-
X2.1	-	0.804	-	-	-
X2.2	-	0.905	-	-	-
X2.3	-	0.888	-	-	-
X3.1	-	-	0.892	-	-
X3.2	-	-	0.858	-	-
X3.3	-	-	0.839	-	-
Y1.1	-	-	-	0.901	-
Y1.2	-	-	-	0.872	-
Y1.3	-	-	-	0.844	-
Z1.1	-	-	-	-	0.893
Z1.2	-	-	-	-	0.869
Z1.3	-	-	-	-	0.888

Table 3.
Outer Loading

	X1	X2	X3	Y	Z
X1.1	0.884	0.873	0.843	0.599	0.714
X1.2	0.821	0.761	0.799	0.589	0.639
X1.3	0.912	0.913	0.861	0.597	0.787
X2.1	0.763	0.804	0.765	0.509	0.603
X2.2	0.888	0.905	0.853	0.602	0.775
X2.3	0.878	0.888	0.837	0.575	0.682
X3.1	0.827	0.832	0.892	0.634	0.784
X3.2	0.844	0.836	0.858	0.602	0.636
X3.3	0.807	0.780	0.839	0.595	0.642
Y1.1	0.605	0.571	0.635	0.901	0.635
Y1.2	0.563	0.555	0.604	0.872	0.593
Y1.3	0.613	0.575	0.612	0.844	0.686
Z1.1	0.646	0.629	0.650	0.641	0.893
Z1.2	0.863	0.839	0.833	0.649	0.896
Z1.3	0.606	0.588	0.586	0.645	0.888

Table 4.
Cross Loading

Table 5.	Konstruk	Cronbach's Alpha	rho_A	Composite Reliability	AVE	R-Square
Result of Construct	X1	0.843	0.849	0.906	0.762	0.672
Indicator	X2	0.834	0.846	0.901	0.752	0.635
Algorithm	X3	0.829	0.836	0.898	0.745	0.641
Testing	Y	0.843	0.845	0.906	0.762	0.512
	Z	0.862	0.887	0.914	0.781	

Based on the PLS algorithm testing results in table 3, the loading values of all reflect if indicators exceed the minimum requirement of 0.70. It means that the measuring instrument used has met convergent validity. Cross loading in table 4 shows that the outer loading value of all indicators to the constructor the tested variable has a greater value than the outer loading value of the indicator to other constructs, so it can be said that all indicators meet discriminant validity, meaning that the latent construct predicts the indicator. On the block, they are better than the indicators on the other blocks. Construct validity can also be seen in Table 5 with n use-values AVE (Average Variance Extracted) mele bihi > 0.5 for all variables that showed that more than half of the variance is derived from the indicators. Furthermore, the Cronbach alpha values and composite reliability values exceeding > 0.70 for all variables are presented, indicating that the measuring instrument used in this study (questionnaire) can be said to be reliable.

Structural model (inner model)

The R-Square in table 5 shows the value of the X1 construct of 0.672, the X2 construct of 0.635, the X3 construct of 0.641, and the Y construct of 0.512. It means that the magnitude of the influence of the antecedent variable (Z) variable on the determinant variable of taxpayer perceptions (X1, X2, and X3) is 67.2%, 63.5%, and 64.1%, respectively. Meanwhile, the determinant influence of the taxpayer's perception (X1, X2, and X3) on the taxpayer's perception variable on the act of tax evasion (Y) was 51.2%. The higher the R-Square value, the greater the independent variable's ability to explain the dependent variable so that the structural equation will be better. These results can also be seen in the path diagram presented in Figure 2.

Hypothesis test

Testing the results of this study using the SmartPLS Ver.3.2.8 program is presented in table 6 and Figure 1.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Keputusan
X1 -> Y	0.440	0.423	0.369	1.191	0.117	Rejected
X2 -> Y	-0,469	-0,464	0.339	1.385	0.083	Rejected
X3 -> Y	0.731	0.734	0.227	3.218	0.001	Received
Z -> X1	0.820	0.817	0.037	22.334	0.000	Received
Z -> X2	0.797	0.793	0.043	18.313	0.000	Received
Z -> X3	0.801	0.798	0.043	18.728	0.000	Received

Table 6.
Hypothesis test Results

Explanation: X1: Tax Service;
 X2: Tax Justice;
 X3: Tax Compliance Fee;
 Y: Taxpayer's Perception of Tax evasion;
 Z: Intention to Behave

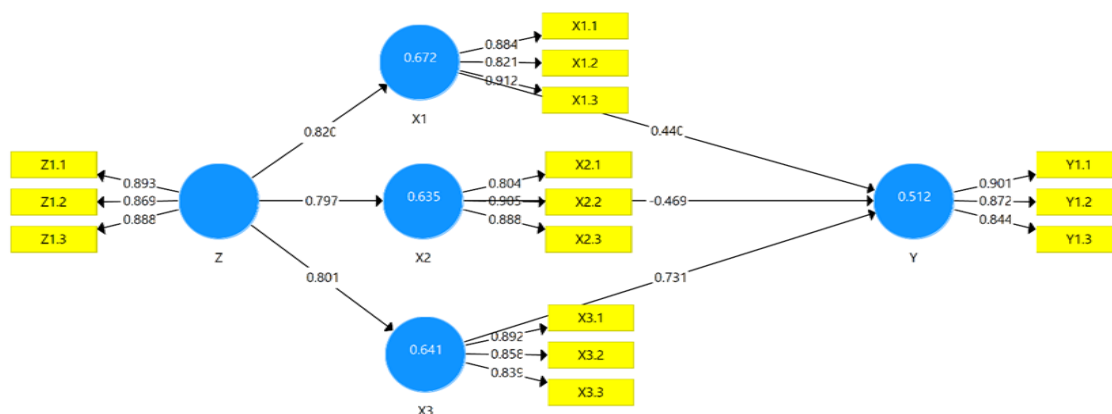


Figure 1. Research Model Output

This study's hypothesis used a one-tailed test with a rule of thumb > 1.96 and a significance level of 5%. Following the previous results that found evidence of the influence of behavioral intention on the determinant of the taxpayer's perception of tax evasion, Table 6 and Figure 1 show that behavioral intention's antecedent variable affects three factors or determinants of the taxpayer's perception of tax evasion.

The Influence of Intention to Behavior on Tax Services

The first hypothesis proposed in this study is that behavioral intention has a positive effect on the tax authority's services. This hypothesis testing results obtain empirical evidence that the intention to behave has a significant positive effect on tax authorities services. The test results show that the first hypothesis is accepted. It means that the intention to behave as an antecedent variable has a positive effect on tax authorities as a determinant of taxpayers' perception at KPP Pratama Samarinda in engaging in tax evasion behavior. The results of this study can be proven in table 6, which shows that there is a positive effect seen from the original sample of 0.820 (82%) with the results of the t-statistic test much greater than the t-table ($22,334 > 1.96$), which is 21,989 and significant at level 5. % with p-value < 0.005 .

The results of this study are in line with the theory of planned behavior (TPB). In the theory of planned behavior (TPB), behavior intention is seen as a variable that influences behavior. According to this theory, one of the determinants of intention to behave is personal factors or behavioral control, namely the positive or negative evaluation of individuals in carrying out a behavior. This factor refers to the taxpayer's assessment that a determinant's existence is good or bad so that he will support or oppose the behavior.

The taxpayer's intention will affect his perception of the quality of tax services. The stronger the taxpayer's intention to commit tax evasion, the higher the level of trust in the quality of tax services. It happens because of the quality of the tax authority's service is one of the determinants that can affect taxpayers' perception of tax evasion. When a taxpayer has the initial intention to commit tax evasion, he will evaluate that intention. If the individual taxpayer considers that the behavior of tax evasion is ethical to do, then he will

then consider the existing social pressures that can support or hinder the taxpayer's intention to carry out this behavior.

The Influence of Intention to Behave on Tax Justice

The second hypothesis proposed in this study is that behavioral intention has a positive effect on tax justice. The results of testing this hypothesis obtain empirical evidence that behavior has a significant positive effect on tax justice. The test results show that the second hypothesis is accepted. The intention to behave as an antecedent variable has a positive influence on tax justice as a determinant that determines the perception of taxpayers at KPP Pratama Samarinda in carrying out tax evasion behavior. Hypothesis 2 states that the intention to behave has a positive effect on tax justice. The results of this study can be proven in table 6 with the results of the t-statistic test much greater than the t-table ($18.313 > 1.96$), namely 18.878, the original sample value of 0.797 (79.7%) and significant at the 5% level p-value < 0.005 .

The results of this study are in line with the theory of planned behavior (TPB). In the theory of planned behavior (TPB), behavior intention is seen as a variable that affects behavior. According to this theory, one of the determinants of behavioral intention is personal factors or behavioral beliefs, namely positive or negative evaluations of individuals in carrying out a behavior. This factor refers to the taxpayer's assessment that a determinant's existence is good or bad so that he will support or oppose the behavior.

With the taxpayer's intention or desire to commit tax evasion, the more likely the tax evasion behavior will be carried out. The taxpayer's intention to commit tax evasion in this study will affect his perception of tax justice, which can determine the taxpayer's attitude in fulfilling their tax obligations. The stronger the taxpayer's intention to commit tax evasion, the higher his confidence in tax justice. It can happen because tax justice is one of the determinants that can affect taxpayers' perception of tax evasion. When the taxpayer has the initial intention to commit tax evasion, he will evaluate that intention. If the individual taxpayer considers that tax evasion behavior is ethical, he will then consider social pressures such as tax justice around him. The taxpayer's belief in tax justice can then support or hinder the taxpayer's intention to commit tax evasion behavior.

The Influence of Intention to Behave on Tax Compliance Costs

The third hypothesis proposed in this study is that behavioral intention positively affects tax compliance costs. The results of testing this hypothesis obtain empirical evidence that the intention to behave has a significant positive effect on the cost of tax compliance. The test results show that the third hypothesis is accepted. The intention to behave as an antecedent variable has a positive effect on the cost of tax compliance as a determinant of the perception of taxpayers at KPP Pratama Samarinda in carrying out tax evasion behavior. The results of this study can be proven in table 6 with the t-statistical test results much greater than the t-table ($18,728 > 1.96$), the original sample value is positive (0.801), and the p-value < 0.005 .

The results of this study are in line with the theory of planned behavior (TPB). In the theory of planned behavior (TPB), behavior intention is seen as a variable that affects behavior. According to this theory, one of the determinants of behavioral intention is personal factors or behavioral beliefs, namely positive or negative evaluations of individuals in carrying out a behavior. This factor refers to the taxpayer's assessment that a determinant's existence is good or bad so that he will support or oppose the behavior. The taxpayer's intention will affect the cost of tax compliance because the better the taxpayer's

attitude towards tax evasion behavior, the more he intends to carry out positive behavior related to the tax evasion behavior. It can happen because the cost of tax compliance is one of the determinants that can affect taxpayers' perception of tax evasion. When the taxpayer has the initial intention to commit tax evasion, he will evaluate that intention. Suppose the individual taxpayer considers that tax evasion behavior is ethical to do. In that case, he will then consider the existence of tax compliance costs as a control of his desire to decide to continue or inhibit the taxpayer's intention to perform this behavior.

The Effect of Tax Services on Taxpayer's Perceptions of Tax evasion.

The fourth hypothesis proposed in this study is that tax authorities have a negative effect on taxpayers' perceptions of tax evasion. This hypothesis testing results were rejected and stated that the tax authorities did not have a significant and positive effect on the taxpayer's perception of tax evasion. It shows that the tax authority's service does not affect the perception of individual taxpayers who do independent work at KPP Pratama Samarinda in committing tax evasion as a good behavior to do. The results of this study can be proven in table 6 with the t-statistical test results much smaller than the t-table ($1.191 < 1.96$), the original sample value is positive (0.440), and the p value > 0.005 .

Based on the theory of planned behavior (TPB), this study's results indicate that the quality of tax services is not a normative belief that can influence tax evasion behavior. Because of the assumption that taxpayers who work independently in the KPP Pratama Samarinda area, tax officers have to always consistently provide the best quality service when serving taxpayers who have carried out their tax obligations to the state.

The quality of tax services provided by tax officers has now shifted to keep up with developments in information technology with online facilities such as e-SPT. The development of the tax service system has made it easier for taxpayers to carry out their tax obligations. Only by accessing the internet taxpayers can get information about the applicable tax regulations and systems without visiting the tax office. What is more, recently, the DJP Kring Pajak call center added a service platform via Whatsapp to provide tax services such as forgetting EFIN information and DJP Online (e-Form and e-filing), as well as filling and reporting of annual tax returns. Even so, individual taxpayers' attitude (WPOP) who do independent or non-employee work at KPP Pratama Samarinda in seeing the quality of service of tax officers does not affect their perceptions in determining and making decisions whether or not to commit tax evasion.

In the taxation sector, the services provided to taxpayers by the Directorate General of Taxes to help taxpayers fulfill their tax obligations have been facilitated by applying an online system so that taxpayers can perform self-service in depositing taxes. Compliant taxpayers will follow developments and learn about the changed tax service system via the internet to direct meetings from the tax authorities to the WPOP no longer needed when depositing taxes. Taxpayers will only go to the tax office if the taxpayer has specific needs that require the taxpayer to come to the tax office, for example, a prospective taxpayer who wants to make a new NPWP.

These test results are the same as research conducted by Fatimah and Wardani (2017), which states that tax services' quality does not affect tax evasion. This study is also the same as research conducted by Brata et al. (2017), which says that the quality of tax services is still not able to improve taxpayer compliance in carrying out their tax payment and reporting obligations because the quality of services provided by the apparatus still does not meet the taxpayer's expectations. This study's results are different from research

conducted by Marlina (2018), which states that service quality has a significant negative effect on taxpayers regarding tax evasion.

The Influence of Tax Justice on Taxpayers' Perceptions of Tax evasion

The fifth hypothesis proposed in this study is that tax justice has a negative effect on taxpayers' perceptions of tax evasion. The results of this hypothesis testing are rejected because tax justice has no significant and negative effect on the taxpayer's perception of tax evasion. It shows that tax justice does not affect individual taxpayers' perceptions of who does free work at KPP Pratama Samarinda in committing tax evasion as acceptable behavior. The results of this study can be proven in table 6 with the t-statistical test results much smaller than the t-table ($1.385 < 1.96$), the original sample value is negative (-0.469), and the p value > 0.005 .

Based on the theory of planned behavior (TPB), this study's results indicate that tax justice is not a normative belief that can influence taxpayer behavior in tax evasion. It occurs because regardless of whether taxation is fair or not, for individual taxpayers who do independent work at KPP Pratama Samarinda, tax justice does not affect the taxpayer's perception of tax evasion as ethical or good behavior. It is reinforced by seeing the results of the descriptive analysis of taxpayer respondents who agree that tax justice in the KPP Pratama Samarinda area is fair. Even though the justice that is felt is only in the tax regulations or tax laws, it is not implemented. However, this does not affect the perception of taxpayers to commit tax evasion.

Indonesia is a law state that requires its citizens to obey in paying taxes so that citizens categorized as taxpayers must pay taxes under existing tax regulations. State revenue from the tax sector will be used for general state expenditures. In this perspective, justice can be assessed in terms of the management and use of state money derived from taxpayers' tax money, which should be managed and issued wisely. Taxpayers hope that the management of state tax money that has been contributed by it can be of positive benefit to citizens or the wider community, even though these benefits cannot be felt directly by taxpayers. However, even this will not affect individual taxpayers' perception at KPP Pratama Samarinda of tax evasion. This study's results are the same as research conducted by Marlina (2018), with the results of the study that tax justice does not affect the taxpayer's perceptions of tax evasion. The same results were found in the study conducted by Majid et al. (2018), which states that tax justice does not affect taxpayer's perceptions of tax evasion because the obligation to pay taxes is an absolute obligation of individual taxpayers so that when the tax treatment is fair or not, it is not something that affects the individual taxpayer in committing tax evasion.

The Influence of Tax Compliance Costs on Taxpayers' Perceptions of Tax evasion

The sixth hypothesis proposed in this study is that tax compliance costs have a positive effect on taxpayers' perceptions of tax evasion. The results of this hypothesis testing are accepted, and it is found that the cost of tax compliance has a significant and positive effect on the taxpayer's perception of tax evasion. The higher the tax compliance cost, the higher the perception of individual taxpayers who do independent work at KPP Pratama Samarinda to commit tax evasion. The results of this study can be proven in table 6 with the t-statistical test results much greater than the t-table ($3,218 > 1.96$), the original sample value is positive (0.731), and the p-value < 0.005 .

This study's results are the same as the theory of planned behavior (TPB), which explains that there is control belief, namely individual beliefs about the things that support or inhibit

behavior and the perception of how strongly it affects behavior. In this study, tax compliance costs can support the perception of individual taxpayers who do independent work at KPP Pratama Samarinda to commit tax evasion. Because this additional cost indirectly burdens individual taxpayers who have to pay expenses other than their payable tax burden even before making tax payments.

Taxpayers feel burdened by other costs that must be incurred in fulfilling their tax obligations and rights. Taxpayers certainly hope that the tax compliance costs incurred in meeting tax obligations should not be a burden to the taxpayer. Tax compliance costs should be kept as low as possible if necessary, eliminated so that they do not become a factor that hinders individual taxpayers who work independently in the Samarinda area to fulfill their tax obligations. The thought of manipulating or not reporting real taxes or even not reporting taxes at all will be carried out by individual taxpayers who do independent work in the KPP Pratama Samarinda area.

With the various costs incurred by individual taxpayers in paying their taxes, it will affect taxpayers' perception in carrying out tax evasion. The higher the tax compliance costs that must be sacrificed according to individual taxpayers' perception, the higher the desire to commit tax evasion. This study's results are the same as research conducted by Susmita dan Supadmi (2016), which states that the cost of tax compliance has a negative and significant effect on individual taxpayer compliance. This study's results are also the same as the research conducted by Majid et al. (2018), with the results of research states that compliance costs have a positive effect on taxpayers' perceptions of tax evasion.

CONCLUSION

This study's results indicate that the intention to behave as antecedents positively affects the three determinants of taxpayer's perceptions of tax evasion, namely tax authorities services, tax justice, and tax compliance costs. The authors find that attitude toward behavior and perceived behavioral control are predictors of intention to commit tax evasion. Factor cited as couraging tax evasion in this study is tax compliance cost. Simultaneously, the tax authority's services and tax justice do not affect the taxpayer's perceptions of tax evasion. With this research, we can find out the pattern of taxpayers when they commit tax evasion, starting from the perception of the taxpayer's intention. This study recommends that tax authorities take necessary measures to improve revenue collection and reduce tax evasion. It is also proposed that tax compliance costs should be kept as low as possible if necessary eliminated, not to become a factor that hinders individual taxpayers who work independently in the Samarinda area to fulfill their tax obligations. In this study, the researcher realizes that there are research limitations such as indicators for all constructs in the study that are still lacking, and the distribution of questionnaires is still limited. Therefore, the authors suggest further research to re-explore indicators that can describe behavioral intentions, tax authorities, tax justice, tax compliance costs, and taxpayer perceptions of tax evasion to get a better picture of the construct of this study. Future research should distribute questionnaires to all taxpayers without limiting specific criteria and distributed them to areas of two or three cities to get better and in-depth results.

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ATTACHMENT. RESEARCH QUESTIONNAIRE

RESPONDENT DEMOGRAPHIC DATA

Respondent Name :

Gender : a. Male b. Female

Type of work :

Formal education : a. Junior High School c. Bachelor
 b. High School d. Postgraduate
 c. Diploma e. Others

Length of work : a. 0-3 years c. > 5 years
 b. 3-5 years

I ask some questions regarding behavioral intentions, quality of tax authorities' service, tax justice, tax compliance costs, and taxpayer perceptions of tax evasion. All statement items in this questionnaire are made with a Likert scale of 1 to 5.

Please put a cross (X) or circle the answers that Mr / Mrs / Brother / Sister think follow their respective opinions.

Information :

- 1. Strongly Disagree (SD)
- 2. Disagree (D)
- 3. Neutral (N)
- 4. Agree (A)
- 5. Strongly Agree (SA)

QUESTIONNAIRE

Intention to Behave (Z)

Antecedent variable indicators (behavioral intention) are behavioral attitudes, subjective norms, and behavior control.

No	Statement	SD	D	N	A	SA
Attitude behavior (personal factors)						
1	If I intend, then I will perform the behavior					
2	After assessing the good or bad of a behavior, I will support or oppose the behavior					
3	My judgment will influence my actions					
Subjective norms (social influence)						
4	My perception of behavior can be influenced by social pressures such as family, friends, rules, opportunities and motivation to achieve these expectations					
5	I become intent on engaging in a behavior when evaluating that intention positively					
6	I will engage in a behavior if people I know well think I should					
Behavior control (perceived behavior)						
7	Past experiences will influence my behavior					
8	Whether or not my expectations are fulfilled regarding factors that can support or hinder a behavior will affect my behavior.					
9	My behavior is influenced by the benefits I have gained after fulfilling the behavior.					

Tax Authorities Service (X1)

Tax authorities service indicators are good service, good counseling and easy payments.

No	Statement	SD	D	N	A	SA
Service is said to be good, if:						
10	Tax officials treat taxpayers fairly without discrimination					
11	Tax officials have provided complete information					

	about the tax payment system to taxpayers.					
12	Taxpayers are satisfied with the services provided by tax officials					
Extension is said to be good, when:						
13	Help my understanding of my rights and obligations as a taxpayer					
14	Motivate taxpayers to pay taxes					
15	Prevent taxpayers from committing tax evasion					
Payment is said to be easy, when:						
16	Tax payment regulations are easy to understand					
17	Tax payment system that does not take a long time					
18	The tax payment terms are easy to fulfill					

Tax Justice (X2)

Indicators for tax justice are the principle of benefits, the principle of ability to pay and fairness in tax regulations.

No	Statement	SD	D	N	A	SA
The principle of benefit, tax is said to be fair if:						
19	Tax contributions provided by taxpayers are well utilized for the public interest					
20	By paying taxes, taxpayers get benefits in the form of services from the government					
21	Taxpayers feel the protection and benefits of development carried out by the government					
The principle of ability to pay, taxes are said to be fair if:						
22	The tax expense payable is in accordance with the taxpayer's ability					
23	Taxpayers with the same income will have the same tax obligations					
24	The tax payable must be proportional and					

	proportional to the condition of the taxpayer					
Fairness in tax regulations, taxes are said to be fair if:						
25	Tax regulations do not favor certain taxpayers					
26	The government generalizes tax regulations to all taxpayers					
27	Tax regulations are made based on horizontal fairness (equal income, same tax liability) and vertical justice (taxpayers with a large income, will have a larger tax liability).					

Tax Compliance Fee (X3)

Indicators for variable tax compliance costs are consultant fees, time costs for calculating taxes and the cost of reporting taxes.

No	Statement	SD	D	N	A	SA
Consultant fee burdens taxpayers, if:						
28	Taxpayers must pay some costs for tax consultants					
29	Taxpayers must pay a tax consultant fee to fulfill the tax obligations of the taxpayer itself					
30	There are high rates of tax consultant fees for the taxpayer's tax obligations					
The time cost of calculating the tax burdens the taxpayer, if:						
31	There is a time charge on listing for tax purposes					
32	There is a time cost for calculating tax returns and in preparing tax details for tax professionals					
33	There is a cost of time spent dealing with tax authorities in calculating taxes					
The cost of reporting tax burdens the taxpayer, if:						
34	Taxpayers must pay additional costs when reporting taxes					

35	Some sanctions/fees must be issued by taxpayers if there is a delay in reporting the Annual SPT					
36	Taxpayers must pay some penalties if they do not pay taxes.					

Taxpayers' Perceptions of Tax Evasion (Y)

Indicators for taxpayers' variable perceptions on tax evasion are high tax rates, weak tax regulations, and low integrity.

No	Statement	SD	D	N	A	SA
Tax rates; tax evasion is ethical, if:						
37	The tax payable rate set by the government exceeds the income condition of the taxpayer					
38	The tax rate owed by the taxpayer is not proportional to the ability to pay the taxpayer					
39	The tax rate is imposed the same, for different incomes, making taxpayers want to commit tax evasion					
Weak tax regulations; tax evasion is ethical, if:						
40	Taxpayers can use some loopholes to carry out tax evasion					
41	The sanctions given to the perpetrators of tax evasion are not bulky so that they do not deter the perpetrators of tax evasion					
42	In my opinion, tax evasion is ethical if there is discrimination in taxation					
Low integrity; tax evasion is ethical, if:						
43	The integrity of the tax apparatus is low so that they commit acts of corruption					
44	In my opinion, tax evasion is ethical, if the taxes collected are not managed to cover general expenses					
45	In my opinion, tax evasion is ethical if I do not benefit from the tax money I have deposited					