

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

5.1 CONCLUSION

This research was conducted with the aim of determining the influence of the taxation system, tax penalty, tax rates, and taxation understanding on the perception of corporate taxpayers regarding the ethics of tax evasion. The respondents in this study were 279 corporate taxpayers registered at the Serpong Pratama Tax Service Office. Based on the results of the research analysis and discussion, the following conclusions can be drawn:

- a. Taxation system (X1) does not have a significant influence on the perception of corporate taxpayers regarding the ethics of tax evasion. This means that the taxation system factors are not in line with external attribution theory, which means that the influence of the taxation system on corporate taxpayers' perceptions regarding the ethics of tax evasion is not influenced by pressure from external circumstances. Tax evasion behavior can be caused by taxpayers knowing the loopholes in tax regulations and their ability to hide tax objects so that they are not known by the tax authorities during audits.
- b. Tax penalty (X2) have a significant influence on corporate taxpayers' perceptions regarding the ethics of tax evasion. This is in line with external attribution theory explaining conditions outside the individual which will later influence the individual's behavior. Individuals will behave not because of their own desires, but because of pressure or circumstances that cannot be controlled.
- c. Tax rates (X3) do not have a significant influence on corporate taxpayers' perceptions regarding the ethics of tax evasion. This means that the tax rates factors are not in line with external attribution theory, which means that the influence of the tax system on corporate taxpayers' perceptions regarding the ethics of tax evasion is not influenced by pressure from external circumstances. Tax evasion behavior can be caused by the taxpayers feel that the income they earn is not enough if they have to pay taxes to the state, because most of these taxpayers' turnover is not much, so taxpayers will be reluctant to pay taxes even though the tax rate is low. Taxpayers can commit tax evasion because it is for their own interests and not because of the tax rate factor.
- d. Taxation understanding (X4) does not have a significant influence on the perception of corporate taxpayers regarding the ethics of tax evasion. This means that the taxation

understanding factor is not in line with external attribution theory, which means that the influence of taxation understanding on corporate taxpayers' perceptions regarding the ethics of tax evasion is not influenced by pressure from external circumstances.

5.2 IMPLICATIONS

The implications of the results of this research are that it is hoped that the existing system in Indonesia will be easier and stricter in the payment and reporting process, and the existing tax system is expected to be more transparent, thereby providing taxpayers with a sense of comfort in carrying out their tax obligations. So it is hoped that it can reduce tax evasion. And the government is also expected to be able to anticipate tax problems from the most basic level, namely how to create tax fairness starting from the applicable tax rates. If tax payment obligations are more consistent with the ability to pay taxes, and the results of implementing tax obligations are consistent with good infrastructure development, then taxpayers will be obedient in paying taxes and will not evade taxes. Therefore, this implies that the government is expected to more closely monitor and process existing tax funds to achieve fair and equitable development in imposing taxes on taxpayers. And the government is expected to provide more education about tax evasion to the public so that people are more aware of not committing tax evasion. The implication of the results of this research for taxpayers is to be wise in paying taxes, so that they can minimize tax evasion behavior.

5.3 RESEARCH LIMITATIONS AND SUGGESTION

This research has limitations and several suggestions, namely:

- a. This research was only conducted at one of the Primary Tax Service Offices in South Tangerang so that the research results cannot yet interpret all corporate taxpayers in South Tangerang City regarding tax evasion. It is recommended that further research expand the research object so that the results obtained will be more optimal, for example conducting research in several KPPs registered in one regional office.
- b. Future researchers are expected to be able to add broader variables such as discrimination, tax fairness, and other factors because there are still many variables that can influence taxpayers' perceptions regarding the ethics of tax evasion.