FACTORS INFLUENCING STUDENTS' PERCEPTIONS OF TAX EVASION

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INFORMASI ARTIKEL	ABSTRACT
	This study aims to determine and analyze how Tax Sanctions and Justice affect Student Perceptions of Tax Evasion. This study has two independent variables, namely tax sanctions and tax justice and one dependent variable, namely student perceptions of tax evasion. The population in this study were active students at the Faculty of Economics and Business, Tridinanti University. S1 Accounting Study Program, S1 Management and D3 Finance and Banking. The sample in this study was determined by using the convenience sampling technique, meaning that the sample was selected based on the ease of obtaining data. The number of samples in this study was 128 people. The research data is in the form of primary data in the form of a questionnaire. The questionnaire was distributed online to students via google form. The results of the questionnaire were processed using IBM SPSS Statistics 20 software. Based on the results of the hypothesis test, it can be said that the first hypothesis, the t-test sig. value is 0.034 <0.05. This means that the independent variable of tax sanctions (X1) has a significant effect on the dependent variable of tax evasion (Y). The second hypothesis, the t-test sig. value is 0.001 < 0.05. This means that the independent variable of tax justice (X2) has a significant effect on the dependent variable of tax evasion (Y). The third hypothesis, the sig. F value is 0.000 < 0.05. This means that tax sanctions and tax justice have an effect on tax evasion.

INTRODUCTION

The Indonesian Ministry of Finance, which oversees the echelon one unit, namely the Direktorat Jenderal Pajak (DJP), hopes that tax revenues can meet the targets that have been adjusted to the APBN. (Turaev, 2023) taxation is a source of life that drives public services and important government functions. (Alm, 2021) a tax system can be said to be good if the system has achieved the goals of equality, efficiency, and sufficiency. However, (Yamen et.al, 2018) Almost all countries, both developed and developing countries, experience financial instability triggered by tax evasion. (Amelia et.al, 2022) Tax evasion is a taxpayer who takes an inappropriate action related to his tax obligations. (Mu et.al, 2023) Tax evasion is a deduction with an illegal underpayment of tax, usually carried out by deliberately providing false evidence or not providing it at all to the tax authorities. The act of hiding one's actual income and submitting a false tax return that specifically understates the details of income to avoid being taxed is considered tax evasion.

As in Indonesia, there was a case of tax evasion in 2024 carried out by the director of CV BP. The perpetrator carried out tax evasion worth IDR 217,450,035.00 from January 2017 to December 2018. In this case, the perpetrator has violated Article 39 paragraph 1 letter i and/or letter d of Law Number 28 of 2007. Tax evasion worth 1.5 billion carried out by a businessman from North Sumatra in 2023. The businessman committed a crime under Article 39 paragraph (1) letter i of the KUP Law, namely intentionally not paying Value Added Tax (VAT) that had been withheld or collected. In the same year, the owners of CV DA and CV TJ carried out tax evasion which caused the state to suffer losses of IDR 244,836,899,130. For his actions, he was subject to Article 39 A letter a in conjunction with. Article 43 paragraph (1) of Law No. 16/2009 concerning KUP was last amended by Law No. 7/2021 concerning HPP. Furthermore, in 2023 the owner of PT. PR was fined Rp. 292,130,545,114.00 and sentenced to two years in prison. In 2022, Kedati Jambi arrested an oil boss who had embezzled 3.5 billion in taxes. The perpetrator is the director of PT. JTP is registered as a taxable entrepreneur (PKP) at the Jambi Pelayangan Pratama Tax Service Office (KPP). The perpetrator violated Article 39A letter a and Article 39 paragraph (1) letter d, Law Number 16 of 2009. Intentionally making financial reports by eliminating, reducing, hiding income is fraud. This fraud ultimately results in tax evasion.

Astiawan & Kartika (2022) said that there are many factors that can influence tax evasion, one of which is tax sanctions. Efforts that can be made to increase taxpayer compliance in carrying out their obligations are the imposition of strict sanctions. This is very important to implement because it can provide a deterrent effect on perpetrators of tax evasion. The perpetrator is not only responsible for unpaid tax payments, but can also be found guilty of official charges and require him to serve a prison sentence. (Matar, 2023) The process of tax evasion has negative consequences, because it is legally considered an economic crime, from the perspective of tax law it is appropriate to impose criminal sanctions on it.

Amelia et.al (2022) in her research said that one of the factors that can influence someone to commit tax evasion is tax justice. (Al-Rahamneh & Bidin, 2022) Tax justice is the payment of fair taxes including existing fines to the tax authorities, here the incidental amount is the same as the recorded tax. A government's tax system must be

fair to all citizens because it is a concept of tax justice. The imposition and collection of taxes that are imposed fairly is a manifestation of tax justice. This justice can be measured by the extent to which its enforcement is high or low in real conditions. The low level of justice will reduce the level of taxpayer compliance and their desire to evade taxes will increase. Al-Rahamneh & Bidin (2022) Tax evasion not only drains state revenues, but also disrupts the provision of infrastructure, thus harming the country's socio-economic welfare.

LITERATURE REVIEW

Tax Sanctions

Willienty & Jenni (2021) tax sanctions as a tool to prevent taxpayers from violating tax provisions. Bolifaar (2022) any violation of tax laws and regulations will be subject to tax sanctions, namely administrative sanctions and criminal sanctions. Doran (2009) Tax sanctions determine the standards of behavior that fulfill taxpayers' obligations to the government; these sanctions distinguish between compliant taxpayers and non-compliant taxpayers.

Tax Justice

Auliana & Muttaqin (2023) tax justice is a government that is fair to the community in collecting taxes. Steuerle (2016) the concept of equality and justice is at the heart of tax policy. Tajuddin et.al (2023) Tax justice refers to taxpayers who view tax payments as a fair process in terms of the treatment and benefits they receive for the taxes paid. Dom et.al (2022) Fairness reflects the extent to which taxpayers believe that the tax payment process is designed and managed fairly.

Tax Evasion

Mardiasmo (2018) Tax evasion is an attempt by taxpayers to reduce the burden or tax debt but by violating applicable tax laws and regulations. Amelia et.al (2022) In her research, she said that tax evasion is a taxpayer who takes an inappropriate action related to his tax obligations. Taxpayers ignore tax provisions by falsifying documents, or filling in data incompletely and incorrectly. Mukoffi et.al (2022) Tax evasion is an attempt by taxpayers to lower illegal tax rates. Pohan (2013) Tax evasion is an attempt by taxpayers to avoid taxes owed by hiding the actual situation.

METHODS

The population in this study were Tridinanti University students at the Faculty of Economics and Business. The researcher determined the sample by using the convenience sampling technique, meaning that the sample was selected based on the ease of obtaining data. The primary data of this study is quantitative in the form of a Likert scale/questionnaire. The questionnaire was distributed via Google Form. The results of the questionnaire will be processed using IBM SPSS Statistics 20 software. The number of samples in this study was 128 people.

RESULT

Validity Test
The r table value is 0.176. Each questionnaire item is said to be valid if the r count value is > r table. The items in this questionnaire consist of 20 statements. The test results show that all items are declared valid.

Reliability Test

Table 1 Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
.948	20

Source: Processed Primary Data, 2025

The reliability of each variable will be tested through a reliability test. It is said to be reliable if Cronbach's Alpha > r table. The output results of table 1 show that the data is reliable.

Multiple Linear Regression Analysis

Table 2 t-Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.839	2.844		1.701	.091
	Tax Sanctions	.275	.128	.227	2.142	.034
	Tax Justice	.544	.156	.369	3.481	.001

Source: Processed Primary Data, 2025

Based on the output results of table 2, it is known that:
1. The first hypothesis, the t-test sig. value is $0.034 < 0.05$. This means that the independent variable of tax sanctions (X1) has a significant effect on the dependent variable of tax evasion (Y).
2. The second hypothesis, the t-test sig. value is $0.001 < 0.05$. This means that the independent variable of tax justice (X2) has a significant effect on the dependent variable of tax evasion (Y).

Table 3 F Test

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2547.481	2	1273.740	27.620	.000ᵇ
	Residual	5764.519	125	46.116		
	Total	8312.000	127			

Source: Processed Primary Data, 2025

The output results in table 3 show a sig. F value of 0.000 < 0.05. In other words, tax sanctions and tax justice have an effect on tax evasion.

Coefficient of Determination R2 Value

Table 4 Result of Test of Coefficient of Determination (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.554ᵃ	.306	.295	6.79089

Source: Processed Primary Data, 2025

The output results of table 4 show an R Square value of 0.306. In other words, the influence of tax sanctions and tax justice on tax evasion is 30.6% while the remaining 69.4% is influenced by other variables.

DISCUSSION

The Effect of Tax Sanctions on Tax Evasion

Varian & Jenni (2023) In their research, they said that to ensure that taxpayers comply with the regulations and do not violate the law, enforcement of sanctions is needed. Fardhan & Putri (2022) Tax sanctions can be used as a guarantee that taxpayers do not violate applicable tax regulations, as well as to ensure that taxpayers will obey/comply with/comply with the provisions of tax laws and regulations. The results of the study (Matar, 2023) found that there was a high level of tax evasion, fraud and corruption from falsification of paper and financial documents. For this reason, laws and regulations are needed to punish tax evaders. Pohan (2013) Tax evasion is an unsafe method for taxpayers because the methods used are not in the tax laws and regulations. For taxpayers who do so, it is considered to be breaking the law so that there is a potential and high risk of being subject to sanctions. Tax evasion is something that should not be done. Because, tax evasion is an illegal act to reduce the amount of tax owed. However, many individuals and corporations still do it. In addition, if a taxpayer intentionally evades taxes and it is discovered, the taxpayer will be subject to sanctions in addition to fines.

This result is in line with the research results (Astiawan & Kartika, 2022), (Christina &

Jenni, 2023), (Fardhan & Putri, 2022), (Purnayasa, 2022), (Rismauli et al., 2023). However, it is in contrast to the research results (Amelia et al., 2022), (Mirayani & Rengganis, 2023), (Sari et al., 2021), (Wika, 2018).

The Influence of Tax Justice on Tax Evasion

Tax justice is a form of certainty that the taxation system is fair to all taxpayers involved with a good approach and concept. (Auliana & Muttaqin, 2023) in their research said that people who feel that justice has been upheld will tend to commit tax evasion while their awareness to pay their tax obligations will increase. The goal of tax justice is to achieve a balance between what is fair for the state and what is fair for society as a whole. If tax justice is not upheld, it can worsen income inequality, worsen racial disparities, an unfair tax system shifts costs to workers and small businesses and the existence of a tax structure like this will harm a country every year. Tax evasion can disrupt the fairness of the tax burden. Rampant tax evasion weakens the fairness of the tax burden. The reduction in tax revenue caused by tax evaders further increases the burden on parties who legally pay taxes. This can increase the sense of inequality among taxpayers and reduce tax awareness in society as a whole. This result is in line with the research results (Amelia et al., 2022), (Astiawan & Kartika, 2022), (Mukoffi et al., 2022), (Purnayasa, 2022), (Sari et al., 2021), (Wika, 2018). However, it is in contrast to the research results (Auliana & Muttaqin, 2023), (Fardhan & Putri, 2022), (Kurnia & Faisal, 2022), (Maghfiroh & Fajarwati, 2016), (Al-Rahamneh & Bidin, 2022), (Rismauli et al., 2023).

The Influence of Tax Sanctions and Tax Justice on Tax Evasion

Sing & Bidin (2020) when taxpayers consider the existing tax system to be unfair, that is what ultimately causes them to show non-compliance with tax obligations. Justice refers to actions that must be truly fair or at least acceptable and reasonable. The state should not implement an inverted tax structure, where wealthy taxpayers pay a smaller portion of tax than low-income taxpayers. Tax determination must be fair, adequate, simple, and transparent. (Degl'Innocenti et.al, 2022) Tax evasion can affect the government's ability to improve the standard of living of its citizens, allocate budgets for expenditures so that it can ultimately hinder a country's economic growth. Tax evasion is an attempt to reduce a person's tax obligations by fraud or concealment. In other words, tax evasion is a crime. Every tax law stipulates that tax evasion is committed when a taxpayer or person responsible for collection and payment commits tax evasion through fraud or other fraudulent acts. This result is in line with the research results (Purnayasa, 2022).

CONCLUSION

Based on the results of multiple linear regression tests, researchers can conclude:
1. The first hypothesis, t-test sig. value of $0.034 < 0.05$. This means that the independent variable of tax sanctions (X1) has a significant effect on the dependent variable of tax evasion (Y).

2. The second hypothesis, t-test sig. value of $0.001 < 0.05$. This means that the independent variable of tax justice (X2) has a significant effect on the dependent variable of tax evasion (Y).
3. The third hypothesis, sig. F value of $0.000 < 0.05$. This means that tax sanctions and tax justice have an effect on tax evasion.

LIMITATION

1. Researchers can add research objects/two universities and then compare the perceptions of both.
2. Researchers can add other x variables that can affect the y variable. For example, the taxation system, love of money and others.
3. Further researchers can use other variables as intervening or moderating variables.

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