The Effect of Justice and Understanding of Taxation on the Perception of the Personal Tax Obligation about Tax Evasion

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Abstract:- The purpose of this study was to determine the influence of justice and understanding of partial taxation on the perception of taxpayers of individuals who have business and free work employment regarding tax evasion. This study uses convenience sampling with 87 respondents. The results of this study indicate that justice and understanding of taxation have a negative effect on the perception of individual taxpayers who have free and partial business and work on tax evasion.

Keywords:- Justices; Tax Evasion; Understanding Taxation.

I. INTRODUCTION

Indonesia as a developing country needs to increase the country's economic growth so that it can be aligned with other countries. To make it happen, the Indonesian State needs a sizable source of funds. One source of these funds comes from taxes (Ardi, 2016).

Data from the Ministry of Finance of the Republic of Indonesia shows that the highest contributor to funds in the 2019 state budget comes from taxes in the amount of 1,786.4 trillion rupiah (http://kemenkeu.go.id, 2019). The magnitude of the role of taxes in contributing to state revenues requires efforts to be realized. Efforts to increase tax revenue do not only rely on the role of the Directorate General of Taxes, but also the participation and enthusiasm of the taxpayers themselves (Friskianti and Handayani, 2014).

Citing news published on the finance page seconds, Tuesday, 20 November 2018 at 22.55 WIB, Tax revenue has never been reached as targeted since 2013. This can be seen in table 1.1 as follows :

Years	Target (a)	Realization (b)	Achievements (b/a x 100%)
2014	1.072,37	981,83	91,56 %
2015	1.294,26	1.060,83	81,96 %
2016	1.355,20	1.105,81	81,60 %
2017	1.283,60	1.147,50	89,40 %
2018	1.424,00	1.315,93	92,41 %

Table 1 :- Target and Realization of National Tax Revenue in the Last 5 Years (In trillion rupiahs)

In 2018 realization of tax revenue was IDR 1,315.93 trillion from the target of IDR 1,424.00 trillion, or 92.41% so that there was still a shortfall of IDR 109 trillion from the target of the 2018 state budget (revision). Meanwhile, the realization of tax revenue in 2014 to 2018 still fluctuating, even though it's already high enough. Not achieving the target of receiving tax funds by the government is an indication of tax evasion (Suminarsasi and Supriyadi, 2011).

According to Mardiasmo (2011), tax evasion is an effort made by taxpayers to ease the tax burden by violating laws such as falsifying documents, or filling in incomplete and correct data. According to Suandy (2013), the act of tax evasion is one of the factors not achieving the target of tax revenue in Indonesia. Tax embezzlement causes a lack of targeted tax revenue. Suandy (2013) also said that generally taxpayers are reluctant to pay taxes because they assume that paying taxes will reduce their income. Therefore, taxpayers will always try to pay the smallest tax possible or even avoid it.

Based on a literature review, tax evasion can be influenced by several factors, such as justice (Permatasari and Laksito, 2013; Kurniawati and Toly, 2015; Dewi and Merkusiwati, 2016; Indriyani et al., 2016; Paramita and Budiasih, 2016; Fatimah and Wardani, 2017; Monica and Arisman, 2018) and understanding taxation (Bahari, 2016; Dharma et al., 2016; Herlangga and Pratiwi, 2017). Referring to the attribution theory, a person's behavior is attributed to external and internal factors. Behavior caused by external factors is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation, whereas behavior caused by internal factors is behavior that is believed to be under

personal control itself (Jatmiko, 2006). Thus, related to tax evasion, justice is an external factor that influences taxpayers to carry out tax evasion actions, while understanding taxation is an internal factor that influences taxpayers to carry out tax evasion actions.

Justice is one of the external factors that influence taxpayers to carry out tax evasion. A fair taxation system is the same treatment for people or entities that are in the same economic situation (for example, have the same annual income). and provide different treatment for people or entities in different economic conditions (Zain, 2008). According to Nickerson *et al.* (2009), the government can be said to be fair if the tax money paid by the public is used for general public expenditure, in addition to the imposition and collection of taxes on people treated equally. If the community feels fair, then the community will carry out their obligations in paying taxes and tax evasion will decrease. Conversely, if the community feels unfair, then the community will tend to commit tax evasion (Permatasari and Laksito, 2013). This shows that tax justice has a negative effect on tax evasion behavior. With tax justice it will reduce tax evasion.

This variable is supported by several previous research results (Permatasari and Laksito, 2013; Kurniawati and Toly, 2015; Dewi and Merkusiwati, 2016; Paramita and Budiasih, 2016; Fatimah and Wardani, 2017) with taxpayer objects in the Pratama Tax Service Office Pekanbaru Senapelan, West Surabaya, North Badung, and Temanggung, shows that tax justice has a negative and significant effect on tax evasion. The direction of the relationship shows that if taxpayers have a good perception of tax justice, then tax evasion actions will tend to decrease (Kurniawati and Toly, 2015). The same results were obtained by Dewi and Merkusiwati (2016) with the taxpayer object located at the Pratama Tax Service Office in East Denpasar, shows that tax justice has a negative and significant influence on tax evasion behavior. However, research conducted by Monica and Arisman (2018) and Indriyani *et al.* (2016) found a different result, namely justice does not affect tax evasion, which means that although the higher level of justice carried out by the government, it does not affect the perception of ethics of tax evasion. Tax evasion is considered behavior that is never justified or considered reasonable. Although the perceived tax benefits are not appropriate, paying the tax is still carried out because it is an obligation of every citizen.

Understanding taxation is an internal factor that can encourage someone to carry out tax evasion. According to Adiasa (2013), understanding taxation regulations is a process where taxpayers understand and know about regulations and laws as well as tax procedures and apply them to carry out taxation activities such as paying taxes, reporting tax returns, and so on. If taxpayer understanding of taxation is high, taxpayer behavior will get better so the smaller taxpayer will carry out tax evasion actions (Mutia, 2014). This shows that understanding taxation has a negative effect on tax evasion. This variable is supported by several previous research results (Dharma *et al.*, 2016; Herlangga and Pratiwi, 2017). The results of a study conducted by Herlangga and Pratiwi (2017) with taxpayer objects located in the Pratama Tax Service Office East Ilir, found that understanding taxation had a negative and significant effect on tax evasion. A good understanding of taxation possessed by taxpayers can reduce tax evasion because taxpayers who understand the regulations, tax payment procedures, provisions in taxation, and tax sanctions, taxpayers will not carry out tax evasion. Taxpayers can get tax knowledge and understanding from tax officials themselves, radio, television, print media and the internet. Similar results were obtained by Dharma *et al.* (2016) found that understanding taxation had a negative and significant effect on tax evasion. The higher the level of understanding of taxation, the lower the perception of tax evasion. However, research conducted by Bahari (2016), with taxpayers who are in the Pratama Tax Service Office GunungKidul found that understanding taxation has no effect on tax evasion. According to Bahari (2016) although taxpayer has or has never made a mistake in filling out the tax return and has a good or not understanding of taxation, it does not affect taxpayer to carry out tax evasion.

The description above shows the variables of fairness and understanding of taxation do not always have a negative and significant effect on taxpayers to carry out tax evasion. Therefore, the present study will try to test the consistency of the two variables, namely justice and understanding of taxation, and combine these variables because the previous tests were conducted separately, to see whether they had a significant or no effect. This research will be conducted in the city of Padang which will be used as a place of research because Padang city has the most small and medium business units from other cities / regencies in West Sumatra, which are owned by private taxpayers on average (Http://Sumbarprov.go.id, 2016). The purpose of this study was to determine the effect of fairness and understanding of taxation on perceptions of taxpayers regarding tax evasion.
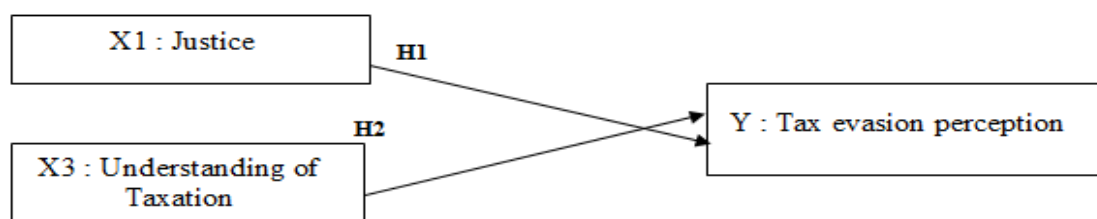

Fig 1 :- Research Framework: Effect of Justice and Understanding of Taxation on Taxpayers' Perceptions Regarding Tax Evasion

The formulation of the hypothesis to be tested is as follows:

H1: Justice has a negative effect on perceptions of individual taxpayers regarding tax evasion

H2: Understanding taxation has a negative effect on perceptions of individual taxpayers regarding tax evasion

II. RESEARCH METHODS

The type of research used is quantitative research. In this study the data used are primary data. The primary data source in this study was obtained directly from individual taxpayers who conducted business and free work. The population is individual taxpayer who does business and free work. The sampling technique is done by convenience sampling method. This method was chosen because of the consideration of the location that is easy to reach so as to facilitate researchers in the collection of samples that will be used in this study. Samples to be taken are individual taxpayers who carry out business activities and free work registered in the Pratama Tax Service Office Padang 1. In this study the data collection technique used was a questionnaire. The questionnaire was distributed directly to respondents by going directly to him. Analysis of the data used is warpPLS software version 6.0.

Number	Variable	Question Indicator	Measurement	Source
1.	Tax Evasion (Y)	➢ In my opinion, embezzlement of ethical taxes if the tax rate is too high ➢ Ethical tax evasion if the collected tax money is not managed to finance general expenses ➢ In my opinion, ethical embezzlement if I do not feel the benefits of the tax money that I have deposited ➢ Taxpayer will carry out tax evasion if the existing law is weak ➢ In my opinion, embezzlement of ethical taxes if there is discrimination in taxation ➢ If the performance of the government, especially the taxation apparatus is poor and the high rate of corruption against taxation funds, then the community / taxpayers will be reluctant to pay taxes ➢ If the performance of the government especially the tax apparatus is good, communicative and inspiring towards the community / taxpayer, then the community / taxpayer will pay their tax obligations with a feeling of pleasure ➢ Tax evasion is considered ethical if the taxpayers who have the same income, then the obligation to pay taxes is the same	5 Likert scale points, 1 for Strongly agree up to 5 for Strongly disagree.	Suminarsi (2012) and Rachmadi (2014)
2.	Justice (X1)	➢ I am of the opinion that taxpayers who are in the same economic conditions will be subject to the same taxes ➢ The tax burden for each taxpayer is the same for every taxpayer who has the same amount of income and dependents, without distinguishing the type or source of income ➢ The tax burden for each taxpayer is different if the amount of their income is also different without distinguishing the type and source of income. ➢ The current tax law is fair according to the level of taxpayer income. ➢ The application of taxation provisions is in accordance with the law without differentiating taxpayers. ➢ I think the tax paid is already proportional to the benefits received ➢ I am of the opinion that each type of tax paid is in accordance with the ability of the taxpayer to pay	5 Likert scale points, 1 for Strongly agree up to 5 for Strongly disagree.	Friskianti and Handayani (2014)
4.	Understanding of Taxation (X2)	➢ I understand the types of taxes that I must pay ➢ I understand how to calculate income tax to be paid and tax installments according to law ➢ I understand the procedure for paying taxes ➢ I understand the deadline for paying taxes ➢ I understand the sanctions for late payment of taxes ➢ I understand how to fill in the tax notice letter ➢ I understand the procedures for submitting tax notice letter	5 Likert scale points, 1 for Strongly agree up to 5 for Strongly disagree.	Rachmadi (2014)

| | | ➢ I understand the deadline for submitting tax returns | | |
| | | ➢ I understand the sanctions for late tax reporting | | |

Table 2 :- Definition of Variable Operations

III. RESULTS AND DISCUSSION

This research uses PLS Regression as an analysis model measurement algorithm. The structural model analysis algorithm (structural model or inner model) used in this study is a linear algorithm because the relationship between latent variables used in this study is linear. The resampling method used in the present study is the Jackknifing method. This is because the Jackknifing method tends to produce a more stable resampling path coefficient and therefore has a more reliable P value for small sample sizes (less than 100), and samples containing outliers (Kock, 2012; Sholihin and Ratmono, 2014; Kock, 2015).
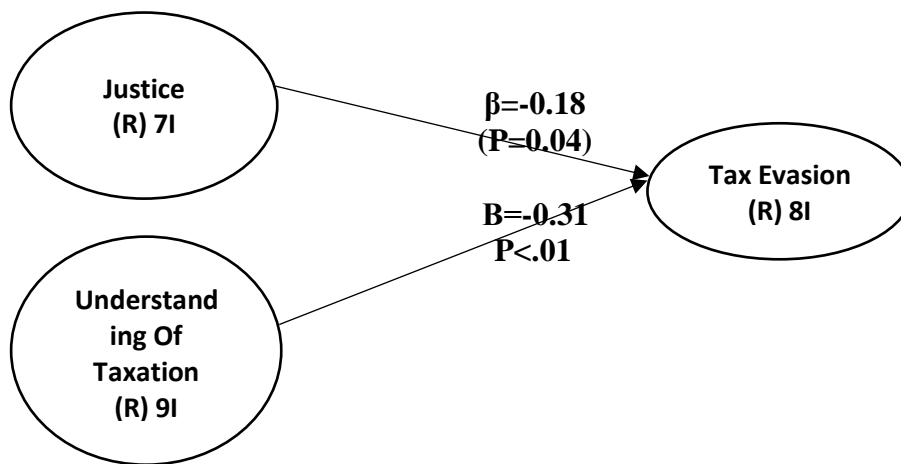

Fig 2 :- Full Output Research Model

➢ *Testing Data Normality*

The normality test in WarpPLS 6.0 uses the classic Jarque-Bera test for each construct. From the tests conducted presented in table 3 only data for understanding taxation that has a normal distribution. Meanwhile, tax evasion, justice have an abnormal distribution of data.

	TE	Justice	UOT
Normal JB	No	No	Yes

Table 3 :- Jarque-Bera Normality Test Output

Based on the test results obtained, the use of the WarpPLS application to process data in this study can be justified. Because, the distribution of data used in this study is not entirely normal.

➢ *Measurement or Outer Model*

The measurement model is based on internal consistency reliability criteria. In measuring instrument reliability in this study, it was measured by two criteria, i.e Composite Reliability and Cronbach's Alpha. A construct is said to be reliable if the Composite Reliability and Cronbach's Alpha values are above 0.70.

TE	Justice	UOT
0.946	0.958	0.912

Table 4 :- Composite Reliability Coefficients

Table 4 shows that the composite reliability value is greater than 0.7 for all constructs. Thus, the requirements for internal consistency reliability of research instruments based on composite reliability parameters have been met.

TE	Justice	UOT
0.939	0.949	0.890

Table 5 :- Cronbach's Alpha

Based on the data presented in table 5 it can be seen that the value of cronbach'alpha is greater than 0.7 for all constructs. As such, the internal consistency reliability requirements of the research instrument based on Cronbach's alpha parameters have been fulfilled.

The next measurement model is based on criteria, convergent validity and discriminant validity. Convergent validity criteria are measured using loading parameters and AVE values while discriminant validity criteria are measured using the Correlations among l.vs. parameter. with sq. rts. of AVEs and P values for correlations.

	TE	Justice	UOT	Type (as defined)	SE	P value
TE1	(0.895)	-0.015	-0.035	Reflective	0.083	<0.001
TE2	(0.925)	0.01	0.006	Reflective	0.082	<0.001
TE3	(0.891)	0.008	0.04	Reflective	0.083	<0.001
TE4	(0.591)	-0.045	-0.052	Reflective	0.09	<0.001
TE5	(0.583)	-0.019	-0.016	Reflective	0.09	<0.001
TE6	(0.925)	0.01	0.006	Reflective	0.082	<0.001
TE7	(0.891)	0.008	0.04	Reflective	0.083	<0.001
TE8	(0.868)	0.021	-0.013	Reflective	0.083	<0.001
Justice1	0.009	(0.952)	0.078	Reflective	0.081	<0.001
Justice 2	-0.043	(0.928)	-0.013	Reflective	0.082	<0.001
Justice 3	-0.117	(0.754)	-0.214	Reflective	0.086	<0.001
Justice 4	0.072	(0.891)	0.137	Reflective	0.083	<0.001
Justice 5	-0.073	(0.890)	-0.012	Reflective	0.083	<0.001
Justice 6	-0.021	(0.794)	-0.127	Reflective	0.085	<0.001
Justice 7	0.151	(0.908)	0.098	Reflective	0.082	<0.001
UOT1	-0.057	-0.003	(0.736)	Reflective	0.087	<0.001
UOT 2	0.014	0.316	(0.691)	Reflective	0.088	<0.001
UOT 3	0.184	-0.014	(0.809)	Reflective	0.085	<0.001
UOT 4	0.173	-0.071	(0.607)	Reflective	0.09	<0.001
UOT 5	0.184	-0.014	(0.809)	Reflective	0.085	<0.001
UOT 6	-0.3	-0.122	(0.753)	Reflective	0.086	<0.001
UOT 7	-0.057	-0.003	(0.736)	Reflective	0.087	<0.001
UOT 8	-0.3	-0.122	(0.753)	Reflective	0.086	<0.001
UOT 9	0.186	0.053	(0.673)	Reflective	0.088	<0.001

Table 6 :- Combined Loadings and Cross-Loadings

In table 6 there is an outer loading value of the study, and it can be seen that the outer loading value on each indicator is above 0.50 which means that all indicators tested in this study are valid.

TE	Justice	UOT
0.693	0.768	0.536

Table 7 :- Average Variances

Extracted (AVE) As can be seen in table 7 that the AVE value as a parameter in evaluating the convergent validity all meet the requirements, which is greater than 0.5 (Ghozali and Latan, 2014). As such, convergent validity requirements have been met.

	TE	Justice	UOT
TE	(0.706)	0.029	-0.094
Justice	0.029	(0.859)	-0.17
UOT	-0.094	-0.17	(0.624)

Table 8 :- Correlations among l.vs. with sq. rts. of AVEs

	TE	Justice	UOT
TE	1.000	0.792	0.384
Justice	0.792	1.000	0.116
UOT	0.384	0.116	1.000

Table 9 :- P values for correlations

Based on the data presented in Tables 8 and 9, it can be seen that the comparison of AVE square root values with correlations between constructs as parameters in evaluating discriminant validity shows the AVE square root values for each construct is greater than the correlations between constructs. The overall value is also significant at the 1% significance level. As such, the requirements for discriminant validity have been met.

➢ *Structural or Inner Model*

All constructs in the model have met the outer model criteria, because, the model has met the validity and reliability requirements of construct indicators used in the study. then the structural model testing is then performed (*inner model*).

Average path coefficient (APC)= 0.316, P<0.001
Average R-squared= 0.361, P<0.001
Average adjusted R-squared (AARS)= 0.338, P<0,001
Average block VIF (AVIF)= 1.078, acceptable if <= 5, ideally <= 3,3
Average full collinearity VIF (AFVIF)= 1.059, acceptable if <= 5, ideally <= 3,3

Tenenhaus GoF (GoF)= 0.481, small >= 0,1, medium >= 0,25, large >= 0,36

Table 10 :- Fit Model and Quality Indice Full Research Model

Based on the Model Fit and Quality Indice output presented in table 10, it can be seen that the APC value = 0.316 with a P-value <0.001, an ARS value = 0.361 with a P-value <0.001 and an AARS value = 0.338 with a P-value <0.001. P-values for APC, ARS and AARS that are recommended as model fit are ≤ 0.05 (Ghozali and Latan, 2014; Kock, 2015). Thus it can be concluded that this research model is fit. This is also supported by an AVIF value of 1.078 and an AFVIF value of 1.059 whose value is much smaller than 3.3, thus indicating that there is no multicollinearity problem between indicators and between exogenous variables. The predictive power of the model described by GoF includes a large category because it is greater than 0.36.

	TE	Justice	UOT
R-squared	0,361		
Adj R-Squared	0,338		
Full Collin, VIF	1,047	1,038	1,070
Q-squared	0,388		

Table 11:- R-squared, Adj R-squared, Full Collin. VIF and Q-squared

Based on table 11 it can be seen that R^2 for the effect of predictor variables on endogenous TE variables is classified as Moderate (R^2 0.361 and Adj. R^2 0.338), because it is lower than 0.45. It can be seen that the R-Square value for the tax evasion variable is 0.361 which can be said that the tax evasion variable is influenced by justice and understanding taxation by 36.1% while the rest 63.9% is explained by other variables outside this study.

Full collinearity VIF is used to check whether collinearity problems occur vertically or laterally (Ghozali dan Latan, 2014). The criterion for a model free from vertical and lateral multicollinearity problems is that the Full collinearity VIF value must be lower than 3.3 (Ghozali and Latan, 2014; Sholihin and Ratmono, 2014; Kock, 2015). Based on table 11 it can be seen that the model used in this study is free from the problem of vertical or lateral collinearity. Because, all VIF Full collinearity values are much lower than 3.3.

Q-squared (usually called Stone-Geisser Coefficient or Q^2) is analogous to R^2 but can only be obtained through resampling. Q2 - Stone-Geissser coefficient is used to assess the predictive validity or the relevance of the block of latent predictor variables to the latent criterion variable. The appropriate coefficient value is above 0 (Sholihin and Ratmono, 2014). Based on table 11 it can be seen that the model used in this study has a predictive relevance value. Because, the value of all Q^2 is greater than 0.

	TE *Path coefficients (P-value) Effect Size*	Justice *Path coefficients (P-value) Effect Size*	UOT *Path coefficients (P-value) Effect Size*
TE		-0,182 (0,039)* 0.036	-0,311 (0,001)* 0.140
Justice			
UOT			

Table 12 :- Inderect and Total Effect
Path coefficients, P-value dan Effect Size Full Model

Information
*   *P-value <0,01*
**   *P-value<0,05*
***   *P-value<0,10*

Based on table 12 it can be seen that :
a) The relationship between justice and taxpayers 'perception of tax evasion is significant with P-value = 0.04 <0.05 and path coefficient value -0.182 with an effect size figure of 14%, then the direction of the relationship between justice and taxpayers' perception of embezzlement tax is negative.
b) The relationship between understanding taxation with taxpayers 'perception of tax evasion is significant with P-value <0.001 and path coefficient value -0.311 with an effect size figure of 3.6%, so the direction of the relationship between justice and taxpayers' perception of tax evasion is negative.

IV. DISCUSSION

The results of this study state that the independent variables (justice and understanding taxation) and the dependent variable (perception of tax evasion) are as follows:

1. Tax justice affects the perception of taxpayers regarding tax evasion, because P-value = 0.04 <0.05 with a path coefficient of -0.182. This study indicates that overall justice negatively affects taxpayers' perceptions of tax evasion. If the level of justice carried out by the government is getting higher, then the taxpayer's assumptions about acts of tax evasion will be considered not good to do. So in this case it is assumed that the higher the justice, the tax evasion will decrease. If the community feels fair, then the community will carry out their obligations in paying taxes and tax evasion will decrease. This shows that if tax justice is able to be implemented well, it will play an important role in increasing taxpayer compliance, which has implications

for the lack of tax evasion behavior. because taxpayers will obey and carry out their obligations to pay taxes when they are able to obtain the best possible justice. The results of this study are in line with research conducted by (Permatasari and Laksito, 2013; Kurniawati and Toly, 2015; Dewi and Merkusiwati, 2016; Paramita and Budiasih, 2016; Fatimah and Wardani, 2017).

2. Understanding taxation affects the taxpayers' perception of tax evasion, because P-value <0.001 with a path coefficient of -0.311. This study indicates that overall understanding of taxation has a negative effect on perceptions of taxpayers regarding tax evasion. If taxpayer understanding of taxation is high, taxpayer behavior will get better so the smaller taxpayer will carry out tax evasion actions (Mutia, 2014). Understanding taxpayer can be assessed one of them from understanding of filling tax notice letter. If taxpayer understands it is less likely to make mistakes when charging, it encourages individuals not to commit fraud. A good understanding of taxation possessed by taxpayers can reduce tax evasion because taxpayers who understand the regulations, tax payment procedures, provisions in taxation, and tax sanctions, taxpayers will not carry out tax evasion. Taxpayers can get tax knowledge and understanding from tax officials themselves, radio, television, print media and the internet. With the understanding of taxation will be able to reduce tax evasion. The results of this study are in line with research conducted by Dharma et al. and (Herlangga and Pratiwi (2017)

V.   CONCLUSION

This study can be concluded that justice has a negative effect on perceptions of individual taxpayers regarding tax evasion and understanding taxation negatively affects the perception of individual taxpayers regarding tax evasion. This study has limitations, namely in obtaining data, the data being tested are data derived from respondents through questionnaires. The use of data from the questionnaire has a weakness that is bias perception that is a difference in looking at something, so researchers can not control the answers given by respondents and individual taxpayers research objects that have free business and work, this study does not conduct separate testing.

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