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The Effect of Tax Justice, Tax Audits and Tax Rates on Taxpayer Perceptions of Tax Evasion

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Abstract: The purpose of this study is to examine how taxpayers' perceptions of tax evasion are impacted by tax justice, tax audits, and tax rates. With a sample size of 100, the population in this study is made up of individual taxpayers who are registered with KPP Pratama Jakarta Kebayoran Lama. Probability sampling combined with a basic random sample approach is the methodology employed in this investigation. Descriptive statistical approaches are employed in quantitative research. IBM SPSS version 25 is used to examine the data that was gathered. According to the study's findings, taxpayers' opinions of tax evasion are significantly improved by tax justice. On the other hand, taxpayers' opinions of tax evasion are significantly impacted negatively by tax audits and tax rates. In general, taxpayers' perceptions of tax evasion increase with the degree of tax fairness. In the meanwhile, proportionate tax rates and more stringent tax audits might lessen taxpayers' propensity to consider tax evasion as a possibility.

Keywords: Tax Justice, Tax Audits, Tax Rates, Tax Evasion.

INTRODUCTION

State money from taxes is utilized to fund development and governance for the good of society (Ervana, 2019). The Self-Assessment System was introduced by the Indonesian government in 1983 as a replacement for the Official Assessment System in an effort to raise tax income. Encouragement of taxpayers to deliberately and willingly fulfill their duties was the goal of this reform. Furthermore, the Directorate General of Taxes (DGT) enhanced access to tax services via the use of technology, modernizing tax administration (Aliyudin et al., 2021). However, the complexity of the past taxation system led some taxpayers to engage in illegal tax avoidance, known as tax evasion. This practice harms the state and can result in legal sanctions, both administrative and criminal (Muliana et al., 2023). Tax evasion occurs when taxpayers deliberately conceal or manipulate tax reports to reduce their obligations. This practice may involve dishonesty in asset reporting, improper tax payments, and neglecting the submission of the Annual Tax Return (SPT) (Anggayasti & Padnyawati, 2020). In addition to violating the law, tax evasion contradicts ethical and social values and ultimately harms society by reducing state resources that should be allocated for development (Wahyuni et al., 2022).

Tax evasion constitutes a violation of tax laws, in which taxpayers intentionally report lower income than they actually earn or claim excessive tax deductions (Islam et al., 2020).

This practice is often carried out by disregarding tax regulations, falsifying documents, or underreporting taxable income (Lopez-Luzuriaga & Scartascini, 2019). Tax evasion presents a serious challenge for the government as it is difficult to control and has a negative impact on state finances. Moreover, this practice exacerbates economic inequality, as wealthier individuals or groups have more opportunities to evade taxes compared to lower-income communities (Alstadsæter et al., 2019).

Cases of tax evasion in Indonesia often involve both tax officials and taxpayers. One example is Arif Muamad Lutfi, who embezzled hotel, restaurant, and entertainment taxes from his brother's business at the Haging Garden Hotel in Bali, amounting to Rp13 billion between October 2015 and November 2017. To cover up his actions, he instructed a tax consultant to create fake SSPD documents. The rise in tax evasion has led to decreased taxpayer compliance and increased negative perceptions of the tax system. This is driven by the misuse of tax funds, an unsystematic taxation system, and regulations tha are seen as favoring certain groups. As a result, many taxpayers consider tax evasion justifiable, believing that the funds they pay will not be managed properly (Sari et al., 2021).

The relationship between personal conduct and intention is explained by the Theory of Planned Conduct (TPB), which was evolved from the Theory of Reasoned Action (TRA) by Ajzen (1991) (Intan Maharani et al., 2021). This theory distinguishes three main factors that influence an individual's behavior: ideas about results (behavioral beliefs), beliefs about the expectations of others (normative beliefs), and beliefs about self-regulation (control beliefs). In the context of taxes, a person's intention to carry out their responsibilities is linked to their tax compliance (Faisal & Azzahra Kurnia, 2022). Concerns about the misappropriation of tax revenue and the idea that taxes are a burden rather than a contribution may affect how taxpayers see tax evasion (Natasya & Gunawan, 2022). Furthermore, those who have a strong feeling of control are more likely to be self-assured when confronted with obstacles; hence, the desire to avoid taxes is impacted by internal variables rather than occurring on its own (Saputri & Kamil, 2021). This idea serves as the foundation for this study's analysis of the variables influencing taxpayers' views of tax evasion.

The Effect of Tax Justice on Tax Evasion

Tax justice is the first factor that can effect tax evasion. The government is considered fair if it applies tax collection equally to all citizens. A sense of justice encourages people to pay taxes, while injustice can reduce compliance and increase tax evasion (Auliana & Muttaqin, 2023). A fair tax system considers wealth and income distribution in determining tax rates. The success of this system is reflected in the public's perception of it's implementation. If perceived as unfair, this can trigger tax evasion, dissatisfaction, and threaten economic stability and public trust (Syamsiah et al., 2024). Research by (Pratiwi & Prabowo, 2019); (Ka, 2023) demonstrates that tax justice improves taxpayer views of tax evasion. H1: Taxpayers' opinions of tax evasion are positively impacted by tax justice.

The Effect of Tax Audits on Tax Evasion

Tax audits are an essential factor in preventing tax evasion and ensuring the accuracy of taxpayers' reports. Without audits, taxpayers have the opportunity to manipulate data or fail to report their tax returns (SPT) (Yuliyana et al., 2023). Effective audits help taxpayers fulfill their obligations and prevent tax avoidance actions that violate the law, which can harm the state and result in administrative and criminal sanctions (Saragih & Rusdi, 2022). The Directorate General of Taxes (DJP) considers effective tax audits a key strategy for securing state revenue. In the short term, audits aim to increase taxpayer compliance and trust, while in the long term, they are expected to create a deterrent effect and encourage voluntary compliance, ultimately contributing to increased tax revenue (Kusuma et al., 2023). Research

indicates that tax audits improve taxpayer views of tax evasion (Ngadiman, 2022); (Larasati et al., 2023).
H2: Tax audits has a positive effect on taxpayer perceptions of tax evasion

The Effect of Tax Rates on Tax Evasion

Tax rates also a factor that can influence tax evasion. Tax rates are a percentage or a specific amount set by the government to determine the amount of tax that taxpayers' must pay. The principle of fairness in tax collection is crucial to ensuring that the tax burden aligns with taxpayers' economic capacity (Mutia Dianti Afifah & Mhd Hasymi, 2020). If the applied tax rates are too high, they can influence taxpayers' ethics regarding tax evasion. High tax rates may cause taxpayers to feel overburdened and seek ways to avoid paying taxes. Tax evasion tends to increase when tax rates are perceived as unfair, as the amount of tax owed reduces taxpayers' income (Putri et al., 2022). Additionally, if tax rates do not align with the principle of fairness, the tax system will be considered unjust by taxpayers. Therefore, balancing tax rates and fairness in their implementation is a key factor in creating an effective and equitable taxation system (Styarini & Nugrahani, 2020). Research by (Wardani & Rahayu, 2020); (Purba et al., 2022); (Bajri, 2024) states that tax rates have a positive effect on taxpayer perceptions of tax evasion.
H3: Tax rates has a positive effect on taxpayer perceptions of tax evasion

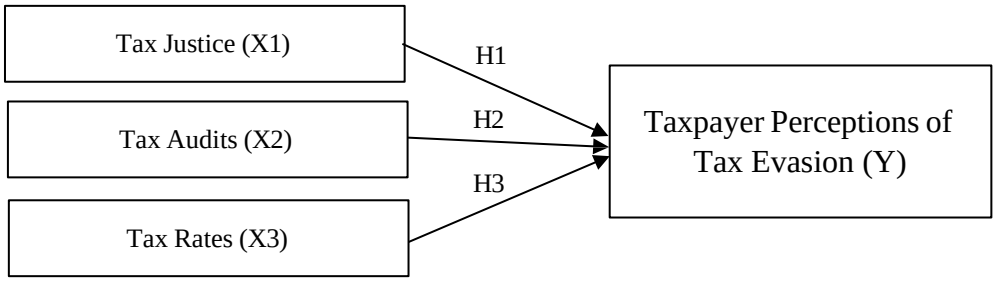


Figure 1. Framwork

METHOD

A quantitative research methodology is used in this investigation. A population or sample is analyzed using this method to test a preconceived hypothesis. The study's population comprises 100 individual taxpayers who are registered with KPP Pratama Jakarta Kebayoran Lama. A straightforward random sample approach combined with probability sampling is the sampling strategy employed. In order to collect data, questionnaires were given to participants.

The impression of tax avoidance by taxpayers is the dependent variable in this study. The illegal act of taxpayers evading their tax responsibilities is known as tax evasion. Tax rates, tax audits, and tax fairness make up the independent factors. The idea of tax fairness states that taxes should be imposed and collected in a fair and proportionate manner. The process of evaluating a taxpayer's compliance with reporting and payment requirements is known as a tax audit. The tax rate is a percentage or a specific amount imposed on a taxable object as the basis for calculating tax liability.

This paper employs several linear regression analysis techniques. Data processing is done using IBM SPSS software version 25. Traditional assumption tests, including the normality, multicollinearity, and heteroscedasticity tests, are performed to ensure that the regression model is acceptable. Multiple linear regression data analysis seeks to quantify the degree to which independent factors impact dependent variables. The coefficient of determination (R2) test and hypothesis testing (t-test) are used to test hypotheses.

RESULTS AND DISCUSSION

Descriptive Statistics

Tabel 1. Descriptive Statistics Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Justice (X1)	100	10	20	15.47	2.195
Tax Audits (X2)	100	7	20	16.28	2.433
Tax Rates (X3)	100	9	27	22.25	3.919
Taxpayer Perceptions of Tax Evasion (Y)	100	14	28	22.30	3.389
Valid N (listwise)	100				

Source: Reseacrh Result, 2025

This study employs a quantitative research technique. This approach is used when examining a population or sample to assess a hypothesis. The research population for this study consists of one hundred individual taxpayers that are registered at KPP Pratama Jakarta Kebayoran Lama. The sampling strategy employed in this paper was probability sampling with a simple random sample methodology. Participants were given questionnaires to complete in order to gather data. The analytical findings in Table 1 indicate that the total sample size is 100. Ten is the lowest recorded value for the tax justice variable, while twenty is the highest. With a standard deviation of 2.195 and an average tax justice value of 15.47, the data shows high quality and variety. The descriptive statistical test results show that the tax audit variable has a minimum value of 7 and a maximum value of 20. The standard deviation of this variable is 2.433, and its average value is 16.28. When the standard deviation is smaller than the mean, it means that the variance is constant, the data is of good quality, and there are no significant deviations. The average tax rate is calculated to be 22.25, with a standard deviation of 3.919. The results of the descriptive statistical test show that the tax rate variable has a minimum value of 9 and a maximum value of 27. A smaller standard deviation than the mean indicates a stable and consistent distribution of the data. Furthermore, the descriptive statistical test results show that taxpayers' views of tax evasion range from a minimum of 14 to a high of 28. This variable has an average value of 22.30 and a standard deviation of 3.389. Equally distributed data is defined as having a standard deviation below the mean.

Data Quality Test Results

Classical Assumtion Test

Before conducting regression analysis, it is necessary to perform a classical assumption test to ensure that the obtained regression analysis results are valid and reliable.

Normality Test

Tabel 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Tst		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.56128848
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.060
Test Statistics		.083
Asymp. Sig. (2-tailed)		.083
a. Test distribution is Normal		
b. Calculated from data.		
c. Liliefors Significance Correction.		

Source: Research Result, 2025

In this work, the normality test was conducted using the Kolmogorov-Smirnov (K-S) approach. A 2-tailed Asymp. Sig. value is considered normally distributed if it is greater than the significance threshold of 0.05. Based on the test results displayed in Table 2, the 2-tailed Asymp. Sig. value is 0.083, exceeding the significance level of 0.05. Therefore, the findings in this study may be considered to meet the normality assumption.

Multicollinearity Test

Table 3. Multicollinearity Test Results

Coefficients[a]		
	Collinearity Statistics	
Model	**Tolerance**	**VIF**
Tax Justice (X1)	0,891	1,122
Tax Audits (X2)	0,935	1,070
Tax Rates (X3)	0,948	1,055

Source: Reasearch Result, 2025

The test findings, as shown in table 3, indicate that none of the independent variables have tolerance values less than 0.1. 0.891 for tax fairness, 0.935% for tax audits, and 0.948% for tax rates are the tolerance values. According to the results of the Variance Inflation Factor (VIF), tax fairness, tax audits, and tax rates are all below the threshold of 10, with scores of 1,122, 1,070, and 1,055, respectively. Thus, it is possible to conclude that multicollinearity is not present.

Heteroscedasticity Test

Table 4. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1		B	Std. Error	Beta		
	(Constant)	3,338	1,655		2,017	0,046
	Tax Justice	-0,025	0,083	-0,032	-0,296	0,768
	Tax Audits	-0,034	0,073	-0,049	-0,464	0,644
	Tax Rates	-0,022	0,045	-0,051	-0,491	0,625

Source: Research Result, 2025

The results of the heteroscedasticity test are shown in Table 4, where each variable has a significance (Sig.) value greater than 0.05. This suggests that the regression model used has no issues with heteroscedasticity.

Hypothesis Testing Results

Multiple Linear Regression Analysis

Table 5. Results of Multiple Linear Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1		B	Std. Error	Beta		
	(Constant)	13,588	2,520		5,392	0,000
	Tax Justice	1,068	0,126	0,692	8,436	0,000
	Tax Audits	-0,251	0,111	-0,181	-2,262	0,026
	Tax Rates	-0,167	0,069	-0,193	-2,436	0,017

Source: Research Result, 2025

Based on table 5, the results are obtained with the following formulation :

$$Y = 13{,}588 + 1{,}068X1 - 0{,}251X2 - 0{,}167X3 + e$$

The formula can be explained as follows:

1. The value of the dependent variable would be 13,588 if tax justice, tax audits, and rates were supposed to stay constant or equal zero, as indicated by the study's constant of 13,588.
2. The regression coefficient for the tax justice variable, as shown in Table 5, is 0,692, suggesting that tax justice prevents tax evasion. Additionally, the tax justice variable has a significance value of 0.00000, which is less than 0.05, indicating that the effect is significant. Hypothesis 1 is thus supported, according to which tax fairness significantly and favorably affects tax evasion.
3. Table 5 shows that there is a negative impact on tax evasion, with the regression coefficient for the tax audit variable being -0,181. Furthermore, this variable has a significance value of 0.026, which is less than 0.05 and indicates a substantial influence. Thus, hypothesis 2, according to which tax audits significantly and favorably reduce tax evasion, is rejected.
4. With a regression coefficient of -0.193 for the tax rate variable, Table 5 demonstrates that tax rates have a negative effect on tax evasion. The variable's significance value of 0.017, which is less than 0.05, indicates that the influence is substantial. Therefore, Hypothesis 3, which holds that tax rates have a positive and large impact on tax evasion, is disproved.

Hypothesis Test

Coefficient of Determination Test (R2 Test)

Table 6. Results of the Coefficient of Determination Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.655[a]	.429	.411	2.601

a. Predictors: (Constant), Tax Rates, Tax Audits, Tax Justice

b. Dependent Variable: Taxpayer Perceptions of Tax Evasion

Source: Research Result, 2025

Table 6 shows that tax justice, tax audits, and tax rates all contribute to the explanation of 41.1% of the tax evasion variable, with an Adjusted R Square value of 0,411. Other characteristics not included in this study, however, account for the remaining 58.9%.

Individual Significance Test (t-Test)

Table 7. Partial t-Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1		B	Std. Error	Beta		
	(Constan)	13,588	2,520		5,392	0,000
	Tax Justice	1,068	0,126	0,692	8,436	0,000
	Tax Audits	-0,251	0,111	-0,181	-2,262	0,026
	Tax Rates	-0,167	0,069	-0,193	-2,436	0,017

Source: Research Result, 2025

Based on the results of the t-test in table 7, the explanation is as follow :

1. Tax justice has a t-value higher than the t-table value (8.463 > 1.9849) with a significance level of 0.0000, which is less than 0.05. This indicates that tax justice has a significant positive effect on taxpayers' perceptions of tax evasion.
2. At a significance threshold of 0.026, which is less than 0.05, the t-value for tax audits is higher than the t-table value (-2.262 > 1.9849). These findings suggest that taxpayers' opinions of tax evasion are significantly impacted negatively by tax audits.
3. The tax rate variable's t-value has a significance level of 0.017, which is less than 0.05, and is greater than the t-table value (-2.436 > 1.9849). Thus, it is possible to draw the conclusion that tax rates significantly affect how taxpayers perceive tax evasion.

Discussion of Research Results

Tax justice

In order to ascertain if tax justice significantly improves taxpayers' perceptions of tax evasion, the study's first hypothesis was evaluated. The results of the partial research demonstrate that tax justice has a favorable and significant impact on taxpayers' opinions of tax evasion. The first hypothesis (H1), that tax justice greatly enhances taxpayers' perceptions of tax evasion, is accepted since it is corroborated by the research findings. The findings of the study suggest that tax fairness has an impact on taxpayers' perceptions of tax evasion. Taxpayers who think the tax system is fair tend to see tax evasion adversely, which makes them less likely to engage in such activities. Conversely, those who think that the tax burden is unfair are more likely to view tax evasion as a means of compensating for the perceived injustice. The results of this investigation are consistent with studies by Pratiwi & Prabowo (2019) and Ka (2023), which showed that tax justice significantly improves taxpayers' attitudes of tax evasion. The study by Ikhsan et al. (2020), however, found that taxpayers' views of tax evasion are unaffected by tax justice. These findings are in contrast to that study.

Tax Audit

To determine if tax audits significantly improve taxpayers' views of tax evasion, the study's second hypothesis was put to the test. The results of the partial study show that taxpayer opinions of tax evasion are significantly impacted by tax audits. However, the second hypothesis (H2), which maintains that tax audits have a positive and large influence on taxpayers' opinions of tax evasion, is rejected since the study data does not support it. The study's findings show that tax audits have a detrimental effect on taxpayers' perceptions of tax evasion. Because they fear penalties or fines, taxpayers who are aware of stringent tax surveillance and audits typically see tax evasion negatively and refrain from engaging in it. This study's findings are consistent with research by Yuliana et al. (2023) and Muaya et al. (2022), which demonstrate that tax audits have a negative impact on taxpayers' perceptions of tax evasion. However, study by Firda Al Liyanda (2022); Ngadiman (2022); and Larasati et al. (2023) vrevealed that tax audits enhance taxpayers' perceptions of tax evasion, which contrasts with these findings.

Tax Rates

The final hypothesis test in this study is to ascertain if tax rates have a favorable impact on taxpayers' perceptions of tax evasion. The results of the partial study show that tax rates have a positive effect on taxpayers' views of tax evasion. The third hypothesis (H3), according to which tax rates positively influence taxpayers' perceptions of tax evasion, is disproved by the research findings. According to this study, tax rates have a major detrimental effect on how taxpayers see tax evasion. Negative views are shaped by high tax rates, which also strengthen societal norms that encourage tax evasion and provide the impression that such activities are simple and risk-free. If considered too burdensome, taxpayers tend to view tax evasion as acceptable. Conversely, proportional tax rates encourage compliance. Therefore, the government needs to balance tax rate policies with fiscal transparency and strict supervision to enhance tax compliance. These research findings align with the studies by Yulia & Muanifah (2021); Priscilla & Ngadiman (2024), which state that tax rates negatively affect taxpayers' perceptions of tax evasion. They are in contrast to research by Wardani & Rahayu (2020); Bajri (2024), which indicates that tax rates have a beneficial impact on taxpayers' views of tax evasion.

CONCLUSION

Based on the research and discussion conducted, this study presents several significant findings on the impact of tax justice, tax audits, and tax rates on taxpayers' perceptions of tax evasion at KPP Pratama Jakarta Kebayoran Lama. The results of this study's hypothesis testing are as follows:

1. Taxpayers' opinions of tax evasion are significantly improved by tax justice. Tax evasion decreases as taxpayer compliance rises and the tax system is seen as fair. On the other hand, people tend to avoid or dodge taxes if they believe that they are unfair.
2. The way that taxpayers see tax evasion is greatly impacted negatively by tax audits. Because of tighter inspection and the application of severe penalties, the chance of tax evasion decreases with the intensity of tax audits.
3. The impression of tax avoidance by taxpayers is significantly impacted negatively by tax rates. While lower tax rates can also incentivize people to evade paying taxes, higher tax rates do not necessarily have the same effect. In addition to tax rates, opinions of the tax system, the degree of oversight, and personal financial interests are the primary determinants of tax evasion.

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