

# Turnitin Jurnal

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# **STUDENTS' PERCEPTIONS OF TAX EVASION ARE INFLUENCED BY THEIR UNDERSTANDING OF TAX RATES AND TAX SANCTIONS**

## **Abstract**

*Tax evasion in Indonesia itself is still widely practiced. Students who will later become taxpayers (WP) need to understand and about the tax rates that must be paid and the sanctions that are obtained if they are negligent in paying taxes. So that tax evasion in Indonesia can be avoided. This study aims to determine the effect of an understanding of tax rates and an understanding of tax sanctions on perceptions of tax evasion. This type of research is quantitative research with an associative approach. The population of this study were students of the Mahaputra Muhammad Yamin University Accounting Study Program who were active and registered in the odd semester of the 2022/2023 academic year. The sampling technique used was purposive sampling. The data used is primary data obtained from questionnaires distributed through the Google Form. Partially, the results of the study show that an understanding of tax rates influences perceptions of tax evasion and an understanding of tax sanctions influences perceptions of tax evasion. Meanwhile, simultaneously, an understanding of tax rates and tax sanctions influences perceptions of tax evasion.*

## **1. Introduction**

Indonesia is currently actively carrying out national development in all areas of life, be it in the economic, political, social, cultural, as well as defense and security fields. We already know that the goal of national development is to improve people's welfare, namely by carrying out certain activities or activities that are sustainable and can be carried out continuously and continuously. One of the results of this development can be seen in everyday life, such as enjoying health facilities, education, roads, electricity, transportation, and so on. Apart from that, there are also development results that cannot be seen but can be felt, for example security, social security, legal protection, and so on.

Development activities require a lot of money. Moreover, a country like Indonesia, which has a large territory and a large population, certainly requires a lot of money. Not to mention if the construction is carried out in an area with minimal facilities (for example, electricity and transportation), then it requires accommodation which is certainly even bigger. These development activities can take place smoothly, if our government has sufficient financial resources to finance it. One of the most important sources of state revenue is taxes.

Law Number 28 of 2007 concerning the third amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures article 1 paragraph 1 (President of the Republic of Indonesia, 2007), states that, taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people[2]. In Indonesia, taxes are the largest source of revenue. Based on data from the official website of the Indonesian Central Bureau of Statistics([www.bps.go.id](http://www.bps.go.id)), in 2020 the realization of tax revenue was recorded at 1,285.1 trillion Rupiah. And in 2021, the realization of tax revenue will increase by 1,375.8 trillion Rupiah. The amount of tax contribution to state revenue requires efforts so that the revenue can be properly realized. Efforts to increase tax revenues do not only rely on the role of the Directorate General of Taxes, but also the participation and enthusiasm of the taxpayers themselves[4].

But in fact, tax revenues cannot reach the predetermined targets. This is due to the action of the taxpayer to minimize tax funds that should be paid in various ways, one of which is by committing tax evasion.[5]. Tax evasion (tax evasion) is an effort made to reduce or eliminate tax debts based on applicable regulations by violating laws and regulations.[6]. In Indonesia, tax evasion is one of the factors in not achieving the tax revenue target. Where this can cause tax revenue that should have been achieved with a predetermined target, to be deficient or not to reach the set target due to tax evasion. Generally, taxpayers are reluctant or unwilling to pay taxes because they think that paying taxes will reduce their income. Therefore, taxpayers always try to pay as little tax as possible or even avoid it[5].

Tax evasion in Indonesia itself is still widely practiced. The examples of cases are reporting sales that are lower than they should be, inflating or charging more company costs with fictitious costs, fictitious or

unreal export transactions, and falsification of company documents or financial statements. In terms of taxation, there are still various loopholes that companies can take advantage of so that the amount of tax paid by the company can be minimized as a whole.[7]. The case that was widely discussed in Indonesia in the news in the mass media, namely the case of Gaius Tambunan (PNS class IIIA, Directorate General of Taxes, Ministry of Finance). The tax evasion case committed by Gaius has given rise to some negative thoughts about taxes. Among them is that the money for paying taxes issued or deposited by taxpayers turns out to have been misused by tax officials, including even going into the personal savings of tax officers, causing the taxpayer's trust in tax officers to begin to decline. Corruption, money laundering, and tax evasion are the three layers in which Gaius is involved. Gaius' actions in accepting bribes from companies or taxpayers have a negative influence on some taxpayers to pay taxes[7].<sup>6</sup>

The low level of taxpayer compliance is due to the high tax rate. The tax rate is the percentage used to calculate the amount of tax that must be paid or can be called tax payable. Tariff setting must be based on fairness and tax collection must be fair and equitable, namely the tax imposed on taxpayers must be proportional to their ability or income to pay taxes (ability to pay) and in accordance with the benefits received.[8]. High tax rates will affect taxpayer ethics regarding tax evasion[5]. Consideration of causal factors by choosing tax rates is based on the existence of research results that differ from one researcher to another. This can be shown in the results of research by researchers Rahma, et. al.[9] as well as researchers Fitria and Wahyudi[10] which states that tax rates have a positive and significant effect on tax evasion. While the results of research by researchers Maharani, et. al.[11] and researcher Ervana[5] which states that tax rates have no effect on tax evasion.

The obligation of all taxpayers (WP) is to pay taxes. Due to its coercive nature, the state stipulates sanctions for taxpayers who are negligent or do not pay taxes correctly. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) must be obeyed, obeyed and complied with. Tax sanctions should have the power to pressure the public to remain obedient and comply with tax regulations, so tax sanctions that are severe and detrimental to taxpayers cause more taxpayers to be reluctant to take tax evasion.[11]. Consideration of causal factors by choosing tax sanctions is based on the existence of research results that differ from one researcher to another. This can be shown in the results of research by researchers Rahma, et. al.[9], researcher Santana, et. al.[4], as well as researchers Fitria and Wahyudi[10] which states that tax sanctions have a positive and significant effect on tax evasion. Meanwhile, according to research conducted by researchers Sari, et. al.[8] and researcher Maharani, et. al.[11] which states the results that tax sanctions have no effect on tax evasion.

Students who will later become taxpayers (WP) need to understand and understand how the procedure for paying taxes, the tax rates that must be paid, and the sanctions that will be obtained if they are negligent in paying taxes. The benefits of understanding general provisions and tax procedures for students according to Andriani and Maylandariska[12], namely as a distributor of information about taxation that is able to improve information for other taxpayers so that tax revenues reach the target. And this understanding can be obtained one of them by taking courses provided by the university or campus itself, namely Taxation courses. At Mahaputra Muhammad Yamin University, Taxation is one of the compulsory subjects in the economics faculty of the accounting study program. According to Mardetini, et. al.[13], the purpose of the Taxation course is to provide knowledge and understanding of the concept of how to apply, general provisions and procedures for taxation in Indonesia which include the nature of taxes, renewal of tax regulations, the basis of tax collection, rights and obligations in taxation, and so on.

Therefore, based on the things described in the previous paragraph, researchers are motivated to conduct research on perceptions of tax evasion as measured by understanding tax rates and understanding tax sanctions. The researchers took the research object from the perspective of students of the Accounting Study Program at the Faculty of Economics, Mahaputra Muhammad Yamin University where the criteria to be used as the object of this research were students who were registered and active starting from the 2017-2022 school year and had taken Taxation courses. And the research title that will be raised by researchers is "The Influence of an Understanding of Tax Rates and Tax Sanctions on Perceptions of Tax Evasion (Empirical Study on Accounting Study Program Students at Mahaputra Muhammad Yamin University)".

The aims of this study were: 1) To determine the effect of an understanding of tax rates on perceptions of tax evasion by students of the Accounting Study Program at Mahaputra Muhammad Yamin University; 2) To determine the effect of an understanding of tax sanctions on the perception of tax evasion by students of the Accounting Study Program at Mahaputra Muhammad Yamin University; 3) To determine the effect

of an understanding of tax rates and tax sanctions simultaneously on the perception of tax evasion by students of the Accounting Study Program at Mahaputra Muhammad Yamin University.

## 2. Literature Review

### Taxation

According to Rahayu(2017:27), taxes are contributions organized by the government as a source of revenue for the state to the people that are coercive (based on the law) and do not get rewards directly. According to Mardiasmo(2018:3), taxes are people's contributions to the state treasury based on law (which can be forced) with no reciprocal services (contra) that can be shown directly and used to pay public expenses. From some of the definitions above, it can be concluded that taxes are mandatory contributions of the community to the state that are coercive based on law to meet the needs of the state and the community do not get rewards directly.(RP Wulandari et al., 2022).

### Understanding

Understanding the meaning and grasping the meaning is the ultimate goal of each lesson. Individuals who understand something must go through and then must improve the quality of their knowledge, accompanied by deepening its meaning. Understanding has a very basic meaning that attaches the learning component to its proportions. From the definition it can be concluded that the level of understanding is a process of increasing knowledge intensively carried out by individuals and the extent to which they are able to correctly understand a problem that they want to know.[17].

Understanding of taxation is a process in which a person can understand and know about laws and regulations and tax procedures and apply them in tax activities such as paying taxes, reporting tax returns and so on.[9]. If a taxpayer (WP) already understands and understands taxation, compliance with taxation will increase. According to Nurlaela in Rahma et. al.[9] argued that knowledge and understanding of their rights and obligations as a taxpayer or prospective taxpayer includes knowledge and understanding of tax regulations. Or it can be concluded that someone will carry out and carry out their obligations and rights in terms of taxation, because they already know and understand their obligations as a taxpayer (WP) or who will later become a taxpayer.[9].

### Tax Rates

According to Rahayu(2017:186), the tax rate must be based on the understanding that everyone has the same rights, so that a proportional or comparable tax rate will be achieved, this relates to the amount of tax paid related to the tax rate. According to Official(2017:186)To calculate the amount of tax payable, two elements are needed, namely the tax rate and the tax base. Meanwhile, according to Rahayu(2017:186), there are 4 kinds of rates, namely: 1) Fixed Rates; 2) Proportional Tariff; 3) Progressive Tariff; and 4) Degressive Tariff.

### Tax Sanctions

There are two types of tax sanctions according to the provisions in taxation, namely administrative sanctions and criminal sanctions. The difference between the two sanctions is that criminal sanctions can result in corporal punishment such as confinement or imprisonment. Criminal sanctions are imposed on anyone who commits a crime in the field of taxation. While administrative sanctions are usually in the form of fines (in the KUP Law they are referred to as interest, fines, or increases).(Indonesian Association of Accountants, 2019:155).

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According to Mardiasmo(2018:72), administrative sanctions are the payment of losses to the state, especially in the form of interest and increases. Administrative sanctions are imposed on taxpayers who do not comply with the provisions of tax regulations or violate the applicable tax regulations[19]. As for administrative sanctions in connection with tax assessment letters and tax collection letters based on Law no. 28 of 2007 concerning General Provisions and Tax Procedures. Provisions regarding criminal sanctions in the field of taxation are regulated/stipulated in Law no. 6 of 1983 as last amended by Law No. 28 of 2007 concerning General Provisions and Tax Procedures and Law No. 12 of 1985 as amended by Law no. 12 of 1994 concerning Land and Building Tax(Mardiasmo, 2018:77).

### 2 **The Influence of an Understanding of Tax Rates on Perceptions of Tax Evasion**

Higher tax rates will result in an increasing tax burden so that it can reduce the income of the taxpayer (WP). However, the lower the tax rate, the higher the compliance, this is expected to reduce the behavior towards tax evasion. And it can be concluded, the higher the tax rate charged, the more costs that the taxpayer (WP) must spend to pay taxes and this can lead to greater potential for tax evasion by the taxpayer (WP).[20]. Meanwhile, there is controversy between one researcher and another, namely the research conducted by Fitria and Wahyudi[10]and Rahma et. al.[9], which shows the result that the understanding of tax rates has a significant effect on the perception of tax evasion. Meanwhile, in the research conducted by Maharani, et. al.[11]and researcher Ervana[5], which states that understanding of tax rates has no effect on perceptions of tax evasion. Therefore, based on the description described above, the hypothesis can be formulated as follows:

H1 : **Understanding of Tax Rates Affects Perceptions of Tax Evasion by Students of the Accounting Study Program at Mahaputra University Muhammad Yamin**

### 2 **The Influence of Understanding of Tax Sanctions on Perceptions of Tax Evasion**

The existence of severe sanctions will result in taxpayers (WP) being more compliant and illegal actions in terms of tax evasion can be minimized. Consistency in the application of these sanctions must be carried out and must also apply fairly to every taxpayer (WP) who does not fulfill his obligations related to the taxation imposed on him, because these inconsistent sanctions can cause no effect on taxpayers (WP) who carry out the behavior tax evasion[20]. There is controversy between one researcher and another, namely the research conducted by Rahma, et. al.[9], researcher Santana, et. al.[4], as well as researchers Fitria and Wahyudi[10], which states that understanding of tax sanctions has a positive and significant effect on perceptions of tax evasion. Meanwhile, according to research conducted by researchers Sari, et. al.[8]and researcher Maharani, et. al.[11], which states the result that understanding of tax sanctions has no effect on perceptions of tax evasion. Based on the description described above, the hypothesis can be formulated below as follows:

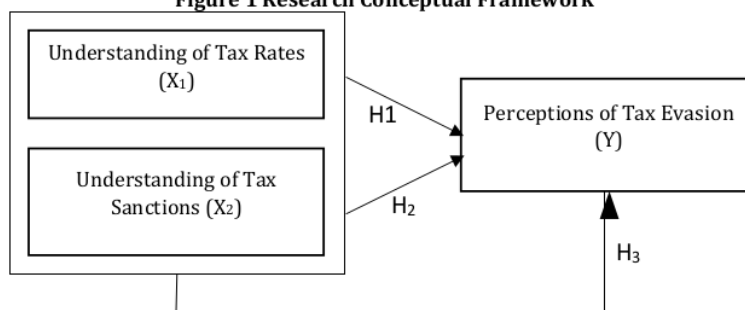
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H2 : **Understanding of Tax Sanctions Affects Perceptions of Tax Evasion by Students of the Accounting Study Program at Mahaputra University Muhammad Yamin**

### 8 **The Influence of an Understanding of Tax Rates and Tax Sanctions on Tax Evasion**

Understanding of tax rates and tax sanctions are interrelated to determine the effect on perceptions of tax evasion by students. These independent or independent variables have the opportunity to be able to influence someone to take action rather than tax evasion. Through research conducted by Rahma et. al.[9], shows the results that simultaneously, understanding of tax rates and tax sanctions significantly influence the perception of tax evasion by students. Based on the description described above, the hypothesis can be formulated below as follows:

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H3 : **Understanding of Tax Rates and Tax Sanctions Has a Simultaneous Influence on Perceptions of Tax Evasion by Students of the Accounting Study Program at Mahaputra Muhammad Yamin University**

**Figure 1 Research Conceptual Framework**



### 3. Method

#### Types of research

If viewed from the method, this research is included in quantitative research, and if viewed from the approach, this research is included in associative research.

#### Data Types and Sources

In this study, the type of data to be used is qualitative data. And the data used in this study belong to the ordinal data type, namely data expressed in the form of categories, but the position of the data is not the same degree because it is stated on a rating scale (Paramita et al., 2021:71).

According to the source, the data used in this study is primary data, namely data collected by the researcher himself directly from the first source (Paramita et al., 2021:71). And in this study, the primary data used was data obtained from questionnaires distributed to students of the accounting study program at Mahaputra Muhammad Yamin University.

#### Data Collection Technique

The data collection technique used in this research is to use a questionnaire or questionnaire, which contains a list of questions that have been arranged systematically which must be answered or responded to by respondents according to their perceptions. (Paramita et al., 2021:73). In addition to the questionnaires given in person, the researchers also provided online questionnaires which were distributed via the Google form. Google Form or what is called google form is a useful tool to help send surveys, so that researchers can provide or send questionnaires to respondents without meeting the respondents in person.

#### Population and Research Sample

In this study, the population used was all students of the accounting study program at Mahaputra Muhammad Yamin University who were active and registered in the odd semester of the 2022/2023 academic year. The sampling technique to be used is purposive sampling. Purposive Sampling is a sample that is selected through certain considerations and criteria determined by the researcher, which is adjusted to the research objectives or research problems (Paramita et al., 2021:114). The criteria for sampling are determined as follows:

1. Students of the Mahaputra Muhammad Yamin University Accounting Study Program who are active and registered as active students in the Odd Semester of the 2022/2023 Academic Year which is counted in the 2017-2022 class year.
2. Students of the Mahaputra Muhammad Yamin University Accounting Study Program who are active and registered as active students in the Odd Semester of the 2022/2023 Academic Year who have taken and are taking Taxation courses.

#### Research Variables and Operational Definitions of Research

The variables used in this study include: 1) Dependent Variable, namely Perceptions of Tax Evasion (Y); 2) Independent Variables, namely Understanding of Tax Rates (X<sub>1</sub>) and Understanding of Tax Sanctions (X<sub>2</sub>).

**Table 1**  
**Operational Definition of Research**

Research variable	Operational definition	Indicator	Measurement Scale
Understanding of Tax Rates (X <sub>1</sub> )	<b>Understanding of tax rates</b> is a process in which a student can understand and know about tax rates according to the applicable tax laws and regulations[5], [9]	1. Perception of Understanding Level of Taxpayers About Tax Rates 2. Perceived Tax Rate Percentage 3. Perception of Taxpayer Awareness 4. Taxpayer's Perception of Income 5. Perceptions of Fairness of Tax Rates [22]	Likert scale
Understanding of Tax Sanctions (X <sub>2</sub> )	<b>Understanding of tax sanctions</b> is a process in which a student can understand and know about tax sanctions according to the applicable tax laws and regulations[8], [9]	1. The perception of tax sanctions can be a means to educate taxpayers. 2. Perceptions of tax sanctions imposed on violators of tax regulations are quite severe. [23]&[24]	Likert scale
Perceptions of Tax Evasion (Y)	<b>Perceptions of tax evasion</b> is an opinion or opinion about the incident of tax evasion and the relationships obtained from the evasion and then it is concluded to be information and there is a message that is interpreted from this information(Amelia et al, 2022; NR Wulandari, 2019)	1. Perceived lack of knowledge of the applicable tax provisions 2. Perceptions of high tax rates. 3. Perception of tax fund management is not good. 4. Perception of benefits derived from taxes paid 5. Weak perception of tax laws 6. Perception of discrimination in taxation 7. Perceptions of government performance 8. Perception of fairness in taxation [4] 9. Incorrect perception of SPT reporting	Likert scale

Research variable	Operational definition	Indicator	Measurement Scale
		10. Perception of not registering or misusing NPWP	
		11. Perception does not deposit taxes that have been collected or withheld	

[5]

### Research Measurement Scale

The measurement scale that will be used in this study is the Likert Scale. According to Ghozali(2018:45), the Likert scale is included in the scale that is often used in the preparation of a questionnaire which contains five levels of preference for answers with the following choices.

1. SS = Strongly agree scored 5
2. S = Agree scored 4
3. R = Doubtful or Neutral scored 3
4. TS = Don't agree scored 2
5. STS = Strongly Disagree scored 1

### Data Analysis Technique

#### Research Instrument Test

##### Validity Test

The validity test is the degree of accuracy between the data that occurs on the research object and the data that will be reported by the researcher. The criteria for validity itself can be determined by looking at the Pearson correlation and Sig. (2-tailed). If the Pearson correlation value > the comparison value is r-critical, then the item is valid. Or if the value of Sig. (2-tailed) < 0,05 means the item is valid and vice versa(Paramita et al., 2021:123).

##### Reliability Test

The reliability test is the degree of consistency and stability of the research data. The value of reliability can be obtained by looking at the output box on the calculation results. The resulting alpha value is then interpreted according to the comparison criteria that will be used. As a general interpretation, if the reliability value is > 0,6 it can be said that the instrument we are using is reliable(Paramita et al., 2021:123).

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#### Classic Assumption Test

##### Normality Test

According to Ghozali(2018:158), the normality test was conducted to see whether in the regression model, the dependent and independent variables have a normal distribution or not. One of the normality test methods is by looking at the distribution of data on the Normal P-Plot of Regression Standardized Residual chart. Another method is using the Kolmogorov-Smirnov test. The basis for decision making is using the Kolmogorov-Smirnov Normality Test according to Ghozali(2018:31) is :

1. If the significance  $\geq 0,05$  then the data is normally distributed.
2. If the significance  $\leq 0,05$  then the data is not normally distributed.

##### Multicollinearity Test

The multicollinearity test is the occurrence of an almost perfect correlation or relationship between the independent variables. Multicollinearity can be known by looking at the VIF (variance inflation factor) value, where if the VIF value is below 10 then it can be said that the multicollinearity that occurs is not dangerous or passes the multicollinearity test(Paramita et al., 2021:85). Or in other words, if the VIF value <10, then multicollinearity does not occur and the model used is said to be good.



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### Heteroscedasticity Test

The heteroscedasticity test is a test method used to test whether in the regression model, there is an inequality of the variance of the residuals from another observation. The way to observe it is to use the Scatterplot test. Where if a certain pattern, such as the existing dots (points) form a certain regular pattern then heteroscedasticity occurs. If there is no clear pattern, and the points (points) spread below and above the number 0 on the Y axis, then there is no heteroscedasticity (Ghozali, 2018:134).

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### Multiple Linear Regression Analysis

Multiple linear regression analysis is basically a study of the dependence of the dependent variable (dependent variable) with one or more independent variables (independent variables), with the aim of estimating or predicting the population mean or the average value of the dependent variable based on the known values of the independent variables (Ghozali, 2018:98). The multiple linear regression formulation to be used in this study is as follows.

$$Y = a + b_1X_1 + b_2X_2 + e$$

#### Information :

- Y : Perceptions of tax evasion
- a : Constant
- b1 : Tax Understanding Coefficient About Tax Rates
- b2 : Tax Understanding Coefficient About Tax Sanctions
- X1 : Tax Understanding About Tax Rates
- X2 : Understanding of Taxation About Tax Sanctions
- e : error

### Hypothesis Testing

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#### Partial Regression Coefficient Test (t Test)

The t test or partial test is used to determine whether the independent variable partially has a significant effect or not on the dependent variable (Ghozali, 2018:97). According to Ghozali (2018:97), the t test was performed by comparing the significance of  $|t_{count}|$  with the  $t_{table}$  seen from the Coefficient table through the test results using the SPSS application and with the following conditions:

1. If the value of  $|t_{count}| \geq t_{table}$  or significant  $< 0,05$ , it can be concluded that the independent variables have an effect on the dependent variable.
2. If the value of  $|t_{count}| \leq t_{table}$  or significant  $> 0,05$ , it can be concluded that the independent variables have no effect on the dependent variable.

#### Simultaneous Regression Coefficient Test (F Test)

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F test or simultaneous test is carried out to determine the effect of all the variables contained in the model together (simultaneously) on the dependent variable (Ghozali, 2018:98). According to Ghozali (2018:98), the F test was performed by comparing the significance of  $|F_{count}|$  with  $F_{table}$  as seen from the ANOVA table through the test results using the SPSS application and with the following conditions:

1. If the value of  $|F_{count}| \geq F_{table}$  and  $F_{sig} < 0,05$  then the hypothesis is accepted.
2. If the value of  $|F_{count}| \leq F_{table}$  and  $F_{sig} > 0,05$ , the hypothesis cannot be accepted.

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#### Determination Coefficient Test ( $R^2$ )

The coefficient of determination ( $R^2$ ) is a number that can give the percentage or proportion of the total variation in the dependent variable or dependent variable (Y) which is explained by the independent variable or independent variable (X), while there is the remainder ( $1-R^2$ ) which indicates that the presence of other factors. The value of  $R^2$  is between 0 to 1 or ( $0 \leq R^2 \leq 1$ ). In other words, if the number shown by  $R^2$  is getting bigger, then the influence of the independent or independent variable on the dependent or dependent variable is also getting bigger. (Ghozali, 2018:97).

#### 4. Result and Discussion

This study uses primary data through questionnaires distributed via Google Form. Data tabulation was carried out using Microsoft Excel 2013 software which was then processed using the IBM SPSS version 22 program. The population in this study were students of the Accounting Study Program at Mahaputra Muhammad Yamin University who were registered as active students in the Odd Semester of the 2022/2023 Academic Year. Thus, the number of samples obtained was 114 students. As for determining the sample in this study using purposive sampling method. The details of sampling in this study can be seen in the following table:

**Table 2**  
Sampling technique

Criteria	Amount
Students of the Mahaputra Muhammad Yamin University Accounting Study Program who are registered as active students in the Odd Semester of the 2022/2023 Academic Year	158
<b>Reduction of Sample Criteria I:</b>	(1)
Students of the Mahaputra Muhammad Yamin University Accounting Study Program who are active and registered as active students in the Odd Semester of the 2022/2023 Academic Year which does not count in the 2017-2022 class year.	
Students of the Mahaputra Muhammad Yamin University Accounting Study Program who are active and registered as active students in the Odd Semester of the 2022/2023 Academic Year which is counted in the 2017-2022 class year.	157
<b>Reduction of Sample Criterion II:</b>	(43)
Students of the Mahaputra Muhammad Yamin University Accounting Study Program who are active and registered as active students in the Odd Semester of the 2022/2023 Academic Year who have not taken the Taxation course	
Students of the Mahaputra Muhammad Yamin University Accounting Study Program who are active and registered as active students in the Odd Semester of the 2022/2023 Academic Year who have taken and are taking Taxation courses	114

The data distribution process was carried out for approximately one week, starting from January 17 2023 to January 24 2023. Student data can be seen in the table below which presents some general information found in the questionnaire distribution:

**Table 3**  
Distribution of Questionnaire Returns

No	Information	Amount	Percentage
1	Number of Questionnaires Distributed	114	100%
2	Number of Questionnaires Returned	101	88,60%
3	Number of Unreturned Questionnaires	13	11,40%
4	Number of Disabled Questionnaires	0	0%
5	Number of Questionnaires That Can Be Processed	101	100%

Source: Processed Research Data, 2023

Based on the data obtained, the following is an overview of students who are research respondents and divided based on their characteristics.

**Table 4**  
**Research Respondent Characteristics**

No.	Information	Number of people)	Percentage (%)
<b>Gender</b>			
1.	Man	17	16,83
2.	Woman	84	83,17
<b>Total</b>		<b>101</b>	<b>100</b>
<b>Army Year</b>			
1.	2019	31	30,69
2.	2020	39	38,61
3.	2021	31	30,69
<b>Total</b>		<b>101</b>	<b>100</b>
<b>Student Age</b>			
1.	19-27 Years	91	90,10
2.	28-36 Years	4	3,96
3.	37-45 Years	4	3,96
4.	46-54 Years	2	1,98
<b>Total</b>		<b>101</b>	<b>100</b>
<b>Job status</b>			
1.	Already working	28	27,72
2.	Not yet working	73	72,28
<b>Total</b>		<b>101</b>	<b>100</b>
<b>Status of Student Participation in Taxation Courses</b>			
1.	Followed	75	74,26
2.	Currently Following	26	25,74
<b>Total</b>		<b>101</b>	<b>100</b>

Source: Processed Research Data, 2023

### Research Instrument Test Validity Test

Instrument validity can be seen in the Pearson Correlation column. If the  $r_{count}$  obtained is greater than the  $r_{table}$  ( $|r_{count}| > r_{table}$ ), then the instrument is declared valid. In this study, the  $r_{table}$  value was 0,1956 (df = 99), with a significant level of 5% using a two-tailed test. The results of the instrument validity test for understanding tax rates ( $X_1$ ), understanding tax sanctions ( $X_2$ ), and perceptions of tax evasion ( $Y$ ) can be described in the following tables:

**Table 5**  
**Instrument Validity Test Results**

Variable	Items	$r_{count}$	$r_{table}$	Information
Understanding of Tax Rates ( $X_1$ )	X1.1	0,700	0,1956	Valid
	X1.2	0,676	0,1956	Valid
	X1.3	0,681	0,1956	Valid
	X1.4	0,178	0,1956	Invalid
	X1.5	0,715	0,1956	Valid
	X1.6	0,693	0,1956	Valid
	X1.7	0,655	0,1956	Valid
	X1.8	0,732	0,1956	Valid
Understanding of Tax Sanctions ( $X_2$ )	X2.1	0,805	0,1956	Valid
	X2.2	0,686	0,1956	Valid
	X2.3	0,716	0,1956	Valid
	X2.4	0,641	0,1956	Valid
	X2.5	0,776	0,1956	Valid
	X2.6	0,659	0,1956	Valid
Perceptions of Tax Evasion ( $Y$ )	Y. 1	0,484	0,1956	Valid
	Y. 2	0,579	0,1956	Valid

27	Y.3	0,687	0,1956	4	Valid
	Y.4	0,578	0,1956		Valid
	Y.5	0,528	0,1956		Valid
	Y.6	0,758	0,1956		Valid
	Y.7	0,495	0,1956		Valid
	Y. 8	0,635	0,1956		Valid
	Y.9	0,581	0,1956		Valid
	Y.10	0,578	0,1956		Valid
	Y.11	0,632	0,1956		Valid
	Y. 12	0,606	0,1956		Valid
	Y. 13	0,591	0,1956		Valid
	Y.14	0,641	0,1956		Valid

Source: Processed Research Data, 2023

The table above shows the results of the validity test of the instruments for understanding tax rates (X<sub>1</sub>), understanding tax sanctions (X<sub>2</sub>), and perceptions of tax evasion (Y). The instrument for Understanding Tax Rates (X<sub>1</sub>) consists of 8 statement items and 7 of them are stated to be valid because the  $|r_{count}|value > r_{table}$ . However, one of them was declared invalid, namely in the 4th item, because of the value  $|r_{count}| < r_{table}$  ( $0.178 < 0.1956$ ), so that invalid items are deleted. Meanwhile, the validity test of the instruments of Understanding of Tax Sanctions (X<sub>2</sub>) and Perceptions of Tax Evasion (Y) are declared valid as a whole, because the value of  $|r_{count}| > r_{table}$ .

#### 48 Reliability Test

Reliability is an index that shows the extent to which a measuring instrument can be trusted or relied upon (reliable). The coefficient value of the test results ranges from 0-1, where the closer to 1, the more reliable it is. The results of testing the reliability of each variable using the Cronbach's Alpha measurement can be seen in the following table:

**Table 6**  
Reliability Test Results

Variable	Cronbach's Alpha	N of Items	Information
Understanding of Tax Rates (X1)	0,829	7	Reliable
Understanding of Tax Sanctions (X2)	0,799	6	Reliable
Perceptions of Tax Evasion (Y)	0,860	14	Reliable

Source: Processed Research Data, 2023

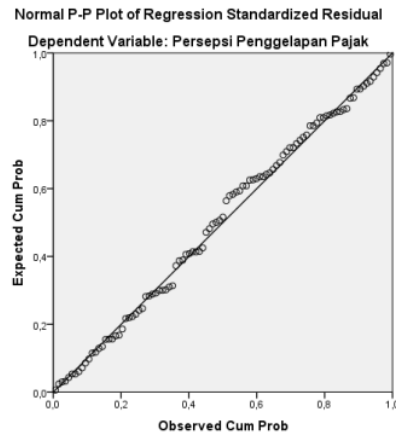
5 Based on the data reliability test in the table above, all the research variable instruments are above 0,6 so that it can be stated that the instruments in this research variable are reliable.

#### Classic Assumption Test

##### Normality Test

In this case the normality test was carried out using the Normal PP Plot of Regression Standardized Residual chart analysis and the One-Sample Kalmogorov-Smirnov test.

141 **Figure 2**  
PP Plot of Regression Standardized Residual Normal Test Results



Source: Processed Research Data, 2023

139 The test results with the plot graph analysis above show that the regression model is normally distributed, because the points spread around the diagonal and the distribution follows the diagonal direction. 131

18 **Table 7**  
Results of the Kolmogorov-Smirnov One-Sample Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residuals
N		101
Normal Parameters, b	Means	,0000000
	std. Deviation	5,56498522
Most Extreme Differences	absolute	,065
	Positive	,44
	Negative	-.065
Test Statistics		,065
asyp. Sig. (2-tailed)		,200c,d

Source: Processed Research Data, 2023

From the test results above, the Asymp value is obtained. Sig. By 0,200. Where the significance value must be greater than 0,05 ( $0,200 > 0,05$ ). This means that the data is normally distributed.

### Multicollinearity Test

The multicollinearity test is used to determine whether there is a correlation or attachment between variables. A good regression model should not have a correlation or relationship between the independent variables: That is, by looking at the tolerance value, and the variance inflation factor (VIF) value. If the tolerance value is  $> 0,10$  and  $VIF < 10$ , it can be concluded that there are no multicollinearity symptoms. 36

**Table 8**  
Multicollinearity Test Results

Coefficientsa		Collinearity Statistics	
Model		tolerance	VIF
1	Understanding of Tax Rates	,699	1,431
	Understanding of Tax Sanctions	,699	1,431

a. Dependent Variable: Perceptions of tax evasion

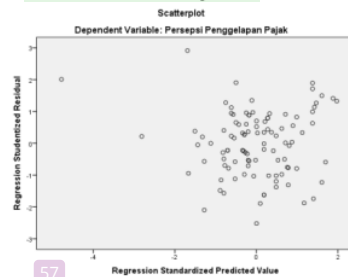
Source: Processed Research Data, 2023

84 Based on the test results in the table above, the tolerance value for the variable Understanding of Tax Rates is 0,699 and the variable Understanding About Tax Sanctions is 0,699. The VIF value for the variable Understanding of Tax Rates is 1,431 and Understanding About Tax Sanctions is 1,431. This indicates that there are no symptoms of multicollinearity between independent variables because all variable tolerance values are greater than 0,10 and all variable VIF values are less than 10.

23 **Heteroscedasticity Test**

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. To detect the existence of heteroscedasticity can be done by using a Scatter Plot. If there is no regular pattern, then the regression model is free from heteroscedasticity problems.

**Figure 3**  
**Heteroscedasticity Test Results**



57 Source: Processed Research Data, 2023

15 The results of the heteroscedasticity test from the figure above show that the scatter plot graph between SRESID and ZPRED shows a scattering pattern, where the points spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so that the regression model is feasible to use to predict Perceptions of Tax Evasion based on Understanding of Tax Rates and Understanding of Tax Sanctions.

60 **Multiple Linear Regression Analysis**

Multiple linear regression analysis is used to determine the effect of the independent variables on the dependent variables jointly or partially. The results of multiple linear regression analysis for the two independent variables can be seen in the following table:

**Table 9**  
**Results of Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	std. Error	Betas	t	Sig.
1 (Constant)	9,425	4,941		1,907	,059
Understanding of Tax Rates	,496	,174	,247	2,850	,005
Understanding of Tax Sanctions	1,116	,182	,531	6,132	,000

a. Dependent Variable: Perceptions of tax evasion

Source: Processed Research Data, 2023

1 Based on the table above, the results obtained from the regression coefficients above, a multiple linear regression equation can be made as follows:

$$Y = 9,425 + 0,496X_1 + 1,116X_2 + e$$

From the equation above it can be explained that:

1. In this regression model, the constant value is 9,425. This indicates that if the independent variable is assumed to be constant or equal to zero, then the Perception of Tax Evasion will increase by 9,425.
2. The regression coefficient value of the Understanding of Tax Rates variable ( $X_1$ ) is 0,496 and has a positive value. In this study, it can be interpreted that, if the understanding of tax rates ( $X_1$ ) increases

by one unit, then the perception of tax evasion (Y) will also increase by 0,496 units, assuming the variable understanding of tax sanctions (X<sub>2</sub>) is fixed or equal to zero. .

3. The regression coefficient value of the variable Understanding of Tax Sanctions (X<sub>2</sub>) is 1,116 and has a positive value. In this study it can be interpreted that, if the Understanding of Tax Sanctions (X<sub>2</sub>) increases by one unit, then the Perception of Tax Evasion (Y) will also increase by 1,116 units, assuming the variable Understanding of Tax Rates (X<sub>1</sub>) is fixed or equal to zero .

### Hypothesis Testing

#### Partial Regression Coefficient Test (t Test)

The t test was conducted to see whether the independent variables individually affect the dependent variable. Meanwhile, the partial test results (t test) can be seen in the table below:

**Table 10**  
**Partial Regression Coefficient Test Results (t test)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	std. Error	Betas	t	Sig.
1	(Constant)	9,425	4,941		1,907	,059
	Understanding of Tax Rates	,496	,174	,247	2,850	,005
	Understanding of Tax Sanctions	1,116	,182	,531	6,132	,000

a. Dependent Variable: Perceptions of tax evasion

Source: Processed Research Data, 2023

Based on the table above, the following results are obtained:

1. The Variable Understanding of Tax Rates (X<sub>1</sub>) has a t<sub>count</sub> of 2,850 with a significance of 0,005 and t<sub>table</sub> (α=0,05 ; df=98) is 1,984. Because t<sub>count</sub> > t<sub>table</sub>, which is 2,850 > 1,984, or sig t (0,0005) < α (0,05), then H<sub>1</sub> is accepted. This shows that understanding of tax rates (X<sub>1</sub>) has a partial effect on perceptions of tax evasion (Y) in students of the Accounting Study Program at Mahaputra Muhammad Yamin University.
2. The variable Understanding of Tax Sanctions (X<sub>2</sub>) has a t<sub>count</sub> of 6,132 with a significance of 0,000 and t<sub>table</sub> (α=0,05 ; df=98) is 1,984. Because t<sub>count</sub> > t<sub>table</sub>, which is 6,132 > 1,984, or sig t (0,000) < α (0,05), then H<sub>2</sub> is accepted. This shows that, Understanding of Tax Sanctions (X<sub>1</sub>) has a partial effect on Perceptions of Tax Evasion (Y) in Students of the Accounting Study Program at Mahaputra Muhammad Yamin University.

#### Simultaneous Regression Coefficient Test (F Test)

The F statistical test was carried out to find out whether all the independent variables have a joint effect on the dependent variable. The results of the simultaneous test (F test) can be seen in the following table:

**Table 11**  
**Simultaneous Regression Coefficient Test Results (Test F)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	MeanSquare	F	Sig.
1	Regression	2934,936	2	1467,468	46,437	,000b
	residual	3096,906	98	31,601		
	Total	6031,842	100			

a. Dependent Variable: Perceptions of tax evasion

b. Predictors: (Constant), Understanding of Tax Sanctions, Understanding of Tax Rates

Source: Processed Research Data, 2023

Based on table 4.16 above, F<sub>count</sub> is 46,437 and F<sub>table</sub> (α=0,05 ; df1=2 ; df2 = 98) is 3,09. Because F<sub>count</sub> > F<sub>table</sub>, namely 46,437 > 3,09, or sig F (0,000) > α (0,05), then H<sub>3</sub> is accepted. This shows that understanding of tax rates (X<sub>1</sub>) and understanding of tax sanctions (X<sub>2</sub>) have a simultaneous effect (together) on perceptions of tax evasion (Y) in students of the Accounting Study Program at Mahaputra Muhammad Yamin University.

### Determination Coefficient Test ( $R^2$ )

The coefficient of determination ( $R^2$ ) is needed to measure how much influence the independent variable has on the dependent variable. The results of the coefficient of determination test ( $R^2$ ) can be seen in the following table:

**Table 12**  
**Test Results for the Coefficient of Determination ( $R^2$ )**

Summary modelb				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	,698a	,487	,476	5,621

a. Predictors: (Constant), Understanding of Tax Sanctions, Understanding of Tax Rates

b. Dependent Variable: Perceptions of tax evasion

Source: Processed Research Data, 2023

Based on table 4.17 above, the coefficient of determination ( $R^2$ ) is 0,487 or 48,7%. This can be interpreted that the Perception of Tax Evasion (Y) in Students of the Mahaputra Muhammad Yamin University Accounting Study Program is influenced by the variable Understanding of Tax Rates ( $X_1$ ) and the variable Understanding of Tax Sanctions ( $X_2$ ) of 48,7%. And the remaining 51,3% is influenced by other variables outside the variables in this study.

### Discussion of Research Results

#### The Influence of Understanding of Tax Rates on Perceptions of Tax Evasion

Based on the results of the partial test (t test), the variable Understanding of Tax Rates ( $X_1$ ) has a partial effect on the variable Perceptions of Tax Evasion (Y) by Students of the Accounting Study Program at Mahaputra Muhammad Yamin University. This is shown from the test results obtained, namely the variable Understanding of Tax Rates ( $X_1$ ) has a  $t_{count}$  of 2,850 with a significance of 0,005 and  $t_{table}$  ( $\alpha=0,05$ ;  $df=98$ ) is 1,984. And this means  $H_1$  is accepted, because  $|t_{count}| > t_{table}$ , namely  $2,850 > 1,984$ , or sig t value  $(0,005) < \alpha (0,05)$ . And it can be seen that the results of multiple linear regression analysis of the variable Understanding of Tax Rates ( $X_1$ ) are positive, which means that the higher the understanding of tax rates by students of the Accounting Study Program at Mahaputra Muhammad Yamin University,

The results of this study are in line with the research conducted by Fitria and Wahyudi[10] and Rahma et. al.[9], which states that the understanding of tax rates affects the perception of tax evasion. However, the results of this study are contrary to the results of research by Maharani, et. al.[11] and researcher Ervana[5], which states that understanding of tax rates has no effect on perceptions of tax evasion. According to Rahayu(2017:186), the tax rate must be based on the understanding that everyone has the same rights, so that a proportional or comparable tax rate will be achieved, which relates to the amount of tax paid in relation to the established tax rate. The increase in the tax rate itself by the government aims to increase state revenue, which will later be used in terms of financing state development from various sectors. And from this development can be enjoyed and used by the community. The higher the tax rate determined, the greater the level of income in a country. However, there is a negative impact arising from this increase in tax rates, namely an increase in the level of tax evasion behavior. Where, if the higher the tax rate,

For this reason, because taxes are important for a country, an understanding of tax rates is needed. The aim is to increase public awareness, especially in the field of taxation, the role of taxes in national development, and especially to explain how and where the money collected is spent and used by the government. Thus, the increasing understanding of this tax rate, it will also increase the perception of tax evasion itself. Because the tax rate has been set by the government, it has been discussed before being ratified into the current tax law. Students who will later become taxpayers must also understand tax rates according to the applicable tax laws and regulations. Because, if these students understand the tax rate that applies according to the tax law, it will increase the perception of the tax evasion, so that they will assume that tax evasion is not a good thing to do, and can later reduce the level of tax evasion behavior. And this knowledge and understanding can be obtained if the student has taken Taxation courses.



2

### **The Influence of Understanding of Tax Sanctions on Perceptions of Tax Evasion**

Based on the results of the partial test (t test), the variable Understanding of Tax Sanctions ( $X_2$ ) has a partial effect on the variable Perceptions of Tax Evasion (Y) by Students of the Accounting Study Program at Mahaputra Muhammad Yamin University. This is shown from the test results obtained, namely the variable Understanding of Tax Sanctions ( $X_2$ ) has a  $t_{count}$  of 6,132 with a significance of 0,005 and  $t_{table}$  ( $\alpha=0,05$  ;  $df=98$ ) is 1,984. And this means  $H_2$  is accepted, because  $|t_{count}| > t_{table}$ , namely  $6,132 > 1,984$ , or sig t value (0,000)  $< \alpha$  (0,05). And it can be seen that the results of multiple linear regression analysis, the variable Understanding of Tax Sanctions ( $X_2$ ) is positive, which means the higher the understanding of tax sanctions by students of the Accounting Study Program at Mahaputra Muhammad Yamin University,

The results of this study are in line with the research conducted by Rahma, et. al.[9], Santana, et. al.[4], as well as Fitria and Wahyudi[10], which states that the understanding of tax sanctions affects the perception of tax evasion. However, the results of this study are contrary to the results of research by Sari, et. al.[8]and Maharani, et. al.[11], that the understanding of tax sanctions has no effect on the perception of tax evasion. The more severe the tax sanctions given to taxpayers, the perception of tax evasion will also increase, which then results in a person being reluctant and afraid to commit tax evasion.

The stipulation of tax sanctions in the tax law is a form of effort to minimize repeated violations, so that this can increase public awareness of their obligations in the field of taxation. Where this tax sanction will burden the taxpayer, and is expected to provide a deterrent effect. The occurrence of cases of tax evasion proves that the applicable tax sanctions are less effective in overcoming tax evasion. Thus, it is very important to understand and improve tax law with strict sanctions to minimize tax evasion and generate tax revenue in accordance with the expected goals. Students who will later become taxpayers must also understand tax sanctions according to the applicable tax laws and regulations. Because, if these students understand the tax sanctions that apply according to the tax law, it will increase the perception of tax evasion, so that they will assume that tax evasion is not a good thing to do. And this knowledge and understanding can be obtained if the student has taken Taxation courses.

8

### **The Influence of an Understanding of Tax Rates and Tax Sanctions on Perceptions of Tax Evasion**

Based on the results of the simultaneous test (F test), the variable Understanding of Tax Rates ( $X_1$ ) and the variable Understanding of Tax Sanctions ( $X_2$ ) have a simultaneous effect on the variable Perceptions of Tax Evasion (Y) by Students of the Accounting Study Program at Mahaputra University Muhammad Yamin. This is shown from the test results obtained, namely  $F_{count}$  of 46,437 with a significance of 0,000 and  $F_{table}$  ( $\alpha = 0,05$  ;  $df_1 = 2$  ;  $df_2 = 98$ ) is 3,09. And this means  $H_3$  is accepted, because  $|F_{count}| > F_{table}$ , namely  $46,437 > 3,09$ , or sig F value (0,000)  $< \alpha$  (0,05). And it can be seen that the higher the understanding of tax rates and tax sanctions by students of the Accounting Study Program at Mahaputra Muhammad Yamin University, the higher the perception of tax evasion.

The results of this study are in line with the research conducted by Rahma et. al.[9], which states that the Understanding of Tax Rates and Tax Sanctions has a simultaneous effect on the Perception of Tax Evasion. Having a good understanding of tax rates and tax sanctions will increase the perception of tax evasion, resulting in a person being reluctant to commit tax evasion, because this behavior can be detrimental to a country. Especially for students who will later become taxpayers, they also need to understand the tax rates and tax sanctions that have been set by the government. If the student understands well the tax rate and the use of tax funds paid according to the set rate, it will increase the perception of tax evasion, so that this will reduce the level of tax evasion behavior.

Likewise with tax sanctions, if a student understands the tax sanctions that have been stipulated according to the applicable tax laws and regulations, then they will be afraid of violating the established rules, which will result in an increase in the perception of tax evasion which will result in reduced behavior from the tax evasion.

## 5. Conclusion

This research was conducted to determine the effect of an understanding of tax rates and tax sanctions on perceptions of tax evasion in students of the Accounting study program at Mahaputra Muhammad Yamin University. In this study, the independent variables used were understanding of tax rates ( $X_1$ ) and understanding of tax sanctions ( $X_2$ ), while the dependent variable used was perceptions of tax evasion ( $Y$ ). Based on the research results, it can be concluded that:

1. Understanding of tax rates has a partial effect on perceptions of tax evasion in students of the Accounting Study Program at Mahaputra Muhammad Yamin University. From the results of multiple linear regression analysis, also obtained a positive effect. The higher the student's understanding of tax rates, the higher the perception of tax evasion.
2. Understanding of Tax Sanctions has a partial effect on Perceptions of Tax Evasion in Students of the Accounting Study Program at Mahaputra Muhammad Yamin University. From the results of multiple linear regression analysis, also obtained a positive effect. The higher the student's understanding of tax sanctions, the higher the perception of tax evasion.
3. Understanding of Tax Rates and Tax Sanctions has a simultaneous effect on Perceptions of Tax Evasion in Students of the Accounting Study Program at Mahaputra Muhammad Yamin University. The higher the student's understanding of tax rates and tax sanctions, the higher the perception of tax evasion.

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