



The Influences of Knowledge on Taxation, Tax Payers Moral Integrity, Tax Benefits Perception, and Tax Socialization on Tax Avoidance Action

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Article History

Received June 2016
Approved July 2016
Published August 2016

Keywords:
Tax Avoidance;
Knowledge; Moral
Integrity; Tax Benefit
Perception; Socialization

Abstrak

Tujuan penelitian ini untuk mengetahui apakah pengetahuan tentang perpajakan, integritas moral wajib pajak, persepsi manfaat pajak, dan sosialisasi pajak berpengaruh secara parsial atau simultan terhadap tindakan penghindaran pajak. Populasi penelitian ini adalah wajib pajak yang terdaftar di KPP Pratama Semarang Gayamsari yang berjumlah 36.598. Sampel dalam penelitian ini berjumlah 107 wajib pajak yang melapor SPT tahunan. Analisis data penelitian menggunakan analisis deskriptif dan regresi linear berganda dengan program SPSS versi 21. Hasil penelitian menunjukkan bahwa pengetahuan tentang perpajakan berpengaruh secara parsial terhadap tindakan penghindaran pajak, integritas moral wajib pajak berpengaruh secara parsial terhadap tindakan penghindaran pajak, persepsi manfaat pajak tidak berpengaruh secara parsial terhadap tindakan penghindaran pajak, dan sosialisasi pajak berpengaruh secara parsial terhadap tindakan penghindaran pajak, sedangkan secara simultan seluruh variabel independen berpengaruh terhadap tindakan penghindaran pajak.

Abstract

The purpose of this research is to determine whether knowledge of taxation, moral integrity of the taxpayer, tax benefit perception, and tax socialization are partially or simultaneously toward to the actions of tax avoidance. Populations of this research were taxpayers that have been registered in KPP Pratama Semarang Gayamsari total 36.598. The sample in this research was 107 taxpayers who reported annual SPT. Research data analysis used descriptive analysis and multiple linear regression with SPSS version 21 program. The result of this research showed that knowledge of taxation had partial effect to the actions of tax avoidance, moral integrity of the taxpayer had partial effect to the actions of tax avoidance, tax benefit perception did have partial effect to the actions of tax avoidance, and tax socialization had partial effect to the actions of tax avoidance. Meanwhile, simultaneously all independent variables influenced the actions of tax avoidance.

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INTRODUCTION

National development can be implemented if there are funds available. The funds can be obtained from various sources both from within and outside the country, both private and government sectors. One source of domestic revenue is from tax sector. Taxes are the largest source of state revenue by supplying approximately 70% of state revenues. Tax revenues are highly relied upon by the state as population grows in Indonesia. Realization of tax revenue from year to year always experienced a significant increase. The contribution of tax sector to the government system and the national development process has a very important role because it is directly related to funding.

According to Minister of Finance Bambang PS Brodjonego, the realization of tax revenue per December 25, 2015 managed to penetrate Rp 1,000 trillion for the first time in the history of Indonesia or above the realization of tax revenue in 2014 a full year. The realization of tax revenues has even exceeded 2014 full-year tax revenues of Rp982 trillion. The realization of tax revenue will continue to grow through efforts such as revaluation of state-owned enterprises, banks, and property companies, approaching 50 large taxpayers, taxes from the oil and gas sector, and reinventing policy. Lack of Rp 98 trillion tax revenues to reach revenues up to 85% or Rp 1,098 trillion will be met from these four sectors. Tax revenues up to December 25 stood at Rp 120 trillion beyond November which reaches Rp 104 trillion (www.antaraneews.com).

State revenue from the tax sector should be continuously and optimally improved so that the growth rate of the country and the implementation of development can run well. Thus, it is highly expected taxpayer obedience in carrying out their tax obligations voluntarily in accordance with applicable tax regulations (Dewi, 2014). To increase the revenues from the tax sector, the government can make efforts to increase tax revenues through intensification and intensification tax programs. In fact, there is a difference of interest between taxpayers and the government. Taxpayers seek to pay the smallest taxes possible because paying taxes means reducing their economic ability, while the government needs funds to finance state administration which mostly from tax revenues. The existence of this difference of interest causes taxpayers tend to reduce the amount of tax payments, both legally and illegally. This is possible if there are opportunities that can be utilized because of tax regulations (Surbakti, 2012 in Lestari, 2015).

To reduce the tax burden, taxpayers who have good knowledge and understanding of tax regulations use weakness loophole of the regulation to avoid taxes. Tax avoidance is an attempt to lighten tax burden by not violating the law. Tax avoidance is often associated with tax planning. Some of the phenomenon of tax avoidance in Indonesia is the unfolding of one of Indonesian richest version Forbes magazine who is caught in the case of HSBC Swiss. In other cases, many large Indonesian companies choose their headquarters in Singapore while their sources of income are in Indonesia, with variants of service payments, royalties to headquarters. Labuan FSA, with facilities such as State Tax Haven countries, becomes an attractive location for the establishment of subsidiaries. There is also a decrease in tariff for shipping and maritime companies. Added by the absence of withholding tax for interest and dividends payments, the more complete it is. So it is not surprising that many Indonesian businessmen are parking their money to Singapore. The President Director of Bank Mandiri once said that there are savings funds of the rich Indonesians and corporate money stored in Singapore worth USD 150 billion of each (www.pajak.go.id).

Tax avoidance can be influenced by several factors, both external and internal factors. Some variables defined as internal factors that can influence one's actions to meet or avoid tax obligations that is taxpayer attitudes, taxpayer morale, understanding and knowledge of taxpayers and taxpayer perceptions, while the variables defined as external factors such as tax laws, quality service of tax officers, tax socialization, tax sanctions, etc. Tax avoidance is something that is practically

unacceptable. This is due to tax avoidance directly affects the erosion of tax base, which resulting in reduced tax revenues required by the state. The viewpoint of tax policy, the omission of tax avoidance practices can lead to injustice and reduced efficiency of a tax system. Tax avoidance is usually done through complex transaction schemes that are systematically designed and generally can only be done by large corporations. This is what creates the perception of injustice, where large corporations seem to pay less taxes and thus induce other taxpayers' reluctance to pay taxes which result in ineffectiveness tax system (www.pajak.go.id). Tax avoidance can be regarded as an inadequate ethical action if done regardless of it does not violate the tax law. In fact, practicing tax avoidance in Indonesia is still allowed as long as it does not violate the provisions or applicable law. Although tax avoidance is considered legal or unlawful, it is necessary to look for what factors affect the occurrence of tax avoidance.

In this study, the researchers choose four independent variables to be studied namely Knowledge of Taxation, Taxpayers Moral Integrity, Tax Benefit Perception, and Socialization of Taxes. These independent variables are chosen because they correspond to the grand theory taken and based on previous studies. The theory used in the research is attribution theory and theory of planned behavior. This research is conducted to obtain empirical evidence about the influence of knowledge of taxation, moral integrity of taxpayers, perceptions of tax benefits and tax socialization on tax avoidance measures.

METHODS

The type of this study was survey research, by using questionnaires as research instrument. The population in this study was the taxpayers registered in KPP Pratama Semarang Gayamsari amounted to 36.598. Sample selection done by accidental sampling method that was the selection of sample members to people who happens to exist or found. The researcher spread the questionnaire of 110 copies, and from 110 questionnaires that returned only 107 questionnaires that could be processed, this was due to there was questionnaire that has not been filled completely by the respondents, so that it could be concluded that the sample in this study amounted to 107 respondents.

Types and sources of data in this study were primary data and secondary data. Primary data obtained from the taxpayer answers that became the object of research was the answer to a series of questionnaires submitted by researchers about the factors that influenced tax avoidance action. While the secondary data sources used were derived from various sources of information that have been published and data obtained from institutions such as KPP. The measurement of variables used the instrument in the form of closed questions. Question instruments related to the variables studied and measured using a Likert scale of 1-5. Method of data analysis used in this research was descriptive statistical analysis and multiple linear regression analysis by using multiple linear regression model. The application used in this data processing was SPSS version 2.1

RESULTS AND DISCUSSIONS

The distribution of questionnaires was conducted in April 2016 starting from 12nd April 2016 until 20th April 2016 at KPP Pratama Semarang Gayamsari addressed at State Finance Building (GKN) Jalan Pemuda No.2 floor 1 and 4 Semarang.

Table 1. The Result of Data Collection

Information	Total	Percentage
Questionnaires distributed	110	100 %
Questionnaires which could not be processed	3	2.73%
Questionnaires which could be processed	107	97.27%

The number of questionnaires distributed was 110 questionnaires but not all of them could be processed by researchers. Table 1 below was the result of data collection and Table 2 was statistical data of the respondents:

Table 2. Statistical Data of the Respondents

Information	Total	Percentage
1 Sex		
a. Male	52	48.60%
b. Female	55	51.40%
	107	100.00%
2 Age		
a. < 20 years	2	1.87%
b. 21-30 years	33	30.84%
c. 31- 40 years	34	31.78%
d. 41-50 years	28	26.17%
e. >51 years	10	9.35%
	107	100.00%
3 Level of Education		
a. Senior High School/Vocational Hig School	24	22.43%
b. Diploma	34	31.78%
c. Bachelor	49	45.79%
	107	100.00%

To examine the effect partially and simultaneously, then conducted testing namely t test and F test. Here was the result of F test and t test.

Table 3. The Result of F Test ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	366.553	4	91.638	5.249	.001 ^b
	Residual	1780.737	102	17.458		
	Total	2147.290	106			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Tax Sozialization, Tax Knowledge, Moral Integrity, Tax Benefits

Here was the result of t test:

Table 4. The Result of F test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	30.721	4.508		6.815	.000
	Tax Knowledge	-.413	.162	-.258	-2.551	.012
	Moral Integrity	.369	.163	.229	2.257	.026
	Tax Benefits	-.280	.192	-.156	-1.454	.149
	Tax Sozialization	-.254	.128	-.200	-1.993	.049

a. Dependent Variable: Tax Avoidance

coefficient of determination (R^2) measured how far the ability of the model in explaining the variation of the dependent variable. Here was the result of the coefficient of determination that could be seen in Table 5 as follows:

Table 5. The Result of Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted Square	RStd. Error of the Estimate
1	.413 ^a	.171	.138	4.178

Predictors: (Constant), Tax Sozialization, Tax Knowledge, Moral Integrity, Tax Benefits

The result of regression analysis showed that knowledge about taxation had an effect on tax avoidance action. Based on the result of statistical test, it was obtained t_{count} value equal to -2.551 with significance value of $0.012 < 0.05$. This showed that there was an influence between the knowledge of taxation on tax avoidance action. So the hypothesis which stated that "the knowledge of taxation partially affected on tax avoidance action" was accepted. With the level of knowledge possessed by the taxpayer, they would be faced with several options, whether to follow tax laws or would take action to avoid tax. Knowledge of taxation in attribution theory was included in internal factors that affected the taxpayer in addressing a situation. Knowledge could be obtained from a variety of sources. Knowledge of taxation could be sought alone, from education, and from the tax officials. Based on the explanation above, it could be concluded that the level of taxpayer knowledge about taxation affected on tax avoidance action. The government in improving tax knowledge in addition to provide an understanding on the practice of taxation should also provide an understanding that touched the conscience of the taxpayer so that arose awareness on the tax function for the development of the state and to eradicate poverty problems that still occurred in Indonesia.

The result of regression analysis showed that moral integrity of the taxpayer had an effect on tax avoidance action. Based on the result of statistical test, it was obtained t_{count} equal to 2.257 with significance value of $0.026 < 0.05$. This showed that there was an influence between moral integrity of the taxpayer against tax avoidance action. Therefore, the hypothesis which stated that "moral integrity of the taxpayer partially affected on the action of tax avoidance" was accepted. In accordance with the theory of attribution, moral integrity of the taxpayer was an internal factor

affecting a taxpayer in making decisions related to tax matters. Integrity could be interpreted as a form of consistency between the results of decisions taken and actual actions undertaken. Integrity could also be said to be a virtuous character and tends to be linked to positive moral attitudes. In terms of taxation, taxpayers who feel that paying taxes was a burden they would do all sorts of ways to avoid the burden because they did not get a reciprocity directly from paying taxes.

Good moral integrity of a taxpayer was needed in the practice of taxation. This was due to moral integrity could be interpreted with the nature of honest, consistent, trust, and moral commitment. That was very useful in fulfilling and complying with one's tax obligations (registering, calculating, paying, and reporting). When taxpayers decided to take tax avoidance action, they would lose the role in collecting tax funds which would be used for the welfare of people's lives.

The result of regression analysis showed that the perception of tax benefits did not affect on tax avoidance action. Based on the result of statistical tests, it was obtained t_{count} value of -1.454 with significance value of $0.149 > 0.05$. This showed that there was no influence between the perception of tax benefits on tax avoidance action. So the hypothesis which stated that "perception of tax benefit partially affected on tax avoidance action" was rejected.

Perceptions of tax benefits was how much the taxpayer portrayed the tax benefits paid. The taxpayers would carry out their tax duties on a regular basis if they felt the positive benefits of their act of paying taxes. Based on the category table of tax benefits perception variable, indicated that 61.68% or as many as 66 respondents from 107 respondents answered on the category had a perception about the benefits of good taxes. This showed that the taxpayers were aware of the benefits of paying taxes for the development of the country although the benefits could not be felt directly. The results of research conducted by Putri (2012) on the taxpayers of MSME owners who listed in KPP Pratama Batu Malang stated that perceived usefulness variable of Taxpayers had a positive relationship to the compliance of MSME owners in having NPWP. Therefore, the higher the benefits perceived by taxpayer to the tax payments and ownership of Taxpayer Identification Number (NPWP), then the compliance of MSME owners in owning NPWP would increase. It could show that if the taxpayer had a perception about the benefits of paying a good tax for state development, it would increase their compliance so they did not take tax avoidance action.

The result of regression analysis indicated that tax socialization affected the tax avoidance action. Based on the result of statistical tests, it was obtained t_{count} of -1.993 with significance value of $0.049 < 0.05$. This showed that there was an influence between tax socialization on tax avoidance action. So the hypothesis which stated that "tax socialization partially affected on tax avoidance action" was accepted. According to the theory of attribution, tax socialization was an external factor that affecting a taxpayer in making decisions related to taxation matters. In her research, Rohmawati (2013) said that socialization was an important thing in efforts to increase taxpayer awareness and compliance. Tax socialization was expected to increase taxpayer compliance so that the amount of tax revenue could grow according to target. As said by Adiyati (2009) in Rohmawati (2013) that socialization could affect taxpayer compliance. The increased socialization activities, then the level of taxpayer compliance would increase as well. Thus, if the tax socialization was less optimal, it would be able to make taxpayers less aware of the importance of paying taxes so that they did tax avoidance action and even tax evasion.

The result of multiple linear regression analysis indicated that knowledge of taxation, moral integrity of taxpayer, perception of tax benefit, and socialization of tax simultaneously affected on tax avoidance action with contribution of 13.8%. This meant that the higher or lower tax avoidance action was influenced by the knowledge of taxation, the moral integrity of the taxpayer, the perception of tax benefits, and the socialization of tax equal to 13.8%, while the rest of 86.2% was influenced by other factors not examined in this study. This was seen in Table 6, the F value was 5.249 with probability of 0.001. Due to the probability was < 0.05 , the regression model could be

used to predict tax avoidance action variable, in other words the hypothesis which stated that the knowledge of taxation, the moral integrity of the taxpayer, the perception of tax benefits, and the socialization of taxes simultaneously affected the act of tax avoidance, was accepted.

CONCLUSIONS

Based on the analysis and discussion, it can be concluded that the knowledge of taxation partially affects the action of tax avoidance. Moral integrity of taxpayer partially affects the action of tax avoidance. Tax benefits perception do not partially affect on tax avoidance action. Tax socialization partially affects on tax avoidance action. Simultaneously knowledge of taxation, moral integrity of taxpayers, perceptions of tax benefits, and tax socialization have an effect on tax avoidance action. Increased knowledge of taxes should also be balanced with increased awareness of the importance of tax funds for national development by improving socialization messages in various media that can touch the conscience of the community. Government and tax authorities can work together to improve performance and transparency on the use of tax funds, so there is no case of tax fraud that can make taxpayers reluctant to pay taxes because they think that the funds they deposit are not used properly.

Researchers interested in conducting studies in the same field may add other variables not used in this study such as money ethics, business ownership structures, executive characters, tax penalty rates, tax incentives, etc. This study may serve as a reference for further research development on the same topic.

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