

## THE EFFECT OF TAX INSPECTION AND LAW ENFORCEMENT ON TAX EVASION AT THE SOUTH BATAM PRIMARY TAX SERVICE OFFICE

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### ABSTRACT

The cause of the frequent practice of *Tax Evasion* is the lack of Law Enforcement, therefore the perpetrators feel that the actions they will take are not detected, and if they are detected, it is very likely that the law obtained is relatively light. To reduce the level of Tax Evasion Practices in Indonesia, the role of the government is very important to prevent officials and tax evaders from practicing *Tax Evasion* for any reason. This research uses a quantitative type of research. The results of this study showed that there was no significant influence between tax evasion conducted by taxpayers, besides that there was a significant influence between tax inspections on tax evasion carried out by taxpayers. Finally, from this study, there is a simultaneous influence between tax inspection and law enforcement on tax evasion at KPP Pratam Batam. The size of the *tax evasion* carried out by taxpayers is determined by law enforcement and also tax inspections carried out by KPP Pratama Batam.

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### 1. INTRODUCTION

Based on the Kup Law No.16 of 2009, Article 1, number 1, the definition of tax is a mandatory contribution to the State owed by an individual or entity that is coercive under the law, by not getting compensation directly and used for State purposes for the greatest prosperity of the people (Sri Ayem & Listiani, 2019). So the state needs large funds to be able to finance all aspects of the needs in the development of state activities. And therefore the government should be wise in managing every state revenue. In tax collection activities, one of the obstacles is Tax Evasion (*Tax Evasion*). With the desire to minimize taxes and even avoid taxes by sharing ways shows that the lack of awareness of taxpayers in understanding about the applicable taxation provisions. *Tax Evasion* is an act of violating the UUP, by submitting in the Annual Tax Return (SPT) the amount of income that is lower than the actual (understatement of income) on the one hand and or reporting costs that are greater than the actual (*overstatement of the deductions*) on the other. A more severe form of *Tax Evasion* is if the taxpayer (WP) does not report his income at all (*non-reporting of income*). The existence of Tax Evasion treatment is influenced by various things such as too high tax rates, lack of information about taxpayers (WP) about their rights and obligations in paying taxes, lack of government firmness in responding to fraud in tax payments so that Taxpayers (WP) have the opportunity to do *Tax Evasion* (Sri Ayem & Listiani, 2019).

*Tax Evasion* that is often done by taxpayers (WP) is not reporting tax returns, manipulating fake invoices, making false financial statements, collecting VAT but not being deposited, collecting VAT but not being deposited and so on. Tax evasion is considered an act of violating the law, the law of tax violations in Indonesia is regulated in Articles 38 and 39 of the Law on General Provisions and Tax Procedures. The following is some data on people who are suspects in the *Tax Evasion* and Tax Mafia Case Scandal in Batam. Initial A became a suspect in the Tax evasion case in 2020 sourced from (Tribunbatam.id), the Regional Office of the Directorate General of Taxes (Kanwil DJP) kepri revealed a case of tax crimes in the province of kepri. The fraud case that was carried out was that the suspect deliberately did not submit a notification letter or deliberately concealed the company's administrative activities. In this case the company involved PT. Extel Communication, in this case the taxpayer is subject to imprisonment for at least 2 years and a maximum of 6 years. And in the same case, there are also suspects in the *Tax Evacuation* case, the initials TL in 2022 sourced from (batampos), the Regional Office (Kanwil) of the General of Taxes (DJP) of the Riau Islands (Kepri) to release case files and suspects of tax crimes.

The fraud case committed by the alleged TL suspect did not submit an Annual Income Tax Return (SPT) and VAT Tax Return for the tax year 2016 to 2019. In this case, the company involved CV RP led by TL is engaged in heavy equipment transportation lease. For this case, TL as a taxpayer is subject to a prison sentence of at least 2 years and a maximum of 6 years. And in the next case carried out by the suspect of *Tax Evasion* with the initials SP in 2022 sourced from (Directorate General of Taxes), SP is strongly suspected of embezzling taxes worth IDR 8.7 billion by deliberately participating in the issuance of tax invoices that are not based on actual transactions from January to December 2016. He did this action through the company he led, namely, PT SST. For his actions, the SP suspect as a taxpayer is subject to a penalty of imprisonment of at least 2 years and a maximum of 6 years. Law Enforcement in Taxation is divided into several types, namely, tax *audit*, tax *investigation*, and tax collection or (*tax collection*). So that if the higher the level of tax law enforcement (*law enforcement*), the lower the practice of *Tax Evasion*. On the contrary, the lower the *law enforcement* agency, the higher the *Tax Evasion* practice that occurs (Sindi Anggraini, 2021). In previous research by (Sri Ayem & and, Listiani, 2019) stated that the results of *law enforcement* negatively affect the perception of taxpayers regarding tax *evasion*.

## 2. METHOD

### Data Source and Type

The type of approach in this study is quantitative in order to express the relationship between more than two variables. The design in this study uses research in a causal form, where this aims to find the influence or not of tax inspection, and law enforcement, on Tax evasion at KPP Pratama Batam Selatan. This study uses 2 data sources, namely primary data obtained from questionnaires that have been shared with respondents and secondary data obtained from KPP Pratama Batam Selatan regarding the number of corporate taxpayers registered at KPP Pratama Batam Selatan.

### Operational Variables

The 2 independent variables of research are tax inspection and law enforcement, then the dependent variable is *Tax Evasion*. Variable (X) in this study is Tax inspection The following are indicators of tax inspection that will be used, among others ( Hamilah 2018):

- a. Submit an overpaid tax return.
- b. Submit a tax return stating a loss.
- c. Not submitting tax returns or submitting tax returns late.
- d. Indication of unfulfilled WP obligations
- e. WP raised objections.

Dependent variables are often referred to as consequential, criterion, and output variables. Or better known as bound variables. Bound variables are variables that are influenced or that are a result, because there are free variables. The variable used is *Tax Evasion*. The following indicators are used in tax evasion, among others (Fatimah and Wardani 2017):

- a. The submission of tax returns is not carried out in a timely manner.
- b. Misusing NPWP (Taxpayer Identification Number).
- c. The submission of tax returns is carried out incompletely or appropriately.
- d. Taxes collected are not deposited as intended
- e. Reporting lower earnings and not in line with reality.

### Data Analysis Methods

Data analysis is the activity after data from all respondents or other data sources are collected. This analysis is carried out by grouping data according to variables and types of respondents, tabulating data according to the varibabel of all respondents, presenting data on each research variable, carrying out calculations to test the hypotheses proposed and carrying out calculations to answer various problem formulations. In this study, the authors used descriptive statistics.

### Descriptive Analysis

This description has a benchmark, namely by giving numbers either by numbers or percentages. This analysis was carried out with the help of SPSS 22 software. Through this program, various tests on the data below are Likert scales used with a score of 1-5, including:

**Table 1.** Likert Scale

Answer	Score
Strongly agree	5
Agree	4
Enough	3
Disagree	2
Strongly disagree	1

Source : (Sugiyono 2017)

The data collected will be analyzed to provide an overview of the role, influence, or relationship between independent variables and their dependent variables.

### 3. RESULT AND DISCUSSION

The research data was obtained through a questionnaire distributed to samples / respondents as WP Badan registered at KPP Pratama Batam Selatan. A total of 393 samples were obtained using *random google form* media. The entire questionnaire is answered correctly and is able to use the data and to be processed into information.

#### Test Data Instruments

##### Data Validity Test

The results of validity testing are calculated using the results of the comparison atara R calculation results and R table results with the formula:  $\alpha$  ( $\alpha$ ) 5%, free degree (Number of Samples - 2) = 393 - 2 = 391, in this calculation a table value of r of 0.0991 is obtained. The following is a table of results from the validity test.

##### a. Evasioan Tax Validity Test Results (Y)

Table 2. Evasioan Tax Validity Test Results (Y)

Variable	r Count	r Table	Information
Y_1	0.803	0.0991	Valid
Y_2	0.824	0.0991	Valid
Y_3	0.856	0.0991	Valid
Y_4	0.879	0.0991	Valid
Y_5	0.894	0.0991	Valid

##### b. Tax Inspection Validity Test Results (X1)

Table 3. Tax Inspection Validity Test Results (X1)

Variable	r Count	r Table	Information
X1_1	0.826	0.0991	Valid
X1_2	0.856	0.0991	Valid
X1_3	0.888	0.0991	Valid
X1_4	0.825	0.0991	Valid
X1_5	0.825	0.0991	Valid

##### c. Law Enforcement Validity Test Results (X2)

Table 4. Law Enforcement Validity Test Results (X2)

Variable	r Count	r Table	Information
X2_1	0.566	0.0991	Valid
X2_2	0.731	0.0991	Valid
X2_3	0.820	0.0991	Valid
X2_4	0.763	0.0991	Valid
X2_5	0.800	0.0991	Valid

## Reability Test

The results of *the reliability test* on the independan and dependan variables in this study can be shown in the following table:

Table 5. Reliability test results

Variable	Cronbach Alpha	N	Information
Tax Inspection	0.896	5	Reliable
Law Enforcement	0.785	5	Reliable
Tax Evasion	0.905	5	Reliable

In accordance with the test results in table 5, the Alpha value for Tax Evasion (Y) has a ratio of 0.896 which results are greater than 0.60, the Tax Inspection (X1) has a comparison of 0.785 whose result is greater than 0.60, and the Law Enforcement variable (X2) has a comparison of 0.905 whose result is greater than 0.60. Thus, it can be concluded that the variables (Y), (X1), (X2). contained in this study is reliable, this statement was obtained after a comparison showed the state of *the Cronbach Alpha* > 0.60.

## Descriptive Statistical Analysis

Table 6. Descriptive Statistical Analysis

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Tax Inspection	393	20	5	25	20.00	4.333	18.773
Law Enforcement	393	20	5	25	20.63	2.207	4.872
Tax Evasion	393	17	5	22	10.10	2.783	7.747
Valid N (listwise)	393						

According to table 6, the Tax Inspection Variable has a Range value of 20, then a Minimum value of 5, a Maximum value of 25, with a Mean value of 20. Followed by the Std. Deviation value of 4,333, and the Variance value of 18,773 Law Enforcement Variables Have a Range value of 20, then a Minimum value of 5, a Maximum value of 25, with a Mean value of 20.63. Followed by the Std. Deviation value of 2,207, and the Variance value of 4,872The Tax Evasion Variable has a Range value of 17, then the Minimum value of the Maximum value of 22, with a Mean value of 10.1. Followed by the Std. Deviation value of 2,783, and the Variance value of 7,747.

## Classic Test

### Normality Test

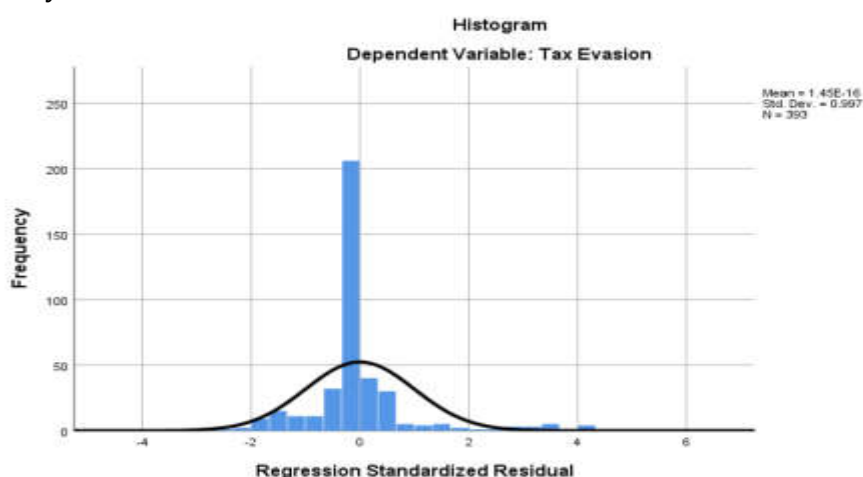


Figure 1. Normality Test

This test was carried out using normal graph tests, histograms, and *one sample of Kolmogorov smirnov*. In this case, the standardized residual value curve is declared normal when *the Kolmogorov Smirnov Z value* <  $Z_{table}$  or uses a significance of > 0.05.

## Multicolonearity Test

Table 7. Multicolonearity Test

Type	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIFs
1 (Constant)	15.605	1.469			
Tax Inspection	.004	.032	.006	.998	1.002
Law Enforcement	-.271	.062	-.215	.998	1.002

Multicholonearity occurs when the vif value has a value higher than 10 and when the tolerance has a value that is less than 0.1 The Tax Inspection Tolerance has a value of 0.998 this value has a property greater than 0.1 and then continues to the VIF value of Tax Inspection which has a value of 1.002 This value has a property smaller than the number 10. Law Enforcement has a value of 0.998 this value has a property greater than 0.2 and then continues on to the VIF value of Law Enforcement which has a value of 1.002 This value has a smaller trait than the number 11. This provides a conclusion that there is no multicholonearity found in this study.

## Multiple Linear Regression Test

The results of multiple linear regression tests on Tax Inspection (X1), and Law Enforcement (X2) on Tax Evasion (Y) are shown in the following table :

Table 8. Multiple Linear Regression Test Results

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	15.605	1.469		10.621	.000
Tax Inspection	.004	.032	.006	.129	.898
Law Enforcement	-.271	.062	-.215	-4.336	.000

Based on table 8, the multiple linear regression equation is capable of being obtained as follows:

$$Y = 15.605 + 0.004 X1 - 0.271 X2 + X2$$

The equation above has the following meanings:

- 1) The number at a constant value is worth 15.605 which means the variable Tax Inspection, and Law Enforcement is 0 or constant then Tax Evasion is 15.605.
- 2) The regression coficient Tax Inspection variable is worth 0.004. which means that when the value of the Tax Inspection increases, it will positively increase the Tax Evasion by 0.004.
- 3) Law Enforcement has its regression coefficient valued at -0.271. which means that when the value of Law Enforcement increases, it will decrease Tax Evasion by 0.271.

## Hypothesis Test

### Partial Test (T Test)

The results of the test in a postial or partial manner in this study can be shown in the following table

Table 9. Partial Test Results (T Test)

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	15.605	1.469		10.621	.000
Tax Inspection	.004	.032	.006	.129	.898
Law Enforcement	-.271	.062	-.215	-4.336	.000

Table 9 is decided through the calculation of the degree of free obtained through the reduction of the number of samples minus the number of variables and using the alpha value of 5%, the result of which is 1.966. The comparison that can be analyzed based on table 4.9 is:

1. The size of the tax inspection variable  $t$  of 0.129 is smaller than the table  $t$  value of 1.9661 plus a significant value of 0.898 greater than 0.05 resulting in no significant effect of tax inspection on tax evasion. As a result, the first hypothesis is rejected.
2. The magnitude of the Law Enforcement variable  $t$  of -4.336 smaller than the table  $t$  value of 1.9661 plus a significant value of 0.000 smaller than 0.05 resulted in a significant negative influence between law enforcement on tax evasion, this suggests that the second hypothesis is accepted.

### Test F

The results for simultaneous or overall tests in this study are shown in table 10, namely:

Table 10. F Test Results

	Type	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	140.423	2	70.212	9.454	,000 <sup>b</sup>
	Residual	2896.299	390	7.426		
	Total	3036.723	392			

F table is decided through the calculation of the degree of difference obtained by subtracting the number of samples minus the number of variables and using an alpha value of 5%, the result of which is 2.63. Table 4.10 shows that the overall calculated F magnitude has a magnitude of 9.454 greater than the table F value of 2.6278 plus a significant value of 0.000 smaller than 0.05 then showing that the independent variables consisting of Tax Inspection, Law Enforcement, and Tax Evasion simultaneously have a significant effect.

### Determination Analysis

The determination test ( $R^2$ ) in this study is shown in table 4.11, namely:

Table 11. Determination Analysis

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.215 <sup>a</sup>	.046	.041	2.725	1.384

In table 11. it can be concluded that the result of  $R^2$  has a result of 0.046 or 4.6%, This value indicates how well the independent variable can explain the dependent variable, whose magnitude is 4.6% with other factors for the remaining 95.4% influenced by other variables. As for the research above, the discussion can be drawn, namely;

#### 1) Effect of Tax Inspection on Tax Evasion

The results of the hypothesis test partially show the calculation results from the tax examination with a calculated  $t$  which has a magnitude of 0.129 and  $t$  table 1.967 and a significance value with a magnitude of 0.898. These results form the conclusion that there is no significant effect between tax inspections and tax evasions carried out by taxpayers. Tax inspections that are only carried out when carrying out tax-related activities and when there are allegations of violations of the law make tax evasion activities unavoidable, thus the size of the tax inspection carried out by KPP Pratama Batam will not affect the size of the *tax evasion* carried out by taxpayers. The results of this study are in accordance with the results of a study by (Ervana 2019) which states that tax inspection does not have an effect on *tax evasion*.

#### 2) Effect of Tax Inspection and Law Enforcement on Tax Evasion

The results of the simultaneous test that have been carried out in table 4.10 give the calculation result of F count of 9.454 with a comparison in f table of 2.63 and a significance value of 0. The conclusion that can be given is that there is a simultaneous influence between tax inspection and law enforcement on tax evasion at KPP Pratama Batam. The size of the *tax evasion* carried out by taxpayers is determined by law enforcement and also tax inspections carried out by KPP Pratama Batam. This finding is in accordance with previous research conducted by (SINDI ANGGRAINI 2021) which states that there is a simultaneous influence between tax inspection and law enforcement on *tax evasion*.

#### 4. CONCLUSION

The results of this study showed that there was no significant influence between tax inspections on tax evasion carried out by taxpayers. Tax inspections that are only carried out when carrying out tax-related activities and when there are allegations of violations of the law make tax evasion activities inevitable, thus the size of the tax inspection carried out by KPP Pratama Batam will not affect the size of the tax evasion carried out by taxpayers. Furthermore, it is found that a significant negative influence between law enforcement on *tax evasion* which is done by the taxpayer. With high law enforcement, the level of *tax evasion* carried out by taxpayers will be lower. This statement is certainly related to the reluctance of taxpayers in facing sanctions or penalties received if the taxpayer does not carry out his obligations by conducting tax evasion. In addition, there is a simultaneous influence between tax inspection and law enforcement on tax evasion at KPP Pratama Batam. The size of the *tax evasion* carried out by taxpayers is determined by law enforcement and also tax inspections carried out by KPP Pratama Batam.

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