FACTORS INFLUENCING STUDENT PERCEPTIONS OF TAX EVASION

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ABSTRACT

Tax evasion is an action carried out illegally in an effort to reduce the amount of tax owed by taxpayers. This study aims to determine the determinants of ethical perceptions of tax evasion. Using purposive sampling with a judgment-based approach, data were collected through questionnaires distributed to accounting and tax administration students who had completed taxation courses. The collected data, classified as primary data, were analyzed using a series of tests with multiple linear regression analysis techniques. The findings reveal that both the tax system and money ethics have a positive and significant influence on ethical perception regarding tax evasion. Conversely, the variables of fairness and tax sanctions demonstrate a negative impact on these ethical perceptions. This study also indicates that the four variables can simultaneously impact ethical perceptions of tax evasion.

Keywords : Fairness; Money Ethic; Sanction; Tax System; Tax Evasion

ABSTRAK

Penggelapan pajak merupakan suatu tindakan yang dilakukan secara ilegal dalam upaya mengurangi jumlah pajak yang terutang oleh wajib pajak. Penelitian memiliki tujuan untuk memahami determinan persepsi etis tax evasion. Dengan menggunakan purposive sampling dengan jenis judgement, data dikumpulkan melalui kuesioner yang disebarkan kepada mahasiswa akuntansi dan administrasi pajak yang telah mendapatkan mata kuliah perpajakan. Data yang terkumpul, yang tergolong data primer, dianalisis menggunakan serangkaian pengujian dengan teknik analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa baik money ethic maupun sistem perpajakan memberikan dampak yang positif dan signifikan terhadap persepsi etika mengenai tax evasion. Sebaliknya, variabel keadilan dan sanksi pajak menunjukkan pengaruh negatif terhadap persepsi etika tersebut. Penelitian ini juga mengindikasikan bahwa keempat variabel tersebut secara simultan dapat mempengaruhi persepsi etis tax evasion.

Kata kunci : Keadilan; Money Ethic; Sanksi; Sistem Perpajakan; Tax Evasion

INTRODUCTION

Taxes serve a crucial role for the state, particularly in financing the development of various sectors, facilities, and public infrastructure utilized by the community. The main objective of this function is to maximize state revenue to fund both central and regional government expenditures and development (Handyani M & Cahyonowati, 2014). Over the past twelve years, Indonesia's taxes have experienced a shortfall. A tax shortfall is when tax realization is lower than the tax revenue target in a situation where

tax determination is carried out by the State Budget (APBN) or the Revised APBN. Information obtained from the Ministry of Finance of the Republic of Indonesia collected by CNBC Indonesia shows that Indonesia has always experienced a shortfall from 2009 to 2020. Different perceptions of taxes between taxpayers and the government can lead to failure to achieve tax revenue targets (Susanto & Muslimin, 2022).

Since the case of one of the tax officials shocked the world of tax assessment, tax evasion has become a hot topic of discussion. Unprofitable executive spending can lead to tax evasion. In the same way, too much attention to state revenue will make the tax authorities feel burdened to achieve their goals, which in turn can hinder business. The high target of state revenue has caused many rules to be applied to installment payments, especially by government work units, so that the receipt of levies is not maximized (Mukoffi et al., 2022). Taxes are often seen as a burden that reduces a person's economic ability, leading to motivation for tax evasion. People have to set aside part of their income to pay taxes, but the money used for taxes could instead be used to improve their living needs if there were no tax obligations (Engko & Lenggono, 2020). Tax evasion is a way for citizens to avoid actual expenses and is a demonstration of abusing the cost regulation (Siahaan, 2010). Its impact can cause many negative results in various aspects of a person's life, such as money problems, economic problems, and psychological problems.

Tax evasion occurs when taxpayers attempt to reduce the amount of tax they owe or alter their tax burden by violating tax laws. Companies often engage in tax evasion through practices such as creating fake invoices, failing to record all sales, or submitting inaccurate financial reports. However, tax evasion methods have evolved as such practices are frequently detected. Companies now tend to report relatively lower taxes to avoid scrutiny from tax authorities. Subsequent audits often reveal significant underpayments, leading companies to attempt to bribe tax officials to reduce the underpayment amount, benefiting both parties. The increasingly complex financial transaction systems in the business world provide more opportunities for businesses to strategize their tax planning (Handyani M & Cahyonowati, 2014).

One of the factors that encourages someone to commit tax evasion is the structure of the tax system. In the Indonesian tax system, taxpayers are expected to

conscientiously fulfill their tax obligations through a self-assessment system. This system allows taxpayers to apply the taxation system at their convenience without having to visit the tax office. Calculating, paying, and reporting are all part of the self-assessment system. Once voluntary compliance conditions are established in society, this system will become more actively implemented in the country. A study Maghfiroh & Fajarwati (2016) found that tax system has a negative effect on tax evasion. This differs from the study carried out by Tulit (2022) and Adisty et al. (2017) which stated that the tax system has a positive effect on the ethical perception of tax evasion. The better the tax system, the better the ethics of taxpayers so that tax evasion is regarded as an immoral practice.

When implementing the current tax system, ensuring tax fairness is crucial. People view taxes as burdensome and they need assurance that they are being treated fairly by the government in relation to their burdens and obligations. The more fairly public authorities administer fairness, the more the public will trust them. This trust will motivate people to meet their financial obligations and have confidence in public authorities in managing funds obtained from taxes. As a result, people will feel secure and trust public authorities when paying their taxes. Therefore, people will consider tax evasion, which is illegal and harmful to society, as unethical (Mukoffi et al., 2022).

The presence of tax penalties is a contributing factor to taxpayers engaging in tax evasion. A study by Gashi & Beqiri (2023) revealed that tax evasion does not carry a strong social stigma, meaning that individuals do not face moral consequences from their surroundings, thus prompting them to engage in tax evasion. Tax regulations typically consist of two types of penalties: administrative sanctions and criminal penalties. These penalties are imposed on individuals who breach the rules. The severity of the imposed penalty is directly linked to the likelihood of encouraging taxpayers to act unlawfully and increase the probability of engaging in tax evasion. Empirical studies from Maghfiroh & Fajarwati (2016) found that taxpayers' perceptions of tax sanctions have a negative impact on tax evasion. This is in line with research conducted by Tulit (2022). This contrasts with the study carried out by Effendi & Sandra (2022) which asserts that tax sanctions affect taxpayers' actions in committing tax evasion. Strict tax sanctions will increasingly make taxpayers commit tax evasion (Effendi & Sandra, 2022).

The principles governing financial conduct (money ethics) have a significant impact on the occurrence of unethical behavior (Tang & Chiu, 2003). Someone who is highly money-oriented tends to have a high level of concern for finances and considers tax evasion to be ethical. The higher the money ethic, the higher the tendency for someone to engage in tax evasion. When someone is very obsessed with the value of money and achieving wealth, they tend to consider tax evasion as something reasonable and they will believe that tax evasion is an action that can be considered ethical (Ashari et al., 2020).

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Attribution Theory

Attribution theory is used to help us understand how we attribute the causes and motives behind people's behavior, whether it's our own behavior or someone else's. This theory explains how individuals explain the causes of behavior, which can either be internal (traits, characteristics, attitudes) or external (situational or circumstantial pressures) factors that influence behavior (Dewi & Merkusiwati, 2017). Attribution theory give explanation how someone acts on events that occur in their environment (Maghfiroh & Fajarwati, 2016). This theory also explains how someone can find out why the event occurred. The attitude and characteristics of a person are interconnected, so that just by looking at their behavior we can find out their attitude or characteristics and also predict how they will act in certain situations.

Theory of Planned Behavior

This theory integrates various concepts from social and behavioral sciences to illustrate the relationship between individuals' behaviors and their responses to stimuli. The three determining factors of this theory are behavioral beliefs, normative beliefs, and control beliefs (Winasari, 2020). The main element of this theory is the intention of the person who performs the action, which depends on the strength of the person's desire to perform the action, or how much effort is expended to perform the action. In general, the stronger an individual's intention to act, the higher the probability that the behavior will be successfully executed or realized (Ajzen, 1991).

Tax Evasion

Tax evasion is a form of illegal action carried out by taxpayers to minimize tax payments (Mustofa & Suhartini, 2022). The ethical considerations surrounding tax

evasion are shaped by a variety of factors. The many problems regarding taxation make the view of tax evasion tend to be ethical for taxpayers, both employee and non-employee taxpayers if the morality of tax officers is not good. This aligns with the statement that received the highest level of agreement among respondents, namely, I am reluctant to pay taxes if tax officers do not have good tax morality, thus supporting tax evasion. In addition, non-employee taxpayers have the view that tax evasion is also ethical if most of the collected money is allocated to projects or activities that have no benefit to taxpayers, existing law enforcement is inadequate in handling tax cases that occur, the tax system is unfair and if taxpayers feel unable to pay taxes because the taxes are too high (Hardianingrum & Juliati, 2020).

Tax System

Dewi & Merkusiwati (2017) stated that the taxation system does not have a positive influence on the ethics of tax evasion. It may be understood that a good taxation system can simplify the process for taxpayers to meet their tax responsibilities so tax evasion is considered an unethical act because no reason can justify taxpayers to carry out tax evasion (Mustofa & Suhartini, 2022). If the existing system is considered good enough and appropriate in its implementation, it will increase compliance. This means that the ethics of taxpayers to carry out their tax obligations are getting better so that tax evasion will be reduced. With a good system, taxpayers will provide a good response and obey the existing system in meeting their tax responsibilities.

H_1 : Tax system positively impacts the ethical views of tax evasion

Fairness

Tax fairness is a legal objective achieved through fair tax laws and implementation. Tax fairness can be seen from the tax benefits received by taxpayers, the amount of tax collection rates that are by their respective abilities, in terms of the preparation of tax laws and their implementation that are considered fair, and the attitude of tax officials regarding the granting of rights to taxpayers (Hasanah & Mutmainah, 2020). If fairness is high (taxes imposed are commensurate with their ability) then taxpayers will be more ethical, taxpayers feel the benefits of the tax burden issued so that tax evasion is reduced. Fairness felt by taxpayers will make taxpayers consider tax evasion unethical (Liefa & Dewi, 2020). In implementing taxes as a source of revenue, the state must strive to achieve conditions where society as a whole can feel

fairness in the implementation of the tax law (Wahyuni et al., 2022). Tax evasion is sometimes considered an ethical act because people in Indonesia feel that fairness in taxation has not been realized optimally (Mustofa & Suhartini, 2022). The fairer the tax system, the lower the tax evasion behavior will be (Effendi & Sandra, 2022).

H_2 : Fairness negatively impacts the ethical views of tax evasion.

Tax Sanctions

Tax sanctions serve as a deterrent to prevent taxpayers from breaching tax norms and impose penalties on those who fail to comply with tax regulations (Zuhdi et al., 2019). Sanctions are punishments for those who violate the rules (Pramesty & Andayani, 2021). In practice, this also means an act of forcing someone to follow a rule. The presence of sanctions is a natural consequence of having regulations in place, those who fail to comply with the established rules are subject to sanctions. Taxpayer motivation is influenced by their perception of how effectively tax sanctions can encourage compliance with tax laws (Husaeri & Utami, 2023). Tax sanctions can take the form of administrative or criminal repercussions applied to those who violate tax laws and regulations, with the aim of increasing taxpayer compliance and deterring non-compliance (Aji et al., 2021). Research by Maghfiroh & Fajarwati (2016) found that tax sanctions have a significant impact on reducing tax evasion. The stricter the tax sanctions imposed, the higher the level of taxpayer compliance. This helps prevent tax evasion, which is considered unethical.

H_3 : Tax sanctions negatively influence the ethical views surrounding tax evasion.

Money Ethic

The concept of money ethics pertains to one's attitudes and policies regarding money (Wardani & Subekti, 2023). The ethical beliefs of each person significantly impact their adherence to tax regulations as well as other societal norms (Nsor-Ambala, 2015). Individuals possess varying ethical values, which encompass their perspectives on taxation. Individuals who possess strong money ethics or a significant affection for wealth tend to prioritize financial matters highly, often exhibiting lower ethical standards compared to those with weaker money ethics (Tang & Chiu, 2003). This can lead them to engage in unethical behaviors such as tax evasion. When someone is overly fixated on the value of money and accumulating wealth, they may justify tax evasion and view it as an ethical action (Ashari et al., 2020).

H$_4$: Money ethic positively impact the moral views regarding tax evasion.

RESEARCH METHOD

The population in this research consisted of individuals pursuing a major in accounting and tax administration at the Faculty of Economics and Business, Universitas Sultan Ageng Tirtayasa. Sampling was carried out based on purposive sampling with a judgment type (sample determination based on certain considerations), whose respondent criteria were students who had taken taxation courses. This criterion was chosen because students who have taken taxation courses are considered to have adequate knowledge related to taxation. With this method, it is expected that the selected sample will be representative according to the criteria or specifications that have been previously determined because researchers will only choose samples that understand taxation so that they can provide answers that support the research.

The analytical methods employed in this research encompassed validity assessments, reliability assessments, classical assumption evaluations, regression analysis, partial tests, and ANOVA tests. Multiple linear regression is a statistical analysis technique used to explore and quantify the relationship between a single dependent variable and two or more independent (predictor) variables (Ghozali, 2018). The objective of utilizing multiple linear regression is to ascertain the existence of a linear relationship among the variables and to forecast the value of the dependent variable in response to variations in the independent variables. The data analyzed were generally measured on an interval or ratio scale. The specific model analysis applied in this research is presented as follows:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + e$$

Description:
Y : Ethical Perception of Tax Evasion
α : Constants
$\beta_1 - \beta_4$: Regression Coefficient
X1 : Tax System
X2 : Fairness
X3 : Tax Sanctions
X4 : Money Ethic

RESULT AND DISCUSSION

Descriptive Statistics

Descriptive statistics is a vital statistical method utilized to collect, summarize, present, and analyze data sets. This technique effectively describes the characteristics of

research variables derived from questionnaires distributed among participants. In Table 1, the study examines key variables: the taxation system, fairness, tax sanctions, money ethic, and the ethical perception of tax evasion. For the taxation system variable, the analysis reveals a lowest score of 16, a highest score of 29, and an average (mean) of 23.77, accompanied by a standard deviation of 2.732. This indicates a variation of 2.732 from the mean. Similarly, the fairness variable displays a lowest score of 12, a highest score of 29, and an average (mean) of 21.04, with a standard deviation of 3.514, reflecting a difference of 3.514 from the mean. Tax sanctions shows a lowest value of 21, a highest value of 35, and an average (mean) of 29.66, alongside a standard deviation of 3.436, indicating a variation of 3.436 from the average. The money ethic variable records a lowest score of 10, a highest score of 25, and an average (mean) of 17.95, with a standard deviation of 2.959, showing a difference of 2.959 from the mean. Lastly, the ethical perception of tax evasion reveals a lowest score of 8, a highest score of 35, an average (mean) of 20.83, and a standard deviation of 5.836, indicating a variation of 5.836 from the average. These descriptive statistics provide a comprehensive overview of the characteristics of each variable in the study.

Validity Test

In the Pearson product-moment validity assessment, the score of each item is correlated with the overall score derived from the respondents' answers to evaluate its validity. The findings illustrated in Table 2 indicate that all indicators employed to measure the research variables are valid, as the computed r-$_{values}$ > r-$_{table}$ of 0.2090 and are significant at a level below 0.05.

Reliability Test

The research results are considered reliable if the same measurement gives consistent results and are considered unreliable if they give different results. Reliability is quantitatively assessed using a metric known as the reliability coefficient, with a commonly accepted threshold for reliability being a Cronbach's alpha value greater than 0.6 (Sujarweni, 2014). A questionnaire is considered reliable if it meets or exceeds this value. Based on the reliability analysis in Table 3, the Cronbach's alpha values for both independent and dependent variables indicate strong reliability. Specifically, the variables related to the taxation system, fairness, tax sanctions, money ethics, and

ethical perceptions of tax evasion are deemed reliable, as their Cronbach's alpha values exceed the 0.6 threshold (Sujarweni, 2014).

Normality Test

When testing a regression model for normal distribution, the Kolmogorov-Smirnov test can be used on the residual values of the regression equation. Data is considered normally distributed if its significance is > 0.50. The normality of the data was assessed using the Kolmogorov-Smirnov test by analyzing the asymptotic significance (asymp. sig) value from the processed research data. As shown in Table 4, the test yields an asymp. sig value of 0.200, with a significance probability of 0.057. Since the asymp. sig (2-tailed) value is 0.200, which is greater than the 0.05 threshold, this confirms that the residuals are normally distributed.

Multicollinearity Test

Multicollinearity tests are essential for assessing whether independent variables in a regression model are correlated (Ghozali, 2018). Ideally, a strong regression model should have independent variables that are not correlated with one another. When independent variables exhibit correlation, they violate the assumption of independence, implying multicollinearity. Independent variables are deemed orthogonal if their correlation is zero, ensuring no linear relationship among them. Table 5 shown that Variance Inflation Factor (VIF) value is below 10 and the Tolerance above 10. It means independent variables can be confidently considered free of multicollinearity.

Heteroscedasticity Test

The regression model in a study is considered good if there is no heteroscedasticity, meaning that it is homoscedastic. This study applies the Glejser test to detect heteroscedasticity. In this test, the squared residuals are regressed as the dependent variable against the independent variables. If the significance value from the t-test is greater than 0.05 (α = 5%), it indicates the absence of heteroscedasticity. Referring to the results in Table 6, all the independent variables show significance values above the 0.05 threshold (t > 0.05). It can be said that the regression model exhibits the absence of heteroscedasticity.

Coefficient of Determinant

The coefficient of determination represents the proportion of variance in the dependent variable that is explained by the independent variable(s) in a regression

model (Ghozali, 2018). Essentially, it quantifies how well the independent variable(s) predict or explain the behavior of the dependent variable. In this research, as illustrated in Table 7, the R-square value is 0.192, which signifies that 19.2% of the variation in the ethical perception of tax evasion, the dependent variable, is accounted for by the independent variables, namely the taxation system, fairness, tax sanctions, and money ethic. A total of 83.1% of the variance is attributed to additional factors that are not accounted for in the model, which could affect the ethical perception of tax evasion.

ANOVA Test

The F-test is utilized to evaluate the overall effect of all independent variables in a regression model significantly affects the dependent variable. As illustrated in Table 8, the ANOVA results yield a calculated F value of 8.551, accompanied by a probability value of less than 0.05. Additionally, the calculated F value exceeds the critical F value of 2.27 from the F-table. This evidence indicates that the regression model is statistically significant and can effectively predict how the ethical perception of tax evasion is influenced by its independent variables, namely the taxation system, fairness, tax sanctions, and money ethic.

Hypothesis-t Test

The t-statistic test fundamentally assesses the distinct impact of each independent variable in elucidating the changes observed in the dependent variable. This test helps evaluate the significance of each independent variable in relation to the dependent variable. The results of the t-test are presented in Table 9, providing detailed insights into the significance and influence of each independent variable on the dependent variable. The findings are as follows:

1. The t-value for the tax system variable on the tax evasion variable is 2.006, which exceeds the critical t-value of 1.976 or (2.006 > 1.976). Additionally, the significance value for the tax system variable is 0.047, which is less than 0.05 or (0.047 < 0.05). Based on these calculations, we can conclude that the tax system has a positive and significant impact on tax evasion.

2. In Table 9, t-value of fairness on the tax evasion is -2.010, which is less than the critical t-table value of -1.976 or (-2.010 < -1.976). Additionally, the significance level of the fairness variable is 0.046, which is lower than the standard significance level of 5% or (0.046 < 0.05). Therefore, based on the calculations, it can be

interpreted that the independent variable of fairness has a significant negative impact on tax evasion.

3. The t-value for the tax sanction variable in relation to the dependent variable of tax evasion is -4.235, which is lower than the critical t-table value of -1.976 ((-4.235 < -1.976). Additionally, the significance value associated with the tax sanction variable is 0.000, which is well below the significance threshold of 0.05 (0.000 < 0.05). Consequently, as illustrated in Table 9, we can conclude that the independent variable of tax sanctions exerts a significant negative impact on tax evasion, indicating that increased tax sanctions are associated with reduced levels of tax evasion.

4. The t-value for the money ethic variable on the dependent variable, tax evasion, is 3.560, which is greater than the t-table value of 1.976 or (3.560 > 1.976). Furthermore, the significance value of the money ethic variable, 0.001, is less than the significance level of 5% or (0.001 < 0.05). Based on the calculations in Table 9, it can be interpreted that the independent variable, money ethic, has a significant positive impact on tax evasion.

Discussion

The data analysis results showed that the t-test value for the tax system was 0.047, which is less than the significance level of 5% or (0.047 < 0.05). This suggests that the tax system has a positive effect on the ethical perception of tax evasion behavior. These findings align with previous research by Tulit (2022), Adisty et al. (2017) and Mukoffi et al. (2022). The tax system in Indonesia shows that the responsibility for determining the amount of tax to be paid is assigned to taxpayers. They are required to periodically report the amount of tax owed and that has been paid based on tax laws. Tax officials actively enforce tax collection through coaching, service, supervision, and tax sanctions. A well-functioning tax system is crucial for successful tax collection (Tulit, 2022). This system influences the ethical views of accounting and tax administration students on tax evasion. A well-running tax system will further increase ethics for citizens so that tax evasion will decrease (Mukoffi et al., 2022). Conversely, if the tax system is not functioning properly, there is a greater tendency for someone to commit tax evasion.

In the realm of taxation, the concept of fairness pertains to the mutual relationship between the government and its taxpayers, signifying that the benefits

citizens receive from the government are commensurate with the taxes they have contributed. When taxpayers disagree with the government's expenditure policies or perceive that the compensation they receive in return for their tax contributions is inadequate, they may experience a sense of pressure and regard taxation as unjust. This can affect their behavior, namely, they will report income that is lower than what should be taxed. The taxable party will consider that the act of not complying with tax obligations is something normal. This shows that the higher the level of fairness in taxation, the more tax evasion is considered immoral behavior. Conversely, if the level of tax fairness decreases and gets worse, then the act of tax evasion is considered something that is ethically acceptable. If the government has treated taxpayers fairly, then taxpayers will not commit tax evasion (Effendi & Sandra, 2022). Test results indicate that fairness has a negative impact on the ethical perception of tax evasion, with a t-test result of 0.046 (0.046 < 0.05). This suggests that higher levels of fairness in taxation make tax evasion behavior more widely viewed as unethical.

The tax sanction variable obtained negative results on the ethical perception of tax evasion, namely the application of strict tax sanctions and increasing the ethics of compliance and tax evasion is considered immoral. However, on the contrary, if the application of tax sanctions is relaxed and not burdensome, then someone will tend to take action to reduce the obligation to pay taxes, and tax evasion is considered ethical. Tax enforcement is an action taken by the government to ensure that both taxpayers and prospective taxpayers can comply with tax laws and regulations, such as submitting tax reports, keeping books, and other relevant information, such as making tax payments on time. he findings of the research indicated that tax sanctions adversely influenced the ethical perception of tax evasion, as evidenced by a t-test result of 0.000 which is significant at the 5% level (0.000 < 0.05). This indicates that the stricter the imposition of tax sanctions, the less ethical it is to carry out tax evasion.

An individual who possesses strong financial ethics or a profound appreciation for wealth tends to prioritize monetary matters significantly, often exhibiting lower ethical standards compared to those with weaker financial ethics (Tang & Chiu, 2003). Tang & Chiu (2003) also showed that money ethics play a crucial and immediate role in influencing unethical conduct. An individual who is strongly driven by financial gain will exhibit a significant fascination with wealth and view tax fraud as an acceptable or

ethical action to take. According to the findings presented in Table 9 from the data analysis, the value of the money ethic t-test results is 0.001 and is smaller than the significance level of 5% (0.001 <0.05) so it can be said that money ethics has a positive effect on ethical perceptions of tax evasion behavior. This research aligns with the findings of Nuraprianti et al. (2019) and Ashari et al. (2020), both of which identified a positive correlation between financial ethics and tax evasion. In essence, the stronger a person's inclination towards money, the more likely they are to view tax evasion as ethical.

CONCLUSIONS AND SUGGESTIONS

The analysis and processing of research data lead to the conclusion that the tax system and money ethic variables exert a partial positive and significant influence on the ethical perception of tax evasion. Conversely, the variables of fairness and tax sanctions demonstrate a partial negative and significant impact on the ethical perception of tax evasion. Furthermore, these variables collectively influence the ethical perception of tax evasion. Further research could include indicators relevant to the field. Tax officers should consider and identify various factors that can influence an individual's disposition toward their tax responsibilities.

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PICTURES AND TABLES

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax System	149	16	29	23,77	2,732
Fairness	149	12	29	21,04	3,514
Tax Sanction	149	21	35	29,66	3,436
Money Ethic	149	10	25	17,95	2,959
Ethical Perception of Tax Evasion	149	8	35	20,83	5,836
Valid N (listwise)	149				

Source: Processed Data (2024).

Table 2. Research Validity Test Results

Variables	Indicator	R-Count	R-Table	Significant	Description
Tax System	X1.1	0,680	0,2090	0,000	Valid
	X1.2	0,687	0,2090	0,000	Valid

	X1.3	0,569	0,2090	0,000	Valid
	X1.4	0,554	0,2090	0,000	Valid
	X1.5	0,440	0,2090	0,000	Valid
	X1.6	0,700	0,2090	0,000	Valid
Fairness	X2.1	0,684	0,2090	0,000	Valid
	X2.2	0,642	0,2090	0,000	Valid
	X2.3	0,695	0,2090	0,000	Valid
	X2.4	0,750	0,2090	0,000	Valid
	X2.5	0,738	0,2090	0,000	Valid
	X2.6	0,741	0,2090	0,000	Valid
Tax Sanction	X3.1	0,672	0,2090	0,000	Valid
	X3.2	0,735	0,2090	0,000	Valid
	X3.3	0,715	0,2090	0,000	Valid
	X3.4	0,691	0,2090	0,000	Valid
	X3.5	0,656	0,2090	0,000	Valid
	X3.6	0,631	0,2090	0,000	Valid
	X3.7	0,744	0,2090	0,000	Valid
Money Ethic	X4.1	0,480	0,2090	0,000	Valid
	X4.2	0,560	0,2090	0,000	Valid
	X4.3	0,630	0,2090	0,000	Valid
	X4.4	0,762	0,2090	0,000	Valid
	X4.5	0,699	0,2090	0,000	Valid
Ethical Perception of Tax Evasion	Y1	0,697	0,2090	0,000	Valid
	Y2	0,647	0,2090	0,000	Valid
	Y3	0,758	0,2090	0,000	Valid
	Y4	0,470	0,2090	0,000	Valid
	Y5	0,710	0,2090	0,000	Valid
	Y6	0,762	0,2090	0,000	Valid
	Y7	0,774	0,2090	0,000	Valid
	Y8	0,728	0,2090	0,000	Valid

Source: Processed Data (2024).

Table 3. Reliability Test

Variables	Cronbach's Alpha	N of Items
Tax System	0,654	6
Fairness	0,813	6
Tax Sanction	0,840	7
Money Ethic	0,665	5
Ethical Perception of Tax Evasion	0,861	8

Source: Processed Data (2024).

Table 4. Normality Test

Test Statistic	.057
Asymp. Sig. (2-tailed)	.200[c,d]

Source: Processed Data (2024).

Table 5. Multicollinearity Test

Variables	*Tolerance*	*Variance Inflation Factor* (VIF).
Tax System	0,584	1,713
Fairness	0,639	1,565
Tax Sanction	0,813	1,230
Money Ethic	0,991	1,010

Source: Processed Data (2024).

Table 6. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,104	3,221		-,343	,732
	Tax System	-,014	,130	-,011	-,107	,915
	Fairness	-,077	,097	-,081	-,794	,429
	Tax Sanction	,130	,088	,134	1,484	,140
	Money Ethic	,180	,092	,159	1,946	,054

Source: Processed Data (2024).

Table 7. Determination Coefficient Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,438[a]	,192	,169	5,319

Source: Processed Data (2024).

Table 8. ANOVA Results Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	967,527	4	241,882	8,551	,000[b]
	Residual	4073,278	144	28,287		
	Total	5040,805	148			
a. Dependent Variable: Kepatuhan Wajib Pajak						
b. Predictors: (Constant), Sistem Perpajakan, Keadilan, Sanksi Pajak, *Money Ethic*						

Source: Processed Data (2024).

Table 9. Partial Test

Variables		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25,658	5,182		4,951	,000
	Tax Systems	,420	,209	,197	2,006	,047
	Fairness	-,313	,156	-,188	-2,010	,046
	Tax Sanction	-,597	,141	-,352	-4,235	,000
	Money Ethic	,529	,148	,268	3,560	,001
a. Dependent Variable: Persepsi Etis *Tax Evasion*						

Source: Processed Data (2024).