

Analysis of Tax Understanding, Tax System, and Tax Sanctions on Tax Evasion

Ahmad Bukhori Muslim^{1*}, Dian Sulistyorini Wulandari², Sinta Angeliya³
Universitas Pelita Bangsa

Corresponding Author: Ahmad Bukhori Muslim ahmadbukhori@pelitabangsa.ac.id

ARTICLE INFO

Keywords: Understanding of Taxation, Taxation System, Tax Sanctions, Tax Evasion

Received : 12, June

Revised : 16, July

Accepted: 22, August

©2023 Muslim, Wulandari, Angeliya:
This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The purpose of this study is to examine the effect of understanding taxation, the tax system, and tax sanctions on tax evasion among taxpayers registered at KPP Pratama Cikarang Selatan. The research data was obtained by distributing questionnaires using the random sampling method. This study uses a quantitative approach, using primary data through a questionnaire. The population in this study were taxpayers registered at KPP Pratama Cikarang Selatan. And obtained as many as 95 respondents for analysis. The results of this study indicate that the taxation system has a positive effect on tax evasion. While understanding taxation and tax sanctions has no effect on tax evasion, Simultaneously, the understanding of taxation, the taxation system, and tax sanctions have no effect on tax evasion among taxpayers registered at KPP Pratama Cikarang Selatan.

INTRODUCTION

Taxes are one of the main sources of state revenue whose collection is regulated by law. Taxes have an important role in the life of the state because the proceeds from tax collection are used by the government to finance state-related expenses for the welfare and prosperity of the people. All tax collections that have been paid by taxpayers will be allocated evenly for the development of the country. The benefits of allocating these taxes can be enjoyed and used by the community in the long term. Therefore, tax revenue for a country is very influential in supporting the running of the wheels of government and the development of the country.

According to Law No. 28 of 2007 concerning General Provisions and Procedures for Taxation (KUP), taxes are mandatory contributions to the state owed by individuals or entities that are compelling based on law, have no direct reward, and are used for state purposes for the greatest prosperity of the people. From this understanding, it can be concluded that tax is something that must be paid by taxpayers to the government, and the government is not obliged to provide compensation for the results of the tax collection. This can certainly lead to taxpayer fraud, such as non-compliance with paying taxes or tax evasion. An example of tax fraud is that taxpayers usually try to pay as little tax as possible, while the government will make various efforts to optimize state revenue from the tax sector, which will be used for state needs in carrying out the wheels of government. Finance Minister Sri Mulyani revealed that tax revenue in 2021 reached IDR 1,227.5 trillion, of which 103.9% was the tax revenue target in the State Budget (APBN). The results of the 2021 achievement are quite good when compared to previous years.

Tax evasion cases, better known as tax evasion, are often heard in the world of taxation. This is very detrimental to the state because the nominal amount paid by the taxpayer does not match the actual nominal amount. The rampant phenomenon of tax evasion in Indonesia has caused people to be reluctant to carry out their obligations as taxpayers. This was said by the Director General of Taxes, Fuad Rahmany. According to Defiandry Taslim, tax practitioners and academics say that tax evasion is a small attempt to minimize the amount of tax owed, or in other words, shift the tax burden owed, by violating applicable tax provisions. So in general, tax evasion is an act against the provisions of tax regulations to minimize the amount of tax paid or deposited. Talking about taxation cases cannot be separated from the name Gayus Tambunan, which was shocking at the time. Gayus Tambunan is a former civil servant at the Directorate General of Taxes of the Indonesian Ministry of Finance. In this case, Gayus Tambunan was caught in three articles: corruption, money laundering, and embezzlement. Of the three cases, Gayus Tambunan got a sentence of 26 years in prison. Then, outside of that, the Supreme Court sentenced him to 3 years in prison in the case of falsifying the passport used while traveling while in detention. So that the total criminal sentence that Gayus served was 29 years in prison. In addition to the tax evasion case committed by Gayus Tambunan, which was a sensation at the

time, there are still many other tax evasion cases in Indonesia, which are presented in the table below:

Table 1. Tax Evasion Cases in Indonesia

No.	Name	Case	Year
1	Handang Soekarno	The Corruption Eradication Commission (KPK) arrested the former head of the Sub Directorate of Preliminary Evidence of the Directorate of Law Enforcement of the DGT of the Ministry of Finance, Handang Soekarno, in 2016. He was proven to have received a bribe of Rp1.99 billion. Handang was caught with PT E.K. Prima Export Indonesia managing director Rajamohan Nair at Springhill House, Kemayoran.	2016
2	Dhana Widyatmika	Dhana Widyatmika is a former civil servant of class III/C at the Sixth Foreign Investment Tax Office and the Large Taxpayer Tax Office. He is said to have assets of up to Rp60 billion. However, the assets reported were only Rp1.23 billion. The Supreme Court sentenced him to 13 years in prison for three wrongdoings. One of them was receiving Rp3.4 billion in money for the management of PT Mutiara Virgo's tax underpayment in 2003–2004 and receiving a Mandiri Traveler Cheque (MTC) worth Rp750 million from Batam City Government employees.	2013
3	Tommy Hendratno	Tommy Hendratno is the former head of the supervision and consultation section of the Sidoarjo Tax Office, East Java. The Supreme Court sentenced him to 10 years in prison for tax bribery. He was proven to have abused his authority and received a bribe of Rp280 million related to the processing of restitution or overpayment belonging to PT Bhakti Investama Tbk.	2013
4	Pargono Riyadi	Pargono Riyadi is a former PPNS at the Central Jakarta DGT Regional Office. The Jakarta Corruption Court sentenced him to four years and six months in prison. He was found guilty of extorting	2013

		taxpayer Asep Yusup Hendra Permana, owner of PT Asep Hendro Racing Sport (AHRS) for IDR 600 million.	
5	Angin Prayitno Aji	The latest case is Angin Prayitno Aji. He was the former director of examination and collection for the DGT of the Ministry of Finance for the period 2016–2019. Angin was sentenced to 9 years in prison and a fine of IDR 500 million in lieu of 6 months imprisonment. The Central Jakarta Corruption Court found Angin guilty of corruption. Angin received bribes worth IDR15 billion and S\$4 million from taxpayers.	2016 s/d 2017

Source : cnnindonesia.com

The first variable to be discussed is taxpayer understanding. Taxpayer understanding of taxation is very important, and currently, there are still many taxpayers who do not understand taxation. Understanding taxation is the process of a taxpayer understanding and knowing about tax regulations, tax laws, and tax procedures, which they then apply to fulfill their obligations as taxpayers, such as paying taxes, reporting tax returns, and so on. (Dharma, 2016) states that the higher the level of understanding of taxation, the lower the level of perception of tax evasion because tax evasion is considered unethical. Understanding taxation has a positive influence on taxpayers' ability to fulfill their obligations. By understanding tax knowledge, it can minimize taxpayers' chances of committing fraud, such as non-compliance with paying taxes, minimizing tax payments, or tax evasion. Taxpayers who do not understand tax regulations tend to disobey and can encourage taxpayers to commit tax evasion because they do not know the impact of committing tax evasion.

The second variable used in this study is the taxation system. Tax evasion can come from the tax system, which consists of three elements: tax law, tax policy, and the tax administration system. These three elements have a relationship with each other. If one of these elements is weak, it will cause instability, which will have an impact on the goals of a country in supporting the running of the wheels of government and state development. Based on research conducted by Anggayasti and Padnyawati (2020), it is stated that taxpayers will respond positively and wisely if the tax system is deemed by taxpayers to be sufficient in fulfilling their taxation, and if the tax system is deemed inadequate and not good enough to accommodate what taxpayers need, taxpayers are more likely to not care, reduce their sense of compliance, or avoid paying taxes because they are not satisfied with the existing tax system. As the maker of tax regulations, the government must make regulations that are easy to understand and clearly understood by taxpayers. So that there is no misperception of the regulations made, which can result in tax resistance. The success of the taxation system will not be achieved if there is no cooperation between the government and taxpayers. For the taxation system currently

implemented in Indonesia, namely the self-assessment system. In this system, taxpayers calculate the amount of tax owed themselves and then report to the Tax Service Office (KPP), and the role of the government in this system is only to supervise the activities of these taxpayers. The reason in Indonesia the self-assessment system is applied is because it sees the success of the United States (US) tax authorities. But in its application in Indonesia, the self-assessment system does not run effectively like it does in the United States. One way to make this system run effectively is for the government to revise the General Law and Tax Procedures (KUP Law). The self-assessment system has several weaknesses, one of which is that taxpayers have the authority to calculate the amount of tax owed themselves, which can trigger taxpayers to commit fraud to pay the minimum tax possible or lead to tax evasion. Examples of tax collection from the self-assessment system are VAT and PPH taxes. The advantages of the self-assessment system, among others, are that taxpayers are given the trust of the government to calculate, pay, and report their own taxes owed in accordance with applicable tax regulations. However, the Directorate General of Taxes (DGT) has the authority to issue an underpayment tax assessment letter for certain cases where the taxpayer, based on the results of the audit, does not fulfill its obligations, both formal and material.

The third variable used in this study is tax sanctions. One of the ways the government minimizes tax evasion cases is through tax sanctions. The government must provide strict tax sanctions so that taxpayers feel afraid if they do not carry out their obligations and commit tax evasion. The results of research conducted (Santana, Tanno, and Misra, 2022) state that the existence of tax sanctions will be able to reduce tax evasion. There are two types of sanctions in Indonesia: administrative sanctions and criminal sanctions. Administrative sanctions take the form of paying losses to the government in the form of increased fines and interest. While criminal sanctions can be in the form of imprisonment as a substitute if the violator cannot fulfill the imposed criminal fine. With the existence of administrative and criminal sanctions, it can be expected to increase taxpayer awareness of their obligations and minimize cases of tax evasion, which are currently rampant. Some of the things that taxpayers do that result in sanctions, both criminal and administrative, include forgetting to do tax reporting, falsifying tax information and data, not registering a business as a taxable entrepreneur, not registering a taxpayer identification number (NPWP), and many other things that cause taxpayers to be sanctioned. With the imposition of tax sanctions, it can be expected to increase taxpayer awareness and help them carry out their obligations. For taxpayers, it is very important to understand tax sanctions so that they know what legal consequences they will face if they commit a violation. With the existence of tax sanctions, it can be expected to prevent acts that violate tax law, both by taxpayers, tax officials, and third parties.

In previously conducted research on the first variable of tax understanding, Nauvalia, Hermawan, and Sulistyani (2018) stated that tax understanding has a positive effect on the perception of tax evasion. This is contrary to research conducted by Sondakh and Sabijono (2019) which states

that understanding taxation has a negative effect on tax evasion. The results of previous research on the second variable of the taxation system, based on research conducted by Aji, Erawati, and Egil Izliachyra (2021) state that the tax system has a negative effect on tax evasion if it is implemented properly. This is contrary to research conducted by Dharma (2016), which states that the tax system has a significant positive effect on tax evasion.

In the third variable, namely tax sanctions, according to research conducted by Salam and Rahim (2016), it is concluded that tax sanctions have a negative effect on tax evasion. This is contrary to research conducted by Santana, Tanno, and Misra (2022) which states that tax sanctions have a positive effect on tax evasion. According to Yuliyanti, Titisari, and Nurlela (2017), tax evasion is influenced by various things, such as a minimal understanding of taxation, non-optimal tax apparatus services, inadequate tax technology, and sanctions that do not have a deterrent effect, so that opportunities arise to commit tax evasion.

THEORETICAL REVIEW

Theory Planned Behavior

Ajzen (1991) developed the Theory of Reasoned Action into another theory, namely the Theory of Planned Behavior, and showed the relationship between the behaviors that individuals bring up in response to something. The Theory of Planned Behavior (TPB) states that in addition to attitudes toward behavior and subjective norms, individuals also consider perceived behavioral control, namely their ability to perform these actions. This theory explains that the intention to behave can lead to the behavior displayed by individuals. The Theory of Planned Behavior divides three kinds of reasons that can influence the actions taken by individuals: behavioral beliefs, beliefs about the results of a behavior, and evaluation or assessment of the results of that behavior. Beliefs and evaluations, or assessments, of the results of a behavior, will then form attitude variables.

The second is normative belief, which is an individual's belief in the normative expectations of individuals or other people who become references, such as family, friends, superiors, or tax consultants, to approve or reject a given behavior. This will form the subjective norm variable. The third is control belief, which is an individual's belief based on past experience with behavior as well as factors or things that support or hinder his perception of behavior. These beliefs form the perceived behavioral control variable. The main factor in this theory is a person's intention to carry out a behavior, where the intention is indicated by how strong a person's desire to try or how much effort is made to carry out the behavior. Generally, the greater a person's intention to behave, the greater the likelihood that the behavior will be achieved or implemented (Ajzen, 1991).

The Effect of Understanding Taxation on Tax Evasion

Understanding taxation is the level of insight taxpayers know and understand about taxation and then apply to tax payments. A lack of understanding of taxation by taxpayers can trigger them to commit tax evasion.

Understanding taxation can minimize tax evasion if taxpayers understand their tax obligations and apply them when making tax payments. The higher the level of understanding among taxpayers, the lower the desire to commit tax evasion.

This is supported by previous research conducted by Dharma (2016), which states that tax understanding has a significant effect on tax evasion; the higher the level of understanding of taxation, the lower the perception of tax evasion. Based on the description above, the hypothesis in this study is as follows:

H1: Understanding taxation has a positive effect on tax evasion.

The Effect of the Taxation System on Tax Evasion

The taxation system that has been determined by the government will be a reference material for taxpayers to pay taxes. A tax system that runs well can reduce tax evasion. The success of the taxation system will be achieved if there is good cooperation between the government and taxpayers. The ease of the tax system created by the government can increase taxpayer awareness and encourage them to report and make tax payments. In addition, the ease of the tax system used by taxpayers can reduce tax evasion. This is supported by previous research (Kamil 2021), which states that the better the existing taxation system, the less tax evasion there is in the community. Based on the description above, the hypothesis of this study is as follows:

H2: The tax system has a positive effect on tax evasion.

The Effect of Tax Sanctions on Tax Evasion

Tax sanctions are made with the aim of providing a deterrent effect to taxpayers who violate tax regulations. Tax sanctions are also one of the government's efforts to minimize tax evasion. Many things cause taxpayers to be subject to tax sanctions, for example, delaying tax payments and reporting, falsifying tax information and data, not registering a taxpayer identification number (NPWP), and many other things.

Taxpayers who understand the tax sanctions they will receive if they commit tax evasion tend to become obedient taxpayers. Strict enforcement of tax sanctions for violators can have a deterrent effect and reduce tax evasion. This is supported by previous research conducted by Yuliyanti et al. (2017), which states that tax sanctions affect tax evasion. Based on the description above, the hypothesis of this study is as follows:

H 3: Tax sanctions have a positive effect on tax evasion.

The Effect of Understanding Taxation, the Taxation System, and Tax Sanctions on Tax Evasion

According to Sondakh and Sabijono (2019), taxpayers who have a level of knowledge about taxpayer obligations, taxpayer rights, tax penalties, tax rates, and the level of understanding of taxpayers regarding tax legislation will try to avoid committing tax evasion. The existence of a taxation system and tax sanctions that have been created and regulated by the government, one of

which aims to reduce tax evasion, So it can be concluded that the understanding of taxation, the tax system, and sanctions can influence the existence of tax evasion. So based on this description, the hypothesis in this study is formulated as follows:

H4: Understanding taxation has an effect; the tax system and sanctions are positive for tax evasion.

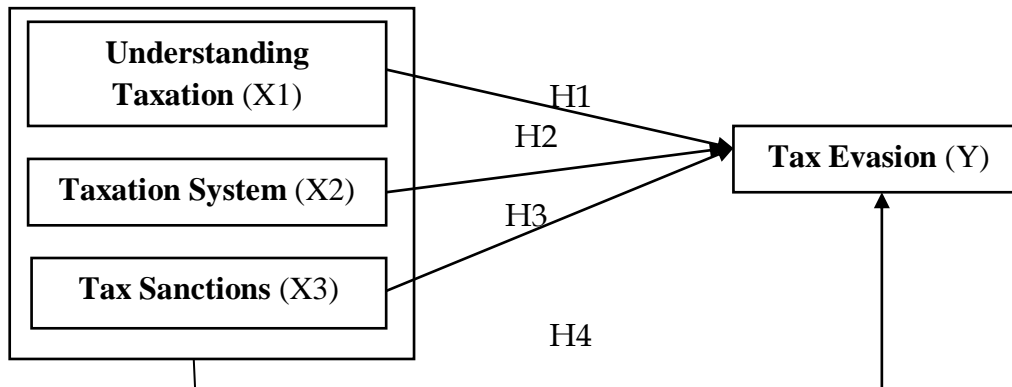


Figure 1. Conceptual Framework

METHODOLOGY

Multiple Linear Regression Analysis

Multiple linear regression analysis, according to Sugiyono (2017), is used by researchers to predict how the dependent variable (criterion) will rise and fall if two or more instrument variables as predictor factors are increased or decreased in value (manipulated). According to Sugiyono (2017) the assumptions that exist in multiple linear regression models are as follows:

1. The regression model is linear in parameters.
2. The average value of the error is zero.
3. The variance of the error is constant (homoskedastic).
4. There is no autocorrelation in the error.
5. There is no multicollinearity in the independent variables.
6. Errors are normally distributed.

Hypothesis Test

Hypothesis testing is the process of making decisions or drawing conclusions based on the results of data analysis. The purpose of hypothesis testing is to test temporary conjectures that have not been proven.

Test Coefficient of Determination (R^2)

The coefficient of determination test aims to measure the ability of independent variables to jointly influence the dependent variable. With a small coefficient of determination, it can be concluded that the ability of the instrument variables to explain the dependent variable is very limited. On the other hand, if the coefficient of determination is close to 1 and away from 0, it can be concluded that the independent variables have the ability to provide all the information needed to predict the dependent variable (Sugiyono 2017).

F Statistical Test

The F statistical test is an instrument test method carried out in a simultaneous manner using two or more comparative objects that aims to measure the magnitude of the difference in variance between two or more groups. In decision-making, the tolerance in the F test is 0.05%. The following are the provisions of the F test, according to Ghozali (2016):

1. If the significant value of F is 0.05, then H^0 is rejected and H_1 is accepted. This means that all independent variables have a significant effect on the dependent variable.
2. If the significant value of F is > 0.05 , then H^0 is accepted and H_1 is rejected. This means that all independent variables do not have a significant effect on the dependent variable.

Statistical Test t

The t test, also known as the partial test, is a statistical test used to test the truth or falsity of a hypothesis that states that between two means or samples taken randomly from the same population, there is no significant difference. The test results with the t test have a confidence level of 95% or a decision-making tolerance of 5% ($\alpha = 0.05\%$). The criteria for the t test, according to Ghozali (2016) are as follows:

1. If the significance value of the t test is > 0.05 , then H_0 is accepted and H_a is rejected. This means that there is no influence between the independent variable and the dependent variable.
2. If the significance value of the t test is 0.05, then H_0 is rejected and H_a is accepted. This means that there is an influence between the independent variable and the dependent variable.

RESULTS

Hypothesis Test

Determination Coefficient Test

The coefficient of determination test aims to measure the ability of independent variables to jointly influence the dependent variable. With a small coefficient of determination, it can be concluded that the ability of the independent variables to explain the dependent variable is very limited. On the other hand, if the coefficient of determination is close to 1 and away from 0, it can be concluded that the independent variables have the ability to provide all the information needed to predict the dependent variable (Sugiyono 2017).

Table 2. Test Results of the Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,649 ^a	0,421	0,402	5,06226

Based on the results of the coefficient of determination test in the table, the coefficient of determination is 0.402 if it is a percent of 40.2%. So it can be concluded that the magnitude of the influence of the tax understanding variable (X1), the tax system (X2), and tax sanctions (X3) on the tax evasion variable (Y) is equal to or 40.2%, while the remaining 59.8% is influenced by other variables not examined in this study.

Test t (Partial)

The t test, also known as the partial test, is a statistical test used to test the truth or falsity of a hypothesis that states that between two means or samples taken randomly from the same population, there is no significant difference. The test results with the t test have a confidence level of 95% or a decision-making tolerance of 5% ($\alpha = 0.05\%$). The criteria for the t test are according to Ghozali (2016).

Table 3. T Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,222	5,723		-0,214	0,831
	Understanding Taxation	0,321	0,183	0,168	1,757	0,082
	Taxation System	0,921	0,123	0,616	7,510	0,000
	Taxation Sanction	0,026	0,257	0,010	0,102	0,919

a. Dependent Variable: Tax Evasion

1. Understanding Taxation

a. Based on Significance Value (Sig.)

Based on the significance (Sig.) of the t test in Table 4.18, it can be seen that the significance value of the tax understanding variable (X1) is 0.082. Because the significance value is $0.082 > 0.05$, it can be concluded that H_0 is accepted and H_a is rejected. This means that there is no effect of the tax understanding variable (X1) on the tax evasion variable (Y).

b. Comparison of the t value with the t table

Based on the calculated t value from Table 4.18, it can be seen that the calculated t value of the tax understanding variable is 1.757. Because of the calculated t value of $1.757 < t\text{-Table (1.98638)}$, it can be concluded that the hypothesis is rejected. This means that there is no effect of the tax understanding variable (X1) on the tax evasion variable (Y).

2. Taxation System

a. Based on the Significance value (Sig.)

Based on the significance value (Sig.) of the t test in Table 4.18, it can be seen that the significance value of the taxation system variable (X2) is 0. Because the significance value is 0.05, it can be concluded that H_0

is rejected and H_a is accepted. This means that there is an influence between the taxation system variable (X2) and the tax evasion variable (Y).

b. Comparison of the t value with the t table

Based on the t value from Table 4.18, it can be seen that the t value of the taxation system variable (X2) is 7.510. Because the calculated t value is $7.510 > t \text{ table } (1.98638)$, it can be concluded that the hypothesis is accepted. This means that there is an influence between the taxation system variable (X2) and the tax evasion variable (Y).

3. Taxation Sanction

a. Based on Significance value (Sig.)

Based on the significance value (Sig.) of the t test in Table 4.18, it can be seen that the significance value of the tax sanction variable (X3) is 0.919. Because the significance value is $0.919 > 0.05$, it can be concluded that H_0 is accepted and H_a is rejected. This means that there is no effect of the tax sanction variable (X3) on the tax evasion variable (Y).

b. Comparison of the t value with the t table

Based on the t value from Table 4.18, it can be seen that the t value of the tax sanction variable (X3) is 0.102. Because of the calculated t value of $0.102 < t \text{ table } (1.98638)$, it can be concluded that the hypothesis is rejected. This means that there is no effect of the tax sanction variable (X3) on the tax evasion variable (Y).

F Test (Simultaneous Test)

The F statistical test is a statistical test method carried out simultaneously using two or more comparative objects which aims to measure the magnitude of the difference in variants of the two or more groups. In decision making the tolerance in the F test is 0.05%. The provisions of the F test according to (Ghozali 2016) are if the significant value of $F < 0.05$ then H_0 is rejected and H_1 is accepted. This means that all independent or independent variables have a significant effect on the dependent or dependent variable.

Table 4. F Test Results

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1697,784	3	565,928	22,084	,000 ^b
	Residual	2332,005	91	25,626		
	Total	4029,789	94			

a. Dependent Variabel: Tax Evasion

b. Predictors: (Constant), Taxation Sanction, Taxation System, Understanding Tax

Based on the results of the F test (Simultaneous) in the table, the calculated F value is 22.084. Because the calculated F value is $22.084 > 2.704$ (F-Table), with a significance value of $0.000 < 0.05$, it can be concluded that

H_0 is rejected and H_a is accepted, which means that the variables of tax understanding (X1), tax system (x2), and tax sanctions (X3) together or simultaneously have an influence on the tax evasion variable (Y).

DISCUSSION

In this study, researchers analyzed the independent variables, namely tax understanding (X1), taxation system (X2), and tax sanctions (X3), on the dependent variable, namely tax evasion (Y), with taxpayer respondents registered at KPP Pratama Cikarang Selatan.

The Effect of Understanding Taxation on Tax Evasion

Based on the test results that have been carried out from the t test in Table 4, the calculated t value is 1.757 and the t table value is 1.98638. Of the two values when compared, the value of 1.757 is smaller than the calculated t value. And obtained a significance value of $0.082 > 0.05$. From the t-test results, it can be concluded that there is no significant effect of the tax understanding variable on tax evasion among taxpayers registered at KPP Pratama Cikarang Selatan. This shows the lack of understanding of taxation among taxpayers. The results of this study are in line with previously conducted research (Sondakh and Sabijono 2019), which states that tax understanding has a negative effect on tax evasion.

The Effect of Taxation System on Tax Evasion

The results of the tests that have been carried out with the t test in Table 4 obtained a t value of 7.510 and a t table value of 1.98638. Of the two values when compared, $7.510 > 1.98636$ (the calculated t value is greater than the t table value). And obtained a significance value of $0.000 < 0.05$. From the t test results, because the value of t count is greater than t table, it can be concluded that the tax system variable has a significant effect on tax evasion. This is in line with previous research conducted by Kamil (2021) which states that the tax system variable has a strong influence on the tax evasion variable. The strong influence between variables is a good enough model as a factor that affects tax evasion.

The Effect of Tax Sanctions on Tax Evasion

The results of the tests that have been carried out with the t test in Table 4 obtained a t value of 0.102 and a t table value of 1.98638. Of the two values when compared, $0.102 < 1.98638$ (the calculated t value is smaller than the t table value) And obtained a significance value of $0.919 > 0.05$. From the t test results, because the value of t count $>$ t table, it can be concluded that the tax sanction variable does not have a significant effect on tax evasion. The results of this study are in line with Aji et al. (2021), which states that tax sanctions have a negative effect on tax evasion. This shows the lack of enforcement of existing tax sanctions and the limited understanding of taxpayers regarding established tax sanctions, thus making taxpayers choose to be late in paying their taxes.

The Effect of Understanding Taxation, the Taxation System, and Tax Sanctions on Tax Evasion

The test results of the three independent variables, namely understanding of taxation, taxation system, and tax sanctions, using the t test obtained a t value of -0.214 with a significance value of 0.831 and a t table of 1.98638. Because of the calculated t value of $-0.214 < 1.98638$ (the calculated t value is smaller than the t table value) and the significance value of $0.881 > 0.05$ (the significance value is greater than the significance $\alpha = 0.05$), it can be concluded that there is no significant influence between the variables of tax understanding, taxation system, and tax sanctions on tax evasion on taxpayers registered in KPP Pratama Cikarang Selatan.

CONCLUSIONS AND RECOMMENDATIONS

The author conducted this study with the aim of knowing the effect of tax understanding, the taxation system, and tax sanctions on tax evasion among taxpayers registered at KPP Pratama Cikarang Selatan. The research was conducted using a random sampling method by distributing questionnaires to taxpayers registered at KPP Pratama Cikarang Selatan. There were 100 respondents, but there were five who did not meet the research criteria. So the data that can be further analyzed is 95 respondents. Based on the research that has been done, the following conclusions can be drawn:

- a) Understanding taxation does not have a significant effect on tax evasion. This is concluded based on the results of the t test that has been carried out, where $1.757 < 1.98638$ (the calculated t value is greater than the t table value) and a significance value of $0.082 > 0.05$ (the significance value is smaller than the significance $\alpha = 0.05$).
- b) The tax system has a significant effect on tax evasion. This is concluded based on the results of the t test that has been carried out, where $7.510 > 1.98638$ (the calculated t value is greater than the t table value) and a significance value of $0.00 < 0.05$ (the significance value is smaller than the significance $\alpha = 0.05$).
- c) Tax Sanctions have no significant effect on tax evasion. This is concluded based on the results of the t test that has been carried out: $0.102 < 1.98638$ (the calculated t value is smaller than the t table) and a significance value of $0.919 > 0.05$ (the significance value is greater than the significance $\alpha = 0.05$).
- d) The test results of the three independent variables with the dependent variable, namely tax understanding, taxation system, and tax sanctions on tax evasion, can be concluded to have no significant effect. This is concluded based on the results of the t test that has been carried out: $-0.214 < 1.98638$ (the calculated t value is smaller than the t table value) and a significance value of $0.881 > 0.05$ (the significance value is greater than the significance $\alpha = 0.050$).

FURTHER STUDY

Future researchers are expected to conduct research by adding other variables that affect tax evasion. Future researchers are expected to conduct research with the same theme but increase the number of respondents and question instruments so that the research results are maximized.

ACKNOWLEDGMENT

This section gave you the opportunity to present gratitude to your colleagues who provide suggestions for your papers. You can also convey your appreciation for the financial grants you are accepting, by making this paper.

REFERENCES

- Aji, Andri Waskita, Teguh Erawati, and Mitsla Egil Izliachyra. 2021. 'Pengaruh Pemahaman Hukum Pajak, Sistem Perpajakan, Sanksi Perpajakan, dan Motif Ekonomi Terhadap Penggelapan Pajak'. *I S S N* 10.
- Anggayasti, Ni Kadek Seli, and Kadek Dewi Padnyawati. 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'. 31.
- Arikunto, Suharsami. 2019. *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- Dharma, Lasmia. 2016. 'Pengaruh Gender, Pemahaman Perpajakan Dan Religiusitas Terhadap Persepsi Penggelapan Pajak'. 14.
- Ghozali. 2016. *Aplikasi Analisis Multivariate Dengan Program Spss 23*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gurajati. 2003. *Analisis Regresi Linier Berganda*.
- Kamil, Islamiah. 2021. 'Pengaruh Kualitas Pelayanan, Sistem Perpajakan, Sanksi Denda, Kemampuan Finansial Dan Persepsi Wajib Pajak Orang Pribadi Terhadap Penggelapan Pajak (Tax Evasion)'. *Jurnal Akuntansi* 1(1):28.
- Mutia, Sri Putri Tita. n.d. 'Pengaruh Sanksi Perpajakan, Pelayanan Fiskus, Dan Tingkat Pemahaman Terhadap Kepatuhan Wajib Pajak Orang Pribadi'. 2014.
- Nauvalia, Friska Ade, Yuniarti Hermawan, and Tri Sulistyani. 2018. 'Pengaruh Religiulitas , Pemahaman Perpajakan, Status Sosial Ekonomi Dan Love of Money Terhadap Persepsi Penggelapan Pajak'. X1:12.
- Salam, Nun Fadilah, and Syamsuri Rahim. 2016. 'Pengaruh Ketentuan Tarif Pajak Badan, Ketepatan Pemanfaatan Pajak Dan Sanksi Pajak Terhadap Penggelapan Pajak'. 6:12.
- Santana, Rio, Aries Tanno, And Fauzan Misra. 2022. 'Pengaruh Keadilan, Sanksi Pajak Dan Pemahaman Perpajakan Terhadap Persepsi Wajib Pajak Orang Pribadi Mengenai Penggelapan Pajak'. 1:16.
- Sayyidah, Rossa. 2018. 'Pengaruh Sistem Perpajakan, Keadilan Pajak, Diskriminasi, Dan Money Ethics Terhadap Wajib Pajak Orang Pribadi Mengenai Penggelapan Pajak'.
- Sondakh, T. F. Y., and H. Sabijono. 2019. 'Pengaruh Keadilan Pemungutan Pajak, Pemahaman Perpajakan Dan Pelayanan Aparat Pajak Terhadap

Tindakan Penggelapan Pajak (Studi Empiris Pada Wajib Pajak Orang Pribadi Di Kpp Pratama Manado)'. 10.

Sugiyono. 2017. *Metode Penelitian Kulitatif*. Bandung: Cv Alfabeta.

Sugiyono. 2019. *Buku Metode Penelitian Kuantitatif, Kualitataif, Dan R&D*. Bandung: Alfabeta.

Tasmilah, Intan. 2020. 'Pengaruh Penerapan E-Filling, Tingkat Pemahaman Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dalam Penyampaian SPT Tahunan'.

Yuliyanti, Tutik, Kartika Hendra Titisari, and Siti Nurlela. 2017. 'Pengaruh Keadilan Pajak, Tarif Pajak, Sistem Perpajakan, Sanksi Perpajakan, Teknologi Perpajakan Terhadap Persepsi Wajib Pajak Badan Mengenai Penggelapan Pajak'. 9.