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54. The Moral Dilemma Between Tax Ethics and the Temptation of Evasion.pdf

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4615 Words

CHARACTER COUNT

25806 Characters

PAGE COUNT

8 Pages

FILE SIZE

459.4KB

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Sep 30, 2024 10:19 PM GMT+7

REPORT DATE

Sep 30, 2024 10:19 PM GMT+7

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The Moral Dilemma: Between Tax Ethics and the Temptation of Evasion

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Article Info

Article history:

Received-12 Juli 2024

Revised-19 Juli 2024

Accepted-21 Juli 2024

Abstract

This study aims to determine the effect of tax justice, taxation system and tax discrimination on tax evasion. The population in this study is an individual taxpayer who is registered at Kantor Pelayanan Pajak Pratama Makassar Utara. The sampling technique used purposive sampling method. The respondents of this study were 100 respondents. Collecting data using a questionnaire method. The analysis method uses multiple linear regression with the help of SPSS version 25 program. The results show that tax justice has a significant negative effect on tax evasion, the taxation system has no negative effect on tax evasion and tax discrimination has a significant positive effect on tax evasion.

Keyword:

Tax Evasion, Tax Justice,

Tax System

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Introduction

Tax evasion is one of the issues present in every country in the world. As one of the main sources of a country's revenue, taxes can be used to run the government and finance development programs.⁴ However, in reality, every country faces difficulties in optimizing its tax revenue. As mentioned above, one of the challenges is the prevalence of tax evasion.⁵ Apart from tax avoidance, tax evasion also has a negative impact on a country's economy.⁶ Tax evasion is a violation of tax laws where taxpayers engage in schemes to conceal their taxable income, thereby reducing the amount of taxes they are obligated to pay, and in some cases, some taxpayers may not pay their owed taxes at all through illegal means.⁷ Unlike tax avoidance, tax evasion is considered an illegal act. It carries the risk of punishment and prosecution under tax laws, whereas tax avoidance implies situations where taxpayers reduce their tax liabilities by taking advantage of loopholes and ambiguities in the legal provisions. According to theory, tax evasion is perceived as having negative connotations and is classified as a criminal act because it is done knowingly in violation of the law and can be detrimental to the state. Tax evasion falls within the legal framework of tax law as it involves the exploitation of tax laws to reduce tax obligations.

One of the cases related to tax evasion involves an advertising entrepreneur with the initials IK, aged 37, who was sentenced to two and a half years in prison and fined IDR 4.5 billion in an online trial conducted by the District Court. In the judge's ruling, IK was found

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⁴ SUDIRMAN, I., & HASAN, H. (2023). The Fraud Gone Model and Political Connection-Distribution Approach. *Journal of Distribution Science*, 21(12), 71-81.

⁵ Yahril, M. A. F., Rifani, R. A., & Khaerul, K. (2023). Pengantar Hukum Pajak.

⁶ Abbas, M. H. I. (2017). Tax Evasion in Indonesia: a Game Theoretical Model. *Jurnal Ekonomi dan Studi Pembangunan*, 9,

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⁷ Latrine. (2020, September 24). Apa Bedanya Tax Avoidance dan Tax Evasion? <https://www.pajakku.com/read/5f6ad6402712877582239046/apa-bedanya-tax-avoidance-dan-tax-evasion->

guilty of tax evasion amounting to IDR 2.28 billion. The tax offense committed by IK was intentionally submitting inaccurate or incomplete Annual Income Tax Returns for Individuals and/or Tax Year 2015 statements. During that period, the defendant received an income of IDR 7 billion from managing a website. From that income, IK only paid IDR 486 thousand in taxes, which was reported to the Tax Office. As a result of his actions, IK caused a loss to the state revenue amounting to IDR 2,280,921,952.00 (IDR 2.28 billion).⁸ The relevant theories related to the above case are attribution theory and theory of planned behavior. IK intentionally or with the intention submitted inaccurate or incomplete Annual Income Tax Returns for Individuals. IK's strong intention to commit tax evasion is supported by his actions in doing so and gaining a profit of 7 billion. With the income he received, there is a strong reason for him to repeat this action.

Attribution theory states that there are reasons why someone takes a certain action and will face consequences for that action. As a result of the income IK obtained from managing the website, he reported and paid taxes amounting to only IDR 486 thousand. Due to his actions, IK was sentenced to two and a half years in prison. The main factor that leads taxpayers to choose tax evasion over tax avoidance is that tax avoidance requires extensive insight, knowledge, and competence in the field, where they are familiar with the intricacies of tax regulations, enabling them to find loopholes to reduce the tax burden without violating existing rules. Typically, tax avoidance of this nature can only be done by tax consultant professionals. Therefore, it can be concluded that taxpayers prefer to engage in tax evasion because it is easier to perform, even though it is an illegal act.⁹ Tax evasion can also be influenced by external and internal factors. External factors refer to those that come from outside the taxpayer, such as the situation and subjective norms. On the other hand, internal factors originate from the taxpayer themselves and are related to individual characteristics that trigger their tax compliance. Ethics are related to values, proper ways of living, good rules of life, and all habits that are adopted and passed down from one individual to another or from one generation to another. Ethics play a role in determining what an individual should and should not do.

According to Ningsih & Pusposari tax ethics refer to the actions taken to comply with tax regulations or tax laws established by the government. In this case, taxpayers must consistently pay their taxes because by doing so, development can be well-implemented.¹⁰ Tax ethics are an external factor influencing tax evasion. The obligation to pay taxes is influenced by an individual's intention to pay or not. Subjective norms are an individual's belief about the normative expectations of themselves or others they reference. Therefore, an individual will act based on the approval of their reference group and be motivated by the actions of those they look up to.¹¹

The dimensionalities of the ethics scale regarding tax evasion.¹² They conducted a survey of approximately one thousand one hundred individuals across six countries. A scale of eighteen items was presented, analyzed, and discussed. The findings revealed that tax evasion, as a whole, has three ethical perception dimensions from the tested items, namely: 1) fairness, related to the positive utility of money, 2) tax system, related to tax rates and negative utility of money, and 3) discrimination, related to tax evasion under certain conditions.¹³ The

⁸ Belis Siswanto. (2021, July 26). Terdakwa Penggelapan Pajak Rp2,28 Miliar, Divonis Dua Setengah Tahun. Lebih lanjut di: <https://www.pajak.go.id/id/siaran-pers/terdakwa-penggelapan-pajak-rp228-miliar-divonis-dua-setengah-tahun>.

⁹ <https://www.pajak.go.id/id/siaran-pers/terdakwa-penggelapan-pajak-rp228-miliar-divonis-dua-setengah-tahun>.

¹⁰ Puliayanti, T., Titisari, K. H., & Nurlela, S. (2017). Pengaruh keadilan pajak, tarif pajak, sistem perpajakan, sanksi perpajakan, teknologi perpajakan terhadap persepsi Wajib Pajak badan mengenai penggelapan pajak.

¹¹ Ningsih, D. N. C., & Pusposari, D. (2015). Determinan Persepsi Mengenai Etika Atas Penggelapan Pajak (Tax Evasion) (Studi Pada Mahasiswa Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Brawijaya). *Jurnal Akuntansi*.

¹² Wanarta, F. E., & Mangoting, Y. (2014). Pengaruh Sikap Ketidapatuhan Pajak, Norma Subjektif, dan Kontrol Perilaku yang Dipersepsikan terhadap Niat Wajib Pajak Orang Pribadi untuk Melakukan Penggelapan Pajak. *Tax & Accounting Review*, 4(1), 138

¹³ Nickerson, I., Pleshko, L., & McGee, R. W. (2009). Presenting the dimensionality of an ethics scale pertaining to tax evasion. *Legal Ethical & Regul. Issues*, 12, 1.

¹⁴ Suminarsasi, W. (2011). Pengaruh keadilan, sistem perpajakan, dan diskriminasi terhadap persepsi wajib pajak mengenai etika penggelapan pajak (tax evasion). *Jurnal Universitas Gajah Mada*.

importance of tax fairness in the assessment and collection of taxes can influence taxpayers' compliance with paying their due taxes. If taxpayers perceive that what they pay aligns with what they receive, they will likely comply in paying their owed taxes. Conversely, if they feel unfairly treated, such as when taxes imposed on them do not correspond to their income, taxpayers might resort to cheating, like tax evasion. According to Dewi & Merkusiwati, tax justice has a negative impact on individual taxpayers' perceptions of the ethics behind tax evasion. This finding suggests that the more taxpayers sense fairness in taxation, the more they will consider tax evasion behavior as unethical, and vice versa.¹⁴

The taxation system also affects tax evasion. When the existing system is perceived as adequate and properly implemented, taxpayers are more likely to respond positively and adhere to their tax obligations.¹⁵ Conversely, if taxpayers feel that the tax system doesn't sufficiently accommodate their interests, compliance levels might drop, and they may evade their tax responsibilities. Research conducted by Dewi & Merkusiwati states that the taxation system has a negative influence on individual taxpayers' perceptions of the ethics of tax evasion.¹⁶ This result implies that a better taxation system will lead taxpayers to view tax evasion behavior as increasingly unethical, and vice versa. Taxation discrimination can contribute to increased tax evasion by taxpayers due to perceived unfairness, often resulting from the tax authorities themselves not being impartial. The more tax regulations are perceived as discriminatory and detrimental, the more inclined society becomes to disregard those rules. Research by Anggayasti & Padnyawati indicates that taxation discrimination positively and significantly correlates with tax evasion.¹⁷ Taxpayers perceive tax evasion as an ethically acceptable action, and they might continue to engage in tax evasion due to the perception of ongoing discriminatory practices by tax authorities, thereby shaping a negative mindset towards tax administration.

RESEARCH METHODS

The type of research used in this study is quantitative research with a descriptive approach.¹⁸ The data source used in this study is primary data.¹⁹ The data collection method used in this research is a survey method using a questionnaire.²⁰ The population in this study is Individual Taxpayers who are still actively fulfilling their tax obligations and are registered at the Makassar Utara Primary Tax Office. Sampling of respondents (individual taxpayers) was conducted using a non-probability sampling technique with purposive sampling method, and 100 respondents were obtained. This study uses multiple linear regression analysis with the assistance of SPSS version 25.

RESULTS

¹⁴ Dewi, N. K. T. J., & Merkusiwati, N. K. L. A. (2017). Faktor-faktor yang memengaruhi persepsi wajib pajak mengenai etika atas penggelapan pajak (tax evasion). *E-Jurnal Akuntansi Universitas Udayana*, 18(3), 2534-2564.

¹⁵ Lukman, S. D. S. (2021). Analisis Laporan Keuangan Pada PT Unilever Indonesia Tbk. *Amsir Management Journal*, 2(1), 35-49.

¹⁶ Dewi, N. K. T. J., & Merkusiwati, N. K. L. A. (2017). Faktor-faktor yang memengaruhi persepsi wajib pajak mengenai etika atas penggelapan pajak (tax evasion). *E-Jurnal Akuntansi Universitas Udayana*, 18(3), 2534-2564.

¹⁷ Anggayasti, N. K. S., & Padnyawati, K. D. (2020). Pengaruh keadilan perpajakan, sistem perpajakan, diskriminasi, teknologi dan informasi perpajakan terhadap penggelapan pajak (tax evasion) wajib pajak badan di kantor pelayanan pajak pratama Denpasar Timur. *Hita Akuntansi dan Keuangan*, 1(2), 731-761.

¹⁸ Gunawan, H., Pala, R., Tijjang, B., Razak, M., & Qur'ani, B. (2024). Global challenges of the mining industry: Effect of job insecurity and reward on turnover intention through job satisfaction. *SA Journal of Human Resource Management*, 22, 11.

¹⁹ Rifani, R. A. (2021). Analisis Analisis Laporan Keuangan untuk Mengukur Kinerja Keuangan atas Penyaluran Kredit PT BTN (persero) Tbk. *Amsir Management Journal*, 2(1), 7-19.

²⁰ Hasan, H. (2021). Analisis Rasio Likuiditas, Aktivitas dan Profitabilitas untuk Mengukur Kinerja Keuangan pada PT Kibi Garden Pare's. *Jurnal Ilmiah Manajemen & Kewirausahaan*, 8(1), 57-69.

The results of this research begin with a description of the data and the characteristics of the respondents, which include gender, age, last education level, occupation, and length of time as a taxpayer.²¹ This is followed by descriptive statistics. Next, the results of the frequency test are presented, which include the respondents' responses to the completed questionnaires. Following this, the quality of the data is tested through validity and reliability tests, which show that the data are valid and reliable. Subsequently, the classical assumption tests are conducted, which include a normality test indicating that the data are normally distributed, a multicollinearity test indicating no multicollinearity, and a heteroscedasticity test indicating no heteroscedasticity.

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

Table 1. Multiple Linear Regression Analysis

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	47.227	4.572		10.330	.000
	Tax Justice	-.425	.212	-.196	-2.003	.048
	Tax System	-.185	.175	-.096	-1.052	.296
	Tax Discrimination	.260	.126	.176	2.065	.042

Source: SPSS Data Processing Version 25

Based on the table above, it can be observed that the constant value (β_0) is 47.227. The value of β_1 for tax justice is -0.425. The value of β_2 for the taxation system is -0.185, and the value of β_3 for taxation discrimination is 0.260. Thus, the linear regression equation can be obtained as follows:

$$TE = 47.227 - 0.425 TJ - 0.185 TS + 0.260 TD + \epsilon$$

Which means:

- The constant value of tax evasion (Y) is 47.227. This number is a fixed or constant value of the dependent variable when the variables X1, X2, X3 are all zero.
- The magnitude of the regression coefficient for tax justice is -0.425 and has a negative value. This indicates that as tax justice increases, tax evasion decreases by 0.425.
- The magnitude of the regression coefficient for the taxation system is -0.185 and has a negative value. This suggests that as the taxation system improves, tax evasion decreases by 0.185.
- The magnitude of the regression coefficient for taxation discrimination is 0.260 and has a positive value. This implies that as taxation discrimination increases, tax evasion increases by 0.260.

Statistical Test F

The F-test is used to simultaneously test the influence of the independent variables, tax justice, taxation system, and taxation discrimination, on the dependent variable, tax evasion, or to test the model's goodness of fit. If the independent variables collectively have an influence on the dependent variable, the regression model is considered appropriate or fit. Conversely, if there is no simultaneous influence, it is categorized as inappropriate or non-fit. The testing

²¹ Sudirman, I., Nirwana, N., & Syamsuddin, S. (2021). Peran Perpajakan terhadap Pertumbuhan dan Keberlangsungan Bisnis Hotel dan Restoran di Parepare. YUME: Journal of Management, 4(2).

method for this F-test involves using a table called the Analysis of Variance (ANOVA) table, by examining the significance value (Sig < 0.05 or 5%). If the significance value is > 0.05, then the null hypothesis (H0) is rejected. Conversely, if the significance value is < 0.05, then the alternative hypothesis (H1) is accepted. The following is the ANOVA Table shown in Table 2 below:

Table 2. F-Test Statistical

Information	F	Sig.
Regression	15.573	.000b

Source: SPSS Data Processing Version 25

Based on the results from the statistical test in Table 2 above, it is evident that the significance value is $0.00 < 0.05$. Therefore, it can be concluded that H0 (null hypothesis) is rejected, and H1 (alternative hypothesis) is accepted. This implies that the variables tax justice, taxation system, and taxation discrimination collectively have a significant influence on tax evasion.

t-Test Statistics

The t-test is used to determine whether there is an individual (partial) influence of each variable, tax justice, taxation system and taxation discrimination, on the variable tax evasion. The test is conducted at a significance level of 0.05. If the independent variables are significant, they have an influence on the dependent variable. Below are the results of hypothesis testing using the t-test in Table 3:

Table 3. t-Test Statistics

Variable	Regression Coefficient	T	Sig.	Result
Tax Justice	-.425	-2.003	.048	H ₁ accepted
Tax System	-.185	-1.052	.296	H ₂ rejected
Tax Discrimination	.260	2.065	.042	H ₃ accepted

Source: SPSS Data Processing Version 25

Based on the calculations presented in the table above, the interpretations are as follows:

- Testing the first hypothesis (H1):
The first hypothesis states that tax justice has a significant negative effect on tax evasion. Tax justice has a regression coefficient of -0.425 (negative), with a significance value (sig) of $0.048 < 0.05$ and a t-value of -2.003. Therefore, it can be concluded that tax justice has a significant negative effect on tax evasion, and thus, H1 is accepted.
- Testing the second hypothesis (H2):
The second hypothesis suggests that the taxation system has a non-significant negative effect on tax evasion. The taxation system has a regression coefficient of -0.185 (negative), with a significance value (sig) of $0.296 > 0.05$ and a t-value of -1.052. Consequently, it can be concluded that the taxation system has a non-significant effect on tax evasion, and therefore, H2 is rejected.
- Testing the third hypothesis (H3):
The third hypothesis proposes that taxation discrimination has a significant positive effect on tax evasion. Taxation discrimination has a regression coefficient of 0.260 (positive), with a significance value (sig) of $0.042 < 0.05$ and a t-value of 2.065. Thus, it can be concluded that taxation discrimination has a significant positive effect on tax evasion, and thus, H3 is accepted.

Coefficient of Determination (R²)

The Coefficient of Determination (R²) test, generated through the Adjusted R Square value, is used to measure how well the model explains the variation in the dependent variable. The results of this test are as follows:

Table 4. Coefficient of Determination (R²) Test Results

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

Source: SPSS Data Processing Version 25

Based on the above data, it is known that the value of R is 0.673, indicating a strong relationship between variable X and variable Y. The Adjusted R Square value of 0.453 can be interpreted as the variable tax evasion being explained by tax justice, taxation system, and taxation discrimination to the extent of 42.4%, while the remaining 57.6% is explained by other variables outside of this research model. The Std. Error of the Estimate, which is 4.451, indicates the level of error in the linear regression. The smaller this value, the better the regression equation.

DISCUSSION

1. Tax Justice Has a Negative Effect on Tax Evasion

Based on the results of this study, the first hypothesis (H_1) stating that tax justice significantly affects tax evasion is accepted. The direction of the relationship between tax justice and tax evasion is negative. This direction indicates that when taxpayers perceive a fair tax system, the tendency for tax evasion decreases. This suggests that inadequate implementation of tax justice could increase tax evasion among taxpayers. This aligns with attribution theory, which posits that there are reasons behind individuals' actions. If tax justice is not properly implemented, it could become a reason for taxpayers to engage in tax evasion. Effective application of tax justice plays a crucial role in minimizing tax evasion and enhancing taxpayer compliance. When taxpayers feel they have been treated fairly, they are more willing to fulfill their tax obligations diligently. This is evident in the respondents' feedback in Table 11, where taxpayers at the North Makassar Pratama Tax Office, overall, feel they are treated fairly in tax matters. However, in statement four, which indicates "the tax paid is proportional to the benefits received," the response is quite low, with "disagree" being the prevalent response. This suggests that respondents haven't felt the benefits of their tax payments. This could potentially contribute to tax evasion. These findings are in line with the research conducted by Dewi & Merkusiwati which shows that tax justice has a negative impact on individual taxpayers' perceptions of the ethics behind tax evasion.²²

2. The Influence of Taxation System on Tax Evasion

Based on the findings of this study, it is shown that the taxation system has a non-significant negative effect on individual taxpayers' tax evasion behavior. This result can be concluded as indicating that the taxation system does not significantly affect tax evasion, or it can be said to have an effect but not a significant one. This suggests that taxpayers perceive the current taxation system to be functioning well, leading them to view engaging in tax evasion as unethical behavior. Conversely, if the taxation system were not functioning effectively, taxpayers might consider tax evasion as an ethically acceptable action. This aligns with the attribution theory, where there is no reason to engage in tax evasion because the perceived taxation system is already effective. Consequently, respondents conduct their tax affairs diligently and systematically, ensuring proper payment and reporting. Overall, respondents overwhelmingly selected "strongly agree" for all statements, indicating that the perceived taxation system is excellent, leaving no reason for taxpayers to resort to tax evasion. These findings are in line with the research conducted by Sulistiani which concludes that the taxation system does not significantly influence tax evasion.²³

3. The Influence of Taxation Discrimination on Tax Evasion

²² Dewi, N. K. T. J., & Merkusiwati, N. K. L. A. (2017). Faktor-faktor yang memengaruhi persepsi wajib pajak mengenai etika atas penggelaran pajak (tax evasion). *E-Jurnal Akuntansi Universitas Udayana*, 18(3), 2534-2564.

²³ Sulistiani, I. (2016). Faktor-faktor yang Mempengaruhi Persepsi Wajib Pajak Orang Pribadi Melakukan Tax Evasion. *Skripsi, Universitas Negeri Semarang, Semarang*.

Based on the findings of this study, it is shown that taxation discrimination has a significant positive effect on individual taxpayers' tax evasion behavior. This result can be interpreted as follows: the higher the level of perceived discrimination in taxation, the more taxpayers tend to view tax evasion behavior as ethically acceptable, and vice versa. If taxpayers perceive low levels of discrimination, their perception of tax evasion becomes less ethically acceptable. This hypothesis is supported by attribution theory, which suggests that there are reasons or motivations for individuals' actions. In respondents' feedback, overall, they disagreed with the occurrence of discrimination in taxation. When there is no discrimination in taxation, there is no motivation for engaging in tax evasion. However, taxpayers are more likely to resort to tax evasion when they perceive discrimination. Taxpayers consider tax evasion an ethically acceptable action and may knowingly engage in it due to perceived discrimination by tax authorities, leading to a negative mindset towards tax administrators. When taxpayers feel discriminated against in taxation, they become reluctant to fulfill their tax obligations because they perceive compliance with taxes as futile. Therefore, the existence of taxation discrimination leads taxpayers to perceive tax evasion as an ethically acceptable behavior. These findings align with the research conducted by Anggayasti & Padnyawati, which concludes that taxation discrimination has a significant positive effect on tax evasion.²⁴

CONCLUSION

Tax justice has a negative and significant effect on tax evasion. This indicates that the more taxpayers perceive fairness in taxation, the less likely they are to consider tax evasion as an ethical course of action. This finding is consistent with attribution theory, which posits that there are reasons that lead individuals to undertake certain actions. When perceived tax justice is high, the likelihood of tax evasion diminishes. The taxation system does not significantly influence tax evasion. This implies that the existing taxation system is operating effectively and does not impact tax evasion behavior. Taxation discrimination has a positive and significant effect on tax evasion. This suggests that discrimination indeed affects taxpayers' engagement in tax evasion. When taxpayers perceive discrimination in taxation, tax evasion is perceived as an ethically acceptable action.

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²⁴ Anggayasti, N. K. S., & Padnyawati, K. D. (2020). Pengaruh keadilan perpajakan, sistem perpajakan, diskriminasi, teknologi dan informasi perpajakan terhadap penggelapan pajak (tax evasion) wajib pajak badan di kantor pelayanan pajak pratama Denpasar Timur. *Hita Akuntansi dan Keuangan*, 1(2), 731-761.

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every country faces difficulties

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tax avoidance, tax evasion also has a negative impact on a country's economy

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Unlike taxavoidance, tax evasion is

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the state. Tax evasion

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committed by IK was

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his actions, IK caused a loss to

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The relevant theories relatedto the above case are attribution theory and

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intention to commit tax evasion is supported by his actions

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from managingthe website, he reported and paid

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hisactions, IK was sentenced to two and a half years in prison. The main factor that

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tax avoidance requires

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Taxethics

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to comply with tax regulations or tax laws

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to reduce the tax burden without violating existing

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a survey of approximately

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tax evasion behavior as unethical, and vice versa

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that the taxation system has a negative

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of the respondents

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The data collection method used in this

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The population in this study is Individual Taxpayers

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as follows: Table

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Coefficient of Determination (R²) The Coefficient of Determination

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Based on the findings of this study, it

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discrimination has a significant positive effect on

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