

Institutional Reputation Moderates the Effect of Tax Understanding, Whistleblowing System, Tax Benefit Value on Tax Evasion Behavior

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ABSTRACT: This study aims to analyze the effect of tax understanding, whistleblowing system, the value of tax benefits directly on tax evasion behavior and to analyze the role of institutional reputation in moderating the effect of tax understanding, whistleblowing system, the value of tax benefits on tax evasion behavior. The sample was calculated using the Cochran formula so that the sample obtained was 216 taxpayers by taking it using purposive sampling based on taxpayer status, effective taxpayers and business fields. The analysis technique used is quantitative analysis using the Structural Equation Model (SEM - PLS). The results showed that tax understanding and whistleblowing system directly affect tax evasion behavior while the value of tax benefits directly affects tax evasion behavior. Institutional reputation is only able to moderate the effect of tax understanding on tax evasion behavior.

KEYWORDS - Institutional Reputation, Tax Understanding, Whistleblowing System, Tax Benefit Value, Tax Evasion Behavior

I. INTRODUCTION

Tax avoidance behavior (*Tax Evasion*) is one of the serious problems for the government, tax avoidance can lead to an increase in inequality, because the rich can more easily avoid taxes (Benkraiem, Uyar, Kilic, & Schneider, 2021). Based on Tax Office Report Data with details of tax achievements in Palembang City as follows:

Table 1: Target, Realization and Achievement of Tax Revenue in Palembang City

Year	Description	KPP Pratama Palembang Seberang Ulu	KPP Pratama Palembang Ilir Barat	KPP Pratama Palembang Ilir Timur
2018	Target	350.349.181.000	1.524.675.629.000	2.128.023.765.000
	Realization	362.689.901.844	1.505.333.252.343	1.704.820.940.141
	Achievements	103,52%	97.1%	82,93%
	Growth	20,00%	18.4%	-41,59%
2019	Target	202.098.350.000	1.032.253.621.000	1.011.054.744.000
	Realization	216.012.475.041	1.084.213.232.815	1.031.846.981.966
	Achievements	106,88%	102,8%	102,04%
	Growth	-40,44%	-28,33%	-41,53%
2020	Target	190.088.169.000	967.896.502.000	946.936.467.000
	Realization	196.879.042.54	1.044.416.725.326	1.040.159.906.427
	Achievements	103,57%	105,59%	109,84%
	Growth	-8,86%	-36,5%	-0,81%
2021	Target	387.790.261.111	1.089.332.731.000	1.373.437.027.000
	Realization	381.933.225.000	1.129.869.332.304	1.414.324.264.620
	Achievements	101,53%	102,51%	102,98%
	Growth	96,97%	96,2%	35,97%
2022	Target	547.739.185.000	1.120.070.919.000	1.512.263.543.000
	Realization	617.793.037.978	1.360.544.037.123	1.844.321.561.334
	Achievements	112,79%	120,43%	121,96%
	Growth	59,31%	20,80%	-30,40%

Source: Directorate General of Taxes, 2023

Based on Table 1.1. shows that in the period 2018 to 2022, KPP Pratama Palembang Seberang Ulu showed a fluctuating growth rate, with a significant decline in 2019 (-40.44%) but improved in 2021 with a growth of 96.97%. During this period, the region consistently exceeded its target, peaking in 2022 with an achievement of 112.79%. On the other hand, KPP Pratama Palembang Ilir Barat experienced the deepest decline in growth in 2020, reaching -36.5%, but showed remarkable ability in meeting or exceeding its target during these years, with the highest achievement of 120.43% in 2022. KPP Pratama Palembang Ilir Timur experienced the largest decline in growth in 2018 at -41.59%, but its performance in achieving its target in 2022 was 121.96%. The three KPP Pratama locations in 2022 not only exceeded their respective targets but also showed positive growth, with a growth rate of 59.31%.

Several factors that can affect tax compliance include Institutional Reputation, Tax Understanding, *Whistleblowing system*, and Tax Benefit Value. A positive institutional reputation can increase taxpayer trust and compliance. Clear tax understanding makes it easier for taxpayers to understand their obligations, while an effective *whistleblowing system* and high perceived tax benefits can encourage better compliance.

In the literature, *Tax Evasion* behavior is caused by various factors Gioacchino & Fichera (2020) emphasizes the understanding, benefits and reputation of tax institutions in influencing tax paying behavior described in the *subgames* model of *The Tax Game* in which taxpayers are assumed to be in a network as well as their social reputation, so that individuals decide whether to pay or avoid taxes by considering the expected economic net benefits balancing monetary costs, benefits from tax evasion, subjective costs, and institutional reputation.

Theoretically based on the *subgames of the Tax Game*, this study divides into three determinants of *Tax Evasion* behavior. The first is the understanding of taxpayers which is explained that all taxpayers must know about taxation, so that they do not make mistakes in paying and reporting their taxes. Understanding taxation is very important in order to understand and know generally applicable tax regulations. But many taxpayers do not understand tax regulations, so they neglect their obligations and take unlawful actions.

Dewi (2022) dan Parengkuan *et al.*, (2021) stated that understanding taxation will affect the act of *Tax Evasion*. If taxpayers know and understand about taxation, then tax evasion will not be committed. This was also researched by Supangat & Apandi, (2022) which states that tax understanding has a negative effect on tax evasion. The tax rate is determined and determined by the government, so that taxpayers are required to pay taxes according to the predetermined rate. With the tax rate, they will not dare to commit tax evasion. According to Di & Domenico, (2022) tax evasion will still be carried out by taxpayers, if there are loopholes and the tax rate is low.

Second, the *Whistleblowing system* is explained based on the active role of *whistleblowers* with the support of the hotline system, of course the *fraudsters* will think again whether to continue cheating or cancel their intention, because they will be afraid if the fraud committed is reported by the *whistleblowers*. But on the other hand, if there is no participation from *whistleblowers* and the hotline system is not running effectively, then fraud will be easily committed especially if the control and supervision system of the organization is poor (Gioacchino & Fichera, 2020). Several studies that analyze the effect of the *Whistleblowing system* on tax avoidance (*Tax Evasion*) include Masclat, Montmarquette, Viennot-briot, (2019) who found that the effectiveness of the *Whistleblowing system* has a significant effect on *Tax Evasion* behavior, in line with this. Antinyan *et al.*, (2020) found the same results with a negative and significant effect of the effectiveness of the *Whistleblowing system* on *Tax Evasion behavior*.

Xiao & Shao, (2020) analyzed the relationship between awareness of the *Whistleblowing system* and taxpayer compliance behavior. Through a survey of a sample of taxpayers, this study collected data on their level of understanding and knowledge of the complaint mechanism. In addition, this study also measured the *Tax Evasion* behavior shown by respondents. The results of this study indicate that taxpayers who are more aware of the *Whistleblowing system* tend to have more compliant behavior towards tax regulations. This awareness has a significant positive impact on tax compliance, because taxpayers who know that their illegal actions have a higher chance of being revealed through reporting by third parties, will be more careful in their financial behavior.

Drago *et al.*, (2020) confirmed findings similar to previous research. Taxpayers who have a higher awareness of the existence of the *Whistleblowing system* mechanism tend to comply with tax regulations better. They feel more encouraged to avoid the risk of tax violations because they realize that their illegal actions have a higher chance of being revealed and reported by third parties.

Tax benefits are assumptions or judgments made by taxpayers about the benefits to be derived from tax payments. This includes the use of taxes for development and payment of civil servant salaries, and is a mandatory contribution to the state regulated by law. Several studies have shown that the value of tax benefits can affect taxpayer behavior, such as tax *avoidance* and tax *evasion* behavior. Research by Di & Domenico, (2022) shows that increasing the value of tax benefits can reduce *Tax Evasion behavior*, while the Bernasconi *et al.*, (2019) states that the value of tax benefits also affects household habits in paying taxes.

This condition describes an indication of the reputation of the tax management organization, if the reputation is categorized as good, it will give confidence to taxpayers so that it affects taxpayer habits in making tax payments because good tax management will provide benefits to taxpayers in the long term. Several studies related to *whistleblowing* are described based on the standard model of tax avoidance with the results of research that individuals do not commit tax *evasion* because they are influenced by institutional factors, namely an optimal tax management system so as to avoid fraudulent tax management and socio-economics where this condition occurs in developed countries so that tax revenues are higher than the percentage of GDP (Besley, Jensen, & Persson, 2021; Boning, Guyton, Hodge, & Slemrod, 2020; Lago-Peñas & Lago-Peñas, 2010).

In addition to these factors, this study also uses a moderating variable, namely institutional reputation which is based on good institutional conditions. Based on the study Jacquemet *et al.*, (2020) who studied the dynamics of tax evasion in the tax avoidance model in his research, there are several factors, namely intrinsic motivation, extrinsic, and reputation issues. In line with research Gioacchino & Fichera, (2020) examines institutional reputation issues that affect the intrinsic motivation of taxpayers in considering tax payments. Besley *et al.*, (2021) does not consider internal factors in the dynamics of *tax evasion* but focuses on external factors such as institutional reputation and the tax management system. Research Leenders *et al.*, (2023) focuses on the awareness factor as a driver of tax compliance, but the potential to explore intrinsic and extrinsic motivational factors that may influence *Tax Evasion* behavior needs further attention. Previous studies, such as Alstadsæter *et al.*, (2022) have identified these factors as important elements in tax decision-making and may be able to provide deeper insights into the complexity of taxpayer behavior.

Research Dewi, (2022) dan Parengkuan *et al.*, (2021) shows that understanding taxation can affect tax evasion. This factor has a significant positive impact, where a better understanding of taxation can reduce tax evasion. However, research by Supangat & Apandi, (2022) shows that although tax understanding has a negative effect on tax evasion, this action can still occur if there are loopholes or low tax rates. This opens up opportunities for the risk of tax evasion despite a good understanding of taxation. Furthermore, research by Xiao & Shao, (2020) serta Drago *et al.*, (2020) shows that awareness of the *Whistleblowing system* has a positive influence on tax compliance. Taxpayers who are aware of the potential for disclosure by third parties tend to be more compliant with tax rules. In an environment where the *Whistleblowing system* functions effectively, taxpayers will feel more encouraged to avoid the risk of tax violations because potential disclosures by *whistleblowers* can reduce their chances of getting away with illegal actions.

Research by Masclat, Montmarquette, & Viennot-briot (2019) dan Antinyan *et al.*, (2020) shows a negative impact of the effectiveness of the *Whistleblowing system* on tax evasion behavior. This indicates that if the complaint system is running well and there is active participation from third parties (*whistleblowers*), the chances of tax evasion are smaller. However, research by Gioacchino & Fichera, (2020) warns that if this system does not run effectively or there is no participation from *whistleblowers*, the risk of tax evasion still remains. This shows that the effectiveness of the *Whistleblowing system* has complex nuances, and the results depend on the extent to which this system can prevent or reveal tax violations. Next related to analyzing the effect of tax benefits on *Tax Evasion* behavior, namely the study by Di & Domenico, (2022) shows that increasing the value of tax benefits has a positive influence on tax evasion behavior. When taxpayers feel that the tax benefits they get are high enough, they tend to be more careful and less likely to commit tax evasion.

Research by Jacquemet *et al.*, (2020) shows a positive relationship between good institutional reputation and taxpayer intrinsic motivation. If taxpayers believe that tax institutions have a good reputation and integrity, this can increase their motivation to consciously consider and carry out proper tax payments. Research by Leenders *et al.*, (2023) found that a good institutional reputation can influence taxpayers' awareness of tax obligations and result in better compliance. A positive reputation can shape the perception that tax institutions act fairly and effectively, encouraging taxpayers to be more compliant..

Research by Gioacchino & Fichera, (2020) shows a negative relationship between poor institutional reputation and taxpayer intrinsic motivation. Poor reputation can reduce taxpayers' confidence in the fairness and integrity of tax institutions, reducing their intrinsic motivation to pay taxes compliantly. In addition, extrinsic factors such as penalties or sanctions can also be a driver of tax evasion behavior. Research by Besley *et al.*, (2021) observed that poor institutional reputation has a negative effect and can shape taxpayers' perceptions of the *inefficiency* or irregularity of the tax management system. This can affect taxpayers' beliefs that the taxes they pay will not be managed properly, possibly reducing their compliance.

Some studies have focused on the individual influence of each factor on tax behavior, but few have explored how these factors interact with each other and their overall impact on tax *evasion* behavior. In addition, the moderating role of institutional reputation in the relationship between these factors and *Tax Evasion behavior* has not been widely studied. Therefore, this study focuses on the role of institutional reputation in moderating the effect of tax understanding, whistleblowing system, the value of tax benefits on tax evasion behavior.

II. LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

Theory of Planned Behavior

According to the *Theory of Planned Behavior*, behavior can be predicted by consumer attitudes toward the behavior, subjective norms about the behavior, and perceived control over the behavior (Ajzen, 1991 in Sheeran *et al.*, 2003). *Theory of Planned Behavior* emphasizes that a person's intention to perform a certain behavior is influenced by the individual's attitude towards the behavior, subjective norms, and perceived behavioral control. In the context of taxes, understanding taxes (attitudes towards behavior) can influence a person's decision to comply or commit tax *evasion*. *Whistleblowing system* (perceived behavioral control) can determine the extent to which individuals feel they can or cannot avoid taxes without being detected. While Tax Benefit Value can be considered as a subjective norm, where individuals will evaluate whether avoiding taxes is in accordance with social norms or their personal interests (Mullainathan & Thaler, 2000). Institutional Reputation serves as moderation in this model. If the tax institution has a good reputation, it may strengthen the positive effect of tax understanding and tax benefit value on tax compliance and weaken the effect of *whistleblowing system* as a behavioral control on tax *evasion*. Conversely, a poor reputation can weaken the relationship between understanding and compliance and strengthen the effect of the *Whistleblowing system* in encouraging tax evasion (Sniehotta *et al.*, 2014).

Tax Evasion and The Modeling of Behavioral Dynamics

The relationship between *tax games*, the *subgames of the tax game* and tax avoidance behavior is related to the strategic interaction between the government as a player who determines tax rules and taxpayers as another player who seeks to optimize their financial results, taxpayers design tax strategies that consider various factors such as tax rates, tax incentives, and legal risks, similar to players in the *game* (Alm, 2012). Tax compliance and tax avoidance are processes in which individuals interact directly or indirectly with each other. However, since taxation is a highly structured process of institutionalized entities such as taxpayers, tax authorities, tax practitioners and tax lawmakers (Alm, 2012a, 2012b; Kirchler, Hoelzl, & Wahl, 2008)

Conceptual Framework

Attitude towards *Tax Evasion* is reflected through the value of tax benefits perceived directly and external factors based on the condition of the tax institution itself, namely the condition of tax understanding, the value of tax benefits as well as the support of the *Whistleblowing system* and Institutional Reputation which describes the relationship between taxpayers, practitioners and authorities. It is known that based on previous studies, these factors influence the decision to do or not do *Tax Evasion* by taxpayers. Thus, the framework used in this study is as follows.

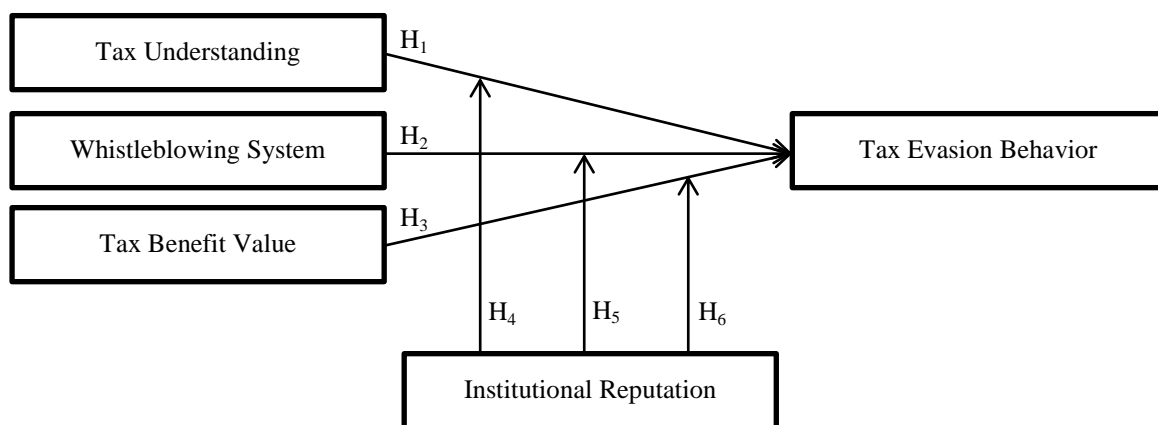


Figure 1. Research Model

III. RESEARCH METHODS

The number of samples required was calculated using the Cochran formula (Kothari, 2013) as follows:

$$n = \left[\frac{Z \cdot pq}{e} \right]^2 = \left[\frac{(1.96) \cdot (0.75)}{0.1} \right]^2 = 216.09 \text{ dibulatkan menjadi } 216$$

This study adopted the purposive sampling method in determining the sample. The *purposive sampling* method is a sample selection carried out based on certain considerations in accordance with the research objectives. Samples are selected based on characteristics that are considered relevant and important for research purposes. (Ghozali, 2018) with the following criteria:

1. Taxpayer Status: Non-employee individuals were selected to understand the *Tax Evasion* behavior of individuals with varied income sources, including the informal sector.
2. Effective Taxpayer: Selected individuals with income above PTKP who still have tax obligations, while those below PTKP are exempt.
3. Business Field: The sample is taken from the top five business fields that affect the revenue of KPP Pratama Palembang, enabling a deeper analysis of the impact of industry characteristics on *Tax Evasion* behavior.

Based on this, the number of samples for each business field classification and KPP Pratama is calculated proportionally with details in Table 2 as follows.

Table 2. Number of Samples for Each Primary Tax Office

KPP Pratama	Sample Proportion per Tax Office (Percent)	Number of Samples per Tax Office
KPP Pratama Palembang Ilir Timur	24	52
KPP Pratama Palembang Ilir Barat	40	87
KPP Pratama Palembang Seberang Ulu	35	77
Total	100	216

Source: Directorate General of Taxes, 2023, processed

The analysis technique in the study used a Structural Equation Model (SEM - PLS) through the outer model stage including testing convergent validity, discriminate validity, reliability and inner model including testing R Square, F Square, estimate for path coefficients.

IV. RESULTS

The following are the results of the analysis of institutional reputation moderating the effect of tax understanding, *whistleblowing system*, the value of tax benefits on *tax evasion* behavior.

Table 3. Convergent Validity

Statement	TU	WS	TBV	IR	TE
1	0,751	0,842	0,745	0,761	0,868
2	0,771	0,766	0,728	-	0,751
3	0,767	0,766	0,721	-	0,836
4	0,747	0,705	0,716	0,837	0,850
5	0,777	0,767	0,750	0,790	-
6	0,764	0,795	0,760	0,750	0,800
7	0,761	0,824	0,742	0,834	-
8	0,753	0,789	0,734	0,806	0,860
9	0,718	0,800	0,715	-	0,810
10	0,749	0,745	0,767	-	0,797

Table 4. Discriminat Validity

No	Variabel	AVE	Keterangan
1	Tax Understanding	0.572	AVE > 0.5 = Valid
2	Whistleblowing system	0.610	AVE > 0.5 = Valid
3	Tax Benefit Value	0.544	AVE > 0.5 = Valid
4	Institution Reputation	0.635	AVE > 0.5 = Valid
5	Tax Evasion	0.676	AVE > 0.5 = Valid

Table 5. Reliability

No	Variables	Cronbach's Alpha	rho_A	Composite Reliability
1	Tax Understanding	0.917	0.919	0.930
2	Whistleblowing system	0.829	0.930	0.940
3	Tax Benefit Value	0.909	0.925	0.923
4	Institution Reputation	0.885	0.893	0.912
5	Tax Evasion	0.931	0.932	0.943

Table 6. F Square

Variables	Tax Evasion (Y)
Tax Understanding	0.178
Whistleblowing system	0.186
Tax Benefit Value	0.000
Institution Reputation	0.039

Table 7. R Square

Variables	R Square	R Square Adjusted
Tax Evasion	0,747	0,735

Table 8. Path Coefficient

Variables	T Statistic	P Value
Tax Understanding -> Tax Evasion	3.228	0.001
Whistleblowing system -> Tax Evasion	3.452	0.001
Tax Benefit Value -> Tax Evasion	0.040	0.968
Moderation of TU*IR -> Tax Evasion	2.469	0.014
Moderation of WS*IR -> Tax Evasion	1.706	0.089
Moderation of TBV*IR -> Tax Evasion	0.504	0.615

In Convergent Validity testing, it is known that the variables of Tax Understanding (X_1), Whistleblowing system (X_2), Tax Benefit Value (X_3), Institutional Reputation (M) and Tax Evasion (Y) the final results show that all have outer loadings values above 0.7 after removing several indicators on the Institutional Reputation variable in statements 2, 3, 9 and 10 and removing indicators 5 and 7 on the Tax Evasion variable so that all statements in the indicators on this research variable are declared valid.

In discriminant validity testing, it is known that all variables including the Tax Understanding variable (X_1), Whistleblowing system (X_2), Tax Benefit Value (X_3), Institutional Reputation (M) and Tax Evasion (Y) have an Average Variance Extracted (AVE) value all greater than 0.5. This means that all constructs have achieved convergent validity requirements because the AVE values are all > 0.50.

The reliability test results show that all constructs have Cronbach's Alpha, rho_A and composite reliability values all > 0.6 and even all > 0.7, so it can be said that all these constructs are reliable.

Based on the F Square value table, the Tax Benefit Value variable has an f^2 value of 0.000 in the range of <0.02 which means it has a very weak effect size (influence) on the Tax Evasion (Y) variable. The Institutional Reputation variable has a value of f^2 of 0.039 in the range of 0.02 - 0.15 which means it has a weak effect size (influence) on the Tax Evasion variable (Y). Variable Tax Understanding and Whistleblowing system has a value of f^2 each 0.178 and 0.186 is in the range of 0.15 to 0.35 which means it has a medium size effect (influence) on the variable Tax Evasion (Y).

The R Square value is 0.747, which means that the ability of the Tax Understanding (X_1), Whistleblowing system (X_2), and Tax Benefit Value (X_3) variables in explaining the Tax Evasion (Y) variable is 74.7% is greater than 50%, so the influence of all exogenous constructs of Tax Understanding (X_1), Whistleblowing system (X_2), and Tax Benefit Value (X_3) in the strong or close category, while the remaining 25.3% is influenced by other variables such as Law Enforcement Level and others.

In testing the first hypothesis, the statistical T value for the Tax Understanding variable is 3.228 > 1.96 with a P Value of 0.001 < 0.05. This shows that the hypothesis is accepted so that it can be explained that the Tax Understanding variable directly has a significant effect on Tax Evasion.

In testing the second hypothesis, the statistical T value for the Whistleblowing System variable is 3.452 > 1.96 with a P value of 0.001 < 0.05. This shows that the hypothesis is accepted so that it can be explained that the Whistleblowing system variable directly has a significant effect on Tax Evasion Behavior.

In testing the third hypothesis, the statistical T value for the Tax Benefit Value variable is 0.040 < 1.96 with a P Value of 0.968 > 0.05. This shows that the hypothesis is rejected so that it can be explained that the Tax Benefit Value variable directly has no significant effect on Tax Evasion Behavior.

In testing the fourth hypothesis, the statistical T value for the Institutional Reputation moderation variable on the effect of Tax Understanding on Tax Evasion Behavior is 2.469 > 1.96 with a P Value of 0.014 < 0.05. This shows that the hypothesis is accepted so that it can be explained that the Institutional Reputation variable is able to moderate the effect of Tax Understanding on Tax Evasion Behavior.

In testing the fifth hypothesis, the statistical T value for the Institutional Reputation moderation variable on the effect of the Whistleblowing system on Tax Evasion Behavior is 1.706 < 1.96 with a P Value of 0.089 > 0.05. This shows that the hypothesis is rejected so that it can be explained that the Institutional

Reputation variable is not able to moderate the influence of the *Whistleblowing system on Tax Evasion Behavior*.

In testing the sixth hypothesis, the statistical T value for the Institutional Reputation moderation variable on the effect of Tax Benefit Value on *Tax Evasion Behavior* is $0.504 < 1.96$ with a P Value of $0.615 > 0.05$. This shows that the hypothesis is rejected so that it can be explained that the Institutional Reputation variable is not able to moderate the effect of Tax Benefit Value on *Tax Evasion Behavior*.

Based on the description above, the effect of each exogenous variable directly on the endogenous variable can be outlined in the following figure.

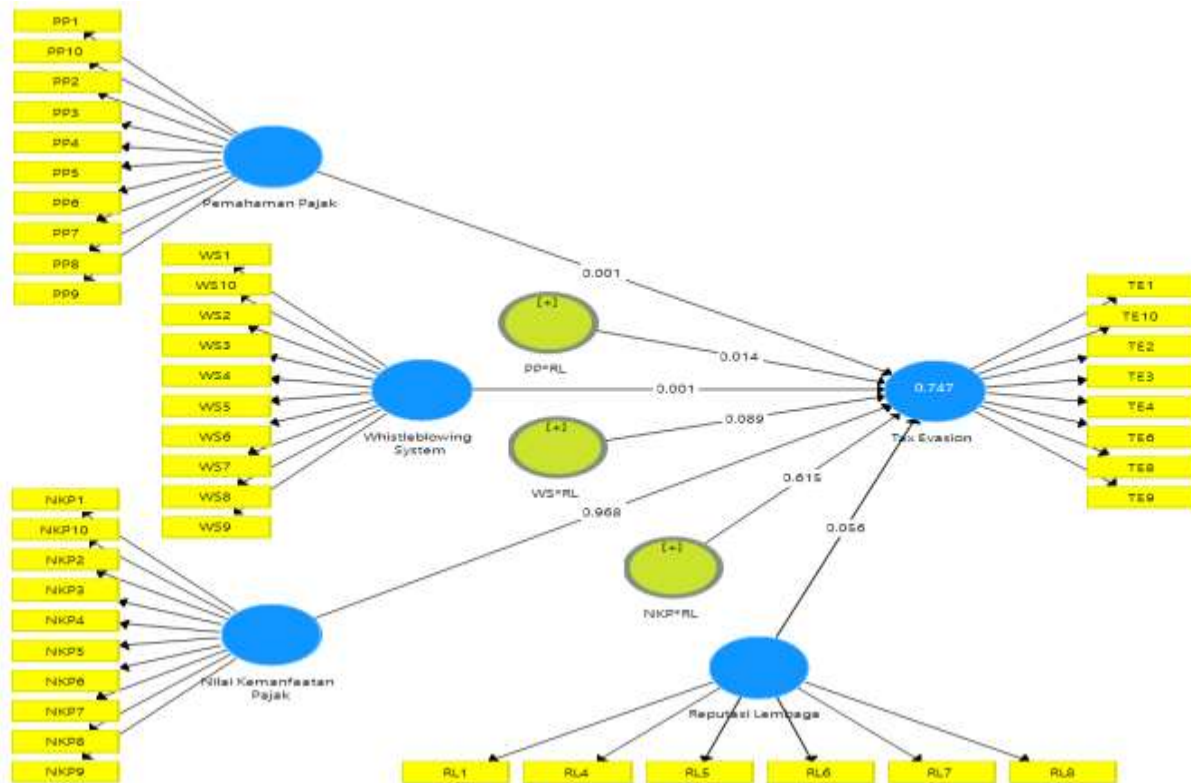


Figure 2. Institutional Reputation Moderates the Effect of Tax Understanding, Whistleblowing system, Tax Benefit Value on Tax Evasion Behavior

V. CONCLUSION

Based on the results of the analysis and hypothesis testing, the following conclusions can be drawn:

1. Tax Understanding directly has a significant effect on *Tax Evasion*. This shows that the increase and decrease in the value of tax understanding will also affect the increase and decrease in the value of tax evasion.
2. *Whistleblowing system* directly has a significant effect on *Tax Evasion Behavior*. This shows that the increase and decrease in the value of the *Whistleblowing system* will also affect the increase and decrease in the value of tax evasion.
3. The value of tax benefits directly has no significant effect on tax *evasion* behavior. This shows that the increase and decrease in the value of tax benefits will not affect the increase and decrease in the value of tax evasion.
4. Institutional Reputation is able to moderate the effect of Tax Understanding on *Tax Evasion Behavior*. This shows that with the reputation of the institution, taxpayers who have an understanding of taxes will avoid tax evasion.
5. Institutional Reputation is not able to moderate the effect of the *Whistleblowing system* on *Tax Evasion Behavior*. This shows that institutional reputation is unable to influence the *Whistleblowing system* on tax evasion behavior.
6. Institutional Reputation is not able to moderate the effect of Tax Benefit Value on *Tax Evasion Behavior*. This shows that institutional reputation is not able to explain the importance of Tax Benefit Value on tax evasion behavior.

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