

Machiavellian, Equity Sensitivity, and Law Enforcement on the Perception of Tax Evasion Ethics

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ABSTRACT

This study aims to examine the effect of Machiavellian, Equity Sensitivity, and Law Enforcement on the Ethical Perception of Tax Evasion with a case study at KPP Pratama Cibitung. This research uses a quantitative approach. The analysis used is Multiple Linear Regression Analysis with t-test, f-test, and coefficient of determination. The test instrument used in this study was SPSS Version 25. The test results in this study were the Machiavellian variable had a positive and significant effect on perceptions of tax evasion ethics, while equity sensitivity and law enforcement variables had a negative and significant effect on perceptions of tax evasion ethics. The coefficient of determination is 0.309 or 30.9%, which means that the magnitude of the influence of Machiavellian, equity sensitivity, and law enforcement on the ethical perception of tax evasion is 30.9% and the remaining 69.1% is explained by other factors. which were not described and tested in this study.

INTRODUCTION

Indonesia, as a developing country, must organize development for the benefit of its people, both in the form of physical and non-physical development. The Indonesian government requires large funds to organize and carry out development, both state and government activities. For this reason, large capital is also needed in its implementation. Funding for development, state, and government activities is carried out in the State Budget (APBN). APBN funding comes from various sources, especially taxes, which are the main source of revenue.

According to Law Number 6 of 1983, as last amended by Law Number 16 of 2009 concerning General Provisions and Tax Procedures, it is stated that "Taxes are taxpayer contributions to the state owed by individuals or entities that are compelling based on law, with no direct reward, and are used for state purposes for the greatest prosperity of the people"

Taxes are one of Indonesia's most potent sources of domestic revenue. This tax is used to fund state expenditures, both routine and development. The role of taxes, both as a source of domestic revenue and as a harmonizer of economic activities in the future, will be very important for our country. The main role of taxes for the State of Indonesia is twofold, namely as a means of state revenue (budget function) and as a regulatory tool (regulatory function) (Handayani and Oktaviani 2020). The budget function serves to finance state expenditures, while the regulatory function serves to regulate economic growth.

In order to maximize tax revenue, an easier and more effective tax collection system is needed so that taxpayers can carry out their tax obligations, known as the Self-Assessment System. In this system, taxpayers are given the power to determine the amount of tax paid, deposit, and report their taxes, and the tax authorities do not intervene; they only check and supervise (Marthadilova, Ratnawati, and Andreas 2018). By implementing this Self-Assessment System, the government trusts taxpayers to make tax payments voluntarily, responsibly, and with sincerity. The same thing is true for the tax authorities, who are tasked with guiding and supervising the implementation of taxation so that the Self-Assessment System process runs smoothly and effectively.

Table 1: Target and Realization of Tax Revenue

Year	Tax Revenue Target	Tax Revenue Realization	Percentage Tax Revenue
2019	1.786,4	1.546,1	86,6%
2020	1.198,8	1.070,0	89,3%
2021	1.229,6	1.277,5	103,9%

Source: Ministry of Finance of the Republic of Indonesia (2023)

Based on the table of tax revenue in the last 3 years, it is clear that the percentage of tax revenue continues to increase every year. Finally, in 2021, the Directorate General of Taxes managed to record a proud history after 13 years

of tax revenue never reaching the APBN target. In the end, the target was successfully passed in 2021. The realization of tax revenue until the end of 2021 was recorded at IDR 1,277.53 trillion. (APBN Kita, 2022)

Tax revenue in 2019–2020 did not reach the set target; this was due to the COVID-19 pandemic that hit Indonesia and the rest of the world quickly, causing disruption to all activities related to the economy. In 2019-2020, taxpayers generally did not fulfill their tax obligations because the COVID-19 pandemic was still hitting Indonesia, so taxpayers felt that the existence of taxes was burdensome, coercive, and difficult to make payments, so they tended to feel burdened and did not carry out their obligations in paying taxes. This tendency makes taxpayers want to report and deposit the tax due in the lowest possible amount (Dwitia, Masripah, and Widiastuti 2021).

The Directorate General of Taxes continues to monitor tax revenues in each region through the Tax Service Office (KPP) both at the Madya and Pratama levels, including at KPP Pratama Cibitung. KPP Pratama Cibitung is in the West Java II Regional Office of the DGT, which is located at Jl. Teuku Umar Gobel Industrial Estate, Telaga Asih, West Cikarang, West Java. The following data presents tax revenue through KPP Pratama Cibitung from 2019 to 2021.

Table 2. Tax Revenue of KPP Pratama Cibitung

Tahun	Target Penerimaan Pajak	Realisasi Penerimaan Pajak	Persentase Penerimaan Pajak
2019	2.439.607.300.000	1.880.315.600.254	77,07%
2020	1.765.924.950.000	2.089.567.914.309	118,33%
2021	1.322.363.115.000	1.198.239.983.490	90,61%

Source: Data obtained from KPP Pratama Cibitung

Based on the data above, shows that tax revenue at KPP Pratama Cibitung fluctuates every year. In 2019, tax revenue only reached Rp 1,880.3 billion from the initial target of Rp 2.4 billion (77%). In 2020, KPP Pratama Cibitung managed to reach and even exceed the initial target with a percentage of 118%, but in 2021 there was a significant decrease in tax revenue. With an initial target of IDR 1.32 billion, the realization received was IDR 1.19 billion. This happened because during this period, the COVID-19 pandemic was rampant among the public, which resulted in many taxpayers not depositing their taxes, so the tax revenue target was not fully realized.

Various ways are taken by each taxpayer to minimize their tax burden, both through methods that are permitted and those that are contrary to the Law. Taxpayer non-compliance can take the form of tax avoidance and tax evasion (Dwitia, Masripah, and Widiastuti 2021).

According to Sudarwadi et al. (2021), tax avoidance is an attempt to ease the tax burden by not violating the law. Meanwhile, tax evasion is an attempt to reduce the tax burden by violating the law. The background of tax evasion is usually based on the perception that taxes are a burden that reduces one's

financial performance. Taxpayers must use a portion of their income to pay taxes. In the absence of such tax obligations, the money is instead used to satisfy other needs.

Tax evasion is considered to have a negative meaning and is classified as a criminal act because it is carried out on the basis of violating the law and harming the state (Nurachmi and Hidayatulloh 2021). Several cases of tax evasion committed by individual taxpayers in Indonesia between 2019 and 2021 include:

Table 3. Tax evasion cases in Indonesia

No	Tersangka Kasus Penggelapan Pajak (Tahun)	Tuduhan	Sanksi
1	Andri Tan (2019)	Allegedly made fictitious tax invoices worth IDR 3 Billion for the purchase of diesel fuel worth IDR 35 Billion from March to July 2019.	melanggar Pasal 39A huruf a dan Pasal 39 ayat (1) huruf d, i Undang-undang Nomor 6 tahun 1983 sebagaimana diubah dengan UU RI Nomor 16 tahun 2019
2	RF dan TS (2019)	Not depositing value-added tax totaling Rp 5.54 Billion and making fictitious tax invoices	hukuman 6 Tahun Penjara
3	Kow Siu Seng (2019)	submitting tax returns and/or information whose contents are incorrect or incomplete. This resulted in a loss of state revenue of approximately Rp. 20 billion.	-
4	MN (2020)	alleged to have committed tax evasion by using fictitious tax invoices in the Value Added Tax (VAT) Periodic Tax Return (SPT) amounting to Rp 6.53 billion.	sanksi pidana penjara paling singkat dua tahun dan paling lama enam tahun
5	Andi Widyo Muhtarom (2020)	In the period of January 1, 2014, to December 31, 2016, he did not deposit Value Added Tax (VAT) amounting to IDR 1.043 billion.	Putusan Vonis 1 tahun 8 bulan penjara

6	HI (2021)	HI is suspected of committing a tax crime in the form of falsifying tax invoices. The tax invoices were not based on actual transactions conducted through PT BUL for the period 2011–2012, amounting to IDR 10.2 Billion.	HI sudah ditahan di Rutan Polda Metro Jaya dan disangkakan dengan Pasal 39A huruf a dan/atau Pasal 39 ayat (1) huruf d Jo Pasal 43 ayat (1) UU KUP Jo Pasal 64 KUHP.
7	RA (2021)	Not depositing value-added tax totaling Rp 15 Billion and making fictitious tax invoices	Terancam Pidana paling sedikit 6 bulan dan paling lama 6 tahun

Source: quoted from several news portal sources, 2022

The table above shows several cases of tax evasion in Indonesia, which resulted in state budget revenues from taxes not meeting the target in 2019 and 2020. Even though tax revenue in 2021 exceeded the achievement target, there were still large amounts of embezzlement in that year. Tax evasion cases cause people to lose trust in tax officials and the state because they are worried that the taxes they deposit will be misused by irresponsible parties. The many incidents of tax evasion and the negative stigma of taxes, it has led to the perception of the public that tax evasion activities are classified as ethical actions. Perception is the process of managing and interpreting information that occurs in a situation so as to create a view, picture, or response. One of the causes of tax evasion is ethics.

Ethics is a perspective on good and bad judgment. In society, ethics are grouped into two types, namely descriptive and normative ethics (Pemayun and Budiasih 2018). Descriptive ethics leads to facts, values, and individual behavior in a situation that has become a habit in the community, while normative ethics is more directed at providing assessments and appeals to each individual about how to behave according to the norms. In various community activities, the existence of ethics is very important, including ethics when working. Ethics need to be developed when doing work or in a profession to prevent actions that can harm others.

Several factors cause a taxpayer to commit tax evasion, both internal and external. One of the internal factors that influence tax evasion is Machiavellian. Machiavellian traits were first introduced by Niccolò Machiavellian in the 16th century. Machiavellian is an antisocial personality who has a weak ideological commitment and does not pay attention to common sense (Friscilla and Nugroho 2020). People with high Machiavellian traits tend to

lie more, be immoral, and be more manipulative (Dwitia, Masripah, and Widiastuti 2021).

High Machiavellian traits tend to abuse situations for personal gain and have a greater desire to violate applicable legal rules (Arthalin 2021). Farhan et al. (2019) argue that someone who has a Machiavellian nature tends to take unethical actions, one of which is tax evasion. Research conducted by Asih & Dwiyanti (2019) explains that Machiavellian has a negative effect on the perception of tax evasion ethics, while research conducted by Dwitia, Masripah, and Widiastuti (2021) explains that Machiavellian has no effect on tax evasion ethics. Based on previous research, it shows that someone with a Machiavellian personality or trait tends to commit tax evasion or unethical behavior. Another internal factor that makes someone commit tax evasion besides Machiavellian is Equity Sensitivity. Equity sensitivity is the concept of individual differences in how individuals perceive and react to situations involving equity or equality. Purnamasari et al., (2021) explain that equity sensitivity causes people to have their own perceptions of equality (fair) and injustice (unfair). Research conducted by Purnamasari et al., (2021) and Asih & Dwiyanti (2019) states that equity sensitivity has no effect on the perception of tax evasion ethics.

External factors also influence a person's decision to commit tax evasion, such as the existence of Law Enforcement. According to Raharjo in Ayem & Listiani, (2019), the definition of law enforcement is a process to turn legal desires into reality. In accordance with Article 29 of Law Number 28 of 2007, DGT is authorized to test taxpayer compliance and enforce tax regulations (law enforcement) through tax audits, tax investigations, and tax collection. Taxpayers will try to reduce their tax burden on the government. The intention to evade or avoid taxes is due to a lack or absence of awareness and opportunities due to suboptimal law enforcement (Meidita and Ngadiman 2020). Research conducted by Ayem & Listiani (2019) and Meidita (2020) states that law enforcement has a negative effect on tax evasion. The better and more consistent the level of law enforcement, the more taxpayers will perceive that tax evasion is an unethical act. Taxpayers consider tax evasion illegal and unlawful because they understand that legal consequences will be received if they commit tax evasion (Marthadilova et al. 2018). In other words, the higher the level of tax law enforcement, the lower the practice of tax evasion. Conversely, the lower the law enforcement agency, the higher the practice of tax evasion that occurs.

Based on the explanation above, researchers want to explore the topic of Machiavellian attitudes, equity sensitivity, law enforcement, and ethical perceptions of tax evasion because there are still many cases of embezzlement that are rampant in Indonesia. Indonesia has just passed the COVID-19 pandemic, which has made the economy slump, so all state budget revenues, especially tax revenues, must be maximized again in order to restore all economic and development activities in Indonesia.

In addition, researchers hope that this research can be useful for taxpayers, tax authorities, and related parties in order to reduce the number of cases of tax fraud, especially tax evasion.

THEORETICAL REVIEW

Theory Planned of Behavior

This theory has a foundation of trust perspectives that can influence a person to take specific actions. The belief perspective is carried out through the incorporation of various characteristics, qualities, and attributes of certain information, which then form the will to behave (Yuliana, 2004). The decision to act in the desired way or the stimulus to carry out an action either consciously or unconsciously is called intention (Corsini, 2002). The beginning of a person's behavior starts with intention. In explaining any behavior that requires planning, this planned behavior theory is suitable to be applied (Ajzen, 1991).

Planned behavior theory is an extension of reasoned action theory. Reasoned action theory has scientific evidence that there is an intention caused by two reasons, namely subjective norms, and attitudes towards behavior, to take certain actions or behaviors (Fishbein and Ajzen, 1975). Several years later, Ajzen (1988) added one other factor, namely individual perceived behavioral control. The state of these factors changes reasoned action theory to planned behavior theory.

Planned behavior theory explains that attitude towards behavior is an important point that can predict an action; however, it is necessary to consider a person's attitude when testing subjective norms and measuring the person's perceived behavioral control. If there is a positive attitude, support from people around, and the perception of ease because there are no obstacles to behavior, a person's intention to behave will be higher (Ajzen, 2005).

Research Hypothesis

Machiavellian influence on the perception of tax evasion ethics

Individuals with Machiavellian traits have a negative tendency, namely to show unethical behavior, which tends to be cunning, lying, manipulative, selfish, and justifying all means by manipulating something to achieve goals. High Machiavellian traits tend to take advantage of situations for personal gain and have a greater desire to disobey the rules. If individuals have high levels of unethical behavior, the greater the desire to commit unethical acts such as tax evasion.

Research conducted by Purnamasari et al. (2021) revealed that Machiavellian traits have a positive effect on the perception of tax evasion ethics. The positive influence in question is that the higher the Machiavellian trait a person has, the more likely it is that the decisions taken are increasingly unethical. Based on the results of previous research, it can be formulated as follows:

H1: Machiavellian has a positive effect on the perception of tax evasion ethics.

The effect of equity sensitivity on the perception of tax evasion ethics

Equity sensitivity is also called the principle of justice. This principle of justice also influences a person's actions, both ethically and unethically. The traits that individuals have in equity and sensitivity affect a person's behavior. Individuals who tend to feel treated unfairly are likely to take unethical actions, while individuals who accept all conditions that exist for them (fair and unfair) tend to behave ethically (Asih and Dwiyanti 2019b).

This trait can appear in every human being, including taxpayers. The higher the equity sensitivity of a taxpayer, the more they will consider tax evasion behavior unethical. Therefore, the hypothesis is formulated as:

H2: Equity sensitivity negatively affects the perceived ethics of tax evasion.

The Effect of law enforcement on the perception of tax evasion ethics

Law enforcement is an effort to carry out the enforcement process or the function of legal norms in real terms to guide behavior in legal relations in social life. Law enforcement is considered not just a process of enforcing existing laws in the country, but it is believed that law enforcement will cover aspects of human behavior that cause many problems due to the incompatibility of behavior and actions taken by humans. Law enforcement must be carried out from the top down, from law enforcement to the community. If the government acts as a deterrent to criminals and tax evaders to avoid committing tax evasion for any purpose, taxpayers will be aware of and care about the important role of taxes without being followed by tax evasion.

Sri Ayem (2018) and Marthadilova et al. (2018) state that law enforcement has a negative effect on tax evasion. In other words, the higher the level of law enforcement, the lower the level of tax evasion because it is considered unethical. Conversely, the smaller the law enforcement agency, the higher the number of people who think that tax evasion is an ethical act. Based on the explanation above, the third hypothesis is formulated:
H3: Law enforcement has a negative effect on the perceived ethics of tax evasion.

The effect of Machiavellian, equity sensitivity, and law enforcement on the ethical Perception of tax evasion

The many incidents of tax evasion and the negative stigma of taxes, it has led to the perception of the public that tax evasion activities are classified as ethical actions. Perception is the process of managing and interpreting information that occurs in a situation so as to create a view, picture, or response. One of the causes of tax evasion is ethics. Tax evasion arises from two main factors: internal factors and external factors.

The first internal factor is the Machiavellian nature. Machiavellianism is an unethical behavior that tends to be cunning, lying, manipulative, and selfish, and it justifies all means by manipulating something to achieve goals. This can be a factor that causes some people to commit tax evasion. Another internal factor is Equity Sensitivity. Equity sensitivity is also known as the principle of justice. Individuals who tend to feel treated unfairly are likely to commit

unethical acts, namely tax evasion, while individuals who accept all conditions that exist for them (fair and unfair) tend to behave ethically and are less likely to commit tax evasion.

External factors that cause someone to commit tax evasion include law enforcement. Law enforcement, through legal certainty, expediency, and justice for the whole community, can provide a deterrent effect to the perpetrators of tax evasion violations in order to undo their intention when going to commit tax evasion for any purpose or reason. That way, taxpayers will know that taxes play an important role for the state, which will make them avoid actions that violate the Tax Law because they not only harm the state but also the community and are considered unethical. With some of the explanations above, a hypothesis can be formed in the form of:

H4: Machiavellian, equity sensitivity, and law enforcement simultaneously affect the perception of tax evasion ethics.

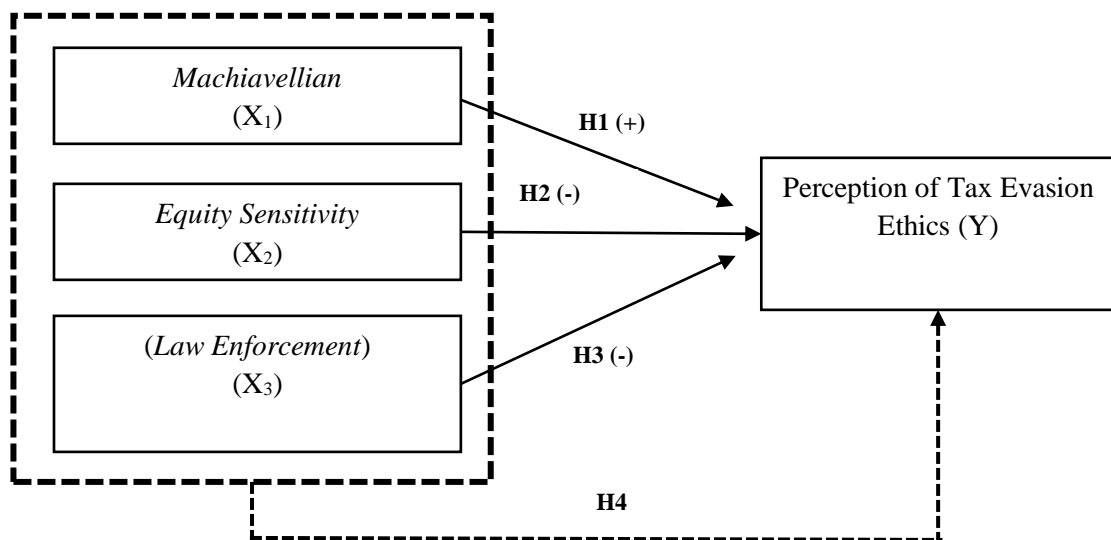


Figure 1. Research Framework

METHODOLOGY

Multiple Linear Regression Analysis

The analysis technique used in this research is multiple regression analysis. Multiple regression analysis is performed to determine the effect of the dependent variable, namely the perception of tax evasion ethics, and the independent variables, namely Machiavellian, equity sensitivity, and law enforcement. The regression equation used in this study is:

$$Y_a = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

Y_a = Perception of tax evasion ethics

a = Constant

β = Regression coefficient

X₁ = Machiavellian

X₂ = Equity sensitivity

X3 = Law enforcement

E = Standard Error

Population and Sample

The population in this study is all taxpayers registered at KPP Pratama Cibitung, with the sample being individual taxpayers registered at KPP Pratama Cibitung.

Sample Collection Methods

The sampling technique used in this study was the purposive sampling method. According to Sugiyono (2016), purposive sampling is a sampling technique based on certain criteria or considerations. The criteria needed in this research are (1) Individual taxpayers registered at KPP Pratama Cibitung; (2) taxpayers who have an active taxpayer identification number (NPWP); and (3) Taxpayers who have employment status or do free work. The determination of the sample using random data, or simple random sampling, is the easiest sample because the sample is taken directly from the population at random (Sugiyono, 2016), and the sample needed in this study is an individual taxpayer registered at KPP Pratama Cibitung with his NPWP code, namely 435.

Types and Sources of Data

The type of data used in this research is primary data. Primary data is data obtained by means of a survey method using an online questionnaire via Google Forms (Dwitia et al., 2021). The data source in this study is the score of each variable indicator obtained from filling out questionnaires that have been distributed to individual taxpayers registered at KPP Pratama Cibitung as respondents in this study.

Data Collection Method

The data collected in this study were taken from the results of distributing questionnaires to respondents who filled in several indicators of the questions presented in the questionnaire using Likert scale measurements.

RESULTS

Multiple Linear Regression Test

This multiple linear regression analysis aims to determine how much influence the independent variables, namely Machiavellian (X1), equity sensitivity (X2), and law enforcement (X3), have on the dependent variable, namely the perception of tax evasion ethics (Y), using SPSS 25. The following are the results of multiple linear regression tests:

Table 4. Multiple Linear Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6,330	10,232		-,619	,539
	Machiavellian	1,146	,315	,470	3,641	,001
	Equity Sensitivity	-,782	,381	-,262	-2,051	,045
	law enforcement	1,259	,430	,349	2,927	,005

a. Dependent Variable: the perception of tax evasion ethics

Based on the test results in the table above, the equation can be obtained:

$$Y_a = -6,330 + 1,146 X_1 + (-0,782 X_2) + 1,259 X_3 + e$$

The regression equation above shows that

1. The constant coefficient is -6.630, which means that the perception of tax evasion ethics will be worth -6.630 if each independent variable is considered zero or a constant value.
2. The variable X1 (Machiavellian) has a regression coefficient of 1.146, which means that for every one unit increase in the independent variable X1, with the assumption that the other independent variables will be constant, the dependent variable will increase by 1.146.
3. The variable X2 (equity sensitivity) has a negative regression coefficient of -0.782, which means that each increase of one unit of the independent variable X2, with the assumption that the other independent variables will be constant, will decrease by -0.782.
4. Variable X3 (law enforcement) has a positive regression coefficient of 1.259, which means that for every one unit increase in the independent variable X3, with the assumption that the other independent variables will be constant, there will be an increase of 1.259.

Test Coefficient of Determination (R²)

Table 5. Determination Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,590^a	,348	,309	7,85473

a. Predictors: (Constant), Law Enforcement, Equity Sensitivity, Machiavellian

The results of the table above show that the strength of variable X's effect on variable Y has a value of 0.309. It shows that the level of strength in the Machiavellian, equity sensitivity, and law enforcement variables on the

perception of tax evasion ethics is 30.90%, while the remaining 69.10% is explained by other variables not examined in this study.

Partial t-test

The t-statistical test basically shows how far the influence of one explanatory or independent variable individually is in explaining the variation in the dependent variable.

The Ttable value is calculated by the formula $= (a/2: (n-k-1))$. an as a significant limit of 0.05, n as the number of respondents, namely 55, and k as the number of independent variables used in this study, namely 3. The Ttable value in this study is 2.008.

The results of the t-statistical test on the independent variables above are shown in the following table:

Table 6. Partial T Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6,330	10,232		-,619	,539
	Machiavellian	1,146	,315	,470	3,641	,001
	Equity Sensitivity	-,782	,381	-,262	-2,051	,045
	Law Enforcement	1,259	,430	,349	2,927	,005

a. Dependent Variable: the perception of tax evasion ethics

Based on the results of the data table above, it can be concluded as follows:

1. The significance value of the Machiavellian variable is $0.001 < 0.05$, and the t value is $3.641 > t$ table 2.008, so H1 is accepted. This means that the Machiavellian variable has a positive and significant effect on the perception of tax evasion ethics.
2. The significance value of the equity sensitivity variable is $0.045 < 0.05$ and the t value is $-2.051 < t$ table -2.008, so H2 is accepted. In other words, equity sensitivity has a negative and significant effect on the ethical perception of tax evasion.
3. The significance value of the law enforcement variable is $0.005 < 0.05$ and the t value is $2.927 > t$ table 2.008, so H3 is rejected. In other words, law enforcement has a positive and significant effect on the ethical perception of tax evasion.

Simultaneous Significance Test (Test f)

Simultaneous hypothesis testing aims to determine whether all observed independent variables have a significant effect on the dependent variable. This test is done with the F test with the condition that if the sig value is 0.05 or $F_{count} < F_{table}$, F_{table} is calculated by the formula $(k; n-k)$ with a value of 2.783. The following are the results of the simultaneous significance test:

Table 7. Simultaneous Significance Test

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1676,666	3	558,889	9,059	,000 ^b
	Residual	3146,534	51	61,697		
	Total	4823,200	54			
a. Dependent Variable: the perception of tax evasion ethics						
b. Predictors: (Constant), Law Enforcement , Equity Sensitivity, Machiavellian						

From the results of the table above, it is known that the significance value is $0.000 < 0.05$ and the F_{count} value is $9.059 > F_{table} 2.783$, so it can be concluded that H4 is accepted, which means that the Machiavellian, Equity sensitivity, and Law Enforcement variables have a simultaneous or significant effect on the Perception of Tax Evasion Ethics as the dependent variable.

DISCUSSION

The Effect of Machiavellian on Perceptions of Tax Evasion Ethics

In testing the hypothesis of this study, the results show that the significance value for the effect of Machiavellian on the ethical perception of tax evasion is $0.001 < 0.05$ and the calculated t value is $3.641 > t_{table} 2.008$. These results indicate that Machiavellian ethics has a positive and significant effect on the perception of tax evasion ethics. The results of the previous H1 test also state that Machiavellian has a positive effect on the perception of tax evasion ethics, which is supported. Machiavellian is a trait that has a tendency to commit lying and manipulative actions, and this trait can arise in various human circles. The nature shown is unethical and violates applicable regulations, including tax evasion. In other words, taxpayers who have a high Machiavellian nature tend to think that this act of tax evasion is ethical without thinking about the risks, so tax evasion continues to increase.

The results of this study are in line with research conducted by Purnamasari et al. (2021), which states that Machiavellian has a positive effect on perceptions of tax evasion. However, it is not in line with research conducted by Asih & Dwiyantri (2019) and Styarini & Nugrahani (2020), which state that Machiavellian has a negative effect on the perception of tax evasion ethics. Meanwhile, research conducted by Dwitia et al. (2021) states that Machiavellian ethics have no effect on tax evasion ethics.

The Effect of Equity Sensitivity on Perceptions of Tax Evasion Ethics

In testing the hypothesis of this study, the results show that the significance value for the effect of equity sensitivity on the ethical perception of tax evasion is $0.045 < 0.05$ and the calculated t value is $-2.051 < t_{table} -2.008$. These results indicate that equity sensitivity has a negative and significant effect on the perception of tax evasion ethics. The previous H2 test results also state that equity sensitivity has a negative effect on the perception of tax evasion ethics, which is supported.

This trait is related to the theory of justice, which means that individual perceptions of justice are formed by comparing inputs and outputs. Each individual has different preferences regarding fairness. In this case, taxpayers may have the nature of equity sensitivity, where the higher the nature of equity sensitivity, the more fair all things that taxpayers receive and spend, including taxes, which also results in taxpayers not committing tax evasion because taxpayers understand all the consequences received and consider paying and depositing taxes to be something that every taxpayer must do. With this, tax evasion will be reduced.

The results of this study are not in line with Asih & Dwiyanti (2019), Dwitia et al. (2021), and Purnamasari et al. (2021), which state that the equity sensitivity variable has no effect on the perception of tax evasion ethics.

The Effect of Law Enforcement on Perceptions of Tax Evasion Ethics

In testing the hypothesis of this study, the results show that the significance value for the effect of law enforcement on the ethical perception of tax evasion is $0.005 < 0.05$ and the calculated t value is $2.927 > t_{Table} 2.008$. These results indicate that law enforcement has a positive and significant effect on the perception of tax evasion ethics. The previous H3 test results, which state that law enforcement has a negative effect on the perception of tax evasion ethics, are not supported.

This means that if law enforcement has been carried out and enforced, it does not rule out the possibility that taxpayers will still consider these actions ethical and commit tax evasion it affects the level of tax evasion, which will be higher. In other words, the higher the level of tax law enforcement (law enforcement) carried out, it cannot reduce the level of tax evasion or can increase the level of tax evasion, and taxpayers will consider these actions ethical to do. Conversely, the less law enforcement is carried out, the more tax evasion will increase because taxpayers still consider these actions ethical. The results of this study are not in line with Ayem & Listiani (2018), Marthadilova dkk (2018), and Meidita & Ngadiman (2020), which state that law enforcement has a negative effect on the perception of tax evasion ethics.

The Effect of Machiavellian, Equity Sensitivity, and Law Enforcement

Simultaneously on Perceptions of Tax Evasion Ethics In testing the hypothesis in this study, the results show that the significance value is $0.000 < 0.05$ and the Fcount value is $9.059 > F_{table} 2.783$, so it can be concluded that H4 is accepted, which means that the Machiavellian, Equity

sensitivity and Law Enforcement variables simultaneously or significantly affect the Perception of Tax Evasion Ethics as the dependent variable.

CONCLUSIONS AND RECOMMENDATIONS

This study aims to test and analyze the effect of the independent variables Machiavellian, equity sensitivity, and law enforcement on the dependent variable of ethical perceptions of tax evasion. This research was conducted on respondents with the criteria of individual taxpayers with an active NPWP and registered at KPP Pratama Cibitung, with a total of 55 taxpayers. Based on the results of the research conducted in SPSS 25 and the previous discussion, it can be concluded as follows:

1. Machiavellian (X1) has a positive and significant effect on the perception of tax evasion ethics. This means that the more the taxpayer has this Machiavellian trait, the higher the taxpayer's perception that tax evasion is ethical to do without thinking about the consequences.
2. Equity Sensitivity (X2) has a negative and significant effect on the perception of tax evasion ethics. This means that the higher the equity sensitivity of a taxpayer, the more the taxpayer considers that tax evasion is very unethical and will only harm them.
3. Law Enforcement (X3) has a positive and significant effect on the ethical perception of tax evasion. In other words, the higher and stricter the level of law enforcement that exists, the more likely it is that the taxpayer's view of tax evasion is an ethical act, so the level of tax evasion will grow.
4. Machiavellian, Equity sensitivity, and Law Enforcement variables are proven to have a simultaneous or significant effect on the Perception of Tax Evasion Ethics as the dependent variable.

Based on the conclusions in this study that have been presented above, the suggestions that can be given are as follows:

1. For further research, it is advisable to take a larger sample and increase the number of respondents to be studied to see its effect on the perception of tax evasion ethics so that the effect of variable X on variable Y increases (greater).
2. Can we change the independent variables or add other variables to this study to see a more significant effect on the variable of perceived tax evasions ethics, such as the Love Of Money variable in the research of Asih & Dwiyanti (2019) and Purnamasari et al. (2021), the variables of Tax Rates and Self-Assessment systems, such as research conducted by Styarini & Nugrahani (2020), and Tax Knowledge and Tax Justice researched by Meidita & Ngadiman (2020).
3. For KPP Pratama Cibitung, in an effort to minimize tax evasion, the Cibitung Primary Tax Service Office, which is a vertical agency under the Regional Office of the Directorate General of Taxes, should be more active in providing socialization in the form of views and motivation to taxpayers so that taxpayers are aware that tax evasion ethics is a very unethical act. In addition, in an effort to avoid tax evasion, the Cibitung Primary Tax Office must improve the tax system by always updating system to be more sophisticated, which is able to detect if there is tax fraud (a warning system), so as to

anticipate the actions of taxpayers who are suspected of committing tax evasion.

FURTHER STUDY

This research is limited to distributing questionnaires through Google Forms without direct interviews, so some respondents' answers do not match the actual conditions. The sample needed in this study did not reach the target, so only half of the data was processed. For further research, it can be noted how to fill out a better questionnaire from Google Forms. The variables used in this study are less varied, so that the determination test value is 31%, while the remaining 69% is explained by other variables not examined in this study. Future research can use research variables that are more varied and in accordance with the development of tax evasion research.

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