

FACTORS AFFECTING THE PERCEPTION OF INDIVIDUAL TAXPAYERS TOWARD TAX FRAUD

Yudhistira Adwimurti^{1*}, Selfiani², Usmar³, Hendi Prihanto⁴
^{1,2,3,4} Universitas Prof. Dr. Moestopo (Beragama) Jakarta 10270, Indonesia

*Corresponding Author:

Email: yudhistira@dsn.moestopo.ac.id

Accepted by Editors: 03-04-2023 | Completed Revision: 25-04-2023 | Published: 30-04-2023

Abstract

This study aims to determine factors such as tax information systems, work culture, and apparatus behavior that influence individual taxpayer perceptions of tax evasion. The research data was obtained from a questionnaire (primary) which was distributed to taxpayers who were at KPP Pratama Jakarta Kebayoran Baru Dua using the Simple Random Sampling method. Data processing used the SPSS version 23 program, while the analytical method used was descriptive statistics, data quality test, classic assumption test, model suitability test, multiple regression and hypothesis testing using the t test. Where the results of this study indicate that information technology has a positive and significant effect on tax fraud, work culture has a positive and significant effect on tax fraud, as well as employee ethics has a positive and significant effect on tax fraud. The results of the f test simultaneously explain that information technology, work culture, and employee ethics have a positive and significant effect on tax fraud.

Keywords: Information Technology, Work Culture, Official Ethics, Tax Fraud

1. Introduction

The main source of state revenue and spending for the Indonesian people is obtained from the tax sector, so that everyone with Indonesian citizen status is obliged to pay taxes. Taxes paid by citizens are used by the government to support the Indonesian economy, because almost 80% of the Indonesian government's APBN comes from taxes, so that every year the government always tries to increase tax revenues. All state revenues originating from taxes will be used to finance all public expenditures, including those used for the welfare of the people. However, the awareness of citizens to pay taxes is still low, so that it can hinder the government's state budget to stagnate (Usmar et. al, 2022). Nevertheless, the government continues to make efforts to create a more modern taxation system, so that Indonesian citizens are willing to pay taxes properly and have the awareness to contribute to the development of the nation and state (Suparyanto and Rosad, 2015, 2020).

Taxes have two functions, namely the first tax function, namely the budgetair function (state financial source), meaning that taxes are a source of government revenue to finance both routine and development expenditures. The second function is the regularend (regulatory) function, meaning that taxes are a tool for regulating or implementing government policies in the social and economic fields, as well as achieving certain goals outside the financial sector. A more modern taxation system is expected that taxpayers are aware of their obligations to pay taxes, so that state revenue from taxes will continue to increase, not decrease, because the number of potential taxpayers tends to increase every year (Kusumawati & Rachman, 2021).

In essence, in Indonesia the taxation system adheres to a self-assessment system, which is a system in which taxpayers are entrusted with calculating the amount of tax owed themselves, calculating the amount of tax that has been withheld by other parties, paying the tax that must be paid and reporting it to the Tax Office in accordance with the provisions specified in the regulations in force. In order for this system to work,

awareness, honesty, discipline and the desire of taxpayers to carry out their obligations are required in accordance with applicable tax regulations (Sari Dewi et al., 2021).

Taxpayers' awareness in paying taxes is still low, this is because they think that the money they spend in paying taxes has not been fully felt fairly and equally by the people. The low awareness of taxpayers can be seen from the realization of tax revenue (Hasdiansyah, 2011). Taxation, it can be said that the taxpayer does not pay 100% of the tax payable burden. Seen in the last five years the realization of tax revenue tends to decrease. One of the factors in not achieving the tax revenue target is the low awareness of taxpayers because the results of taxes paid by taxpayers have not been felt in real terms, then there are still taxpayers who pay the burden of tax payable not in accordance with what has been charged.

The practice of tax planning (tax planning) which aims to reduce the amount of the tax burden that must be paid makes it difficult to achieve the target of tax revenue. reduce the amount of tax payable by Rp. 1,320,436,521. Tax fraud represents the behavior of taxpayers' resistance to their tax obligations that should be carried out based on the provisions of the tax law. The many cases of tax fraud that have occurred have resulted in people being reluctant to carry out their tax obligations properly in accordance with statutory regulations. In addition, the problem with implementing the information system internally is that the information system is not yet integrated. The internet is a global computer network that can connect all computer users with networks all over the world to extract and exchange information precisely and accurately. The development of the internet has influenced economic development in Indonesia. Previously, various buying and selling transactions could only be done face-to-face, now it is very easy and often done via the internet. In addition to the weaknesses described above, the directorate general of tax information system (SIDJP) also has other weaknesses, namely when the workload is high, the performance of the directorate general of tax information system (SIDJP) becomes slow or even error and slows down the process of registering the taxpayer's principal value (NPWP) or electronic annual reporting process (SPT) (Supriyatna & Maria, 2018).

This research was conducted to find out and empirically prove the factors that partially influence individual taxpayer perceptions of tax fraud and to find out and empirically prove the factors that simultaneously influence individual taxpayer perceptions of tax fraud.

2. Literature Review

Grand Theory (Planning and Agency Behavior)

Theory of Reasoned Action was developed into another theory, namely Theory of Planned Behavior and shows the relationship of the behaviors that are raised by individuals to respond to something (Ajzen, 2011). Theory of Planned Behavior (TPB) is not directly related to the amount of control a person actually has. However, this theory emphasizes the possible effects of perceived behavioral control in achieving goals for a behavior (Nalendro & Isgiyarta, 2014). According to Kurniawati. M, (2014) Theory of Planned Behavior is divided into three kinds of reasons that can influence the actions taken by individuals, namely:

1. Behavioral Beliefs
2. Normative Beliefs
3. Control Belief

Based on Law Number 28 of 2007 concerning KUP, taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, with no direct compensation and are used for state needs for the greatest prosperity of the people.

Agency theory was first coined by Jensen & Meckling (1976) which stated that agency theory is a theory of dissimilar interests between principals and agents. Agency theory bases the contractual relationship

between shareholders or owners and management or managers. According to this theory, the relationship between owners and managers is inherently difficult to create because of conflicting interests.

Agency theory according to Jensen & Smith, Jr. (2005), is a concept that explains the contractual relationship between principal and agent. The principal is the party that authorizes the agent to carry out all activities on behalf of the principal in his capacity as a decision maker.

According to Anthony and Govindarajan (2005) in the journal Lin (2005), agency theory is a theory that underlies the relationship between principals and agents with the assumption that each individual is motivated by their own interests, so that it can cause conflict between principals and agents. According to Brigham and Gapenski (1996) in the journal Susilawati (2007), that in agency relationships there is always a conflict of interest between:

1. Managers and owners of companies,
2. Managers and their subordinates,
3. Company owners and creditors.

Agency theory is a theory that explains the relationship that occurs between the management of the company as an agent and the owner of the company as the principal. The principal is the party that gives orders to other parties, namely agents, to carry out all activities on behalf of the principal. The owner of the company, namely the principal, always wants to know all information regarding company activities, including management activities in terms of operating funds invested in the company. Through the accountability report made by management as an agent, the principal gets the information needed and at the same time serves as an assessment tool for the performance carried out by the agent in a certain period. However, in practice, there is a tendency for agents, namely management to commit fraudulent acts so that the accountability reports presented are good and will benefit the principal, so that the performance of the agents looks good.

Tax Fraud

Tax fraud is a reality that is actually constructed by people who are in the tax system, including elements of the tax system itself. Taxes are contributions to the state treasury owed by individuals or entities that are obligatory (can be forced) by not obtaining direct rewards that can be enjoyed by individuals but are used for state purposes for the greatest possible welfare of the people (Law Number 28, 2007). When collecting taxes, the government faces two obstacles, namely passive resistance and active resistance. The passivity of the people in paying taxes is caused by changes in the assessment of morality in social life, the lack of public understanding of the tax payment system, and the implementation of a supervisory system that has not been maximized. Meanwhile, active resistance means that people have a tendency to make various efforts to avoid paying taxes. Active resistance consists of tax avoidance and tax evasion. Tax avoidance is any effort made by individuals to reduce the tax burden by not violating the law. Meanwhile, tax evasion is any effort made by individuals to reduce the tax burden by violating the law (Mutingatun & Hidayatulloh, 2020).

Tax evasion (tax evasion) is a form of tax fraud where the act clearly violates tax laws, for example taxpayers do not report actual income (Jupri Siahaan, 2015). Tax evasion is an act of taxpayers who always try to pay as little tax as possible, and violates the provisions of tax laws, for example taxpayers do not report their actual income. Tax fraud is an attempt to lighten the tax burden by violating statutory provisions that can hinder state revenues. Trying to avoid taxes by illegal means is tax fraud. According to Rachmadi (2014) the tendency of taxpayers to commit fraud is due to:

1. High taxes to be paid. The higher the amount of tax that must be paid by the taxpayer, the higher the possibility of the taxpayer to behave fraudulently.
2. The higher the bribe that must be issued by the taxpayer, the less likely the taxpayer is to commit fraud.

3. The higher the possibility of being exposed when committing fraud, the lower the tendency for taxpayers to cheat.
4. The greater the threat of punishment and sanctions applied to perpetrators of fraud, the smaller the tendency of taxpayers to commit fraud.

Various studies have attempted to uncover the motivations underlying taxpayer fraud behavior, including the motivation to commit tax fraud based on an economic perspective in the classic model of Allingham & Sandmo (1972). The classic model explains that the reason taxpayers commit fraud is to maximize their utility (expected utility). Other research was conducted by Levaggi & Menoncin (2013) and Rablen (2010). These studies explain that the motivation underlying fraudulent taxpayers is caused by high tax rates, unfairness in exchange, and a complex taxation system.

Information Technology

The system is a group of integrated elements with the same intention to achieve a goal (Sutanto & Sidiq, 2020). Information systems are any organized combination of organizations, hardware, software, communication networks, and data resources that collect, transform, and disseminate information within an organization (Min, 2017). With the existence of technology and information in the field of taxation, the time needed for a taxpayer to fulfill his tax obligations is more effective and efficient. Information technology (SIP) is an information system in tax administration within the Directorate General of Taxes using hardware and software connected in a local network (Lestari et al., 2013).

Information and technology systems in securing and protecting electronic data processes assist taxpayers in reporting their tax administration thereby saving taxpayer time so that taxpayer compliance can be expected to increase. Thus, information technology that has been carried out by the government is expected to improve service quality so that it can also increase taxpayer compliance in paying taxes. So that with the higher and more modern technology and taxation information used by the government, it is expected that the tax fraud committed by taxpayers will also be lower. Several other studies also state that Tax Technology and Information have a positive and significant effect on Tax Evasion Anggayasti & Padnyawati (2020). The significant influence between the tax system and perceptions of the ethics of tax fraud is also shown in Sasmito's research (2017). Furthermore, the research results of Utami & Helmy (2016) state that information technology and taxation have a significant effect on tax fraud. Thus based on previous research references a hypothesis can be developed regarding the effect of information technology on tax fraud, the hypothesis is formulated as follows:

H₁: Information technology influences tax fraud.

Work Culture

Work culture is a very important component in improving the performance of the tax officials, however, in order for the performance of the tax officials to increase, their work motivation must also be increased. The work requires an attitude of commitment. Namely, a determination, sincerity, and responsibility for the trust received (Adwimurti, 2021). Thus, every behavior is obedience to rules, obedience to orders, and obedience to procedures. A work culture will provide directions or guidelines for behavior for each tax official, where the tax officials cannot behave as they please but must adjust to who and where they are. Long et al. (1991) claim that various cultures shape a context and interpretation of events that can influence people's attitudes towards tax avoidance. They argue that various cultural variations exhibit certain values and behavioral norms. These values and norms are expressed and interpret a person's attitude, how their daily social relations can either increase or decrease tax evasion. Many previous studies have found that variation in tax evasion occurs because of patterns in different cultural contexts. For example, STRÜMPPEL (1966) compares the various responses to the culture of tax administration in different countries. He stressed the importance of national cultural heritage in understanding tax avoidance. According to Tittle (1980) in the

journal Deyganto (2018) found cultural background is significantly related to the tendency to deviate from taxpayers. According to Coleman & Freeman (1997) in the journal Ahmed & Braithwaite (2005) observed that voluntary compliance is a tax function that has environmental cultural values in Australia.

Culture is more formally as a whole of behavior patterns that are sent through social life, religion, institutions, and all the results of human work and thoughts from a human group (Syahputra, 2013). Work culture is a philosophy based on a view of life as values that become traits, habits and driving forces, entrenched in the life of a community group or organization, then reflected from attitudes into behavior, beliefs, ideals, opinions and actions that are manifested as work or work (Triguno in Purnamasari, 2015). The work culture of officials at the tax office reflects the public's trust in paying taxes.

Tax culture in the classical concept where the tax culture of a country is closely related to the personality shown by the evolution of a taxation system. so that in this case, the tax culture is marked by the relationship between tax officials and taxpayers and the behavior patterns that arise as a result of this relationship (Ilyas, 2012). There are 3 things that influence the tax culture, including:

1. The relationship between the tax apparatus and the taxpayer,
2. Tax regulations,
3. National culture.

Tsakumis et al. (2007) used Hofstede's (2011) cultural dimension to explain tax evasion across countries. In particular, the cultural dimensions of power distance, individualism, uncertainty avoidance, and masculinity, found that cultural studies represented by Hofstede (2011) contributed to a better understanding of tax fraud internationally. Tsakumis et al. (2007) show that the higher the level of power distance and uncertainty avoidance and the lower the level of individualism and masculinity, the higher is the level of tax avoidance across countries.

Several other studies also state that cultural dimensions include power distance and masculinity have a positive effect on tax fraud (Basri, 2016). Clotfelter's research (1983) also shows that tax complexity has a positive relationship with tax fraud, which means high tax uncertainty (uncertainty avoidance) indicates high ambiguity which causes a higher tendency for people to commit tax fraud. Thus based on previous research references a hypothesis can be developed regarding the effect of information technology on tax fraud, the hypothesis is formulated as follows:

H₂: Work culture influences tax fraud.

Officer Ethics

Human behavior is all human activities or activities, both those that are directly observed, and those that cannot be observed by outsiders (Madya, 2021). Official ethics is a series of concrete actions carried out to realize the best service delivery for taxpayers (Kotler Philip, 2002). Officer ethics here is also related to apparatus services provided to taxpayers. Excellent service is a service that can provide satisfaction to taxpayers and remains within the limits of meeting minimum service standards that can be accounted for and carried out continuously (Rachmadi, 2014) and is increasingly qualified. Increasing the ethics of officials will ideally have a significant influence on taxpayers not to commit tax fraud and view tax fraud as illegal, unethical and unlawful. On the other hand, the better services provided to taxpayers directly facilitate the duties of the Directorate General of Taxes as a tax fund management agency. It can be concluded that the better the work culture and behavior given by the tax officials, the tax evasion action will decrease and vice versa.

Several other studies also state that there is a positive and significant effect of the variable quality of tax services on the variable taxpayer perceptions regarding the ethics of tax fraud (tax evasion). This means

that the better the service provided by the tax officials, the higher the willingness to pay taxes and avoid tax fraud. To be able to meet taxpayers to be able to pay their taxes depends on the best service which has been carried out by the tax authorities, this can trigger an obligator to pay his obligations Wulandari et al. (2020). Thus based on previous research references a hypothesis can be developed regarding the effect of information technology on tax fraud, the hypothesis is formulated as follows:

H₃: Official ethics have an effect on tax fraud.

Influence of Information Technology, Work Culture and Official Ethics on Tax Fraud

Information technology that has been carried out by the government is expected to improve the quality of service so that it can also increase taxpayer compliance in paying taxes. So that with the higher and more modern technology and taxation information used by the government, it is expected that the tax fraud committed by taxpayers will also be lower. A work culture will provide directions or guidelines for behavior for each tax official, where the tax officials cannot behave as they please but must adjust to who and where they are. Therefore, the hypothesis that can be concluded is as follows:

H₄: Information technology, work culture, and employee ethics have an effect on tax fraud.

3. Research Methods

Model and Research Design

The type of data used is subject data, while the source of data used in this research is primary data. The primary data source in this study was obtained directly from individual taxpayers registered at KPP Pratama Jakarta Kebayoran Baru Dua through questionnaires distributed to taxpayers in the area.

Population and Research Sample

The population is a generalized area consisting of subjects or objects that have certain characters and qualities determined by a researcher to be studied, which then draws a conclusion (Sugiyono, 2018a). The population in this study are individual taxpayers who are registered at KPP Pratama Jakarta Kebayoran Baru Dua. The sample in this study was 100. The sampling technique in this study was Simple Random Sampling.

Research variable

The variables used in this study are the independent variables and the dependent variables. The independent variables consist of: information technology, work culture and apparatus ethics, while the dependent variable consists of: tax fraud.

Data analysis technique

Descriptive statistics

Descriptive statistics are statistics that function to describe or give an overview of the object under study through sample or population data as it is, without conducting analysis and making general conclusions (Sugiyono, 2018b).

Data Quality Test

Validity test is used to measure the validity or validity of a questionnaire. Reliability test aims to test the extent to which the measurement of a test remains consistent after being repeated on the subject and under the same conditions.

Hypothesis testing

The t test aims to test whether the independent variables (information technology, work culture and employee ethics) partially or individually influence the dependent variable (tax fraud). The F test is carried

out to test the effect of the independent or independent variables included in the model having a simultaneous or joint effect on the dependent or dependent variable. The R^2 test is used to determine how far the model's ability to explain variations in the dependent variable.

4. Results And Discussion

Research result

Statistical Descriptive Analysis

This study has passed an instrument feasibility test that assesses the validity and reliability tests in accordance with the applicable rule of thumb where the results of the variable tests (Information Technology, Work Culture, Official Ethics, and Tax Fraud) as a whole have a value above 0.197 (r table) so that it can be concluded test the validity of the instrument has met the eligibility. While the results of the overall instrument reliability test showed a Cronbach Alpha value above 0.70 where all models fulfilled the feasibility element of reliability. The distribution of data that shows the demographics of the research data can be shown in the descriptive statistical test, where the results of this test are not to conclude the data but simply describe the composition and demographics of the data owned from the results of the questionnaire collection. The table can be presented in table 4.1. as follows:

Table 4.1.

Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Information Technology	100	28,00	58,00	40,0400	6,66655
work culture	100	21,00	40,00	29,5200	4,91438
Apparatus ethics	100	27,00	50,00	37,3300	5,85007
Tax fraud	100	23,00	50,00	34,8200	5,98378
Valid N (listwise)	100				

Source: Processed data

Based on the descriptive analysis data processing above, it can be described:

1. Information technology (IT) from 100 respondents to variable data X1 has the following data characteristics: the smallest (minimum) data is 28, the largest (maximum) data is 58, with a mean value (mean) is 40.04 where the standard deviation is 6.666. This means that the mean value is greater than the standard deviation, indicating that the results are good. This is because the standard deviation is a reflection of a very high deviation, so that the cause of the data shows normal results and does not cause bias.
2. Work Culture (BK) of the 100 respondents to the variable data X2 has the following data characteristics: the smallest (minimum) data is 21, the largest (maximum) data is 40, with a median value (mean) is 29.52 where the standard deviation is 4.914. This means that the mean value is greater than the standard deviation, thus indicating good results.
3. Apparatus ethics (EA) from 100 respondents to variable X3 data has the following data characteristics: the smallest (minimum) data is 27, the largest (maximum) data is 50, with a mean value (mean) is 37.33 where the standard deviation is 5.850 . This means that the mean value is greater than the standard deviation, thus indicating a good result, that is, the data shows normal results and does not cause bias.
4. Tax fraud (KP) from 100 respondents to variable Y data has the following data characteristics: the smallest (minimum) data is 23, the largest (maximum) data is 50, with a mean value (mean) is 34.82 where the standard deviation is 5.983 . This means that the mean value is greater than the standard deviation, thus indicating a good result, that is, the data shows normal results and does not cause bias.

Results of Data Analysis

The total correlation value of the information technology variable is between 0.467 and 0.689, exceeding the value of r table = 0.165, so it can be said that all statements about information technology variables are

declared valid. The total correlation value of the work culture variable is between 0.560 and 0.761, exceeding the value of r table = 0.165, so it can be said that all statements about the work culture variable are declared valid. The total correlation value of the apparatus ethics variable is between 0.516 and 0.711, exceeding the value of r table = 0.165, so it can be said that all statements regarding the apparatus ethics variable are declared valid. The total correlation value of the tax fraud variable is between 0.534 and 0.740, exceeding the value of r table = 0.165, so it can be said that all statements on the tax fraud variable are declared valid. In the Cronbach Alpha item from each of the variables above, nothing is less than 0.60 or 60%. This shows that the construct of the question is said to be reliable.

Multiple Regression and Hypothesis Testing

Table 4.2

Research Hypothesis Test Results

Variable	β	T statistics	Sig	Hypothesis	Information
Observation Variable:					
TI → KP	0.565	9.584	0.000 ****	H1 (+)	Accepted
BK → KP	0.317	4.024	0.000 ****	H2 (+)	Accepted
EA → KP	0.378	2.359	0.000 ****	H3 (+)	Accepted
Regression Equation	Kor = 1.354α + 0.565TI + 0.317BK + 0.378EA + 2,572e				
α 1,354					
R Square (adjusted)	0.815				
F	146,511	****			

Information : * = 0.10, ** = 0.05, ***0.01 dan 0.000****

dependent variable : KP (Tax Fraud), Variabel Independen : TI (Information Technology), BK (Working culture), dan EA (Officer Ethics).

Number of observations: 100

Source: processed data

From the research results, the regression equation is obtained and can be interpreted as follows:

1. If the variable value of the tax information system, work culture, and employee ethics is equal to zero (0), then tax fraud is equal to a constant value, namely 1.354.
2. The regression coefficient of the effect of information technology is 0.565, meaning that information technology has a positive influence on tax fraud, that is, every 1% increase in the information technology variable will affect tax fraud by 56.5%.
3. The regression coefficient for the effect of work culture is 0.317, meaning that work culture has a positive influence on tax fraud, that is, every 1% increase in the work culture variable will affect tax fraud by 31.7%.
4. The regression coefficient for the influence of employee ethics is 0.378, meaning that employee ethics has a positive influence on tax fraud, that is, every 1% increase in the employee ethics variable will affect tax fraud by 37.8%.

In this study, researchers used a one-way hypothesis with a significance level of 0.05. thus the prediction level of the significance of the hypothesis is $0.05 : 2 = 0.025$. Then the results of the t test can be explained as follows:

1. The information technology variable has a t count of 9.584 which is greater than the t table of 1.984 with a significance value of 0.000 or less than 0.05 ($\alpha = 5\%$) has a significant and positive effect so that hypothesis one (H1) is accepted, then information technology has an effect positive for tax fraud. The magnitude of the influence of information technology on tax fraud is $(0.565)^2 \times 100\% = 31.922\%$.
2. The work culture variable has a t count of 4.024 which is greater than the t table of 1.984 with a significance value of 0.000 or less than 0.05 ($\alpha = 5\%$) has a significant and positive effect so that

hypothesis one (H2) is accepted, then work culture has an effect positive for tax fraud. The magnitude of the influence of work culture on tax fraud is $(0.317)^2 \times 100\% = 10.04\%$.

3. The employee ethics variable has a t count of 2.359 which is greater than the t table of 1.984 with a significance value of 0.000 or less than 0.05 ($\alpha = 5\%$) and has a significant and positive effect so that hypothesis one (H3) is accepted, then officer ethics has an effect positive for tax fraud. The magnitude of the influence of official ethics on tax fraud is $(0.378)^2 \times 100\% = 14.28\%$.

From the results of the F test calculations, it can be seen that the independent variables together have a significant influence on the dependent variable. This can be proven from the Fcount value of 146.511 > Ftable 2.70 (df1 = k-1 = 4-1 = 3, df2 = n-k = 100-4 = 96) with a significance of 0.000 < 0.05. Because the significance is much smaller than 0.05 or 5%, the F test model used in this study is fit to be used in predicting tax fraud variables, or it can be said that the variables of information technology, work culture, and employee ethics together -similarly or simultaneously influence tax fraud.

From the table, it can be said that the influence of information technology, work culture, and employee ethics has a large influence on tax fraud variables. The table shows that the coefficient of determination as seen from the Adjusted R Square value is 0.815, this means that 81.5% Y can be explained by variations of the three independent variables, namely information technology, work culture, and apparatus ethics. While the rest (100% - 81.5% = 18.5%) is the influence of other variables outside the scope of research.

Research Discussion

The Effect of Information Technology on Tax Fraud

Based on the results of the tests that have been carried out in this study, it proves that information technology as measured by information, data processing, the role of computers, the role of information technology, organizational structure, the implementation of information technology has a positive and significant effect on the tax fraud variable in service offices. Tax Pratama Jakarta Kebayoran Baru 2. The better and quality the application of information systems that make it easier for the community, the more it will encourage people to deposit their taxes.

Effect of work culture on tax fraud (tax fraud)

Based on the results of the tests that have been carried out in this study, it proves that work culture as measured by evaluation of work, feelings towards work, tendencies towards work, actualization of attitudes has a positive and significant effect on the tax fraud variable at the Jakarta Kebayoran Primary Tax Service Office New Two. Thus it can be concluded that the high support shown by company leaders is able to provide high motivation from employees to work better and achieve targets. A work culture will provide directions or guidelines for behavior for each tax official, where the tax officials cannot behave as they please but must adjust to who and where they are. A good work culture causes people to be interested in and trust the government so that the development of taxation in Indonesia will increase the amount of income.

The influence of apparatus ethics on tax fraud

Based on the results of the tests that have been carried out in this study, it proves that the ethics of officers as measured by the ability of officers, speed and accuracy of service, ease of service process, officer skills, officer discipline have a positive and significant effect on the tax fraud variable in the Service Office Tax Pratama Jakarta Kebayoran Baru Two. Increasing the ethics of officials will ideally have a significant influence on taxpayers not to commit tax fraud and view tax fraud as illegal, unethical and unlawful. On the other hand, the better services provided to taxpayers directly facilitate the duties of the Directorate General of Taxes as a tax fund management agency.

The Influence of Tax Information Systems, Work Culture and Apparatus Ethics on Tax Fraud

From the results of the hypothesis analysis, it proves that information technology, work culture, and apparatus ethics have an overall (simultaneous) influence on tax fraud at the Jakarta Kebayoran Baru Dua Tax Service Office.

5. Conclusion

The results of the study state that information technology has a significant and positive effect on tax fraud, due to the better and more modern information technology implemented by the Directorate General of Taxes such as the e-Filing application program, MP3 (Monitoring Reporting of Tax Payments), and e-Registration to make it easier for taxpayers to taxes in carrying out their tax obligations, this can reduce tax fraud behavior that will be carried out by taxpayers, and vice versa. Work culture has a positive and significant effect on tax fraud. This is possible because the high support shown by company leaders is able to provide high motivation from employees to work better and achieve targets. With a work culture, it will provide directions or guidelines for behavior for each tax official, where the tax officer cannot behave outside the rules that have been determined but must adjust to who and where they are. Officer ethics has a significant and positive effect on tax fraud, because an increase in official ethics will ideally have a significant influence on taxpayers not to commit tax fraud and view tax fraud as illegal, unethical and unlawful. On the other hand, the better services provided to taxpayers directly facilitate the duties of the Directorate General of Taxes as a tax fund management agency.

Suggestion

The results of this study are expected for the Tax Service Office to be able to improve the services provided so that it can also increase awareness of taxpayers to carry out their tax obligations voluntarily so that taxpayers do not commit tax fraud behavior. Taxpayers should continue to improve their compliance in carrying out their tax obligations starting from calculating their own tax payable, depositing it and reporting it before the deadline for reporting and not violating the established tax laws. For further researchers, it is recommended to use a sampling technique with a purposive sampling method and use the criteria for individual taxpayers who are entrepreneurs or corporate taxpayers as respondents.

References

- Adwimurti, Y. (2021). *Three Aspects (Self, Leadership , and Organization)*. 4(2), 381–390.
- Ahmed, E., & Braithwaite, V. (2005). Understanding small business taxpayers: Issues of deterrence, tax morale, fairness and work practice. *International Small Business Journal*, 23(5). <https://doi.org/10.1177/0266242605055911>
- Ajzen, I. (2011). The theory of planned behaviour: Reactions and reflections. In *Psychology and Health* (Vol. 26, Issue 9). <https://doi.org/10.1080/08870446.2011.613995>
- Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: a theoretical analysis. *Journal of Public Economics*, 1(3–4). [https://doi.org/10.1016/0047-2727\(72\)90010-2](https://doi.org/10.1016/0047-2727(72)90010-2)
- 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 Universitas Hindu Indonesia, April*.
- Basri, Y. M. (2016). PENGARUH DIMENSI BUDAYA DAN RELIGIUSITAS TERHADAP KECURANGAN PAJAK. *Akuntabilitas*, 8(1). <https://doi.org/10.15408/akt.v8i1.2764>
- Clotfelter, C. T. (1983). Tax Evasion and Tax Rates: An Analysis of Individual Returns. *The Review of Economics and Statistics*, 65(3). <https://doi.org/10.2307/1924181>
- Deyganto, K. O. (2018). Determinants of Tax Compliance Attitude with Taxation: Evidence from Category “A” Taxpayers in Gedeo Zone, SNNPRS, Ethiopia. In *Research Journal of Finance and Accounting www.iiste.org ISSN* (Vol. 9, Issue 17).
- Ghozali, I. (2016). *aplikasi analisis multivariate dengan program IBM SPSS 23*.

- Hasdiansyah, P. (2011). Analisis Sengketa Pajak pada PT Asian Agri Group dalam Tindak Pidana Perpajakan. *Universitas Bakrie*.
- Hofstede, G. (2011). Dimensionalizing Cultures: The Hofstede Model in Context. *Online Readings in Psychology and Culture*, 2(1). <https://doi.org/10.9707/2307-0919.1014>
- Ilyas, W. B. (2012). ANALISIS HUKUM TERHADAP PENGENAAN PAJAK GANDA. *JURNAL HUKUM IUS QUIA IUSTUM*, 19(4). <https://doi.org/10.20885/iustum.vol19.iss4.art5>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4). [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jensen, M. C., & Smith, Jr., C. W. (2005). Stockholder, Manager, and Creditor Interests: Applications of Agency Theory. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.173461>
- Jupri Siahaan. (2015). PENGARUH KARAKTER EKSEKUTIF DAN CORPORATE GOVERNANCE TERHADAP PENGHINDARAN PAJAK (Studi Kasus Pada Perusahaan Property dan Real Estate yang Terdaftar Di BEI) THE. *Skripsi*.
- Kotler Philip, 2002. (2002). Manajemen Pemasaran : Analisis, Perencanaan dan Implementasi dan Kontrol. In *Manajemen Pemasaran*.
- Kurniawati. M, T. . . (2014). Analisis Keadilan Pajak, Biaya Kepatuhan, Dan Tarif Pajak Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak Di Surabaya Barat. *Global Perspectives on Income Taxation Law*, 4(2).
- Kusumawati, I. N., & Rachman, A. N. (2021). ANALISA PENGARUH WAJIB PAJAK DALAM MEMBAYAR PAJAK KENDARAAN BERMOTOR. *Jurnal Ekonomi-Qu*, 11(1). <https://doi.org/10.35448/jequ.v11i1.11272>
- Lestari, M., Kertahadi, & Suyadi, I. (2013). EFEKTIFITAS SISTEM INFORMASI DIREKTORAT JENDERAL PAJAK (SIDJP) (Studi pada Kantor Pelayanan Pajak (KPP) Pratama Malang Utara). In *Jurnal Administrasi Bisnis (JAB) | (Vol. 6, Issue 2)*.
- Levaggi, R., & Menoncin, F. (2013). Optimal dynamic tax evasion. *Journal of Economic Dynamics and Control*, 37(11). <https://doi.org/10.1016/j.jedc.2013.06.007>
- Lin, T. W. P. D. (2005). Oec Management Control System. *Management Accounting Quarterly*, 6(3).
- Long, S. B., Swingen, J. A., Roth, J. A., Scholz, J. T., & Witte, A. D. (1991). Taxpayer Compliance: Setting New Agendas for Research. *Law & Society Review*, 25(3). <https://doi.org/10.2307/3053731>
- Madya, T. P. (2021). Mengenal Perubahan Perilaku Manusia. *Puspensos*.
- Min, M. (2017). *Pengertian Sistem Menurut O'brien Min, 2017*. Pengertian Sistem Menurut Para Ahli.
- Mutingatun, N., & Hidayatulloh, A. (2020). Etika Uang dan Kecurangan Pajak: Religiusitas Intrinsik, Religiusitas Ekstrinsik, Gender, Materialisme, dan Cinta Uang Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi*, 12(2).
- Nalendro, T. I., & Isgiyarta. (2014). Faktor-Faktor Yang Mempengaruhi Kepatuhan Membayar Pajak Wajib Pajak Orang Pribadi Yang Berwirausaha dengan Lingkungan Sebagai Variabel Moderasi (Studi Empiris di KPP Pratama Kudus). *Diponegoro Journal of Accounting*, 0(0).
- Purnamasari, D. (2015). Budaya Kerja Pegawai Pada Bagian Organisasi Sekretariat Pemerintah Daerah Kabupaten Donggala. *Jurnal Katalogis*, 3(2302–2019), 57–64.
- Rablen, M. D. (2010). Tax evasion and exchange equity: A reference-dependent approach. *Public Finance Review*, 38(3). <https://doi.org/10.1177/1091142110367858>
- Rachmadi, W. (2014). FAKTOR-FAKTOR YANG MEMPENGARUHI PERSEPSI WAJIB PAJAK ORANG PRIBADI ATAS PERILAKU PENGGELAPAN PAJAK (Studi Empiris pada Wajib Pajak Terdaftar di KPP Pratama Semarang Candisari). *Diponegoro Journal of Accounting*, 3(2).
- Sari Dewi, K., Ariani, M., & Adwimurti, Y. (2021). FAKTOR – FAKTOR YANG MEMPENGARUHI EFEKTIVITAS PENERAPAN SISTEM PERPAJAKAN. *JURNAL BISNIS DAN MANAJEMEN*, 1(2), 89–104. <https://journal.moestopo.ac.id/index.php/jmb/article/view/2219>
- Sasmito, G. G. (2017). Pengaruh Tarif Pajak, Keadilan Sistem Perpajakan, Teknologi dan Informasi Perpajakan Terhadap Penggelapan Pajak. *Artikel Ilmiah STIE Perbanas Surabaya*.

- STRÜMPPEL, B. (1966). THE DISGUISED TAX BURDEN COMPLIANCE COSTS OF GERMAN BUSINESSMEN AND PROFESSIONALS. *National Tax Journal*, 19(1). <https://doi.org/10.1086/ntj41791481>
- Sugiyono. (2018a). Prof. Dr. Sugiyono. 2018. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta. Prof. Dr. Sugiyono. 2018. *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D. Bandung: Alfabeta.*
- Sugiyono. (2018b). Sugiyono Metode Penelitian Kuantitatif Kualitatif. *Metode Penelitian Kuantitatif Kualitatif.*
- Suparyanto dan Rosad (2015. (2020). 濟無No Title No Title No Title. *Suparyanto Dan Rosad (2015, 5(3), 248–253.*
- Supriyatna, A., & Maria, V. (2018). Analisa Tingkat Kepuasan Pengguna dan Tingkat Kepentingan Penerapan Sistem Informasi DJP Online dengan Kerangka PIECES. *Khazanah Informatika: Jurnal Ilmu Komputer Dan Informatika*, 3(2). <https://doi.org/10.23917/khif.v3i2.5264>
- Susilawati, R. A. E. (2007). Dan Kepemilikan Institusional Terhadap Kebijakan Hutang Perusahaan : Sebuah Perspektif Agency Theory. *Jurnal Ekonomi Modernisasi*, 3(2), 86–102.
- Sutanto, Y., & Sidiq, F. B. (2020). Sistem Informasi Majalah Kampus Berbasis Web. *SPEED-Sentra Penelitian Engineering Dan ...*, 13(1).
- Syahputra, F. (2013). PENGARUH KOMPETENSI, BUDAYA KERJA DAN KEPUASAN KERJA TERHADAP KINERJA PEGAWAI PADA KANTOR CAMAT MERAL KABUPATEN KARIMUN. *STIE Pancasetia E-Journal*. https://repository.uin-suska.ac.id/9217/1/2013_2013356ADN.pdf
- Tsakumis, G. T., Curatola, A. P., & Porcano, T. M. (2007). The relation between national cultural dimensions and tax evasion. *Journal of International Accounting, Auditing and Taxation*, 16(2). <https://doi.org/10.1016/j.intaccudtax.2007.06.004>
- Usmar, Yudistira Adwimurti, Tamrin Lanori, Patricia K. Surya, S. A. G. (2022). Faktor – Faktor Yang Mempengaruhi Tingkat Partisipasi Membayar Pajak Dikalangan Umkm. *Jurnal Bisnis Dan Manajemen*, 2(1), 71–84.
- Utami, P. D., & Helmy, H. (2016). Pengaruh Tarif Pajak, Teknologi Informasi Perpajakan, dan Keadilan Sistem Terhadap Penggelapan Pajak: Studi Empiris pada WPOP yang Melakukan Usaha di Kota Padang. *Wahana Riset Akuntansi*, 4(2).
- Wulandari, E., Maslichah, & Mawardi, M. C. (2020). Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak. *E-Jra*, 09(05), 129–142.