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TAXATION STUDIES | RESEARCH ARTICLE

The Effect of Tax Ethics and Tax Morals on Tax Evasion

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Abstract: This study aims to determine the effect of tax justice, tax system, tax discrimination, tax understanding and tax compliance on tax evasion. The population in this study were individual taxpayers registered at the North Makassar Primary Tax Service Office. The sampling technique used purposive sampling method. Respondents of this study were 100 respondents. Data collection using questionnaire method. The analysis method uses multiple linear regression with the help of the SPSS version 25 program. The results showed that tax justice has a significant negative effect on tax evasion, the tax system has no negative effect on tax evasion, tax discrimination has a significant positive effect on tax evasion, tax understanding has a significant negative effect on tax evasion and tax compliance has a significant negative effect on tax evasion.

Keywords: Tax Evasion, Tax Justice, Tax System, Tax Discrimination, Tax Understanding, Tax Compliance.

1. INTRODUCTION

Tax evasion is one of the problems that exist in every country in the world. As one of the main revenues of a country, taxes can be used to run the government and finance development programs. However, the fact is that every country faces difficulties optimizing its tax revenue. As mentioned above, one of the difficulties is the amount of tax evasion. In addition to tax avoidance, tax evasion also has a negative impact on a country's economy (Muhammad, 2017). Tax evasion is an offense in taxation in carrying out tax evasion schemes carried out by taxpayers to reduce the amount of tax to be paid, even some taxpayers do not pay the outstanding tax that must be paid through illegal means (www.pajakku.com). Unlike tax avoidance, tax evasion is classified as an illegal act. It carries the risk of punishment and prosecution under tax laws, whereas tax avoidance implies a situation where taxpayers reduce their tax liabilities by taking advantage of loopholes and ambiguities in legal provisions (Jain, 1987) in (Muhammad, 2017). Based on the theory, tax evasion is considered as something that has a negative connotation and is included in criminal acts because it is done based on awareness of violating the rules of law and can harm the state. Tax evasion belongs to the legal framework of tax law because it shows the existence of exploitation in tax law to reduce tax obligations. One of the cases related to tax evasion by an advertising entrepreneur with the initials IK and 37 years old was sentenced to two and a half years in prison and a fine of IDR 4.5 billion in a trial held online by the District Court. In the judge's verdict, IK was found guilty of tax evasion worth Rp2.28 billion.

The criminal offense in the field of taxation committed by IK was deliberately submitting an Annual Income Tax Return for Individuals and/or information for the 2015 Tax Year which was incorrect or incomplete. During this period, the defendant received income from managing the website amounting to IDR 7 billion. From that income, the defendant only made a tax payment of Rp486 thousand which was reported to the Primary Tax Office. For his actions, IK has caused a loss to state



revenue of Rp2,280,921,952.00 (2.28 billion rupiah) (www.pajak.go.id). The relevant theories related to the above case are attribution theory and planned behavior theory. IK intentionally or has the intention to submit an Individual Income Tax Return whose contents are incorrect or incomplete. IK who has a great intention to commit tax evasion is supported by his actions that do this and get a profit of 7 billion. From the income he received, there was a strong reason to do this repeatedly. Attribution theory states that if there is a cause for someone to take an action and will get the consequences of that action. With the results IK earned from managing the website, he reported and paid his tax only IDR 486 thousand. As a result of his actions, IK was sentenced to two and a half years in prison. The main factor that makes taxpayers prefer tax evasion to tax avoidance is because to carry out tax avoidance requires broad insight and knowledge and competence in their fields where they know the ins and outs of tax laws and regulations so that taxpayers can find loopholes that can be penetrated to reduce the tax burden paid without violating existing regulations. Usually, tax avoidance like this can only be done by tax consultant service bidders, so it can be concluded that taxpayers prefer to do tax evasion because it is easier to do even though it is an act that violates the law (Yuliyanti, Titisari, & Nurlala, 2017). Tax evasion can also be influenced by external factors and internal factors. External factors are factors that come from outside the taxpayer, such as the situation and subjective norms. Internal factors are factors that come from the taxpayer himself and are related to individual characteristics that trigger him to carry out his tax obligations. In this study, the external factors that influence a person in committing tax evasion are tax ethics while the internal factors that influence a person in committing tax evasion are tax morals. Ethics are related to values, good ways of life, good rules of life, and all habits that are adopted and passed down from one individual to another or one generation to another. Ethics plays a role in determining what an individual should do and what not to do (Prasetyo, 2010). According to Devi and Devy (2015) tax ethics is an action to comply with tax regulations or tax laws made by the government, in this case taxpayers must routinely pay taxes because by paying taxes, development will be carried out properly. Tax ethics is an external factor in influencing tax evasion. The obligation to pay is influenced by the individual's intention to pay their taxes or not. Subjective norms are individual beliefs about the normative expectations of individuals or other people who are references. Thus, the individual will do something when the individual who is the reference approves it and the individual will act because he is motivated by the individual who is the reference (Wanarta and Mangoting, 2014).

Nickerson, et al, (2009:4) discussed the dimensionality of the ethics scale on tax evasion. They surveyed about one thousand one hundred people in six countries. An eighteen-item question scale is presented, analyzed, and discussed. The findings show that tax evasion has three dimensions of ethical scale perception from the items tested, namely: 1) fairness, which is related to the positive utility of money, 2) the tax system, which is related to tax rates and the negative utility of money, and 3) discrimination, which is related to tax evasion under certain conditions (Wahyu, 2012). The importance of fairness for taxpayers in the imposition and collection of taxes can affect taxpayer compliance to pay their outstanding taxes. If for them that they have paid is in accordance with what they get, taxpayers will be obedient in paying their due taxes, and if they feel they are treated unfairly, such as taxes imposed on taxpayers not in accordance with the income they have, taxpayers will tend to commit fraud such as tax evasion. According to Ni Komang and Ni Ketut (2017) that tax justice has a negative effect on the perception of individual taxpayers regarding the ethics of tax evasion. These results can be concluded that the more justice is felt in taxation, the perception of taxpayers will assess tax evasion behavior as increasingly unethical to do, and vice versa. The tax system also affects tax evasion. If the existing system is felt to be good enough and appropriate in its application, the taxpayer will respond well and obey the existing system in fulfilling his tax obligations, and if the taxpayer feels that the existing tax system is not good enough to accommodate all his interests, the taxpayer will reduce the level of compliance or avoid his tax obligations. Research conducted by Ni Komang and Ni Ketut (2017) states that the tax system has a negative effect on the perception of individual taxpayers regarding the ethics of tax evasion. These results can be concluded that the better the tax system is, the perception of taxpayers will assess tax evasion behavior as increasingly unethical to do, and vice versa. Tax discrimination will increase tax evasion that will be carried out by taxpayers, where this condition is caused by the DGT itself which is unable to be fair. The more tax regulations that are considered a form

of harmful discrimination, the more people will tend to disobey the regulations. The results of research conducted by Ni Kade and Kadek (2020) state that tax discrimination has a positive and significant effect on tax evasion. Taxpayers consider tax evasion to be an ethical thing to do and tend to carry out tax evasion still consciously because there are still many tax managers who discriminate to form a bad taxpayer mindset towards tax managers. Tax morals can be interpreted as an intrinsic motivation to comply with and pay taxes to voluntarily contribute to the provision of public goods. The higher the tax morals or intrinsic motivation owned by the community will reduce tax evasion (Indah, 2021). Tax morals are an internal factor for someone to commit tax evasion. Taxpayer understanding and taxpayer compliance are factors in tax evasion. The less understanding a taxpayer has of taxation will affect the compliance of the taxpayer himself so that he becomes disobedient because he does not understand the applicable regulations. Even to report and pay taxes, if tax regulations are not well understood, taxpayers may reduce their income by illegal means because they consider tax regulations complicated.

Kurniati and Raisa (2017) in Hestin et al (2020) define tax understanding as a process in which taxpayers know about taxation and apply that knowledge to pay taxes. Understanding taxation is also closely related to tax payment. Tax understanding of tax laws and regulations and taxpayer attitudes affect taxpayer tax behavior and ultimately tax behavior affects tax success. In Tri Ayu's research (2020), understanding taxation has a negative effect on tax evasion. These results are relevant to the theory that the higher the understanding of taxation possessed by taxpayers; the less likely taxpayers are to commit tax evasion. Tax compliance is the fulfillment of tax obligations carried out by taxpayers to contribute to development. Tax compliance is important considering that the Indonesian tax system adheres to the self-assessment system, in which the process absolutely gives trust to taxpayers to calculate, pay and report their obligations. The results of research conducted by Siti and Dewi (2017) state that tax compliance has a negative effect on tax evasion. This proves that better taxpayer compliance will negatively affect tax evasion and consider that tax evasion is an immoral and unethical act. From the case of tax evasion above and some previous research that discusses the influence of tax evasion, it is true that tax evasion occurs in Indonesia and is interesting to study further. Therefore, the author intends to examine the "Analysis of the Effect of Tax Ethics and Tax Morals on Tax Evasion".

2. Research Method

Research Approach

The type of research used in this study is quantitative research with a descriptive approach. The quantitative research method is one type of research whose specifications are systematic, planned, and clearly structured from the beginning to the end of making the research design. According to Sugiyono (2013) quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used for research on certain populations or samples, sampling techniques are generally carried out randomly, data collection using research instruments, data analysis is quantitative / statistical with the aim of testing predetermined hypotheses. The reason for using a descriptive approach is to describe the object of research or research results. Descriptive is a method that serves to describe or give an overview of the object under study through data or samples that have been collected as is (Sugiyono, 2013).

Data Type and Source

The type of data in this study is quantitative data, because the data obtained will be in the form of numbers. Quantitative research aims to show the relationship between variables, test theories and seek generalizations that have predictive value (Sugiyono, 2013). The data source used in this research is primary data. Primary data is data obtained directly from respondents, namely obtained by distributing questionnaires to personal taxpayers registered at KPP Pratama Makassar Utara.

Data Collection Technique

The data collection method used in this research is a survey method using a questionnaire. The questionnaire is a list of statements that must be answered by the respondent. The questionnaire was

distributed using google form to taxpayers. The reason for using a questionnaire is because it is an efficient data collection technique if the researcher knows exactly the variables to be measured and knows what the respondent can expect. When viewed from how to fill it out, the questionnaire used in this study is a closed questionnaire, because the options have been provided so that the respondent only must choose which one suits him. According to Suharsini Arikunto (2013), there are several advantages to using a questionnaire, namely:

1. Does not require the presence of a researcher.
2. Can be distributed simultaneously to many respondents.
3. It can be answered by respondents at their own pace and at their own leisure.
4. It can be anonymized so that respondents are free, honest, and not embarrassed to answer.
5. It can be standardized so that all respondents can be asked the same questions.

Population and Sample

Population is a group of people, events, or interesting things about which researchers want to make opinions (based on sample statistics) (Sekaran & Bougie, 2017: 53). The population in this study are Individual Taxpayers (WPOP) who are still active in paying their tax obligations and are registered at the North Makassar Primary Tax Service Office. The number of taxpayers registered at KPP Pratama Makassar Utara until 2022 was recorded at 91,963 taxpayers. The sample is part of the population, which consists of several members selected from the population (Sekaran and Bougie, 2017: 54). Sampling of respondents (individual taxpayers) is carried out using non-probability sampling techniques using purposive sampling method, where the sample members formed can represent the characteristics of the population. The purpose of using the purposive sampling method is to obtain a representative sample according to the specified criteria. The criteria in this research sample are personal taxpayers registered at KPP Pratama Makassar Utara who have income, have paid, and reported their taxes.

3. Research Result and Discussion

Regression analysis aims to measure the magnitude of the influence between variables involving more than one independent variable on changes in the dependent variable. A good multiple linear regression model is one that meets the classical assumption test criteria, namely that the data must be normal, and the model is free from multicollinearity. From the results of previous data analysis, it is evident that the model in this study meets the classical assumption criteria so that the model in this study is considered good. The following are the results of multiple linear regression analysis in this study:

Table 1: Multiple Linear Regression Analysis Results
 Coefficientsa

Model		Coefficientsa				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	47.227	4.572		10.330	.000
	Tax Justice	-.425	.212	-.196	-2.003	.048
	Taxation System	-.185	.175	-.096	-1.052	.296
	Tax Discrimination	.260	.126	.176	2.065	.042
	Understanding of Taxation	-.284	.128	-.269	-2.218	.029
	Tax Compliance	-.532	.198	-.302	-2.693	.008

Source: SPSS Version 25

Based on the table above, the constant value (β_0) is 47.227. The value of β_1 for tax justice is -0.425. The value of β_2 for the tax system is -0.185. The value of β_3 for tax discrimination is 0.260. The value of β_4 for tax understanding is -0.284 and the value of β_5 for tax compliance is -0.532. So that a linear regression equation can be obtained as follows:



$$TE = 47.227 - 0.425 KP - 0.185 SP + 0.260 DP - 0.284 PP - 0.532 KPr + e$$

Which means:

- The constant value of tax evasion (Y) of 47.227 this number is a fixed number or constant dependent variable if the variables X1, X2, X3, X4, X5 are zero.
- The magnitude of the regression coefficient of tax justice is -0.425 with a negative value, this indicates that with an increase in tax justice, it will reduce tax evasion by 0.425.
- The magnitude of the regression coefficient of the taxation system is -0.185 with a negative value, this indicates that with an increase in the taxation system, it will reduce tax evasion by 0.185.
- The magnitude of the regression coefficient of tax discrimination is 0.260 with a positive value, this indicates that with the increase in tax discrimination, it will increase tax evasion by 0.260.
- The magnitude of the regression coefficient of the understanding of taxation is -0.284 with a negative value, this indicates that with an increase in the understanding of taxation, it will reduce tax evasion by 0.284.
- The magnitude of the regression coefficient of tax compliance is -0.532 with a negative value, this indicates that increasing tax compliance will reduce tax evasion by 0.532.

F Statistical Test

The F test is used to test the simultaneous influence of the independent variables of tax justice, tax system, tax discrimination, tax understanding and tax compliance on the dependent variable of tax evasion or to test the accuracy of the model (goodness of fit). If the independent variables have a simultaneous influence on the dependent variable, the regression model is in the fit category. Conversely, if there is no simultaneous influence, it falls into the category of unsuitable or non-fit. The method of testing for this f test is by using a table called the ANOVA (Analysis of Variance) Table by looking at the significance value (Sig < 0.05 or 5%). If the significance value > 0.05 then H1 is rejected, otherwise if the significance value < 0.05 then H1 is accepted. The following is the ANOVA Table in table 5.5 below:

Table 2: F Statistical Test Results

Description	F	Sig.
Regression	15.573	.000b

Source: SPSS Version 25

Based on the results of table 2 of the F statistical test above, it is known that the significance value is 0.00 < 0.05, so it can be concluded that h0 is rejected and h1 is accepted, which means that the variables of tax justice, tax system, tax discrimination, tax understanding and tax compliance together influence tax evasion.

Statistical Test t

The t test is used to determine whether the influence of each variable of tax justice, tax system, tax discrimination, tax understanding and tax compliance individually (partially) on the tax evasion variable tested at a significance level of 0.05, then the independent variable affects the dependent variable. The following are the results of hypothesis testing with the t test in table 3 below:

Table 3: Statistical Test Results t

Variables	Regression Coefficient	T	Sig.	Results
Tax Justice	-.425	-2.003	.048	H1 accepted
Taxation System	-.185	-1.052	.296	H2 is rejected
Tax Discrimination	.260	2.065	.042	H3 accepted
Understanding of Taxation	-.284	-2.218	.029	H4 accepted
Tax Compliance	-.532	-2.693	.008	H5 accepted

Source: SPSS Version 25

Based on the calculation results shown in the table above, the following interpretation is obtained:

1. Testing the first hypothesis (H1)
 The first hypothesis of tax justice has a significant negative effect on tax evasion. Tax justice has a regression coefficient of -0.425 (negative) with a sig of 0.048 < 0.05 and a t value of -2.003 so it is concluded that tax justice has a significant negative effect on tax evasion, thus H1 is accepted.
2. Testing the second hypothesis (H2)

The second hypothesis is that the tax system has a negative and insignificant effect on tax evasion. The tax system has a regression coefficient of -0.185 (negative) with a sig of 0.296 > 0.05 and a t value of -1.052 so it is concluded that the tax system has an insignificant effect on tax evasion, thus H2 is rejected.

3. Testing the third hypothesis (H3)

The third hypothesis is that tax discrimination has a significant positive effect on tax evasion. Tax discrimination has a regression coefficient of 0.260 (positive) with a sig of 0.042 < 0.05 and a t value of 2.065 so it is concluded that tax discrimination has a significant positive effect on tax evasion, thus H3 is accepted.

4. Testing the fourth hypothesis (H4)

The fourth hypothesis is that tax understanding has a significant negative effect on tax evasion. Tax understanding has a regression coefficient of -0.284 (negative) with a sig of 0.029 < 0.05 and a t value of -2.218 so it is concluded that tax understanding has a significant negative effect on tax evasion, thus H4 is accepted.

5. Testing the fifth hypothesis (H5)

The fifth hypothesis is that tax compliance has a significant negative effect on tax evasion. Tax compliance has a regression coefficient of -0.532 (negative) with a sig of 0.008 < 0.05 and a t value of -2.693 so it is concluded that tax compliance has a significant negative effect on tax evasion, thus H5 is accepted.

Coefficient of Determination (R²)

The Coefficient of Determination (R²) test produced through the Adjusted R Square value is used to measure how far the model's ability to explain variations in the dependent variable. The results of this test are as follows:

Table 4: Test Results of the Coefficient of Determination R²

R	R Square	Adjusted R Square	Std. Error of the Estimate
.673a	.453	.424	4.451

Source: SPSS Version 25

Based on the data above, it is known that the R value of 0.673 indicates a strong relationship between variable X and variable Y. Adjusted R Square of 0.453 means that the tax evasion variable is explained by the variables of tax justice, tax system, tax discrimination, tax understanding and tax compliance by 42.4%, while the remaining 57.6% is explained by other variables outside this research model. Std. Error of the Estimate of 4.451 shows the level of linear regression error, the smaller this number, the better the regression equation.

Discussion

1. Tax Justice Negatively Affects Tax Evasion

Based on the results of this study indicate that the first hypothesis (H1) which states that tax justice has a significant effect on tax evasion is accepted. The direction of the relationship between tax justice and tax evasion is negative. The direction of the relationship can show that if taxpayers feel good tax justice, then tax evasion will tend to decrease. This shows that if the application of tax justice is not maximized, it will increase tax evasion committed by taxpayers. This is in line with attribution theory which states that there is a reason why someone does something. If justice is not applied properly, it can be a reason for taxpayers to commit tax evasion. If tax justice can be applied properly, then this becomes an important role in minimizing tax evasion and increasing taxpayer compliance. When justice has been obtained by taxpayers, they will be happy and obedient in carrying out their tax obligations. It can be seen from the respondents' responses in table 11 where overall the taxpayers at the North Makassar Pratama KPP feel fair treatment in carrying out taxation. However, it can be seen in the fourth statement which states that "the tax burden paid is proportional to the benefits received". In this statement the value obtained is very low, namely "disagree". This shows that respondents have not felt the benefits of their tax payments. This could be the cause of tax evasion. The results of this study are in accordance with research conducted by Ni Komang and Ni Ketut (2017) that tax justice has a negative effect on the perception of individual taxpayers regarding the ethics of tax evasion.

2. Effect of Taxation System on Tax Evasion

Based on the results of this study indicate that the taxation system has a negative and insignificant effect on personal taxpayers on tax evasion. These results can be concluded that the taxation system has no effect on tax evasion or can be said to have an effect but not significant. This shows that taxpayers feel that the current tax

system is running well, so the tendency of taxpayer behavior to commit tax evasion is considered unethical, on the contrary, if the tax system has not gone well, so the tendency of taxpayer behavior to commit tax evasion will be ethical to do. This is in line with attribution theory where there is no reason to commit tax evasion because the system that respondents feel is good. So, in carrying out their taxation, respondents are orderly and organized in making payments and reporting. From the respondents' responses, they chose all statements with "strongly agree", this means that the taxation system perceived by the respondents is very good so that there is no reason for taxpayers to commit tax evasion. These results are in accordance with research conducted by Iis Sulistiani (2016) that the tax system has no effect on tax evasion.

3. The Effect of Tax Discrimination on Tax Evasion

Based on the results of this study indicate that tax discrimination has a significant positive effect on personal taxpayers on tax evasion. These results can be concluded that the higher the discrimination felt by taxpayers in taxation, the taxpayer will judge that tax evasion behavior is more ethical to do, and vice versa, if the lower the discrimination felt by taxpayers, the perception of tax evasion is more unethical to do. The reason for accepting this hypothesis is because it is in accordance with attribution theory where there is a cause or motivation for individuals to do something. In respondents' responses, overall, they disagree with the discrimination that occurs in taxation. So, when there is no discrimination that occurs in taxation, there is no reason to commit tax evasion. However, taxpayers tend to commit tax evasion when discrimination is still felt by taxpayers. Taxpayers consider tax evasion to be an ethical thing to do and tend to commit tax evasion still consciously because there are still many tax managers who discriminate to form a bad taxpayer mindset towards tax managers. When taxpayers feel discrimination in taxation, this will encourage them to be reluctant to carry out their obligations in taxation because taxpayers will judge that carrying out their obligations to obey taxes is a waste. Therefore, the existence of discrimination in taxation causes taxpayers to assess that tax evasion is an ethical behavior. This is in accordance with research conducted by Ni Kadek and Kadek (2020) that tax discrimination has a significant positive effect on tax evasion.

4. The Effect of Understanding Taxation on Tax Evasion

Based on the results of this study indicate that tax understanding has a significant negative effect on personal taxpayers on tax evasion. These results can be concluded that if taxpayers have a high understanding of taxation related to tax obligations, then they will tend not to commit tax evasion because they understand the knowledge of tax regulations. The results of this study are in line with the theory of planned behavior in which a person's intention towards behavior is formed by three main factors, one of which is control belief. A person's intention to carry out a behavior where intention is indicated by how strong a person's desire to perform the behavior is. If taxpayers already have control in themselves not to commit tax evasion because they understand taxation, this behavior will not be carried out and consider tax evasion an immoral act. This is also in line with the respondents' responses in table 14 where overall the respondents have a good understanding of taxation. These results are in accordance with research conducted by Iis Sulistiani (2016) that understanding has a negative effect on tax evasion.

5. Effect of Tax Compliance on Tax Evasion

Based on the results of this study indicate that tax compliance has a significant negative effect on personal taxpayers on tax evasion. This states that the more obedient the taxpayer, the tax evasion will be avoided. These results are in line with the theory of planned behavior, namely behavior belief where behavior belief is a belief in the results of a behavior and the evolution or assessment of the results of that behavior and therefore will shape the attitude variable. If the attitude has been formed within the taxpayer in obeying paying and reporting their taxes, it will create an attitude of tax compliance, so tax evasion is considered immoral to do. In the respondents' responses, overall, the respondents were compliant with their tax obligations. Good taxpayer compliance can be seen from the regularity in depositing taxes. Taxpayer compliance is based on absolute awareness to participate in the implementation of national development. Thus, taxpayer compliance is closely related to tax evasion. If the level of compliance is higher, then tax evasion is lower. These results are in accordance with research conducted by Siti and Dewi (2017) which states that tax compliance has a negative effect on tax evasion.

4. Conclusion and Suggestions

The conclusions from the results of this study are as follows: Tax justice has a positive and significant effect on tax evasion. This shows that the more taxpayers feel fairness in taxation, the tax evasion will be considered unethical to do. This is in line with attribution theory which states that there is a cause that makes someone do something or act. Because it is felt that justice is good in taxation, tax evasion can be avoided. The tax system has no effect on tax evasion. This shows that the existing taxation

system is running well and has no effect on tax evasion. Tax discrimination has a positive and significant effect on tax evasion. This shows that discrimination does affect taxpayers in committing tax evasion. If taxpayers feel discrimination in taxation, tax evasion is an ethical thing to do. Understanding taxation has a negative and significant effect on tax evasion. This shows that taxpayers who understand taxation will tend not to commit tax evasion. If taxpayers already have control in themselves not to commit tax evasion because they understand taxation, this behavior will not be carried out and consider tax evasion an immoral act. Understanding taxation has a negative and significant effect on tax evasion. This states that the more obedient the taxpayer, the tax evasion will be avoided. Good taxpayer compliance can be seen from the regularity in depositing taxes. Taxpayer compliance is based on absolute awareness to participate in the implementation of national development.

Based on the above conclusions, the researcher can provide the following suggestions: Adding other independent variables related to the factors that influence tax evasion. Not only using questionnaires but also conducting direct interviews to get deeper results.

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