

SELF ASSESSMENT SYSTEM, DISCRIMINATION, AND THE POSSIBILITY OF FRAUD DETECTION ON PERCEPTION OF TAX EVASION

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ABSTRACT

Tax evasion is a phenomenon that occurs in Indonesia. The perception of tax evasion views that the tax money paid is not used properly. The aim of this study is to empirically examine the effect of the self-assessment system, discrimination, and the possibility of detecting fraud on the perception of tax evasion. The research was conducted at KPP Pratama West Denpasar. Purposive sampling technique was used in this study and a sample of 100 individual taxpayers (WPOP) was found. Data analysis in this research used multiple linear regression analysis techniques. The results showed that the self-assessment system and the possibility of detecting fraud had a negative effect on perceptions of tax evasion, while discrimination had a positive effect on perceptions of tax evasion. The implication of this research is to provide support for the theory of planned behavior and attribution theory related to the factors that influence the perception of taxpayers in tax evasion.

ABSTRAK

Tax evasion menjadi fenomena yang terjadi di Indonesia. Persepsi tax evasion memandang bahwa uang pajak yang dibayar tidak digunakan dengan semestinya. Penelitian bertujuan menguji secara empiris pengaruh self assessment system, diskriminasi, dan kemungkinan terdeteksinya kecurangan pada persepsi tax evasion. Penelitian dilakukan pada KPP Pratama Denpasar Barat. Teknik purposive sampling digunakan dalam penelitian ini dan ditemukan sampel sejumlah 100 Wajib Pajak Orang Pribadi (WPOP). Analisis data pada riset ini digunakan teknik analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa self assessment system dan kemungkinan terdeteksinya kecurangan berpengaruh negatif terhadap persepsi tax evasion, sedangkan diskriminasi berpengaruh positif terhadap persepsi tax evasion. Implikasi dari penelitian ini adalah memberikan dukungan pada theory of planned behavior dan teori atribusi terkait faktor-faktor yang memengaruhi persepsi wajib pajak dalam persepsi tax evasion.

1. INTRODUCTION

As a developing country, Indonesia urgently needs funding sources for finance the development of the country, and one of the sources of funding comes from from taxes. Taxation is dynamic and changes as it evolves economic and social activities of the community. Because it is dynamic, so it is necessary systematically and operationally improved to maximize potential existing taxation by adhering to the principle of social justice (Sa'diyah, 2016). In different countries tax revenues from all total revenues Government is often greater than other types of income and Taxation is the main source of government revenue to meet its obligations (Mehrara & Farahani, 2016). According to Sari (2015), all State tax revenue will be cashed in to meet all expenses general up to social welfare. But most taxpayers making taxes a burden because it reduces his income, so that Many taxpayers want to pay as little tax as possible. One of the Various ways that taxpayers do are by embezzlement tax.

The act of tax evasion has become a global phenomenon that has been numerous carried out in both developed and developing countries (Mansor & Gurama, 2016). One way of tax evasion is not reporting income on a regular basis. honest (Amin & Mispa, 2020). This is a phenomenon that indicates a serious threat to society (Owusu et al., 2020). The act led to a loss of state revenue to finance important matters, e.g. health, education and infrastructure (Korndörfer et al., 2014).

A tax evasion case was discovered in Bali in April 2021 that conducted by an advertising entrepreneur, Ivan Kaewono. Businessman the person was caught deliberately submitting the Annual Income Tax Return of the Taxpayer Personal Person tax year 2015 with incorrect contents and cause losses to the state amounted to IDR 2.28 billion (pajak.go.id, April 28, 2021). Ivan Kaewono was sentenced to 2.5 years in prison and sentenced to a fine of Rp 4.5 Billion. In addition to Ivan Kaewono, a similar case was also found committed by Sri Eni Idayati, which caused state losses of more than Rp 320 million (inewsballi.id, January 19, 2021). DGT Bali Regional Office hopes that the existence of This arrest, taxpayers can better comply with regulations in the field of Taxation. Explanations that are often used to allow embezzlement Taxes on moral grounds are the incapacity of taxpayers, cases of corruption by unscrupulous state, high tax rates or not getting compensation appropriate in paying taxes (Nickerson et al., 2009). Therefore, society Often lazy caused by rampant cases of tax fund evasion in

other words there is a fear of corruption by the tax officer (Friskianti & Handayani, 2014). Previous studies have shown that The act of tax evasion is justified because there is injustice in tax payment system (Bø et al., 2012). Research McGee et al., (2012) concluded that most tax evasion is accepted in society due to the injustice in the tax system. Based on the theory of planned behavior reviews three main factors that can encourage individual actions, namely behavioral belief, normative belief and control belief. The theory argues that the higher the intention to Behaving will improve how the behavior will occur (Kaulu, 2021). In addition to these theories, there is an attribution theory that says that external as well as internal factors also influence individual perceptions (Robbins & Judge, 2013:168). Attribution theory seeks to understand causes Individuals judge other individuals depending on what is linked to certain behaviors (Robbins & Judge, 2013:168). External attribution theory presumes that the taxpayer will behave in accordance with the views They are about tax evasion affected by external conditions (Paramita & Budiasih, 2016). In addition, taxpayers' perceptions regarding Tax evasion is also influenced by the attitude of taxpayers when calculating tax (Dewanta & Machmuddah, 2019). According to research conducted by Taxpayers will take action based on his opinion on tax evasion which is motivated by external conditions, namely the self-assessment system that applies in Indonesia, fair attitude by the government and checks conducted by fiscus. Self-assessment systems are defined as one of many factors which motivates taxpayers to avoid taxes. The system is a tax collection system that entitles taxpayers to: determine the amount of tax owed each year. In this system, the amount of tax payable is set by the taxpayer himself (Asrinanda, 2018). Of course, the tax owed is based on the provisions of tax law applied (Chan et al., 2017). However, the self-assessment system can increase the occurrence of discrimination in the determination of taxes payable by taxpayers themselves (Seralurin & Ermawati, 2019).

There are other factors that are the reason for taxpayers in committing acts of tax evasion i.e. discrimination. This discrimination is the difference in treating others based on religion, color skin, race, social, and other differences. Discrimination factors positively influence Against tax evasion, this opinion is in accordance with research Dewi and Merkusiwati (2017) who found that discrimination has an effect positive on tax evasion acts.

Previous research suggests there may be detection factors fraud that also motivates taxpayers in evading taxes. The audit carried out on the Taxpayer is the implementation of applicable legal regulations. If the tax check can Knowing the percentage of taxpayer fraud, then this can encourage tax evasion behavior itself. If the Taxpayer knows the value the prospect of detection of misappropriation to be carried out is high, then Mandatory Taxes tend to comply with the provisions of the law and do not perform tax evasion. Based on the phenomena and theories previously described, shows that there are still rampant acts of tax evasion in Indonesia.

In addition, this research is expected to review the magnitude of the country's success in Strive for tax funds to be equitable and fair. This study was also conducted to find out how the influence of related variables in behavior tax evasion. In Indonesia, the tax collection system has adopted the self system assessment, namely by giving authority to taxpayers in Tax collection includes calculating and self-reporting liabilities its taxation is based on applicable legal regulations. The self-assessment system requires that the fiscus does not have the same authority once on the calculation of deposits and reports made by taxpayers. Mardiasmo (2018: 9), The self-assessment system describes taxpayers who Act actively, without involving the tax officer. The system assumes that all information reported by the taxpayer is correct and not needs to be checked by the tax officer (Noviyanti & Ferdous, 2020). However, the officer Taxes should provide knowledge and guidance regarding regulations that must be done by taxpayers (Ariyanto, 2020). If the self-assessment system run in accordance with the provisions and rules set will obtaining optimal taxes. Taxpayers view through calculation and reporting carried out by the Taxpayer himself, then tax evasion can be done (Damayanti et al., 2017). Hereby hints that the better the implementation of the self-assessment system, the more The lower the tax avoidance behavior, while the worse the self-application assessment system, the higher the tax evasion behavior.

H1: Self assessment system has a negative effect on taxpayer perceptions in tax evasion acts. Discrimination is a distinction between people human beings, both in terms of religion, race, social, differences in skin color, and Etc. If the discrimination rate is said to be high, then this will be causing taxpayers to feel increasingly unethical, resulting in increased tax evasion (Friskianti & Handayani, 2014). In theory, if discriminatory behavior that exists in Indonesia is high, so there will be tendency to the occurrence of

tax avoidance actions. Behaviour Discriminative is defined as behavior that encourages taxpayer reluctance to complete their tax obligations (Damayanti et al., 2017). Faradiza (2018) found discrimination affects taxpayer perceptions in engage in tax avoidance behavior, where the higher the rate Discrimination in the implementation of taxation, the higher the perception Taxpayers regarding tax evasion. The same result is also evidenced by Dewi and Merkusiwati (2017), Damayanti et al., (2017) and Sariyani et al., (2016).

Thus, the second hypothesis in this study is formulated as follows.

H2: Discrimination has a positive effect on taxpayers' perceptions in action tax evasion. Possible irregularities related to the method of inspection taxes run by the taxman. Tax audits are carried out with the aim of collecting and processing data, information, and evidence that obtained factually and reasonably based on examination standards that aims to determine the compliance of taxpayers in fulfilling obligations His lease. When the chance of discovery of irregularities on the tax officer Through tax audits based on established procedures, it can influence the perception of taxpayers carrying out tax evasion. Tax audits aim to find opportunities for fraud to be discovered which is carried out based on tax regulations so that directly or can not directly warn the taxpayer that his actions unlawful (Damayanti et al., 2017). Based on the results of Winarsih's research (2018), Damayanti et al., (2017), and Indriyani et al., (2016) concluded that possibility of fraud detected affecting tax evasion which means the higher the likelihood of fraud being detected, the behavior Tax evasion tends to be considered unethical behavior for Carried out so that tax evasion measures are lower.

H3: The possibility of detected fraud negatively affects the perception of mandatory tax in the act of tax evasion.

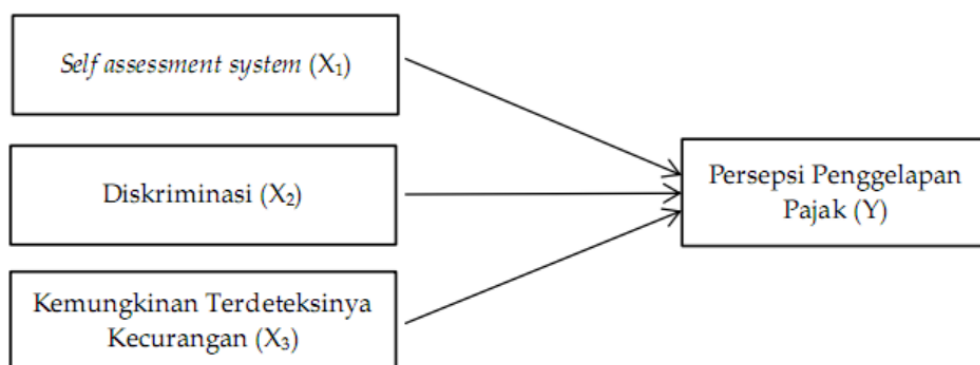


Figure 1. Research Model

2. RESEARCH METHODS

A quantitative approach is used in this research. This approach is chosen for focuses on researching a population and samples aimed at prove the hypothesis that has been established (Sugiyono, 2018: 13). Method The research used is in the form of associative research that is causal (cause and effect) which aims to know the influence and relationship two or more variables (Sugiyono, 2018: 55). This study examines how Influence between self-assessment system, discrimination and possibility detection of fraud on taxpayer perceptions in embezzlement tax.

Individual taxpayers registered at KPP Pratama Denpasar Barat is the population in this study. In 2020 the number of taxpayers private persons registered at KPP Pratama Denpasar Barat are 139,715 person. The sampling method used in this study is Non-probability sampling method with purposive sampling technique, with criteria namely individual taxpayers registered at KPP Pratama Denpasar Barat and submit a tax return, have an NPWP for at least one year and are required Individual tax with an age range of 18-60 years This research sets a real level of 10% and a level of confidence 90% sample data collection. Based on the slovin formula the sample size in The study numbered 100. Data collection using questionnaires withscale 4 likert. The Likert scale of this study consists of 4 points, covering very no agree (STS), disagree (TS), agree (S), and strongly agree (SS).

Self-assessment is interpreted as granting authority to the Mandatory Taxes in tax collection include calculating and reporting by Independent amount of tax payable as its tax obligation based on applicable legal regulations (Mardiasmo, 2018:9). Indicators The self-assessment system measurement in this research is in line with Friskianti & Handayani (2014) and Sari (2015) by developing four indicators To measure the self-assessment system, namely registering as mandatory taxes, calculating taxes, depositing taxes owed by taxpayers, and reporting tax returns by taxpayers.

The government is considered to discriminate when policies that taken only gives an advantage to certain groups while there are other aggrieved parties (Ramli et al., 2020). In measuring variables discrimination, the indicators used are in line with Sari's (2015) research, namely through discrimination against race, religion, culture and social class membership, as well as discrimination caused by tax benefits. The possibility of fraud detection is the perception of respondents, to how likely a fraud committed by a

taxpayer can be detected by the tax authorities. Variables likely to be detected cheating using measurements consistent with what Sari did (2015) namely through community compliance in fulfilling their obligations, The level of strict tax audits, as well as the level of honesty of taxpayers in filling out tax returns.

Mardiasmo (2018: 11) mentions tax evasion as a form of actions implemented by taxpayers aimed at easing the tax burden through the malpractice of the applicable law. Tax evasion can be called against the law due to using means which is illegal. This method is done by ignoring the provisions that applicable obligations to which the taxpayer is liable, such as falsifying documents, or Fill in incomplete and incorrect data. (Reskino et al., 2014). Variable This is measured by indicators that refer to the research conducted Nickerson et al., (2009) and Suminarsasi & Supriyadi (2011) using Measurement indicators are the application of tax rates and the need for cooperation good between tax officers and taxpayers, weak implementation Tax Laws and Taxpayer Opportunities to Conduct tax avoidance, integrity of fiscal mentality, government apparatus bad and discriminatory against tax treatment, and the consequences of doing tax evasion.

Multiple Linear Regression Analysis was used in this research with the aim of describe the influence of the independent variable on the purposeful dependent variable to get an estimate of the average population based on variable magnitudes known independence (Ghozali, 2018:93). This multiple linear regression model formulated as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots\dots\dots(1)$$

Information:

Y = Perception of Tax Evasion

a = Konstanta

$\beta_1, \beta_2, \beta_3$ = Regression coefficients of variables X1, X2, X3

X1 = Self assessment system

X2 = Discrimination

X3 = Possible Fraud Detected

e = error term (Confounding Variable)

3. RESULTS AND DISCUSSION

Descriptive statistical tests aim to provide an overview of each variables that indicate the minimum value, maximum value, average value and standard deviation. The average score indicates the average rating of respondents or The tendency of respondents' answers to each variable studied. Meanwhile, standard deviation is a representation of the difference in data values that Observed with average values. Descriptive statistical test results from ordinal data presented in Table 1 as follows.

Table 1. Descriptive Statistical Test Results

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
<i>Self Assessment System</i>	100	20	32	26,65	3,476
Diskriminasi	100	12	20	15,53	2,500
Kemungkinan Terdeteksinya	100	16	24	19,24	2,318
Kecurangan Persepsi Penggelapan Pajak	100	15	36	23,05	6,633

Based on table 1, the minimum score of 100 research respondents Regarding the variable self assessment system is worth 20 while the value The maximum is worth 32. The variable self assessment system has 8 items statement. Based on the table, the average reply of respondents on The variable self assessment system of 26.65 is close to the maximum value.

This means the implementation of the self-assessment system that applies in Indonesia at this time it is very good. In addition, the standard deviation in the results of the self variable test Assessment System of 3.47684.

The next variable, namely discrimination, has 5 points of statement, and Each statement on a variable is measured on a scale of 1-4. Based on table 1, The minimum value of 100 respondents regarding this variable is 12, while The maximum value is 20. Average score obtained from answers respondents on the discrimination variable amounted to 15.53 with standard deviations at The discrimination variable is 2.50032. With the average value of the variable that close to the maximum value then it can be said that respondents still see The high level of discrimination that occurs both directly and directly experienced not directly by respondents.

The next variable is the possibility of detecting fraud that has 6 statement items. The test results in table 1 indicate the minimum value of 100 respondents regarding the variable of probability of fraud detection Sebesar 16 while the maximum value is 24. In addition, value is obtained Average respondents' replies to variables likely to be detected fraud of 19.24. The average value is close to the maximum value that indicates that respondents see a high likelihood detection of fraud during an examination of its tax obligations by fiscus. Next, the standard deviation on the variable is likely to be detected The fraud shows a value of 2.31866.

The dependent variable, namely the perception of tax evasion, has 9 points statement. The results of the descriptive analysis test in table 1 indicate this variable have a minimum score of 15 and a maximum score of 36 from answers 100 respondents about the variable perception of tax evasion. Average answer Respondents on the variable perception of tax evasion amounted to 23.05. With value An average that is close to the maximum value can be said to be mandatory Tax respondents consider tax evasion still ethical to do based on the results of questionnaire distribution, tax evasion ethical to do if the prevailing tax system is unfair, lack understanding of tax rules, and the perception that there are still many officials who Misuse the proceeds of tax collection. And the standard deviation value on the variable Perception of tax evasion amounted to 6.63382.

Multiple linear regression analysis aims to test whether existing hypotheses are appropriate to see the effect of the self assessment system (X1), discrimination (X2), the likelihood of detection of fraud (X3) on perception tax evasion (Y). Results of multiple linear regression analysis in research Presented in Table 2 as follows.

Table 2. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	78,943	1,894		41,670	0,000
Self Assessment System	-2,048	0,160	-1,073	-12,833	0,000
Diskriminasi Kemungkinan	0,596	0,214	0,225	2,788	0,006
Terdeteksinya Kecurangan	-0,550	0,092	-0,192	-5,966	0,000
<i>Dependent Variabel : Persepsi Penggelapan Pajak</i>					

In table 2 can be seen the results of multiple linear regression analysis shows the value of the regression coefficient of the independent variable (self assessment system, discrimination, possible detection of fraud) and constant values dependent variable (perception of tax evasion). Based on these results, then The Multiple Linear Regression equation can be obtained as follows.

$$Y = 78,943 - 2,048 X1 + 0,596 X2 - 0,550 X3 \dots\dots\dots(2)$$

Based on the equation above, it can be explained that the value A constant (α) of 78.943 indicates a positive constant value. This means that the perception of tax evasion will tend to increase when variables self assessment system (X1), discrimination (X2), and possibility the detection of fraud (X3) is considered non-existent (zero) or constant. Next is the value of the self-assessment system coefficient (X1) of -2.048. This shows that if the self-assessment system runs accordingly, then resulting in a decrease in perceptions of tax evasion for individual taxpayers registered at KPP Pratama Denpasar Barat if other independent variables are considered to have a constant value.

The value of the discrimination coefficient (X2) is 0.596. The value indicates that, if discrimination increases it will result in an increase in Perceptions of tax evasion for individual taxpayers registered at KPP Pratama Denpasar Barat assuming independent variables Others are considered constant.

The variable probability of fraud detection (X3) has a value The coefficient is -0.550. These results show, when it is likely to be detected Increased fraud will result in a decrease in perception Regarding tax evasion for individual taxpayers who registered at KPP Pratama Denpasar Barat with the assumption that the variable is independent others are of constant value.

The next test is the R2 test. Coefficient testing determination (R2) is used in assessing the magnitude of the model's capabilities in describes the variation of the dependent variable. The value of the coefficient of determination is at In the range of zero and one, the value will be said to be better if it is close to one. However, there is a weakness to the R² test, namely that there is a bias towards the number independent is included on the model, so it is recommended to use adjusted R² values when evaluating. The adjusted R² value will be up or down if there is an addition of one independent variable to the model, so that the adjusted R2 results will be more relevant to know the effect of

one independent variables into one regression equation (Ghozali, 2018: 95). Results from the test The coefficient of determination is presented in Table 3 as follows.

Table 3. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,958	0,918	0,916	1,92335

In table 3 it is known that the magnitude of the adjusted value R² amounted to 0.916. Thing This means that 91.6 percent of the dependent variable is perception Tax evasion can be explained by a self-assessment system, discrimination and the possibility of fraud being detected. While the remaining 8.4 Percent is influenced by other variables that are not included in the model this research. The next test is the F test. Feasibility testing model (F test) is performed to reflect all independent variables in Regression models have a simultaneous influence on the dependent variable (Ghozali, 2018:96). This test compares the significance value of each variable free with a significant level of 5% or 0.05. If the regression model has The significance value < 0.05, so the regression model is worthy of being used as research.

Table 4. Model Qualification Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	4.001,621	3	1.333,874	360,578	0,000
Residual	355,129	96	3,699		
Total	4.356,750	99			

In table 4 it can be seen that the magnitude of the value obtained F is calculated amounted to 360.578 with significance levels of 0.000 < 0.05. Based on these values, The model used in this research is suitable for testing on hypothesis is to explain the effect of self assessment system (X1), discrimination (X2), the likelihood of detection of fraud (X3) on perception tax evasion (Y).

The last test in this study is the hypothesis test or statistical test t. Test this used to determine the effect of each independent variable on dependent variable. This test is carried out by comparing significance values Each independent variable with its significance level $\alpha = 0.05$. If value The significance of the independent variable < the significance level is 0.05, then the hypothesis is accepted or the independent variable has an effect on the dependent variable. Significance test results The partial (t-test) is presented in Table 5 as follows.

Table 5. Hypothesis Test Results

Variabel	t hitung	Sig.	Keterangan
(Constant)	41,670	0,000	
Self Assessment System (X_1)	-12,833	0,000	H ₁ Diterima
Diskriminasi (X_2)	2,788	0,006	H ₂ Diterima
Kemungkinan Terdeteksinya Kecurangan (X_3)	-5,966	0,000	H ₃ Diterima

In table 5 it can be seen that the variable self assessment system has t Calculate at 12.833 with significance $0.000 < 0.05$ (significant). By The value obtained shows that the self-assessment system has a negative effect and Significant on perceptions of tax evasion behavior for taxpayers a private person registered with KPP Pratama Denpasar Barat. On variables Discrimination has a calculated t of 2.788 with a significance of $0.006 < 0.05$ (significant). This value indicates that discrimination has a positive effect and significant on perceptions of tax evasion for payers personal tax registered at KPP Pratama Denpasar Barat. While The variable probability of detection of fraud has a calculated t of -5.966 with significance $0.000 < 0.05$ (significant). Based on this, The possibility of fraud detection has a negative and significant effect on Perceptions of tax evasion behavior for individual taxpayers registered with KPP Pratama Denpasar Barat.

4. CONCLUSION

The self-assessment system negatively affects the perception of taxpayers in tax evasion acts. Based on this, it can be concluded that The better the application of the self-assessment system, the lower the level tax evasion. Furthermore, the variable discrimination has a positive effect on taxpayer perceptions in tax evasion acts. Based on this, It can be said that the worse or higher the discrimination that Experienced by taxpayers, tax evasion increases. However, results obtained on the variable probability of detection of fraud shows a negative relationship to the perception of the taxpayer in action tax evasion. This means that the better the execution Examination by the fiscus is closely related to the chances of discovery misappropriation committed by the taxpayer then the act of embezzlement Taxes are getting lower.

Based on the elaboration of the research results and conclusions above, the suggestion What can be given in this study is the expected of the makers Policy, especially in the field of taxation, pays more attention to matters that relating to the presence or absence of discrimination that will be experienced by people who are taxpayers. In addition, the

fiscus are responsible Answer when conducting an examination of taxpayers must be more thorough and Be careful in detecting whether there is fraud that may be committed by Taxpayers when depositing or reporting their tax obligations. For researchers Furthermore, it is expected to increase the range of research or enlarge sample to KPP Pratama other regions so that it can represent more Individual taxpayer population. In addition, the Adjusted R2 value of 0.916, this shows that 91.6% of tax evasion perceptions are influenced by self-assessment system, discrimination, and possible detection of fraud While 8.4% was motivated by other variables outside the model in this study. Based on this, researchers can further expand related research Other factors influencing the perception of tax evasion. In this study also obtained a regression result of the discrimination variable of 0.596 and The probability of fraud being detected is -0.550 indicating small influence of the independent variable on the dependent. Next It is hoped that the latest studies will increase the evidence the interrelation of these variables. One of them is by testing other indicators and Questions or statements in the questionnaire must have more correlation tall.

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