THE EFFECT OF TAX JUSTICE AND TAX DISCRIMINATION ON THE INTENTION TO COMMIT TAX EVASION BY PROSPECTIVE TAXPAYERS

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Keyword	*Abstract*
Tax Justice, Tax Discrimination, Tax Evasion	*This study aims to examine whether tax justice, tax discrimination have an influence on the intention to commit tax evasion for prospective taxpayers. The sample population of this study were all students in the Special Region of Yogyakarta (DIY). In this study the authors used the snowball sampling method. For data collection, the authors used a questionnaire distributed in the form of a google form. The distribution of the questionnaire obtained 123 respondents. The results of the study stated that tax justice have a negative effect on the intention to commit tax evasion. While discrimination has no effect on the intention to commit tax evasion.*

INTRODUCTION

Indonesia is a developing country that needs funds to finance its country's development, these development funds come from various sources of state revenue, one of which is from taxes. Tax is one of the tools of the government that is used to get revenue from the community which is used in financing routine expenses as well as national development and the community's economy (Wardani & Lestari, 2022). The definition of tax according to Law No. 16 of 2009 Article 1 paragraph 1 concerning General Provisions and Tax Procedures is a mandatory payment by an individual or entity to the state, which is required by law without obtaining a direct reply that is used for the needs of the state in order to achieve people's prosperity.

In 2020 the total realized tax revenue contained in the Performance Report of the Directorate General of Taxes (DGT) is Rp. 1,198.80 trillion, while in 2019 the realization of tax revenue was Rp. 1,332.06 trillion. Thus the results stated that there was a decrease of 19.7% from the realization of 2020 to 2019. One of the triggers for the decrease in tax revenue was one of the targets of the authorities who had not succeeded in realizing the Annual Income Tax Return report carried out by taxpayers by taking advantage of opportunities while carrying out illegal acts in the tax sector. Some of these tax avoidance actions take advantage of tax provisions such as tax avoidance or in ways that violate the law such as tax evasion (Wardani & Rahmawatiningsih, 2023).

Tax evasion is an attempt by taxpayers to violate applicable tax regulations in order to minimize their tax burden or debt (Mardiasmo, 2018). Tax evasion often occurs due to the weakening of existing regulations or laws in Indonesia, causing perpetrators to not have a deterrent effect on the violations they have committed, besides that high tax rates can cause taxpayers to commit tax evasion (Wardani & Rahayu, 2020). The form of business of the taxpayer to commit tax evasion, for example, is such as deliberately not disclosing all income earned or the tax reported is not the same as the actual value. Another example of a form of tax evasion is that taxpayers deliberately do not include themselves in order to have an NPWP or distort the NPWP they have.

In Indonesia there are cases of tax fraud, for example tax evasion in Banyuwangi involving the Director of PT Sumber Berkah Akbar Perkasa (SBAP), which is an industry that operates in the construction services sector, buying and selling materials in the form of iron and concrete blocks, as well as construction projects with the initials NH. This incident occurred in 2019, where NH was the Director of the company and deliberately did not pay Value Added Tax (VAT) from June to December 2019. In this case the state suffered a loss of IDR 551,256,604 (www.detik.com). Apart from that, there is a case of tax evasion in Jambi involving the Director of PT Jambi Tulo Pratama, which is an oil company with the initials AT. This incident occurred in 2019, where AT, the Director of the company, deliberately used tax invoices to make it appear that the oil company had paid state taxes from March to July 2019. In this case, the state suffered a loss of IDR 3,000. ,000,000 (www.news.detik.com).

Based on this phenomenon, tax evasion incidents in Indonesia can directly or indirectly impact the consequences and responses of students who will later become prospective taxpayers. Tax evasion is said to be an act that demeans and is included in the form of a crime because it is carried out knowingly that it violates laws and regulations which will harm the state. This can be caused by a minimal understanding of taxation. Understanding of taxation is caused by several indicators, including the perception that paying taxes can cause losses because it will reduce income for the community, and the lack of understanding of taxation both in terms of tax functions and also how to deposit taxes (Karlina et al., 2021).

There are factors that might influence the intention to commit tax evasion, including tax justice and tax discrimination. The first factor is tax justice. Tax justice is the legal objective of the law which is to be achieved by means of fair tax collection. According to the law, taxes are said to be fair if they are carried out in a balanced way for taxpayers by adjusting their abilities (Nugraha & Hajanirina, 2020). In taxation, tax justice can affect the intention of the taxpayer in carrying out tax evasion. The application of an unfair tax system can reduce the level of compliance, this shows that the desire of taxpayers to carry out tax evasion will be higher (Indriyani et al., 2016).

The second factor that influences the intention to commit tax evasion is discrimination. Discrimination is an act of treating someone or a group unfairly on the basis of something that is generally categorical or characteristic, such as: race, ethnicity, religion or members of a social class (Rambe, 2021). In taxation, discrimination can take the form of unfair regulations that have been determined by the government, the contents of these provisions only benefit one party, or can also be explained as discrimination against all taxpayers (Silaen, 2015). The high level of discrimination in taxation can increase the perception of tax payers about acts of tax evasion. Taxpayers' perceptions of discrimination can be seen when there are facilities for people who have an NPWP or do not have an NPWP and the government is not allowed to carry out discrimination in any form (Faradiza, 2018).

Based on the description above, there are still some differences with each of the previous researchers, thus the author wants to review this tax evasion problem again. The difference with previous research is that the variable of the taxpayer's perception of tax evasion is renewed into the intention to commit tax evasion aimed at students as potential taxpayers. This research is used to reveal whether tax fairness, tax discrimination, have an influence on the intention to commit tax evasion in students (prospective tax payers).

Based on the phenomena that have been described, the formulation of the problem in this study is (1) Does tax fairness have a negative effect on the intention to commit tax evasion? (2) Does tax discrimination have a positive effect on the intention to commit tax evasion?

The aims of this research are (1) to find out whether tax justice has a negative effect on the intention to commit tax evasion. (2) To find out whether tax discrimination has a positive effect on the intention to commit tax evasion.

METHOD

2.1. **Research Design**

The nature of this research is descriptive quantitative. The quantitative method is a method based on the philosophy of positivism which is applied to conduct research on certain populations or samples, sample collection is usually carried out randomly using research tools, and statistical data analysis which aims to test predetermined hypotheses. Quantitative research is research that uses data in the form of numbers or qualitative data that has been converted into numbers (Kurniawan *et al.*, 2019). The population in this study were all students in the Special Region of Yogyakarta. The number of students who were sampled in this study was 123 samples. The sampling technique in this study used the snowball sampling method, where the questionnaire was in the form of a Google form which was distributed to respondents in order to produce more data. The variable used in this study is the variable intention to commit tax evasion as the dependent variable. The independent variables in this study are tax fairness and tax discrimination.

2.2. **Time And Place Research**

The time used for data collection from this study was carried out for one month starting in March 2023. The location of this research is in the Special Region of Yogyakarta.

2.3. **Instrument**

The research instrument is a tool used to collect data in research. Making a research instrument is used for a research purpose so that it cannot be used in other research. The Likert scale is a research scale that functions to measure attitudes and opinions. This scale is used to complete a questionnaire that requires respondents to indicate their level of agreement on a number of questions. Usually the questions contained in research are called research variables that are specifically determined (Syofian *et al.*, 2015). The use of measurement in this study uses a Likert scale from 1 to 5. With a scale of 1 strongly disagree, scale 2 does not agree, scale 3 is neutral, scale 4 agrees, and scale 5 strongly agrees. Researchers use an instrument grid to help facilitate the development of the instrument. The following is a lattice table of the variable instrument of tax fairness, tax discrimination, and intention to commit tax evasion.

Table 1. Research Variable Instrument Table

Research Variable	Indicator
Dependent Variable : Intention To Commit Tax Evasion	1. Did not submit SPT on time. 2. Does not comply with complete and correct reporting of income and deductions thereof. 3. Failure to meet tax payments on time. 4. Failing to fulfill the obligation to maintain books of account. 5. Does not fulfill the obligation to deposit income tax withheld and collected.
Independent Variable: Tax Justice	1. Horizontal justice and vertical justice in tax collection. 2. Justice in darfting laws. 3. Justice in the application of tax provisions. 4. Taxes paid in accordance with the benefits obtain. 5. Taxes paid in proportion to the benefits received.
Tax Discrimination	1. Discrimination on religion, race, culture, and social class membership.

	2. Discrimination against matters caused by tax benefits.

2.4. Data Gathering

The data collection technique in this study used a questionnaire and the data source used was primary data. Questionnaire is a data collection technique that is used to collect large amounts of data, by providing several written questions in a structured manner to respondents relating to their responses to the variables studied (Muchlis *et al.*, 2019). Primary data is data obtained directly and processed by researchers through collecting questionnaires that have been filled out by respondents (Tarigan & Suciani, 2022). Questionnaire consists of two parts, namely tax justice and tax discrimination. This questionnaire will be distributed to students in the Special Region of Yogyakarta.

2.5. Data Analysis

In research, data analysis is used to calculate the data that has been obtained using certain rules according to the research. The data analysis technique used in this study uses multiple linear regression analysis. Then analyzed using the IBM SPSS Statistics version 20 computer application. In using data analysis methods, researchers used multiple linear regression analysis. The steps of the analysis carried out as follows: (1) data quality test, consist of validity test and reliability test; (2) classical assumption test, consist of (a) normality test, (b) multicollinearity test, and (c) heteroscedasticity test; and (c) multiple regression analysis, consist of f test, determination coefficient test (adjusted r2), and t test.

RESULTS

3.1. Data Quality Test

a. Validity Test

Validity test is a measurement used to show how effective the instrument is on the thing being measured. Validity test is used to assess whether a questionnaire is valid or not (Ghozali, 2018). The results of the validity test that has been carried out show that all question items have a significance level below 0.05 and the corrected item-total correlation value of r count is greater than r table. The magnitude of the r table is 0.177, and the value of all r counts is greater than the r table used. So it can be concluded that questions that measure all research variables are declared valid.

b. Reliability Test

The reliability test serves to measure whether the data received is consistent and reliable for a certain period of time and to see how far the measurements used can be trusted or relied upon. Questionnaires are declared reliable if the questions are answered consistently or stably over time (Ghozali, 2018). For reliability testing it is measured using the Cronbach Alpha value. The results of the reliability testing that has been carried out show that each of the variables has a Cronbach Alpha value > 0.60. So, it can be concluded that all statement items that measure the research variables are declared reliable.

3.2. Classical Assumption Test

a. Normality Test

The normality test serves to see whether the data is normally distributed or not in testing the regression model used in this study (Ghozali, 2018). To assess whether the variable is normally distributed or not, it uses a significance level of 5% or 0.05. The normality test was carried out using the Kolmogorov-Smirnov test. Based on the

Kolmogorov-Smirnov test that has been carried out, the result is 0.807 and the Asymp. Sig value. (2-tailed) of 0.439. The results show that the significance value is more than 0.05, which means that the data is normally distributed resulting in the assumption of normality in the regression model of this study.

b. **Multicollonearity Test**

The multicollinearity test functions to find a relationship between the independent variables in the regression model (Ghozali, 2018). From the multicollinearity test that has been carried out for each variable, it can be seen that the tolerance value for the tax justice variable is 0.294 and the VIF value is 3.397. Meanwhile, the tolerance value for the tax discrimination variable is 0.800 and the VIF value is 1.250. In this case each independent variable has a tolerance value > 0.10 and a VIF value < 10. So it can be concluded that in the regression model there is no multicollinearity.

c. **Heteroscedasticity Test**

The heteroscedasticity test serves to assess whether the residual variations from observations have similarities to other observations in testing the regression model (Ghozali, 2018). The Glejser test is used as a method to determine whether there is heteroscedasticity in the regression model by looking at the significant probability above the confidence level α or 0.05. Based on the Glejser test that has been carried out, the results for the tax equity variable have a significance value of 0.640 and the tax discrimination variable has a significant value of 0.461. These results indicate that each independent variable has a significance value > 0.05. So it can be concluded that in the regression model there is no heteroscedasticity for each independent variable.

3.3. Data Analysis Techniques

a. **F Test**

The F test serves to see whether one of the independent variables in the model has an influence on the dependent variable (Ghozali, 2018). The F test is carried out by comparing the calculated F value with F table and looking at the significance value of 0.05 by means of: if the Fcount > Ftable or probability < significant value (sig ≤ 0.05), then the research model can be used. Likewise, if the Fcount < Ftable or probability > significant value (sig ≥ 0.05), then the research model cannot be used. Based on the F Test has been caried out shows that:

Table 2. Table F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	666.141	2	166.535	17.588	.000[b]
1	Residual	1117.274	118	9.468		
	Total	1783.415	122			

The results of the simultaneous test (F test) that has been carried out show that the value of Fcount is equal to 17,588 and a significance level of 0,000. These results state that the significance value is 0.000 < 0.05, so it can be concluded that the regression model used is fit. Based on the table above, it is known that the calculated f value is 17,588 and the significance value is 0,000, thus the calculated f value > f table (3.92). In this case the independent variable can affect the dependent variable.

b. Determination Coefficient Test (Adjusted R2)

The coefficient of determination test (Adjusted R2) serves to calculate the percentage or how far the ability of the dependent variable is affected by the independent variable (Ghozali, 2018). Based on the determination coefficient test has been carioud out shows that:

Table 3. Table Determination Coefficient Test (Adjusted R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.611	.374	.352	3.077

Based on the results of the R test that has been carried out, it shows that the value of the adjusted R is 0.352. In this case, the magnitude of the influence resulting from the variables of tax justice and tax discrimination is 35.2%. The remaining 64.8% is due to the influence of other factors not examined in this study.

c. T Test

The t statistical test serves to test the effect of each independent (independent) variable on the dependent variable (Ghozali, 2018). Assuming that: (1) If the value of t count > t table or significance value < 0.05, then Ho is rejected and H1 is accepted so that it can be said that the independent variable (independent) has an influence on the related (dependent) variable. (2) If the value of t count < t table or significance value > 0.05, then Ho is accepted and H1 is rejected so that it can be said that the independent variable (independent) has no influence on the related (dependent) variable. Based on the T test that has been carried out shows that:

Table 4. Table T Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	24.013	2.102		11.426	.000
1	Tax Justice	-.177	.087	-.274	-2.037	.044
	Tax Discrimination	.064	.040	.128	1.576	.118

a. Dependent Variable: intention to commit tax evasion

The tax justice variable obtained a t value of -2.037, a significance value of 0.044, and a regression coefficient value of -0.274 with a negative direction. Thus, t count (-2.037) > t table 1.980 and a significance value of 0.044 < 0.05. Thus it can be concluded that the hypothesis of the variable tax justice has a negative effect on the intention to commit tax evasion for prospective taxpayers.

The tax discrimination variable obtained a t value of 1.576, a significance value of 0.118, and a regression coefficient value of 0.128 with a positive direction. Thus, the t count is 1.1576 < t table 1.980 and the significance value is 0.118 > 0.05. Thus it can be concluded that the hypothesis that the variable tax discrimination has a positive effect on the intention to commit tax evasion for prospective taxpayers is unacceptable. This means that tax discrimination has no effect on the intention to commit tax evasion for prospective taxpayers.

DISCUSSION

4.1. The Effect Of Tax Justice On The Intentions To Commit Tax Evasion

Based on the results of hypothesis 1 testing that has been carried out, it is found that the variable tax justice has a negative influence on the intention to commit tax evasion for prospective taxpayers. This is evidenced by the results of the calculated t value of (-2.037) > t table 1.980, a significance value of 0.044 <0.05, and a regression coefficient value of -0.274. These results can be interpreted that hypothesis 1 in this study can be supported.

Tax justice has a negative effect on the intention to commit tax evasion for prospective taxpayers because the level of fairness that applies is higher, it can increase the level of compliance from taxpayers, conversely if the fairness that applies is lower, it can reduce the level of compliance from taxpayers (Seralurin & Ermawati, 2019). In this case, it means that the desire will be higher to carry out tax evasion (Prabowo, 2019).

This is in line with the Theory of Planned Behavior (TPB) which states that a person's tendency to act can be caused because it is influenced by the surrounding environmental conditions. If taxpayers are treated unfairly, then they will get peer pressure so that it can encourage someone to carry out acts of tax evasion (Kurniawati & Toly, 2014). The results of this study are in accordance with research that has been carried out by Natasya and Gunawan (2022) which explains that tax fairness has a negative effect on the ethical perception of individual taxpayers regarding tax evasion.

4.2. The Effect Of Tax Discrimination On The Intentions To Commit Tax Evasion

Based on the results of hypothesis testing 2 that has been carried out, the result is that the tax discrimination variable has no effect on the intention to commit tax evasion for prospective taxpayers. This is evidenced by the results of the calculated t value of 1.1576 < t table 1.980, a significance value of 0.118 > 0.05, and a regression coefficient value of 0.128. These results can be interpreted that hypothesis 3 in this study cannot be supported. This means that the higher or lower the level of discrimination does not affect the increase or decrease in the level of tax evasion.

The results of this study cannot prove that tax discrimination has a positive effect on the intention to commit tax evasion for prospective taxpayers. This is evidenced by the majority of respondents answering disagree on the statement "Tax evasion is considered ethical if the government discriminates against my religion, race, and culture" on the distributed questionnaire which means that no matter how high or how low the discrimination that has been implemented, it has no effect to the taxpayer's views on tax evasion. Based on this, tax evasion can be stated as right or wrong behavior that is not influenced by discrimination factors. The results of this study are inconsistent with the Theory of Planned Behavior (TPB), which explains that normative beliefs can be linked to tax discrimination where equality in providing services to taxpayers can prevent discrimination in taxation. In this case the taxpayer will provide a good assessment of the expectations regarding justice and balance and convenience when complying with their tax obligations (Kurnia & Faisal, 2022). The results of this study are in line with research conducted by Fatimah and Wardani (2017) which revealed that discrimination has no effect on tax evasion.

CONCLUSION

5.1. Conclusion

This study uses primary data which collects samples using the snowball sampling method. This research was conducted on 123 respondents from students in the Special Region of Yogyakarta (DIY). The conclusion from the research that has been carried out is that tax justice have a negative effect on the intention to commit tax evasion, while tax discrimination has no effect on the intention to commit tax evasion.

5.2. Implication

The implication of this research is that students as potential taxpayers are expected to know things that can influence someone's intention to commit tax evasion. With knowledge about things that can affect the intention to commit tax evasion, it is hoped that the level of someone to commit tax evasion can be minimized.

5.3. Research Limitation

The research limitations contained in this study are:

1) This research only uses two independent variables, so the magnitude of the influence resulting from the variables of tax justice and tax discrimination is 35.2%.

2) This research uses only one data source, namely the use of a questionnaire, in this case the data produced only explains the opinions of the respondents without being supported by an interview model. In this case the questionnaire has limited answers given by respondents and sometimes the answers obtained cannot show the real conditions. With the interview, you can find out the response directly from the respondent and it is hoped that you can also find out the honesty of the respondent in answering questions.

3) Respondents from this study were limited, namely only students in the Special Region of Yogyakarta, so it is hoped that in future research they can add a wider sample of research, for example students throughout Indonesia.

5.4. Suggestion

Based on the discussion and conclusion, there are several suggestions made by the author, including:

1) It is hoped that the next researcher will continue or develop this research by adding other variables that were not examined in this study, for example: variable tax sanctions, tax rates.

2) It is hoped that the next researcher can collect data not only using a questionnaire, but also by direct interviews with respondents.

3) It is hoped that future researchers will be able to add research samples and expand the scope of research, for example, such as: students throughout Indonesia so that later they will get better results.

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