



## FACTORS AFFECTING TAXPAYERS TO ENGAGE IN TAX EVASION ON INCOME TAX ARTICLE 25

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### Abstract

This research aims to identify the factors that influence tax evasion in Indonesia using a literature review approach. The phenomenon of tax evasion has become a serious issue that negatively impacts state revenue and creates injustice among taxpayers. In this study, the researchers examined six relevant journals to identify and categorize the factors influencing tax avoidance behavior by corporate taxpayers and their perceptions of tax evasion. The results indicate that tax rates, the fairness of the tax system, and subjective norms significantly influence tax evasion behavior. The higher the tax rate and the lower the fairness of the tax system and subjective norms, the greater the tendency for taxpayers to engage in tax evasion. Meanwhile, technology and information, discrimination, and understanding of taxation do not have a significant impact on tax evasion. This research emphasizes the need for the formulation of fairer and more effective tax policies to enhance tax compliance. Further research with a more representative sample is needed to strengthen these findings and to delve deeper into the role of technology and information, as well as the understanding of taxation in reducing tax evasion in Indonesia.

**Keywords:** Corporate Income Tax, Income Tax, Income Tax Article 25, Income Tax Evasion

### INTRODUCTION

The rampant phenomenon of tax evasion in Indonesia has become a serious concern for both the government and the public. Not only does tax evasion reduce state revenue, but it can also create inequality between taxpayers in general and non-compliant taxpayers in particular. Taxpayers who commit tax evasion will gain greater rewards, while those who comply with regulations bear a heavier burden. Therefore, understanding the aspects that influence tax avoidance actions is very important, as this is essential for formulating effective policies to enhance tax compliance. (Abineno & Susanti, 2022). A company cannot always avoid the obligation and duty to pay taxes. Anyone who pays taxes has an obligation.

To fulfill their tax obligations and comply with the applicable tax laws and regulations. However, in reality, taxpayers often fail to make payments in accordance with the existing regulations, leading to fraud that violates the law and has detrimental effects on the country, such as tax evasion. (Datulalong & Susanto, 2021).

Tax evasion has become a major issue in several countries, particularly in Indonesia. Article 25 Income Tax (PPH) is a tax imposed on the income of corporate taxpayers for the current year. This tax is paid in the form of monthly installments divided into several periodic payments, the amount of which is determined based on the projected income for the tax year. This tax system is indeed intended to provide flexibility and fairness in tax collection, but in reality, many companies still try to evade their tax obligations. (Evriansyah, 2023). The results of the research (Uyar et al., 2021) indicate that combining creative abilities and intellectual property rights (IPR) is a potentially effective step to reduce tax evasion. The study also found more evidence regarding the comparative effects of both in minimizing tax evasion, suggesting that the relationship involving IPR and innovation capabilities has a significant impact on tax evasion.

Previous research conducted by (Fitriani & Sulistyawati, 2020) shows that income tax



revenue has become an important component for the state, crucial for advancing national development and serving as a key element in economic activities through government management and the payment of various state obligations. Various public facilities to meet the needs of the community, along with the hope that taxes will contribute more effectively to the welfare of the people. Tax revenue has increased year by year. Nevertheless, this is found among many taxpayers, especially business organizations, that engage in tax avoidance either legally or illegally. (tax evasion).

This is because every company or organization contributes to the country's economy through tax payments as an obligation that must be paid in accordance with recorded regulations. The type of tax imposed on an entity or legal body is corporate income tax. Of course, not all companies or entities have the same or different business regulations and policies, which is why the method of calculating corporate income tax also varies. (Ayu et al., 2022). For developing countries with low levels of financial development, the difficulty in accessing credit markets poses a significant challenge due to a lack of available lending capital, asymmetric information, and high borrowing costs, leading borrowers to have lower motivation to report their income or assets. In situations like this, tax evasion is rampant, as is the shadow economy. (Safuan et al., 2022).

According to Taslim (in Cahyo & Iswanaji, 2020), tax evasion aims to avoid tax obligations by violating regulations. Tax evasion is a crime that should not be committed. When a company does this, it may face administrative sanctions and criminal penalties. In the research (Cahyo & Iswanaji, 2020), there are several manufacturing companies that do this in order to seek greater profits without reducing production activities. Meanwhile, according to the research findings (Aji et al., 2023), the analysis indicates that tax law, the tax system, and taxes have a negative impact on tax evasion, while economic motivation has a significant positive influence on tax evasion. Additional research conducted by (Ghina et al., 2020) concluded that the research results differ from the objectives and implementation of the program in 2010-2014. This indicates that the efforts made by local governments to enhance the effectiveness of this program are indeed very beneficial. This is due to the high and almost constant rate of return on investment. This occurs at a level that increases the amount of tax required. However, the results obtained do not align with the growth rate, which is only around 57%, indicating that the growth rate is not yet optimal and there is still much potential that has not been tapped. In addition, the annual billing ratio can lead to recurring losses over time.

Ethics in business also influences tax avoidance practices. This conclusion aligns with the research by Sari et al. (2021), which found that tax collection must be implemented fairly, meaning evenly without favoring any individual or specific group. The higher the level of justice, the more compliant society will be in paying taxes, and tax evasion will decrease. So, tax avoidance is an immoral act. In addition, the findings from (Valentina & Sandra, 2019) indicate that there are several variables that contribute to tax evasion, including fairness, the tax collection system, perception, and the Self Assessment System, as well as an understanding of taxation, which also plays a crucial role in tax evasion. Consequently, tax awareness can be measured by how well tax regulations are known, followed, and implemented by taxpayers. The goal is to reduce tax evasion as much as possible in the future, while also informing the public that this activity is illegal and immoral. The factors explained below align with the findings of the study (Fitria et al., 2022), which indicate that an understanding of tax rates has a positive influence on tax evasion. Tax sanctions or tax justice show a positive influence on tax evasion.

At the same time, (Soliha et al., 2019) on unpaid taxes states that when a company that pays taxes is ready to be competent as a collaborative entity while complying with the law, tax authorities should be able to grant exemptions from penalties for non-compliance in



accordance with the law. In this regard, some companies view tax fraud as a way to increase profits. They feel that the benefits of minimizing taxes outweigh the risks and legal implications that may arise. The results of this research indicate that tax avoidance can be reduced by enhancing instruction and socialization to the public about the importance of tax compliance, as well as stricter law enforcement by the government. According to research (Leonardo & Wahyudi, 2023), income and structuring have a significant influence and a substantial impact on tax avoidance.

Based on previous findings, the aim of this research is to identify the factors influencing tax evasion at the PPh 25 level using a literature study approach. By understanding these factors, it is hoped that it can assist the government in implementing more effective policies to increase tax revenue and reduce tax evasion in Indonesia.

## **LITERATURE REVIEW**

### **Agency Theory**

The concept of agency is an idea based on a legal contract between two parties, where one party acts as the principal and contracts the other party, also referred to as the agent, to provide services and delegate responsibilities in the execution of decisions. This concept arises from the relationship of one individual becoming two individuals. where the agent performs certain tasks for the principal. The agent acts based on a contract to carry out the assigned duties, while the principal is the party that creates the contract and provides compensation to the agent for the services rendered. (Wardoyo et al., 2021).

### **Criminal Economics Theory**

The economic theory of crime developed by Becker (1968) views tax evasion as the result of rational decision-making, where individuals or companies weigh the benefits and risks of engaging in tax avoidance. Individuals decide to commit crimes based on rational considerations, where they weigh the potential benefits against the risks involved. They weigh the expected benefits of criminal actions against the potential costs before deciding to break the law. (Supriyadi et al., 2024).

Economic crime is becoming increasingly relevant in society, sparking a new interest in understanding the personality traits of its perpetrators. There is also the development of psychological theories of deception that emphasize the perpetrator's thought pattern model, where personality traits are seen as a fundamental vulnerability to fraud. However, the dominant view still sees white-collar crime as the result of a rational calculation between the costs and benefits of the violation. The narrative of 'opportunity' applies in the literature of economic crime. Explanations at the individual level usually refer to general strain theory and neutralization theory. However, this perspective highlights the individual's response to criminal opportunities rather than their underlying tendencies to commit economic crimes. (Boddy et al., 2024).

### **Empirical Studies**

This empirical study presents real information about various incidents related to the elements that trigger tax evasion. This investigation examines findings from various studies to provide a more comprehensive picture.

### **Tax**

Broadly, taxes are defined as contributions made by members of society to the state treasury, established by law, without receiving direct services (compensation) that can be clearly demonstrated, and used to finance public expenditures. Taxes are used to cover the costs associated with the production of goods and services in collaboration, without the aim of enhancing fairness for the public interest (Sutedi: 2022:2). This is based on Income Tax Law No. 7 of 1983, which not only regulates corporate taxes of all sizes but also establishes



guidelines for community taxation.

According to Article 2, paragraph 1, a fiscal individual is an individual or a sole proprietor, an undivided inheritance in a single entity that transfers its rights, and entities such as limited liability companies, limited partnerships, other corporations, state-owned or regional enterprises in any name and form, partnerships, other corporations, firms, joint ventures, limited partnerships, foundations or institutions, and permanent establishments. (Halomoan & Herning Sitabuana, 2022).

### **Corporate Taxpayer**

As defined in Article 1 paragraph 2 of Law No. 16 of 2009 concerning Taxation General Provisions and Procedures, a Taxpayer is an individual or entity that, according to the provisions of tax legislation, is granted tax rights and obligations. This includes individuals who pay, withhold, and receive taxes. (Kolatung, 2021).

### **Income Tax 25**

According to the Ministry of Finance, Article 25 Income Tax, also known as quarterly income tax (PPh) Article 25, is a type of income tax whose payment mechanism is supervised by the Directorate General of Taxes. With the existence of Article 25 Income Tax, individuals can pay taxes in the same stage throughout a tax period to help them fulfill their financial responsibilities, which is by paying 1/12 of the total tax bill owed during a tax year. Article 25 income tax payments should be made on the 15th of each month, as stipulated by the Directorate General of Taxes (DJP). If taxpayers do not make their monthly Article 25 Income Tax payments on time, the DJP has the right to impose fines and late fees. The monthly payment system is intended to help taxpayers manage their finances and make tax payments regularly over a certain period. The amount of tax owed in the payment period of Article 25 Income Tax is the amount of profit owed according to the Annual Tax Return (SPT) of each taxpayer from the previous year, minus PPh 21, PPh 23, PPh 22, and PPh 24, divided by 12, or the number of months in a tax year, in addition to what is received each month for 12 months. (Evriansyah, 2023).

### **Tax Evasion**

Tax evasion is defined as the actions or efforts of a taxpayer to reduce or even eliminate the amount of tax owed; this activity constitutes a tax violation and breaches tax legislation. Tax evasion occurs as a result of differing perspectives on taxation between the public and the government. The prevalence of this difference is caused by a lack of transparency in the distribution of government spending, which is largely funded by annual taxes. However, many people continue to complain that they have not felt the impact of their expenditures, especially through taxes. Furthermore, the government states that although tax revenues have increased year by year, the public has not fully experienced the benefits of state spending from the tax sector. If this trend continues, it is believed that society may not be willing to pay taxes and may even resort to evading them. (Halifah & Sayidah, 2021).

There are several reasons that lead to tax evasion by taxpayers (Nurmantu, 2004:26) in Sari et al. (2023): (1) The existing tax regulations do not clearly outline their provisions, creating a loophole for taxpayers to commit tax evasion. The likelihood of detecting such evasion is relatively low. (2) The benefits gained from tax evasion are relatively greater than the associated risks. (3) The tax sanctions or penalties imposed are not severe enough to have a deterrent effect. (5) Tax regulations do not apply equally to all taxpayers. The varying enforcement of the law further exacerbates this situation.

### **METHODS**

This research employs a literature review approach, which includes the collection and evaluation of information from various relevant literature sources. Scientific journals, books,



research papers, and government documents related to taxes are sources of information. The data analysis approach used is descriptive analysis, which allows academics to identify and classify the key elements that influence tax avoidance.

### **Research Design**

The approach used in this research is a qualitative approach through literature analysis. The choice of qualitative research methods is because this method is one of the most effective and oldest ways to gather individual and collective experiences and perspectives on a theme or phenomenon. (Ali Basyah dan Razak, 2020). A qualitative approach is used to understand the circumstances that motivate corporate taxpayers to commit tax evasion under Article 25 of the Income Tax Law. The literature study technique is an approach to investigation that uses references or citations planned scientifically, including the collection of relevant reference materials related to the main topic of discussion. (Idhartono, 2020).

### **Research Object**

The object used in this research is a collection of secondary data, which consists of several articles and journals that have been reviewed and published. Secondary data objects are those obtained from secondary sources. The articles and journals used for this research are related to the internal and external environment of a company in the era of globalization. The data used will be analyzed using the literature review method. The literature review method is employed to sift through data from previous research and compare that data.

### **Data Collection Techniques**

Based on the research object, the data used in this study is secondary data, which is data obtained not through direct observation, but from the results of research conducted by previous researchers. (Marisyah & Sukma, 2020). The articles and journals collected and used in this research were gathered through literature review techniques. Literature review is a method that involves collecting data, reading that data, and then comparing the existing data. (Amarathunga, 2024).

Generally, secondary data is needed not to emphasize quantity but rather quality and relevance. The data collection, which consists of previous articles and journals for this research, is taken from the years 2019 to 2024. The data collection process was conducted through websites, Google Scholar, E-Bis Journal, Sinta, e-resources from Perpunas, and other credible websites.

### **Data Analysis Techniques**

The next step is to examine the data after it has been obtained using the data collection procedures employed in the literature review research. According to Noeng Muhadjir, data analysis is the process of systematically searching for and organizing data that obtained from interviews, observations, and other sources so that the researcher can understand the case being studied and communicate it as findings. Based on the research design outlined above, the data collection approach used in this study is a literature review. Therefore, the analytical approach in this research is qualitative. Usually, data analysis methodology. (Ahmad, 2017).

## **RESULTS AND DISCUSSION**

The results of this literature review research include six journals relevant to the author's topic. The categorization results limit the findings based on the literature evaluation, which will serve as the theoretical foundation for the research. The analysis in this study includes the authors, objectives, research techniques or designs, and research outcomes based on several results obtained from relevant publications or journals.

Using the findings for the first publication (Tebiono & Sukadana, 2021) titled "Factors Influencing Tax Avoidance in Manufacturing Companies Listed on the IDX," this study employed a quantitative method known as multivariate regression analysis to examine the



impact of separate variables on tax avoidance in 54 manufacturing businesses listed on the Indonesia Stock Exchange (IDX) between 2014 and 2016. The research results indicate that company size, return on assets, leverage, capital intensity, sales growth, percentage of voluntary commissioners, and the age of the company collectively impact tax evasion. As a consequence, companies can use these findings as a reference for evaluating their tax policies, while regulators need to pay closer attention to regulations in order to enhance state revenue and tax compliance. In addition, manufacturing companies can use the results of this research to evaluate and improve tax policies. This research has shortcomings, such as the use of data that is not normally distributed and variability issues in several variables.

In addition, Hasanah & Mutaiminah (2020) conducted a study titled "Factors Influencing Taxpayers' Perceptions of Ethics Regarding Tax Evasion (An Empirical Study on Corporate Taxpayers Registered at the Primary Tax Service Office (KPP) of Magelang)." This research uses a quantitative research method with primary data in the form of questionnaires distributed to taxpayers in the Magelang regency or city. SPSS is used to process statistics using multiple linear regression. Tax justice, the tax system, the tax information system, and taxpayer understanding all show a negative impact on taxpayers' views regarding tax evasion, while tax discrimination has a positive influence. This indicates that these characteristics have a significant influence on taxpayers' assessments of tax ethics. As a result, this research enhances our understanding of the elements that influence taxpayers' views on tax evasion, which can then be used to inform more effective and ethical tax policies in the future.

The third journal examined by Billa et al. (2020) is titled "Tax Evasion and the Factors Influencing It: A Study at KPP Pratama Tampan Pekanbaru." The contributors to this research used multiple linear regression analysis to investigate the influence of trust in tax authorities, subjective standards, and the tax system on tax evasion at KPP Pratama Tampan Pekanbaru. The findings indicate that the variables of the tax system have a significant impact on tax evasion, but there is a lack of trust in tax officials and subjective standards. has a small influence. Furthermore, this analysis found that all state item variables have been confirmed and are significant.

Furthermore, the fourth journal written by Fitriyani and Sulistyawati (2020) titled "Factors Influencing Tax Avoidance in Manufacturing Companies Listed on the Indonesia Stock Exchange" in this published research, the researchers used purposive sampling to select samples of industrial companies listed on the Indonesia Stock Exchange between the years 2011 and 2015. Testing with Multiple Regression Analysis using SPSS version 16 for Windows revealed that return on assets does not have a statistically significant effect on tax avoidance, leverage has a positive effect, tax loss compensation has a positive effect, and the audit committee has a positive effect on tax avoidance. The data collected in this study aligns with previous findings regarding the influence of the audit committee on tax avoidance, but does not support research that states otherwise. Therefore, this research makes a significant contribution to our understanding of the elements that influence tax avoidance tactics in manufacturing companies in Indonesia.

Next, the fifth journal titled "Eradicating Tax Evasion In Indonesia Through Financial Sector Development" by Safuan et al. (2022). In this study, the authors develop a model specification based on previous literature and available data for several variables that influence tax evasion in the Indonesian economy. Based on the analysis results, all research models indicate a statistically significant co-integration relationship among the variables, such as income, financial development, tax burden, and urbanization. Furthermore, this study also found that the relationship between tax avoidance and financial development is non-linear, meaning that tax avoidance is relatively high when the level of financial development is low, and it decreases as financial development increases. In addition, an increase in income reduces



tax avoidance, while an increase in tax burdens and urbanization increases tax avoidance in Indonesia. In conclusion, the research explains that income, financial development, tax burden, and urbanization are significant factors influencing tax evasion in Indonesia during the period of 1980-2019. In addition, according to the journal, the factors that drive tax evasion include inflation, marginal tax rates, the probability of detection, the level of penalties, the wage-to-income ratio, and real income. Meanwhile, other factors influencing tax evasion behavior are government effectiveness, tax enforcement costs, corruption levels, education levels, as well as trust and attitudes towards tax compliance.

The last sixth journal, researched by (Datulalong & Susanto, 2021) with the title of their study "Factors Influencing Taxpayers' Perceptions of Tax Evasion in Jakarta." In this research, the authors employed a research approach that includes corporate taxpayers engaged in business activities and registered in DKI Jakarta. The dependent variable in this study is tax evasion, while the independent variables are tax rates, technology and information, fairness of the tax system, subjective norms, prejudice, and tax knowledge. The research findings indicate that tax rates, fairness of the tax system, and subjective norms have an impact on taxpayers' views regarding tax evasion, but technology and information, discrimination, and understanding of taxes do not have a significant impact. Statistical analysis shows a substantial relationship between independent factors and the dependent variable, with 48.7% of the dependent variable explained by the independent variables used in this study. However, this research has shortcomings, such as the number.

The small sample, consisting of only 65 respondents, may not represent all taxpayers in DKI Jakarta. Nevertheless, this research provides an overview of the factors influencing taxpayers' views on tax evasion in DKI Jakarta; however, further studies with a more representative sample are needed to confirm these findings. The factors influencing tax evasion have been identified through research. Tax rates, the fairness of the tax system, and subjective norms have been shown to have a positive influence on tax evasion behavior. This indicates that the higher the tax rate, the more unfair the tax system appears; furthermore, the lower the subjective norms of taxpayers, the greater the likelihood that they will engage in tax evasion. Other factors, such as technology and information, prejudice, and tax awareness, have not been shown to have a substantial influence on tax evasion within the parameters of this research.

## **CLOSING**

### **Conclusion**

Based on the findings from this literature review, the factors influencing tax avoidance and taxpayers' perceptions of tax evasion vary depending on the conditions and types of taxes being investigated. Tax rates, the fairness of the tax system, and subjective standards are just a few elements that influence tax evasion and tax fraud. In general, the findings indicate that these characteristics have a significant impact on tax evasion behavior, where higher tax rates and a deteriorating sense of fairness in the tax system and subjective standards increase the likelihood of taxpayers engaging in tax fraud.

This research also found that other factors such as technology and information, prejudice, and understanding of taxation do not have a significant impact on tax evasion. As a result, despite efforts to enhance technology and information, as well as knowledge about taxation, these elements are not sufficient to change taxpayer behavior regarding tax evasion.

### **Suggestion**

As a suggestion, additional research with a larger and more significant sample size is needed to ensure that the findings of this study can be applied. In addition, tax regulations need to consider these findings when formulating fairer and more effective tax policies to reduce tax evasion. Furthermore, companies and taxpayers need to evaluate and improve their internal tax



policies, especially regarding factors that have been shown to significantly influence tax evasion. For future research, it is hoped that a deeper examination of the role of technology and information, as well as a broader understanding of taxation, can lead to the discovery of more effective strategies for reducing tax evasion.

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