

The Effect of Self Assessment System, Tax Justice, and Trust in Tax Authorities on Tax Evasion

Andi Azra Indira Nur^{a,1}, Muhammad Iqbal^{*,b,2}

^{a,b} Mulawarman University, Samarinda, Indonesia

^c Second Affiliation, City, Country

¹ Indirazra@gmail.com, ² muhammad.iqbal@feb.unmul.ac.id*

Abstract

This study aims to analyze and prove the effect of the self-assessment system, tax justice, and trust in tax authorities on tax evasion on taxpayers registered at KPP Pratama Samarinda Ilir. This study used purposive sampling with a total sample that met the criteria of 100 respondents. The type of data used is quantitative data and the data source is a questionnaire. The analytical tool used in this research is smart pls 4.0. The results showed that the self-assessment system and trust in tax authorities have a significant and negative effect on tax evasion on corporate taxpayers registered at KPP Pratama Samarinda Ilir, and tax justice has no effect on tax evasion on corporate taxpayers registered at KPP Pratama Samarinda Ilir.

Keywords: Self-Assessment System, Tax Justice, Trust in Tax Authorities, Tax Evasion

1. Introduction

Indonesia is working to improve its development through the development of human resources and infrastructure. In this context, the government requires significant funds to support routine expenditure and state development. Taxes are a very significant source of state revenue in Indonesia's state budget to support national development. However, tax evasion remains a serious challenge that threatens the country's economic stability.

According to the Tax Justice Network 2020 report, Indonesia is estimated to lose up to IDR 68.7 trillion per year due to tax evasion. One of the cases that revealed the rampant practice of tax evasion in Indonesia is the case involving Andri Tan as the director of PT Jambi Tulo. In the transaction of purchasing industrial diesel fuel (BBM) from PT Indah Puspa Karya in 2019, he was proven to have deliberately issued fictitious tax invoices and did not deposit Value Added Tax (VAT). These actions have resulted in state losses of Rp3.5 billion. Also, the case of tax evasion committed by the director of CV BIS registered at KPP Pratama Samarinda Ilir was proven to have intentionally submitted a Periodic Tax Return (SPT) for Value Added Tax (VAT) and / or information that was not in accordance with reality. In addition, he also used/credited fictitious Input Tax Invoice to reduce the company's tax liability. As a result of his actions, the state suffered a loss of Rp2.9 billion. This is clear evidence that the practice of tax evasion still occurs today which results in significant losses to the state.

Tax evasion is an act that ignores the laws and regulations by releasing his responsibility in paying taxes by hiding part of the amount of his income in order to avoid paying taxes (Effendi & Sandra, 2022). Tax evasion is unlawful behavior because it involves manipulating the subject (perpetrator) and object (transaction) of tax in a dishonest way to gain profit. Tax evasion behavior can be seen from several criteria such as non-reporting of actual assets by taxpayers, falsifying documents and manipulating data to avoid their tax obligations, and what is worse is not reporting tax returns and not paying their obligations which can have an impact on tax revenue, resulting in tax evasion (Darma, 2022). The rise of tax evasion cases that occurred resulted in a lack of awareness of taxpayers in reporting SPT during the 2018-2022 period, as listed in table 1.

Table 1. Corporate Taxpayer Compliance in 2018-2022

Tax Year	Number of corporate taxpayers required to file SPT	Number of corporate taxpayers who submit tax returns	%
2018	3.747	2.998	80%
2019	4.185	3.250	78%
2020	4.765	3.588	75%
2021	5.511	3.819	69%
2022	6.406	3.916	61%

Source: KPP Pratama Samarinda Ilir

The data in Table 1 shows that there is an increase in the number of corporate taxpayers required to report SPT each year. However, this increase is not accompanied by an increase in WPB compliance in reporting SPT. This can be seen from the downward trend in the percentage of WPB reporting SPT each year, from 80% in 2018 to 61% in 2022. Lack of awareness to comply with applicable tax regulations is one of the causes of tax evasion.

Tax evasion is influenced by several factors. The first factor is the Self-Assessment System, the Self-Assessment System authorizes taxpayers to calculate and report their own taxes, although it aims to increase efficiency, it opens loopholes for tax evasion. According to Murtin et al. (2023) the lack of understanding of taxpayers of the self-assessment system and applicable tax regulations is one of the main factors for tax evasion.

The next factor is tax justice. Tax justice is a legal goal realized through fair legislation and tax collection (Nugaha & Hajanirina, 2020). Taxpayer compliance in fulfilling their obligations is highly dependent on their perception of tax justice. When taxpayers feel they are treated fairly, the level of compliance tends to increase. Conversely, unfairness in taxation can encourage taxpayers to commit tax evasion. According to Budi Kurniawan & Aisyah (2022), enforcing comparable tax rules for each taxpayer by law or regulation can reduce the tendency of taxpayers to commit tax evasion.

The factor of trust in the tax authorities is also one of the factors that can be a factor in tax evasion. The existence of cases of tax fraud involving unscrupulous tax authorities, such as the case Angin Prayitno and Rafael Alun Trisambodo, has damaged public trust and can encourage tax evasion. When people doubt the integrity and transparency of the tax authorities, they tend not to comply with paying taxes because they feel that the taxes they pay are not used effectively and efficiently. Lismawati et al. (2022) states that increasing public trust in the tax authorities, the motivation to commit tax evasion will decrease. The more taxpayers who trust the tax authorities or tax authorities, the less taxpayers will embezzle taxes. This study aims to analyze and prove the effect of the Self-Assessment System, Tax Justice, and Trust in Fiskus on Tax Evasion on corporate taxpayers registered at KPP Pratama Samarinda Ilir.

2. Literature Review

A. Attribution Theory

According to Heider (1958), attribution theory is a conceptual framework used to analyze the determinants of human behavior. This theory is used to identify and understand the internal and external factors that influence individual decisions and actions.

Every attitude of taxpayers who follow laws, regulations, and policies will relate to the attitude of taxpayers who assess the meaning of applicable taxes. As previously explained, internal and external factors will affect a person's assessment of others. In this study, it is known that the internal factor that affects tax evasion is trust in the tax authorities, while the external factors in this study are the self-assessment system and tax justice.

B. Self Assessment System

The Self-Assessment System is a fundamental transformation in the tax system that aims to increase taxpayer awareness and independence. Erawati et al. (2022) defines it as a tax collection system that authorizes taxpayers to determine the amount of tax they owe themselves, while still being guided by the applicable tax regulations and are responsible for the accuracy of the information reported. Erawati et al., (2022) and Mardiasmo (2018) identifies the main characteristics of the Self-Assessment System, which include: Taxpayers play an active role in determining the amount of tax payable, from calculation to reporting and the tax authorities only supervise and are not directly involved in tax calculations.

C. Tax Justice

Tax justice is a legal objective achieved through fair laws and tax collection mechanisms. Nugaha & Hajanirina (2020) assert that tax enforcement can be categorized as legally fair if its implementation is in line with the ability of each taxpayer. According to Siahaan (2010), tax justice is divided into three schools of thought, namely: benefit principle, ability to pay principle, horizontal justice and vertical justice.

D. Trust In Tax Authorities

Trust in tax authorities is a fundamental factor in the tax system that reflects taxpayers' confidence in the tax apparatus, including employees of the Directorate General of Taxes, officers of the Directorate General of Customs and Excise, and officials of regional apparatus organizations. Halimatusyadiah et al. (2022) confirms that this level of trust significantly affects the willingness of taxpayers to fulfill their tax obligations. In line with this, Lestari et al. (2022) defines trust in tax authorities as taxpayer expectations of taxpayer performance in providing services, assistance, and meeting taxpayer needs.

In a theoretical context, Mayer et al. (1995) identified three dimensions that shape trust in tax authorities: ability, which reflects the competence and expertise of tax authorities in managing the tax system; benevolence, which represents the sincerity of tax authorities in improving the welfare of the country; and integrity, which reflects the adherence of tax authorities to moral principles and professional standards in the performance of their duties. These three dimensions form a comprehensive framework that explains how trust in tax authorities is formed and influences taxpayers in committing tax evasion.

E. Tax Evasion

Tax evasion is an illegal act committed intentionally to avoid tax obligations through reporting lower income than actually in the tax return (Christina & Ngadiman, 2022). Tax evasion involves violating the law by manipulating tax documents, entering inaccurate data, or not fulfilling reporting obligations to tax authorities at all, driven by economic and non-economic factors (Halimatusyadiah et al., 2022).

According to Suryaputri & Averti (2019), The impact of tax evasion covers three areas, namely: 1) the financial field can disrupt the balance of state finances and force the government to look for alternative sources of income; 2) the economic field can create unfair competition and hinder economic growth; 3) the psychological field can normalize law violations and create negative habit patterns.

F. The Effect of Self-Assessment System on Tax Evasion

Attribution theory provides an explanation of the causes of an individual's behavior caused by internal factors and external factors. When associated with this theory, the self-assessment system is an external factor that can influence taxpayers in committing tax evasion. The self-assessment system is a system established by the government by demanding the active role of the community directly and independently in carrying out its obligations. The Self-Assessment System can provide opportunities for

taxpayers to commit tax evasion. Taxpayers feel that the self-assessment system can be a loophole to manipulate the tax due.

Study conducted by Murtin et al. (2023) about the influence of Self-Assessment System and love of money on tax evasion: the moderating role of intrinsic religiosity. The results showed that the Self-Assessment System has a positive effect on tax evasion. The same results are also shown by research (Purwanto et al., 2018; Sutrisno & Yunus, 2022). The Self-Assessment System which includes registering, calculating, calculating and reporting taxes by themselves, as well as services and supervision by the tax authorities has not run optimally so that taxpayers have a gap to commit tax evasion. In addition, not all taxpayers fully understand that they can implement the Self-Assessment System which can indicate the potential for tax evasion. Based on this concept, the hypothesis formulation is:

H1: Self-Assessment System has a significant and positive effect on Tax Evasion

G. The Effect of Tax Justice on Tax Evasion

Attribution theory provides an explanation of the causes of an individual's behavior caused by internal factors and external factors. When associated with this theory, justice in legislation by the government is an external factor that can influence taxpayers in committing tax evasion. The existence of justice in tax collection felt by taxpayers will suppress tax evasion. In other words, tax justice will have a negative effect on tax evasion.

Based on research conducted by Budi Kurniawan & Aisyah (2022) about analyzing the effect of tax justice, Self-Assessment System, and tax audits on tax evasion. The results of his research indicate that tax justice has a negative effect on tax evasion. The same results are also shown by research (Aris et al., 2022; Asan, 2021), if tax justice is getting better, tax evasion by taxpayers can be overcome or reduced. Based on this concept, the hypothesis formulation is:

H2: Tax Justice has a significant and negative effect on Tax Evasion

H. The Effect of Trust in Tax Authorities on Tax Evasion

Attribution theory provides an explanation of the causes of an individual's behavior caused by internal and external factors. When associated with this theory, trust in tax authorities as an internal factor can be explained through the process of forming perceptions and attitudes within taxpayers regarding their assessment of tax authorities in interacting with the tax system. This feeling of trust is formed from how taxpayers perceive the ability, honesty and performance of tax officials. If the taxpayer feels that the tax authorities are competent, honest, and work well, the taxpayer will have a high level of trust in the tax authorities, this can minimize tax evasion.

Based on research conducted by Halimatusyadiah et al. (2022) about Love Of Money, Ethical Orientation, Tax Authority Trust, Tax Audit, Tax Evasion Behavior. The results of his research show that trust in tax authorities has a negative effect on tax evasion. The same results are also shown by research (Hasanah & Widiyati, 2021; Lismawati et al., 2022), Increased trust in the government can reduce tax evasion. The more people who trust the government or tax authorities (fiskus) and feel the benefits of the taxes they pay, the less taxpayers will evade taxes. Based on this concept, the hypothesis formulation is:

H3: Trust in Tax Authorities has a significant and negative effect on tax evasion.

3. Method

A. Research Method

The method used in this research is quantitative research method. Quantitative research is a research method based on the philosophy of positivism used to investigate certain populations or samples, data is

collected using research instruments and predetermined hypotheses are tested through quantitative or statistical data analysis (Sugiyono, 2017).

B. Population and Sample

The population in this study were corporate taxpayers registered at KPP Pratama Samarinda Ilir, totaling 18,992 people. The sampling technique in this study was purposive sampling with the following criteria: 1) Corporate taxpayers who are registered for at least 1 year at KPP Pratama Samarinda Ilir; 2) Business owners or taxation / accounting staff who understand more about the business entity tax. The sample was determined using the Slovin formula so that the number of samples obtained in this study was 100 corporate taxpayers registered at KPP Pratama Samarinda Ilir.

C. Operational Definition of Variables

Variabel The Dependent Variable in this study is Tax Evasion. Tax evasion is an illegal act that is deliberately carried out with the aim of avoiding tax obligations in the form of not submitting tax returns, reducing income reporting or manipulating financial data, and trying to reduce the tax burden by bribing the tax authorities. This raises the risk of legal sanctions and criminal offenses. There are 4 (four) indicators that are adopted from Halimatusyadiah et al. (2022) namely not submitting a notification letter (SPT), submitting an annual notification letter (SPT) incorrectly, not depositing or reducing the amount of tax, and trying to bribe the tax authorities.

In this study, the independent variables represent key dimensions that influence Tax Evasion within a fiscal environment. Self Assessment System is a tax collection system that gives taxpayers the authority to determine the amount of tax they must pay each year starting from calculating, depositing, and reporting their taxes in accordance with applicable tax laws and regulations. There are 3 (three) indicators adopted from (Diah et al., 2023), namely calculating the tax payable by the taxpayer, depositing the tax payable by the taxpayer, and reporting the Tax Return (SPT) by the taxpayer. pajak.

Tax justice is a legal goal achieved through legislation relating to fair tax collection. Tax enforcement is considered legally fair if it is carried out in a balanced manner, in accordance with income and according to the ability of each taxpayer. There are 3 (three) indicators adopted from Fatimah & Wardani (2017), namely the distribution of the tax burden to taxpayers is balanced, the distribution of the tax burden is in accordance with the taxpayer's income, and the distribution of the tax burden according to the taxpayer's ability.

Trust in the tax authorities is defined as the trust that taxpayers have in the tax authorities related to the honesty of the tax authorities, the fulfillment of expectations in helping or preparing all the needs needed by taxpayers, and the allocation of tax revenue. There are 4 (four) indicators adopted from Wardani et al. (2022), namely trust in the competence of the tax authorities, trust in the honesty of the tax authorities, trust in the services provided by the tax authorities, and trust in the allocation of tax revenue by the government.

The variables in this study were measured using a five-point Likert scale, namely strongly agree (5), agree (4), doubt (3), disagree (2), and strongly disagree (1). These points are then expressed in the form of scores, then put into a questionnaire to be filled in by respondents with these five point options.

D. Type and Data Source

This study uses quantitative data sourced from corporate taxpayers registered at KPP Pratama Samarinda Ilir which are relevant in accordance with the research context in the form of google forms and questionnaires distributed directly to corporate taxpayers registered at the Samarinda Ilir Primary Tax Service Office (KPP).

E. Data Analysis Techniques

The analytical tool used in this research is structural equation modeling - partial least square (SEM-PLS) using SmartPLS 4.0. Structural equation modeling (SEM-PLS) is an alternative method for structural equation modeling, which is to test simultaneously the relationship between latent constructs in a linear or non-linear relationship with many indicators (Ghozali & Latan, 2015). Data analysis uses inner model and outer model analysis to see the relationship between variables. Meanwhile, to test the hypothesis using bootstrapping with the criteria if the t-statistic value is greater than the t-table value, the hypothesis is proven. For hypothesis testing using statistical values, for alpha 5% (0.05) the t-statistic value used is 1.66. Also, see the coefficient value on each path to determine the direction of influence of each construct.

4. Result and Discussion

A. Outer Model

The results of the evaluation of the measurement model with PLS Algorithm testing are as display in Table 2. The tax justice variable (X2.4) has a loading factor value below 0.6, namely 0.045 and the tax evasion variable (Y1.7), namely 0.528. therefore it must be dropped and the model rerun. The table above is the outer model results after being retested.

Table 2. Outer Loading

Variable	Indicator code	Outer Loading
<i>Self Assessment System</i>	X1.1	0.650
	X1.2	0.778
	X1.3	0.736
	X1.4	0.665
	X1.5	0.710
	X1.6	0.800
	X1.7	0.723
Tax Justice	X2.1	0.829
	X2.2	0.612
	X2.3	0.721
	X2.5	0.658
	X2.6	0.756
Trust in Tax Authorities	X3.1	0.820
	X3.2	0.818
	X3.3	0.722
	X3.4	0.734
	X3.5	0.722
	X3.6	0.730
	X3.7	0.759
	X3.8	0.674
	X3.9	0.743
	X3.10	0.720
	X3.11	0.630
Tax Evasion	Y1.1	0.719
	Y1.2	0.818
	Y1.3	0.863
	Y1.4	0.857
	Y1.5	0.828
	Y1.6	0.756

Source: Processed Data, 2024

Table 3. Construct Reliability and Validity

Variables	Cronbach's alpha	Composite reliability(ρ_a)	Average variance extracted (AVE)
Self AssessmentSystem	0.857	0.936	0.525
Tax Justice	0.803	0.940	0.517
Trust In Tax Authorities	0.921	0.937	0.531
Tax Evasion	0.894	0.907	0.654

Source: Processed Data, 2024

Based on the table above, it can be seen that Cronbach's alpha and composite reliability have a value of more than 0.70 for all constructs, this means that the overall construct can be said to be reliable. Meanwhile, the AVE value shows a number greater than 0.50 for all constructs. Thus, the AVE value has met the rule of thumb used to test convergent validity. This indicates that the data is valid for further data testing.

B. Inner Model

In assessing the structural model or inner model with PLS, it starts by looking at the amount of variance explained, namely by looking at the R Square value for each endogenous latent variable as the predictive power of the structural model (Ghozali & Latan, 2015). The R Square value can be seen in the table 4. The results of the coefficient of determination test in this study, namely, the r-square value on the tax evasion variable (Y) is 0.167, so that it can be explained by the independent variable is 16.7%, while 83.3% is explained by independent variables not included in this study.

Furthermore, to determine the proportion of variance of certain exogenous variables to endogenous variables, it can be seen from the F square value. The results of the f square calculation can be seen in the table 5. Based on the table 5, it can be seen that the f square value of the Self Assessment System is 0.063, this value can be interpreted that the self assessment system variable has a weak influence on tax evasion. The tax justice variable has an F-square value of 0.000, meaning that this variable is unable to influence tax evasion. And the trust variable to the tax authorities has an f-square value of 0.063, meaning that this variable has a weak influence on tax evasion. Based on the SRMR testing table 6, it is known that the SRMR value is below 0.10, which is 0.086 < 0.10, so the results of the model fit in this study are declared to have a good fit model. After testing the outer model and inner model, hypothesis testing is then carried out. The method used in hypothesis testing is booth strapping.

Table 4. R-Square

Variable	R-Square
Tax Evasion	0,167

Source: Processed Data, 2024

Table 5. F-Square

Variables	Tax Evasion
Self Assessment System	0.063
Tax Justice	0.000
Trust In Tax Authorities	0.063

Source: Processed Data, 2024

Table 6. Standardized Root Mean Residual

	Saturated model	Estimated model
SRMR	0.086	0.086

Source: Processed Data, 2024

Table 7. Result Booth Strapping

Hypothesis	Original Sample	T Statistics (O/STDEV)	P Values
<i>Self Assessment System</i> → Tax Evasion	-0.248	2.566	0.005
Tax Justice → Tax Evasion	-0.021	0.142	0.443
Trust In Tax Authorities → Tax Evasion	-0.253	2.804	0.003

Source: Processed Data, 2024

A. The Effect of Self-Assessment System on Tax Evasion

Based on the hypothesis test results in table 4.15 which shows that the p value is $0.005 < 0.05$ and the statistical t value is $2.566 > 1.66$ with a coefficient of -0.248 which leads negatively. These results indicate that the Self-Assessment System has a significant and negative effect on tax evasion. This means that the better the implementation of the Self-Assessment System, the less tax evasion. Thus, hypothesis 1 is not proven.

In line with attribution theory, the external factor in this case is the self-assessment system, namely the system established by the government by demanding the active role of taxpayers in its application which can influence tax evasion. A well-implemented Self-Assessment System can reduce tax evasion because taxpayers feel that they have gained trust so that taxpayers try to understand the process of calculating, depositing, and reporting their own taxes. When taxpayers are actively involved in calculating, depositing, and reporting their own taxes, the tendency to commit tax evasion will be smaller because the Self-Assessment System encourages a sense of responsibility and awareness of their tax obligations.

Based on the results of research on corporate taxpayers, it shows that 64% stated that they understood the calculation, depositing, and reporting of their own taxes, and had been implemented properly. This indicates that taxpayers have understood the Self-Assessment System procedure so that taxpayers feel that they have implemented the Self-Assessment System well so that this understanding is considered to reduce tax evasion. The research results are in accordance with previous research conducted by Rina Sejati et al. (2023) and Yunus et al. (2020) stated that the Self-Assessment System has a negative and significant effect on tax evasion.

B. The Effect of Tax Justice on Tax Evasion

Based on the hypothesis test results in table 4.15 which shows that the p value is $0.443 > 0.05$ and the statistical t value is $0.142 < 1.66$ with a coefficient of -0.021 which leads negatively. These results indicate that tax justice has no effect on tax evasion. This means that high or low tax justice will not affect tax evasion. Thus, hypothesis 2 is not proven.

The results of the study are not in line with attribution theory, external factors in this case tax legislation by the government regarding their views that can influence taxpayers in committing tax evasion. Corporate taxpayers feel they have no role in making tax policy. Therefore, the fairness of a tax policy tends not to influence taxpayers to commit tax evasion.

Based on the results of research on corporate taxpayers, it shows that 54% agree that the level of tax justice at KPP Samarinda Ilir is considered quite good. This means that tax collection regulations are considered fair and not discriminatory. However, 35% of taxpayers stated that there were still doubts within taxpayers regarding the justice received. Although the level of tax justice is considered quite good, it does not affect taxpayers to commit tax evasion. Taxes are considered fair if the tax burden is in accordance with the taxpayer's ability. Thinking about the importance of fairness in tax collection will not affect taxpayers in committing tax evasion. This can occur due to differences in the understanding of taxpayers regarding the actual tax justice system. In addition, taxpayers consider tax evasion to be unjustified under any circumstances so that taxpayers will continue to pay taxes, regardless of whether

or not justice is felt. The results of the study are in accordance with previous research conducted by Sholeha et al. (2019) and Tiaranita Pertiwi et al. (2021) stating that tax justice has no effect on tax evasion.

C. The Effect of Trust in Tax Authorities on Tax Evasion

Based on the hypothesis test results in table 4.15 which shows that the p value is $0.003 < 0.05$ and the statistical t value is $2.804 > 1.66$ with a coefficient of -0.253 which leads negatively. These results indicate that trust in tax authorities has a significant and negative effect on tax evasion. This means that the higher the taxpayer's trust in the tax authorities, the less tax evasion will occur. Thus hypothesis 3 is proven.

In line with attribution theory, trust in tax authorities as an internal factor can be explained through the process of forming perceptions and attitudes within taxpayers regarding their assessment of tax authorities in interacting with the tax system. When taxpayers believe that the tax authorities can provide transparency and accountability in managing state finances, this can increase public trust in the tax authorities which has an impact on reducing the level of tax evasion.

Based on the results of research on corporate taxpayers, it shows that 65% give a good assessment of the competence, honesty, and service of the tax authorities. Taxpayers feel helped by the knowledge, abilities and skills of tax authorities who can provide explanations regarding their tax obligations and can provide solutions in solving tax problems, as well as services that are oriented towards taxpayer satisfaction with an easy and responsive reporting process. Taxpayers also believe that the tax authorities are honest, transparent, and do not abuse their authority by accepting bribes. In addition, taxpayers also feel that the tax funds they pay are allocated for the benefit of the community such as infrastructure development, improving public services, and social welfare. The results of the study are in accordance with previous research conducted by Lismawati et al. (2022) and Nurkholis et al. (2020) which states that trust has a negative and significant effect on tax evasion.

II. CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the results obtained and the analysis and discussion that has been carried out, it can be concluded that the self-assessment system and trust in the tax authorities have a significant and negative effect on tax evasion. The better the implementation of the self-assessment system and the higher the level of taxpayer trust in the tax authorities, the lower the tendency to commit tax evasion. Meanwhile, tax justice has no effect on tax evasion, the level of justice cannot influence taxpayers in committing tax evasion.

B. Suggestions

Based on the study's findings, several strategic recommendations are proposed to enhance the effectiveness of tax administration and future research. For the Directorate General of Taxes (DJP) and specifically the KPP Pratama Samarinda Ilir, it is crucial to strengthen oversight mechanisms in the implementation of the Self-Assessment System. Enhanced supervision not only ensures compliance but also helps in fostering greater trust among taxpayers, which is essential to minimizing instances of tax evasion. In addition to policy and administrative improvements, future research initiatives should aim to expand both the number of respondents and the geographical scope of the study. This broader approach would allow for greater generalizability of results. Moreover, researchers are encouraged to refine their analytical models by incorporating intervening or moderating variables that may influence tax evasion behavior. Exploring alternative indicators of tax justice could also provide richer insights into taxpayer perceptions and behaviors, ultimately contributing to a more accurate and comprehensive understanding of the factors that drive non-compliance.

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