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Revealing The Socio-Cultural Perspective Of Madurese Community On Tax Avoidance In Government Agencies

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ABSTRACT

The purpose of this study was to obtain an overview of tax avoidance in government agencies based on the socio-cultural habits of the community. This study uses a qualitative realist ethnographic method to reveal an overview of tax avoidance in government agencies in Madura with the supplier and treasurer informants. The results obtained indicate that tax avoidance in government agencies is influenced by the cultural habit of repaying the kindness of others with kindness in kind. The habit of not being indebted for the kindness of others becomes a factor of pressure as well as a justification for tax avoidance by splitting proof of expenditure. The opportunity factor that the treasurer has as a central figure in financial management, supported by the provision of split proof of expenditure by suppliers, is a driving factor for tax avoidance in government agencies. The implication of this research is to provide an overview of the causes and modes of tax avoidance in government agencies, so that appropriate tax regulations and supervision can be formed to minimize the occurrence of tax avoidance.

KEYWORDS: Government Agencies; Socio-Culture; Tax Avoidance.

INTRODUCTION

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Tax avoidance becomes a very complex problem and has a global impact if it involves different entities and across different countries. Different treatment for foreign entities with special incentives to increase domestic investment originating from outside can have an impact on the less than maximum tax revenue received (Evertsson, 2016). Tax regulations of a country with special incentives for outside investors have an impact on the occurrence of tax havens that cause tax avoidance by utilizing tax regulations with small tax rates (Soepriyanto et al., 2020). Other methods that are often used by entities to avoid taxes are thin capitalization, transfer pricing, control of foreign corporations, and treaty shopping (Haryanti & Amalia, 2020). Taking advantage of tax uncertainty is also the method chosen by entities to do tax avoidance (Dyrenge et al., 2019). These phenomena generally occur in business entities, but tax avoidance also occurs in government agencies by splitting transactions to avoid the transaction limit value that must be taxed (Pusdiklat Pajak, 2014).

Tax avoidance is carried out by minimizing the tax burden without violating taxation provisions which can be categorized as a legal action (Inkiriwang, 2017; Wang et al., 2020), so it is commonly used to circumvent the provisions of taxation regulations (Scipanov, 2017). Tax avoidance can lead to tax evasion (Perpelea & Perpelea, 2018) if the tax avoidance mechanism is applied excessively so that it violates the provisions of tax regulations. So that the tax authorities, academics, and mass media agree to state that tax avoidance is a taxation problem (Korniawan, 2020) so that an appropriate and appropriate solution is needed to solve this problem.

Efforts to minimize taxes that must be paid lead to tax evasion or even tax evasion. Both of these actions have implications for tax regulatory compliance, where tax avoidance is safer and has less risk to be implemented because tax avoidance is carried out without violating the provisions of tax regulations (Guenther et al., 2017). It is different from tax evasion which violates the provisions of tax regulations. Legality in carrying out taxation activities implemented by the entity can be a consideration for entities in making policies to minimize taxes that must be paid to the state (Blaufus et al., 2016). The best strategy is implemented by the entity to minimize tax payments with relatively low risk through tax avoidance policies.

Some of the motivations for tax avoidance are influenced by individualism, masculinity, uncertainty, and power distance which are inversely proportional to tax avoidance actions that occur in entities (Amalia & Handayani, 2019; Yoo & Lee, 2018, 2019), so that an increase in some of these factors can be a solution to mitigate the occurrence of tax avoidance. Tax evasion is caused by taxpayers' non-compliance with tax regulations that are influenced by sanctions, audits, perceptions, awareness, knowledge, and services (Famami & Norsain, 2019), which is exacerbated by the condition that the application of tax sanctions is still not optimal (Yaqin & Alwiyah, 2020). So that the possibility of audits or low public services by the government is also a motivating factor for tax avoidance. Various studies on tax avoidance in the last few decades have discussed the causal factors, mechanisms or modes used in tax avoidance, political conditions and state intervention, tax regulations, and tax compliance enforcement as well as other topics related to tax avoidance (Li et al., 2020).

Another study states that fraud is closely related to tax avoidance, where the increase in fraud that has become the culture of a region or country can be accompanied by an increase in tax avoidance by the entities within it (Al-Hadi et al., 2020). The cultural habits of the people also influence the occurrence of tax avoidance (Alharbi et al., 2020), which is based on cultural habits to gain profit (Syahrina et al., 2017) so that there is potential for fraud by an entity. The influence of community culture is very strong on tax avoidance, where public

distrust of the government which is considered unable to provide prosperity for the people can erode entity tax compliance which at its peak increases tax avoidance or even tax evasion (Hien, 2020). Long-standing mistrust of the government's performance has become a habit and culture that can be deeply rooted in society and become a justification for tax avoidance. However, a good culture in society to always behave ethically can reduce tax avoidance (Chen et al., 2021). Thus the socio-cultural role of society can influence the activities of each individual, which in the end the role of each individual in a group can encourage the entity to do tax avoidance.

Tax avoidance can have unfavorable consequences for the sustainability and sustainability of an entity so that increasing social responsibility and taxation can reduce the occurrence of entity tax avoidance (Bird & Davis-Nozemack, 2018). The motivation for tax avoidance is influenced by the goal of increasing the value of the entity because with tax avoidance there is a transfer of wealth that should be received by the state to the entity so that the entity's value increases for the additional wealth (Harventy, 2016).

All actions taken by each individual in a community group must be based on causal factors, as well as tax avoidance actions that are influenced by pressure, opportunity, and justification (Lederman, 2021). If the causative factors have been met, various modes or methods are used to bring about the action. The tax avoidance mode carried out by companies generally uses methods or methods of adding assets, adding debt, reporting losses, and earning management (Putra et al., 2018) so that taxes that must be paid are smaller. The consequence of this causes a reduction in state revenue that should be received.

Various government efforts to minimize the occurrence of tax avoidance with strict supervision of the implementation of tax regulations that have been set and the provision of punishments for entities that violate the provisions of these tax regulations. Another effort is made by providing incentives for entities that are optimal in suppressing tax avoidance (Li et al., 2020). Although the stipulation of regulations and supervision is also inseparable from political interests which can be influenced by the taxation interests of the entity to intervene in the creation of adequate regulations and supervision (Sikka, 2015).

Tax avoidance by the entity is more to obtain more income than without tax evasion in the form of tax avoidance or tax evasion, because with the reduction in tax that must be paid to the state the entity's income is reduced so that the entity carries out tax management to reduce its tax value without violating the provisions tax regulations. However, it is different from the tax obligations of government agencies, which are not oriented towards increasing their income, because government agencies as institutions or public service agencies use state or regional finances to achieve adequate accountability to create a just and prosperous society for all society (Riskiyadi et al., 2020).

Theoretical developments and empirical findings regarding tax avoidance related to causal factors, the model used and the results of tax avoidance provide opportunities for further research on tax avoidance (Wang et al., 2020). Research on tax avoidance by public entities is discussed because it is a common thing for entities to do tax management. Research on tax avoidance in government agencies is rarely discussed, but the phenomenon of tax avoidance in government agencies has occurred, thus revealing tax avoidance in government agencies is very interesting to do (Riskiyadi et al., 2020), especially about the social culture that develops in society. The discussion of socio-cultural influences is very interesting to discuss because socio-cultural phenomena can influence the activities and habits of individuals in community groups. Furthermore, the discussion on the influence of socio-cultural habits that develop in the community is further elaborated on about tax avoidance

that occurs in government agencies. The motivational factors and modes used in tax avoidance in government agencies are very interesting to discuss from a socio-cultural point of view.

It is hoped that this research can provide an overview of tax avoidance in government agencies from the socio-cultural point of view that develops in society so that technical steps can be taken to minimize the occurrence of tax avoidance and prevent the risk of tax evasion. The government can apply appropriate and appropriate regulations and supervision to reduce future tax avoidance or tax evasion.

METHOD

The research method used is qualitative with an ethnographic approach, to reveal the socio-culture of tax avoidance based on the life experiences of each individual who interacts with one another in a government agency. Ethnography aims to reveal the behavior patterns, habits, language, actions, and culture of community groups as a whole over a long period (J. W. Creswell & Creswell, 2018). Ethnography is known as research on community culture which refers to beliefs, habits, and attitudes that shape people's behavior (Merriam & Tisdell, 2016). Ethnography reveals the meaning of a phenomenon under study by identifying the joint behavior patterns of each individual in a community group from time to time in a specified period. An important key in ethnography is the socio-cultural phenomenon of society that can change the behavior of individuals in it so that strategies to reveal people's behavior and habits will be easier to understand by being directly involved in the socio-cultural community studied (J. Creswell & Poth, 2018; Murchison, 2010). The focus of this research lies in the socio-cultural work patterns of the community that influences individual attitudes and actions in tax avoidance at government agencies. The cultural habits of society attached to individuals as informants in this study reveal their experiences about the phenomenon of tax avoidance that occurs in government agencies from the point of view of third people who interact with financial managers of government agencies elaborated with the experiences of informants as central actors in the management of state or regional finances. in government agencies (J. Creswell & Poth, 2018).

This type of realist ethnographic approach is used in this study to provide an attitude view of the object under study through interviews, observation, and documentation during the study. Realist ethnography is used to reveal the point of view of a third party as an informant on the object under study and to represent objectively the information it gets while still validating data and information to parties who are directly involved in taxation which is part of the management of state or regional finances in government agencies. Researchers are as objective as possible not to take sides and be influenced by personal and environmental interests by taking the perspective of the socio-cultural habits of the community to reveal the tax avoidance phenomenon that occurs in government agencies (J. Creswell & Poth, 2018). The description of experience based on the point of view of socio-cultural habits obtained from the results of interviews, observations, and documentation must be optimally understood by researchers so that the delivery of a picture of tax avoidance to government agencies can be revealed clearly, intact, and thoroughly.

The research procedure with a realist ethnographic approach includes the following stages: (i) determining appropriate research problems to be dissected with a realist ethnographic approach by describing the role of culture in shaping people's behavior, (ii) identifying and determining appropriate cultural groups by being directly involved in objects that are researched for a relatively long time so that the behavior patterns and socio-cultural attitudes can be understood by the researcher, (iii) determining the cultural theme, the problem studied

and the theory for analysis so that they are related to one another, (iv) determining the type of ethnography to be used to analyze socio-cultural concepts in accordance with predetermined cultural themes and problems, (v) collect data and information in accordance with the context of the problems studied through interviews, observation and documentation of predetermined objects, (vi) describe in detail the socio-culture that has been determined related to research problems, focusing on events, the group studied and the time period of the study, (vii) making and compiling an overall socio-cultural interpretation based on an analysis of socio-cultural patterns and workings, and (viii) presenting the results of socio-cultural interpretations obtained by describing habits socio-culture that affects tax avoidance actions in government agencies (J. Creswell & Poth, 2018).

This research was conducted in one of the districts in the Madura region. The selection of research objects on one of the suppliers and government agencies in the Madura region is based on the consideration of the ease of access to information to informants and the adequacy of the researcher's knowledge about the socio-cultural of the Madurese, so that digging up information on tax avoidance in government agencies based on the socio-cultural of the Madurese becomes easier. The informants selected in this study are shop owners who are suppliers in many government agencies who are also community leaders and Madurese cultural figures as well as treasurers at a government agency to mutually confirm information obtained from one informant with another. The selection of the two informants was deemed sufficient to reveal the essence of tax avoidance in government agencies based on the socio-cultural perspective of Madura. Information from shop owners who are also community leaders and cultural figures can represent a socio-cultural point of view in their experience of interacting with financial managers in various government agencies. Information from the treasurer of government agencies represents tax evasion that occurs in government agencies. So that the elaboration of information from the two informants can reveal the essence of tax avoidance in government agencies as a whole and comprehensively.

In order to maintain good relations between researchers and informants and prevent potential problems in the future, the identities of the informants need to be kept confidential so that the use of names presented in this study is not their real names. The term Roky is a shop picker who becomes a supplier in various government agencies as well as a community figure and cultural observer and Rozy as a treasurer in a government agency. The information obtained from the two informants is expected to provide a complete and comprehensive picture regarding the motivation and mode of tax avoidance that occurs in government agencies based on the point of view of socio-cultural habits that occur in the Madurese community.

Analysis of data and information obtained from interviews, observations, and documentation is described based on socio-cultural habits and patterns of community work in a clear, complete, and comprehensive manner based on the topic under study (J. Creswell & Poth, 2018). The stages of data analysis with a realist ethnographic approach include description, analysis, and interpretation, where the description is carried out by directly presenting data or information obtained through interviews, observation, and documentation. Observations were carried out in a relatively long time by observing the activities of treasurers and shop owners and documenting the findings relevant to the research problem in the form of transaction records and proof of purchase. Furthermore, it is analyzed by focusing on specific materials, determining patterns and ways of working socio-culturally with the phenomenon of tax avoidance in government agencies. The interpretation of the results of the analysis of data and information is presented based on the meaning captured by the researcher which is juxtaposed with the existing theory. Data triangulation to validate the

data and information obtained is done by mutually confirming statements from informants on different occasions for a relatively long time in the hope of testing the consistency of information obtained from informants.

RESULTS AND DISCUSSION

The description of tax avoidance that occurs in government agencies is obtained from the point of view of informants who are suppliers in various government agencies as well as community leaders and cultural figures who collaborate with state or regional financial management actions carried out by financial managers of government agencies. Information obtained from suppliers of government agencies who are also community leaders and cultural figures as well as treasurers as financial managers in government agencies can provide complete and comprehensive information because the relationship between the two is closely related to one another so that the presentation of a picture of tax avoidance that occurs in the agency government from a socio-cultural perspective to be detailed and comprehensive. Community leaders are central figures who understand the social conditions of the community and become role models for the community in everyday life, especially those figures who are also culturalists, so that the information conveyed regarding tax avoidance in government agencies can be seen from the socio-cultural perspective of the Madurese community.

Tax avoidance that occurs in government agencies is dissected based on a socio-cultural point of view rooted in the Madurese community. Socio-cultural influences in society can influence human actions, including tax avoidance actions that accompany the management of state or regional finances in a government agency. Socio-culture to repay the kindness of others with equal rewards is a noble character that is firmly embedded in Madurese society. The assumption of not being indebted for the good of others triggers to give similar kindness to those who do good to him. The habits and routines that become these cultures justify some actions that are potentially unfavorable or even unjustified.

Roky's explanation as a shop owner who is a supplier from various government agencies as well as a community leader and cultural observer stated his experience in interacting with financial managers in government agencies who are generally treasurers, stating that purchasing many goods for office needs was circumvented by proof of expenditure by splitting evidence expenditure, even though the purchase and delivery of goods are carried out simultaneously to government agencies by the supplier, as stated in the following statement from Roky:

“... according to a mutual agreement, for the purchase of goods or services to us, we usually submit proof of purchase, even though the goods or services have been completely completed, we submit it to the agency”

The split method of proof of expenditure carried out by Roky as a supplier with a treasurer in government agencies has been mutually agreed upon as a way to provide complete income for suppliers without any tax deductions. Split evidence of expenditure as a form of tax collection and payment avoidance as stipulated in taxation is carried out by treasurers in government agencies to anticipate the mechanisms for managing the state or regional finances that they manage. Transactions to purchase goods or services are modified so that they remain below the threshold of the minimum tax provisions on state or regional financial transactions, as Rozy explains below:

“the purchase or service is taxable if it reaches the limit of the taxation provisions so that the proof of purchase is not taxed at spit brother so that the supplier can pay in full ...”

Tax collection on state or regional financial transactions reduces the income received by the supplier. So that modification are made in such a way so that the tax provisions are not violated. This phenomenon occurs because suppliers from government agencies are very good at providing services and providing other benefits to government agencies through financial managers who are generally accepted by the treasurer, as Rozy's statement as treasurer follows:

“... supplier service is very satisfying brother, also kind to us, often giving gifts to us”

Good and satisfying supplier services for customers and giving gifts are considered kindness that must be repaid the kindness by the financial managers of government agencies. Kindness is in the form of maximum service and compensation by suppliers to government agencies as a form of market strategy so that government agencies remain comfortable subscribing to these suppliers. Compromise in split proof of expenditure is an agreement between the two parties as a form of repaying mutual kindness between the supplier and the treasurer. This is included in the following statement made by Roky:

“excellent service and gifts that we often provide to agencies are our strategies brother, the intention of the agencies for our kindness does not usually deduct taxes when transacting here brother, to anticipate that a split is made for proof of expenditure ...”

Compromising to spit out proof of expenditure as a means or mode used to avoid taxation is a powerful way and does not violate tax regulations. Even so, these actions cannot be completely justified because they have manipulated the facts of the transaction. This is realized by the treasurer, but to repay the kindness of the supplier, this action is carried out by the treasurer in government agencies. A reply of kindness in the form of a compromise for tax avoidance is a solution to provide proper appreciation to the supplier, as Rozy explains below:

“... because the supplier is good, we also have to be kind brother, so we agreed to split the proof of expenditure so as not to be taxed, even though this action is not entirely correct”

The same thing was also conveyed by Roky that the habit of repaying the kindness of others is Madurese socio-culture. Never breathe a sigh of relief when you are still indebted for the kindness of others so that the kindness of others must be immediately repaid with similar kindness. Here's Roky's statement:

“for the Madurese, kindness must be repaid immediately with kindness brother, never being indebted and must be paid immediately brother ...”

Socio-cultural habits have penetrated the heart of the Madurese community, so that the ancestral teachings that became socio-cultural are deeply rooted in every Madurese society's actions, not to be separated from the implementation of state or regional financial management which is managed by government agencies that contain mechanisms for collecting and depositing taxes on financial transactions it manages.

Taxation provisions do not prohibit tax management as long as they remain compliant with the provisions of tax regulations, but anticipating state or regional financial transactions that are not by the facts is an inappropriate act, where it is acknowledged by the treasurer. However, pressure as well as justification to always repay the kindness of others with good deeds is the cause for tax avoidance, as Rozy's statement follows:

“doing good to people who do good to us has become a habit brother, sometimes this feeling becomes unsettled if you haven't repaid the kindness of people who do good for us ...”

A similar expression was also conveyed by Roky that kindness must be repaid with kindness is a must and has become a socio-cultural habit of the Madurese community. A mutually reinforcing statement that the socio-cultural habits of the Madurese people provide both pressure and justification for the implementation of tax avoidance on government agencies, as stated by Roky:

“... reciprocating kindness seems like it has become a cultural habit, it is a must to always repay others kindness ...”

Good habits to spread kindness to each other become a culture, so that it becomes a habit in various situations and conditions, including in circumventing them by issuing proof of expenditure to avoid taxes. The sense of justification for action by doing tax avoidance in the form of split proof of expenditure is considered a good and legitimate action to be carried out to repay the supplier's kindness based on the socio-cultural habits of the community. This habit becomes mental pressure to immediately repay with equal kindness. These two factors trigger tax avoidance by financial managers in government agencies.

The opportunity for tax avoidance is wide open because the role of the treasurer as a central figure in financial management in government agencies is very flexible in conditioning evidence of expenditure by splitting expenditure evidence to avoid collecting taxes on state or regional financial transactions that it manages. The opportunity is also obtained from the support of the supplier who facilitates the split of expenditure evidence issued by the supplier concerned. The following is the treasurer explanation regarding the opportunity factors that support tax avoidance:

“... the split proof of expenditure is easy to manage brother, moreover the supplier is also in line with our wishes, and even then it is for the real supplier's interest brother (smiling)”

The treasurer as the financial manager of government agencies that purchase goods or utilizes services from suppliers together with suppliers has conspired to split proof of expenditure to avoid tax levies, where this benefits the supplier as a form of repayment for the kindness provided by the supplier to government agencies through financial managers. Rozy's explanation as treasurer was reinforced by Roky's statement that split proof of expenditure was available for anyone to give to government agencies who had subscribed to him, as Roky's statement follows:

“... split proof of expenditure is always available for agencies shopping here brother ...”

The opportunity factor obtained from both the treasurer and supplier's side has been widely opened, supported by pressure and justification factors that come from the socio-cultural habits of society so that tax avoidance on government agencies is inevitable.

Socio-cultural factors to spread kindness in the form of the habit of repaying the kindness of others for the kindness they receive are the main cause of tax avoidance in government agencies based on the socio-cultural point of view of the Madurese community. Socio-cultural habits of repaying the kindness of others are considered a must to be reciprocated with similar kindness, where the kindness can be returned in different ways as is done by financial managers at government agencies for the kindness of suppliers. The habit of upholding socio-culture can ignore regulatory provisions so that it can potentially lead to unfavorable actions in terms of compliance with tax regulations. However, in essence, tax avoidance is justified as long as it does not violate the provisions of tax regulations. It is feared that ongoing and habitual tax avoidance can have a greater impact, leading to tax evasion.

CONCLUSION

Tax avoidance that occurs in government agencies is due to the socio-cultural habits of the community to repay suppliers who do good to government agencies with similar kindness in various situations and conditions so that they can potentially violate tax provisions. The demands of socio-cultural habits become both a pressure and a justification for continuing to carry out the socio-cultural habits of the community to uphold noble character and always spread goodness in social life, even though by doing tax evasion with split proof of expenditure. The opportunity factor for tax avoidance is wide open because actors are key players in financial management in government agencies supported by conspiracy with suppliers who always provide proof of expenditure split services, so the opportunity for tax avoidance is very large. The factors causing tax avoidance include pressure, justification, and opportunities in line with the fraud triangle theory. The orientation of tax avoidance in government agencies carried out by financial managers is not for the benefit of individuals or agencies but the benefit of suppliers to obtain complete income without tax deductions.

The limitation of this research lies in the triangulation of the data used by only involving two informants, namely from the supplier who is also a public figure and cultural figure as well as the treasurer as a financial manager in government agencies. This research is dissected based on the theory of triangle fraud so that further elaboration using other theories such as diamond, gone, pentagon and hexagon can be used for further research. Further research can also be done with additional informants from government auditors and tax service offices to obtain a more detailed picture of tax avoidance that occurs in government agencies.

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