

The influence of understanding the *Tetep-Antep-Mantep* teachings and tax sanctions on tax evasion intentions

Dewi Kusuma Wardani*, Citra Maria Pitricia

Department of Accounting, Universitas Sarjanawiyata Tamansiswa, Yogyakarta

*Corresponding author: d3wikusuma@gmail.com¹, mariapitricia@gmail.com²

Abstract

This research aims to determine the effect of understanding the teachings of *tetep-antep-mantep*, tax sanctions on intentions to evade taxes. This research is quantitative research using primary data taken through google questionnaire from *snowball* sampling of 100 respondents. This research data was processed using IBM SPSS Statistics 22. The findings of this research show that the influence of understanding the teachings of *tetep-antep-mantep* has a negative effect on tax evasion intentions, but tax sanctions have a positive effect on tax evasion intentions.

Keywords: *tetep-antep-mantep*, tax sanctions, tax evasion intentions

INTRODUCTION

The main and largest basis of income for a country is taxes. Taxation Law no. 28 of 2007 article 1 explains that tax is a form of obligation to the country that is owed to both individuals and institutions and has a coercive attitude based on the law, where no direct reciprocity is obtained, but is used in the public sector and community services. As the population grows and the needs of the people, tax revenues also increase every year. In 2021, the tax revenue figure in the APBN is recorded at IDR 1,229.58 trillion, which is much greater than in the past few years.

Table 1. Target and Realization of Tax Revenue (Trillions of Rupiah)

Year	2019	2020	2021
Target	1,577.56	1,198.82	1,229.58
Realization	1,332.06	1,069.98	1,277.53
Achievements	84.44%	89.25%	103.90%

Source: 2021 Directorate General of Taxes Performance Report

At the end of 2021, Indonesia's tax realization amounted to IDR 1,277.53 trillion or 103.90% of the target that had been set, namely IDR 1,229.58 trillion. According to Suminarsasi & Supriyadi (2012), the failure to achieve a tax realization target was due to the practice of tax evasion by several individuals. This arises because there are several taxpayers who want to pay taxes at the lowest possible cost. To do this, legal tax avoidance is carried out that does not deviate from the law (*tax avoidance*). evade taxes by deviating from applicable laws (*tax evasion*).

Tax evasion is an aspect that causes tax realization targets to not be achieved. This is done by several individuals because they think they will not benefit from paying their taxes properly, and several perspectives state that paying taxes is detrimental to them. This has led to the emergence of many individuals who do not pay taxes.

Cases regarding this often occur in this country, for example January 15 2020, where *tax evasion* perpetrators with the initials TS and TF were declared to have caused losses to the State amounting to IDR 5.54 billion. The suspect RF was found guilty because he deliberately failed to pay the Value Added Tax (VAT) which had been collected in 2011-2012 and caused a loss of IDR 3.9 billion, while RF violated

Article 39 (1) letter (i) of the General Provisions and Tax procedure. TS himself is the Managing Director of PT BKM, and deliberately issued Tax invoices that did not correspond to his real transactions in 2014 which violated Article 39 A letter a or Article 39 paragraph (1) letter d of the Law on General Provisions and Tax Procedures (Antarnews.com, 2020).

The incident above shows how little awareness the public has regarding paying taxes, so they carry out actions that violate the law. The view of taxes as a burden that reduces their income is the main factor in this happening, where this income can be diverted to various living needs for themselves and their families. (Suminarsasi & Supriyadi, 2012) What they don't realize is that the required taxes are things that support their daily activities such as public services to infrastructure such as roads, and so on.

The birth of the desire to evade taxes was influenced by various aspects, one of which was related to the understanding of the tamansiswa teachings of *tetep-antep-mantep*. understanding of the tamansiswa teachings of *tetep-antep-mantep*, namely *Tetep* means steady or consistent, having consistency and constancy in maintaining the principles of truth. People who have a *tetep* will not easily waver in maintaining the principles of truth. *Antep* means self confidence and is not easily hindered or hindered by other people in acting. *Mantep* means being confident, orderly, loyal and obedient in moving forward and having a strong heart that nothing can stop you from moving forward. With a clear orientation, as a citizen you will always comply with taxes and avoid intentions of tax evasion. With a high level of understanding of tamansiswa teachings, an individual will reduce his desire to evade taxes.

Another influencing factor is tax sanctions. This sanction is an external aspect that has an impact on the desires of a taxpayer. This sanction is a guarantee that the provisions of the law will be implemented. It is hoped that the sanctions imposed will provide increased awareness to carry out one's obligations. (Cahyani & Noviani, 2019) Strict implementation of these sanctions will result in losses, because taxpayers will usually be afraid and feel burdened when they ignore their obligations and try not to evade taxes.

This research formulates the problem, namely whether understanding tamansiswa teachings *tetep-antep-mantep* and sanctions have a negative effect on tax evasion intentions ?, based on the statement that has been explained. The results of this research aim to find out whether the students understand the teachings *keep calm* and tax sanctions have a negative effect on embezzlement intent.

LITERATUR REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior (TPB)

Theory of Planned Behavior which is a development of the Theory of Planned Action. The Theory of Planned Behavior, which is a theory developed by Ajzen 1991, explains a person's problems in carrying out certain actions. The Theory of Planned Behavior explains that the existence of an intention to behave will be able to cause the behavior shown by the individual. This theory is very suitable for explaining behavior that uses planning, such as intent to embezzlement

Intention Of Tax Evasion

Defining tax evasion is an action by taxpayers to reduce their personal tax burden through actions that deviate from the operating tax law. (Mardiasmo, 2018) The desire that is present is due to the desire to fulfill their own needs which makes them brave enough to evade taxes. Somebody Those who are strong in their determination should make every effort possible to fulfill their desires.

Understanding the Teachings of Tamansiswa *Tetep-Antep-Mantep*

The understanding of the tamansiswa teachings of *tetep-antep-mantep* is that *tetep* means steady or consistent, having consistency and constancy in maintaining the principles of truth, People who have a *tetep* will not easily waver in maintaining the principles of truth, *antep* means self-confidence and is not easily hindered or hindered by other people in acting, *mantep* means being confident, orderly, loyal and obedient in moving forward and having a strong heart that nothing can stop you from moving forward (Nugroho et al., 2020)

Tax Sanctions

Defining tax sanctions is an external aspect that has an impact on the desires of a taxpayer. This sanction is a guarantee that the provisions of the law will be implemented. It is hoped that the sanctions imposed will provide increased awareness to carry out one's obligations (Cahyani & Noviari, 2019)

Hypothesis Development

The Influence of Understanding *tamansiswa tetep-antep-mantep* Teachings on Intentions to Evade Taxes

Understanding Tamansiswa's teachings *tetep-antep-mantep* is Ki Hadjar Dewantara's thinking namely *tetep* means being steady or consistent, having consistency and constancy in maintaining the principles of truth. People who have a *tetep* will not easily waver in maintaining the principles of truth. *antep* means self-confidence and is not easily hindered or hindered by other people in acting, *mantep* means being confident, orderly, loyal and obedient in moving forward and having a strong heart that nothing can stop you from moving forward (Turahmat, 2021) This is in accordance with the *theory of planned behavior*. Attitude is something that describes a situation that can influence an individual's behavior towards something (Lesmana et al., 2018) In this case, students who are prospective taxpayers who adhere to the *tenet-antep-mantep* teachings will try to comply with their tax obligations. This can be done by students by applying these teachings in their lives by adhering to the applicable principles.

H1: Understanding Tamansiswa *tetep antep mantep* teachings negative effect on tax evasion intentions.

The Effect of Tax Sanctions on Tax Evasion Intentions

The application of the law's requirements is ensured by tax sanctions. It is intended that the penalties will raise awareness of the need to fulfill one's responsibilities (Cahyani & Noviari, 2019). This is consistent with planned behavior theory (TPB). Subjective norms are people's opinions about how to do things that are shaped by significant others in their environment (Indri et al., 2022). Tax evasion will decrease if there are penalties for it.

Yezzie (2017) research findings, which indicate that tax penalties have no bearing on taxpayers' opinions about the morality of tax evasion, lend support to this. Tax penalties are one instrument that can be used to stop taxpayers from breaking the law. This is how the theory is put to use.

H2: Tax sanctions have a negative effect on tax evasion intentions.

METHODS

Research methods

Primary data is utilized in this quantitatively oriented study. In order to gather information for this study and ascertain how the independent variable (X) affects the dependent variable (Y), questionnaires are used. Understanding of the *tetep-antep-mantep* teachings (X1) and tax sanctions (X2) on tax evasion intentions (Y) are the factors that are used. Intentions to evade taxes (Y). Students in Yogyakarta's Special Region served as the research's population. By gathering data samples from 100 respondents, the respondent sampling approach was implemented utilizing the Snowball Sampling method. In this study, a Google Form questionnaire was used for sampling, and it was made available online in August 2023..

Population, Sample and Sampling Techniques

Populations have various types and things that need to be understood, especially in planning and carrying out research well by researchers. Understanding the population is very important because a representative sample (Swarjana, 2022) will be taken from the population. The research population is students in the Special Region of Yogyakarta. The sample is a small portion of the research object chosen by the researcher to represent the population studied (Swarjana, 2022). Students in the Special Region of Yogyakarta were used as the research sample. The sample technique employed in this study is the snowball sampling approach. As part of a sample technique known as snowball sampling, surveys in the

form of Google forms were sent to more respondents in order to gather more data (Sugiyono, 2019a) Students in the Special Region of Yogyakarta were sampled.

Instrument

The instruments required or utilized to gather data are known as research instruments. To make data analysis easier, a Likert scale was employed to measure the study's variables (Sugiyono, 2019). This study employs a Likert scale, which divides responses into five equal-interval categories on a 1–5 scale. There were five possible responses for each variable (indicator), which were Strongly Agree (SS), Agree (S), Neutral (N), Disagree (TS), and Strongly Disagree (STS). Research uses an instrument grid with positive or negative questions or statements connected to indicators obtained from relevant operational definitions in order to assist the building of research instruments. A grid of tools for comprehending the *tetep-antep-mantep* teachings, tax penalties, and tax evasion goals is provided below.

Tabel 2. Instrument Grid

	Operational Definition	Indicator	Questions	Scoring (+/-)
Tax evasion intention (Y)	Tax evasion intention is the taxpayer's tendency to take actions that are against the law to manipulate the total tax owed in order to save on tax payments.(Fatimah & Wardani, 2017)	Intention to not submit SPT on time (Fatimah & Wardani, 2017)	1. I always want to submit my tax return not on time.	+
			2. I intend to falsify my income report so that it is tax free	+
		Intention to submit SPT incorrectly(Fatimah & Wardani, 2017)	3. I will submit a SPT with incomplete and incorrect calculations for all tax objects that I own	+
			4. I intend not to submit a true SPT for all tax objects that I own.	+
		Intention not to remit taxes that have been collected(Fatimah & Wardani, 2017)	5. I will pay taxes not based on the actual amount of the actual tax object	+
			6. I use NPWP according to the provisions when making deposits and reporting.	-
		Intention to report income lower than actual(Fatimah & Wardani, 2017)	7. I intend to report a tax liability with a smaller amount of income than should be paid.	+
			Intention to bribe the tax authorities (Fatimah & Wardani, 2017)	8. I will act honestly and not bribe the tax authorities
				9. I tried to bribe the officer by giving gifts
			Understanding <i>tetep-antep-mantep</i> (X1)	Understanding the teachings of Tetep, Mantep, Antep is an understanding of the teachings of implementing one's attitude to be determined and upholding the principles of social values.(Turahmat, 2021)
11. 11. As a prospective taxpayer, I am determined to pay my tax obligations correctly	+			
<i>Mantep</i> , confident that you will get good results(Turahmat, 2021)	12. I believe that the tax contributions I pay to the government are used for the development of the country	+		

	Operational Definition	Indicator	Questions	Scoring (+/-)
			13. I am sure that DJP employees will manage tax finances properly without any corruption	+
		<i>Antep</i> , not easily swayed by incitement from people around him (Turahmat, 2021)	14. As an obedient prospective taxpayer, I will not be easily influenced by individuals who intend to commit tax evasion.	+
Tax Sanctions (X2)	Penalty tax is guarantee about provision taxation in accordance norm applicable taxes (Marlina, 2018)	Tax sanctions imposed on taxpayers must be clear (Siti Khodijah, Harry Barli & Pamulang, 2021)	15. Taxpayers need to understand tax sanctions well	+
			16. I know the various violations that will be subject to administrative sanctions.	+
		Sanctions are imposed for late payment of tax owed (Siti Khodijah, Harry Barli & Pamulang, 2021)	17. I will always avoid behavior that results in receiving tax sanctions.	+
			18. Sanctions must be implemented strictly against taxpayers who commit violations	+
		Sanctions are imposed according to the violation committed (Siti Khodijah, Harry Barli & Pamulang, 2021)	19. The existence of tax sanctions deters taxpayers if they violate their tax obligations	+
			20. Tax sanctions given to taxpayers must be in accordance with the violation	+
		The sanctions imposed must be in accordance with the operating tax laws (Siti Khodijah, Harry Barli & Pamulang, 2021)	21. Tax sanctions must be in accordance with applicable rules and regulations	+
			22. If I do not comply with my tax obligations then I will receive tax sanctions	+
			23. Tax sanctions are very necessary to create discipline in every taxpayer	+
		Sanctions are given to create taxpayer discipline to fulfill their obligations (Siti Khodijah, Harry Barli & Pamulang, 2021)	24. The tax sanctions currently in effect are burdensome for taxpayers	-
25. I agree with the existence of tax sanctions	+			

RESULT AND DISCUSSION

Data Quality Test

Validity test

Validity test is a test that tests the validity of a variable in a study (Janna, 2021) The data was tabulated using the IBM SPSS version 22 program. Based on the results of the validity test of this research, it is known that there are 25 statements whose validity has been tested and all data are declared valid because $r_{count} > r_{table}$ has a significance value < 0.05 .

Reliability Test

Cronbach's Alpha was used to evaluate for dependability in this study. A variable is considered dependable or consistent in measurement if its Cronbach's Alpha value is more than 0.60 (Erida, 2021)Based on the results of the reliability tests that were conducted, all variables were deemed reliable. The Cronbach's Alpha value > 0.60 serves as evidence for this.

Classic assumption test

Normality test

The normality test results of this research show a significance value or what is called Asymp.Sig. (2-tailed) is 0.051, which means the significance value is $0.051 > 0.05$, so the data can be said to be normal.

Multicollinearity Test

The results of the multicollinearity test in this study show that the variable understanding "*tetep-antep-mantep*" has a tolerance value of 0.374, the variable tax sanctions has a tolerance value of 0.374. The tolerance value for this research variable is greater than 0.10. The VIF value of the *tetep-antep-mantep* teaching variable is 2.674, the tax sanctions variable is 2.674. The VIF value in this study means that the VIP for each variable is lower than 10.00, so it can be said that the regression model used in this study does not show multicollinearity.

Heteroscedasticity Test

The independent variable in this study has a significance level of greater than 0.05, according to the heteroscedasticity test, indicating that the regression model is not heteroscedastic.

Multiple Linear Regression Analysis

Model Fit Test (F)

Table 1Model Fit Test Results

	Model	Sum of Squares	df	Means Square	F	signature.
1	Regression	1314.711	2	657,355	64,182	,000 ^b
	Remainder	993,479	97	10,242		
	Total	2308.190	100			

The model fit test results presented in table 1 show an F-count value of 64 , 182 and a probability of 0.001. This means that the Fcount value is $64 , 182 > F_{table}$ is 3.09 and the significance value is below 0.05. Based on the results of data processing, this research has a significant influence and can be said to be fit.

Coefficient of Determination Test (R^2)

Table 2Results of the coefficient of determination (Adjusted R^2)

Model	R	R square	Adjusted R Square	Std. Estimation Error
1	,755 ^a	,570	,561	3,200

An R value of 0.755, a R square value of 0.570, and an Adjusted R Square value of 0.561 are the outcomes of the data processing mentioned above. The understanding of the Tamansiswa teachings "*tetep-antep-mantep*" and the tax sanction for the intention to evade tax account for the majority of the influence (56.1%); other variables not included in this research account for the remaining 4.9%.

t Test (t)

Table 3 t Test Results

Model	Unstandardized Coefficients		Standardized Coefficient	Q	signature
	B	Std. Error	Beta		
1 (Constant)	7,625	2,938		2,595	,011
Understanding Tamansiswa's teachings remains steady	-,363	,115	-,304	-3,168	,002
Tax Sanctions	,824	,084	,943	9,837	,000

Understanding of Tamansiswa teachings *tetep-antep-mantep* has a negative effect on the intention to evade taxes. The table above shows the value results significant of 0.001 with a coefficient (*beta*) of -0,304. So, it can be concluded that understanding the teachings *tetep-antep-mantep* negative effect on tax evasion is acceptable.

Tax sanctions have a positive effect for tax evasion. The table above shows the results of a significant value of 0.000 with a coefficient (*beta*) of 0.943. So, it can be concluded that tax sanctions have a positive influence on tax evasion.

Discussion

The Influence of Understanding the Teachings *Tetep-Antep-Mantep* Against Tax Evasion Intentions

It is acceptable that knowing the lessons of being steady and steady has a negative impact on the intention to avoid paying taxes, as indicated by the t test results. This is demonstrated by the $0.002 < 0.05$ significance value for comprehending the tetep-antep-mantep lessons and the -0,304 coefficient (*beta*).

This is because students have a constant understanding of Tamansiswa teachings high, so that understanding the teachings of tamansiswa *tetep-antep-mantep* can increase compliance among prospective taxpayers. Apart from that, it can be seen from the majority of respondents who answered in agreement with the statement "As a prospective taxpayer, I am determined to pay my tax obligations correctly". This means that students who are prospective taxpayers really understand the teachings of *tetep-antep-mantep*.

The understanding of the teachings of *tetep-antep-mantep* is a nature *tetep* that you will not easily waver in maintaining the principles of truth. *Antep* means self-confidence and is not easily hindered or hindered by other people in acting. *Mantep* means being confident and obedient to the principles (Turahmat, 2021). This is in line with *the Theory of Planned Behavior* (TPB) which explains that students who understand and apply the teachings of *being steady* in their lives can increase prospective taxpayers' compliance with paying.

The Effect of Tax Sanctions on Tax Evasion Intentions

The results of the t test support the conclusion that tax penalties are unacceptably high and have a positive impact on tax evasion. The cultural significance value of $0.000 < 0.05$ and a coefficient (*beta*) of 0.943 demonstrate this. Therefore, the intention to evade taxes is unaffected by the severity of the tax penalties. Apart from that, it is evident from the responses of those who selected to strongly agree to the question "Tax payers must understand tax sanctions" that the second hypothesis, which claims that tax sanctions have a negative impact on tax evasion, is not supported. This is a result of the respondents' incomplete understanding of tax penalties and their failure to make timely payments in their

CONCLUSION

Based on the results of data analysis and discussion, the researcher obtained the following conclusions which can be drawn from the influence of understanding the teachings of *tetep-antep-mantep*, tax sanctions

on the intention to evade taxes . Student from the Special Region of Yogyakarta were used as research samples. Based on distributing questionnaires via the Google Form link, 100 data were obtained from respondents which could be processed.

SUGGESTION

Future researchers can be expected to expand the scope of the research sample from several universities in DI Yogyakarta by paying attention to the representation of the research sample and increasing the number of respondents so that it can describe the actual situation. In addition, it can collect data sources by conducting interviews directly with respondents

REFERENCE

- Antaraneews.com. (2020). *Tersangka penggelapan pajak miliaran rupiah diserahkan ke Kejari*. <https://www.antaraneews.com/berita/1251287/tersangka-penggelapan-pajak-miliaran-rupiah-diserahkan-ke-kejari>
- Cahyani, L. P. G., & Noviyari, N. (2019). Pengaruh Tarif Pajak, Pemahaman Perpajakan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM. *E-Jurnal Akuntansi Universitas Udayana*, 26. <https://doi.org/https://doi.org/10.24843/EJA.2019.v26.i03.p08>
- Erida, M. (2021). Uji Validitas dan Uji Reliabilitas Instrumen Motivasi Pengidap HIV/AIDS. *Jurnal Ilmiah Bina Edukasi*, 1(1), 10–21.
- Fatimah, S., & Wardani, D. K. (2017). Faktor-Faktor yang Mempengaruhi Penggelapan Pajak di Kantor Pelayanan Pajak Pratama Temanggung. 1(1), 1–14. <https://doi.org/10.29230/ad.v1i1.20>
- Janna, N. M. (2021). *Konsep uji validitas dan reliabilitas dengan menggunakan spss*. 18210047.
- Lesmana, D., Panjaitan, D., & Maimunah, M. (2018). Tax Compliance Ditinjau dari Theory of Planned Behavior (TPB): Studi Empiris Pada Wajib Pajak Orang Pribadi dan Badan yang Terdaftar Pada KPP di Kota Palembang. *InFestasi*, 13(2), 354. <https://doi.org/10.21107/infestasi.v13i2.3514>
- Mardiasmo. (2018). *Perpajakan edisi terbaru 2018*. Andi.
- Marlina, M. (2018). Analisis Faktor-Faktor Yang Mempengaruhi Persepsi Wajib Pajak Orang Pribadi Mengenai Penggelapan Pajak pada KPP Pratama Lubuk Pakam. *Jurnal Pundi*, 2(2), 151–168. <https://doi.org/10.31575/jp.v2i2.82>
- Nugroho, S. S., Anam, M. C., Pudjiono, M. J., Rahardjo, M., & Sukarjono, B. (2020). Implementasi Konsep Pendidikan Karakter Ki Hajar Dewantara Berbasis Nilai-Nilai Pancasila Bagi Mahasiswa Generasi Mileneal. *Yustisia Merdeka: Jurnal Ilmiah Hukum*, 6(2), 89–94. <https://doi.org/10.33319/yume.v6i2.61>
- Siti Khodijah, Harry Barli, W. I., & Pamulang, U. (2021). Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Layanan Fiskus, Tarif Pajak dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi Berkelanjutan Indonesia*, 4.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif Dan R&D*. Alfabeta.
- Sugiyono, P. D. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D* (D. I. Sutopo, Ed.). Alfabeta.
- Suminarsasi, W., & Supriyadi. (2012). Pengaruh Keadilan, Sistem Perpajakan, Dan Diskriminasi Terhadap Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (Tax Evasion) Wahyu Suminarsasi Universitas Gadjah Mada Supriyadi Universitas Gadjah Mada Fairness , Tax System , Discriminatio. *SNA 15 Banjarmasin*, 1(2 (oktober)), 0–29.
- Swarjana, I. K. (2022). *Populasi-Sampel : Teknik Sampling & Bias dalam Penelitian*. Penerbit Andi.
- Turahmat. (2021). Integrasi Konsep Pendidikan Ki Hajar Dewantara Sebagai Ruh Sistem Pendidikan Indonesia Dalam Literasi Digital. *Seminar Nasional Pendidikan Sultan Agung*, 3(1), 9–22.
- Yezzie, C. (2017). Pengaruh Keadilan, Sistem Perpajakan, Pemahaman Perpajakan, dan Sanksi Pajak Terhadap Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (*Tax Evasion*).