



# The Impact of Tax Audit, Law Enforcement, and Dissemination on Tax Avoidance in Tigaraksa Tax Office of Tangerang Regency

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## ABSTRACT:

Ineffective tax audit has caused low level of tax compliance. Thus, this study aims at analyzing and evaluating the simultaneous impact of tax audits, law enforcement, and tax socialization on tax avoidance at Tigaraksa Tax Office of Tangerang regency. A quantitative descriptive method is applied to describe numbers and calculations related to those variables. The data used are primary and secondary data, that are collected from 286 people using questionnaire techniques. The study indicates very strong correlation among the influence of tax audits (X1), law enforcement (X2), and tax socialization (X3) to tax evasion (Y). A coefficient of determination of 0.849 is found, meaning that the percentage of the dependant variables of tax audits (X1), law enforcement (X2), and tax socialization (X3) affect tax evasion by 84.9% and the remaining 15.1% is influenced by other variables that are not included in the model. Also, the hypothesis test indicate significant effect of tax audits (X1), law enforcement (X2), and tax socialization (X3) on tax evasion (Y).

**KEYWORDS:** Tax Audit, Law Enforcement, Tax Socialization and Tax Avoidance

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## I. BACKGROUND

Tax avoidance is associated with company management planning and law gaps. There are interest differences between taxpayers and the government. Taxpayers seek to pay taxes at the lowest amount because paying taxes means reducing their economic ability. On the other hand, the government needs sufficient funds to finance its operation, most of which sourced from tax revenues. The existence of these different interests causes taxpayers to tend to reduce the amount of tax payments, both legally and illegally.

Tax avoidance can be influenced by several factors, including tax revenues that play an important role in almost every country. Tax revenue is the main source of revenue for the State Budget, and it aligns with its budgetary function. Over the past five years, tax revenues have averaged around 70% of total government revenues. With the increasing importance of the role of taxes, tax revenues require an improved management system and increased supervision and services that enable tax revenues to be optimized according to economic conditions and community potential.

The phenomenon of low tax compliance, according to the author's assumption, is due to the fact that the audit was not functioning properly, as was the result of preliminary interviews with tax officers in Pratama Tiga Raksa Tax Office, the number of taxpayers that report on time is 75% of 250 taxpayers. While tax education and dissemination are conducted 10 times a year, there are still many taxpayers who have not complied with the reporting nor have they applied the rules in status quo.

Data of tax revenue during 2018-2021 showed that the percentage of realization in achieving the 2020 target decreased to the amount of Rp 1,072,041,039,955,060, from the target of Rp 1,198,823,386,174,990. Based on the 2020 tax avoidance data, the potential loss reached Rp 57,248,687,360 and Rp 47,830,841,163 due to submission of incorrect or incomplete tax returns and/or statements, and issuance of tax invoices, withholding tax slip, and/or tax payment slip that are not based on actual transactions.

On the other hand, the impact of several changes in the tax law also requires tax dissemination to the public so that tax awareness and tax compliance can also increase. Individuals will report lower taxes when their tax obligations are uncertain, but this possibility can be reduced if tax offices or agencies can provide information at low cost to taxpayers. Good dissemination will create better understanding on the available tax regulations, so the public and taxpayers can improve their tax rights and obligations. They are expected to comply with the applicable tax regulations and anticipate confusion or uncertainty due to tax changes/reforms occurred.

Tax avoidance may take the form of minimizing, eliminating, manipulating tax data payable, or unreporting Tax Returns. By doing so, taxpayers will escape paying taxes as regulated according to applicable tax regulations. Tax avoidance that is carried out illegally, generally known as tax evasion, may be done by manipulating Tax Returns and hiding the actual taxes payable. Lack of law enforcement could motivate someone to commit tax avoidance. A taxpayer who realizes that the avoidance is undetected, and bear all the risks if the action is revealed, has no fear of executing tax avoidance in the future. Such conditions may happen because the taxpayer thinks that the cost of tax avoidance is cheap and the related sanctions is relatively light.

In addition to tax audits, fair and transparent law enforcement is required. Law enforcement is defined as a process of pushing legal desires into reality. The government's role is essential in giving deterrent effect for tax criminals and evaders, so that taxpayers may not deal with any of tax avoidance arrangement. It is expected that taxpayers will have full awareness given the importance of fair tax compliance. Put simply, the higher the level of tax law enforcement, the lower the practice of tax avoidance. Conversely, the weaker the function of tax law enforcement agencies, the greater the chance of practicing tax avoidance.

Studies about tax audits have been carried out several times. One of them is a research conducted by Raden Devri & Dudi Pratomo (2015) who conducted study on the effect of the taxation system and tax audits on tax avoidance by taxpayers. The study indicated that the two independent variables significantly influence tax avoidance simultaneously and partially.

Based on the issues above, this study will explore the topic of tax audits, law enforcement, tax dissemination, and tax avoidance during the Covid-19 pandemic period. Tax revenue is very crucial for the government's operations, especially during the pandemic conditions which cannot be said to be normal. Therefore, the role of the entire community, both taxpayers and tax authorities, is needed to work together and support each other in relation to any policies issued by the government to restore the economy, taxation, health and so on. Previous research was conducted by research by Sri Ayem & Listiani (2019).

This study applies 3 (three) independent variables of tax audit, law enforcement, and tax dissemination and their effects on tax avoidance. The research is conducted at Tigaraksa Tax Office in Tangerang Regency, while the previous one was conducted at Sleman Tax Office. The decision to choose Tigaraksa Tax Office is based on the reason that it has the largest number of taxpayers in Tangerang.

Against the background of the problems mentioned above, the writer is interested in carrying out the research outlined in the thesis with the title of "**The Impact of Tax Audit, Law Enforcement, and Dissemination on Tax Avoidance in Tigaraksa Tax Office of Tangerang Regency**".

## **II. RESEARCH METHOD**

The approach used in this research is a quantitative descriptive approach. This research was carried out at Tigaraksa Tax Office in Tangerang Regency. Primary data in this study were obtained from questionnaire responses about Tax Audit, Law Enforcement, Tax Dissemination, and Tax Avoidance, filled out by taxpayers registered in Tigaraksa Tax Office of Tangerang Regency. The targeted population in this study are individual taxpayers, non-employees, agencies and treasurers in 2020. The sampling technique used was the proportional random sampling. According to Sugiyono (2017: 88), Proportional Random Sampling is a method of taking a sample of members of the population using a random method without regard to strata in the population. This study determines the number of samples from the population using the Slovin formula at a margin of error of 5%, with a population of 1000, so 286 samples are used in this study. The questionnaire uses a Likert scale as a variable measurement. With a Likert scale, the variables to be measured are translated into indicator variables. Then the indicator is taken as a starting point for compiling instrument items which can be in the form of questions or statements (Sugiyono, 2017: 133). For the purposes of quantitative analysis, a score can be given on a Likert scale, namely 1-5. The independent variables in this study are Tax Audit, Law Enforcement, and Tax Dissemination, while the dependent variable is Tax Avoidance. The data analysis technique used is Partial Least Square (PLS). Data analysis through the Statistical Package for Social Science (SPSS) for Windows Release 24.0 in this study was divided into two parts, namely data quality testing which included validity and reliability tests, and quantitative analysis which included multiple regression analysis, Equation Significance Test and Coefficient of Determination.

### III. RESULTS AND DISCUSSION

Data analysis used in this research is comparative and descriptive analysis. This method allows impact description of tax audits, law enforcement, and tax dissemination toward tax avoidance based on the collected data, particularly regarding the low compliance level of tax returns submission. The information is furthermore processed to calculate the percentage of actual issuance of tax revenues and disbursement of tax arrears. The data is collected based on data on the issuance of warrant letters and the disbursement of tax arrears at Tigaraksa Tax Office of Tangerang Regency. In this chapter, the author discusses further the implementation of tax audits, law enforcement, and dissemination toward tax avoidance at Tigaraksa Tax Office of Tangerang Regency.

The data needed by the authors in this study are obtained from questionnaires distributed to 286 taxpayers who received Notice of Tax Underpayment Assessment (SKPKB) from Tigaraksa Tax Office of Tangerang Regency Tigaraksa Tangerang Regency. The sample data is limited due to difficulty in collecting data of taxpayers receiving SKPKB at a short term period. The questionnaire given to taxpayers is to assess the principle of fairness in tax collection, while the questionnaire regarding tax sanctions is given to tax officers to maintain the data accuracy. With regard the respondents characteristics, there may be discrepancies between one stratum and another due to the distribution of data which gives all members of the population equal opportunities to become samples. The characteristics of the respondents in this study were based on age, gender and education with a total of 286 respondents.

From the general description of the respondents' assessment on the Tax Audit variable, the average score (mean) is 27.3587, the median is 28.0000, the mode is 28.00, the standard deviation is 3.32351 and the variance is 11.046. Based on the respondent's assessment on the Law Enforcement variable, an average score (mean) of 32.7826 is obtained, the median is 32.0000, the mode is 29.00, the standard deviation is 4.286767 and the variance was 24.282. Furthermore, on the respondents' assessment on the Tax Dissemination variable, an average score (mean) of 18.8804 was obtained, the median was 19.0000, the mode was 17.00, the standard deviation was 3.88246 and the variance was 15.073. Finally, the respondents' assessment on the Tax Avoidance variable finds an average score (mean) of 36.24135, median 36.28000, mode 37.959, standard deviation 1.713171 and variance 2.935.

The validity test of the research instrument used in this study is a questionnaire about Tax Audit, Law Enforcement, Tax Dissemination, and Tax Avoidance. The validity test is carried out using the help of SPSS software, by inputting respondents = 286 people and a significance level = 5%, then  $df = n-2 = 284$ ,  $\alpha = 0.05$ , which result in  $r$  table = 0.113. From the validity test, it can be known that, after being tested for validity, all 10 statements are declared valid.

The reliability test can only be carried out after an instrument has been confirmed for its validity. Testing the reliability in this study to show the level of internal consistency reliability of the technique used is to measure the Cronbach's Alpha coefficient with the help of the SPSS program. Alpha values vary from 0 - 1, a statement can be categorized as reliable if the alpha value is greater than 0.60 (Sugiyono, 2016: 82). After testing the validity of the statement variable X, where all statement items are declared valid and have an  $r$  alpha of  $0.829 > 0.600$ , it is concluded that the items on the Tax Audit variable statement are reliable.

**Table 1**  
**Summary of Reliability Test**

Variable	Alpha Cronbach	Comparison value	Result
Tax audit	0,729	0,6	Reliable
Law enforcement	0,856	0,6	Reliable
Tax dissemination	0,862	0,6	Reliable
Tax avoidance	0,798	0,6	Reliable

Source : processed from primary data, 2023

Based on the recap above, all questionnaires outcome for both the variables Tax Audit (X1), Law Enforcement (X2), Tax Dissemination (X3) and Tax Tax Avoidance) (Y) are reliable because all Cronbach value are bigger than the 0.600 comparative value.

**Table 2**  
**Summary of Multiple Regression**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.924 <sup>a</sup>	.854	.849	1.88801
a. Predictors: (Constant), Tax Dissemination, Tax Audit, Law Enforcement.				
b. Dependent Variable: Tax Avoidance.				

Source : processed from primary data, 2023

R square value indicates the value of the coefficient of determination. The R square (R<sup>2</sup>) value of 0.854 means that the contribution of the X (independent) variable to the Y (dependent) variable is 85.4% while the remaining 14.6% is influenced by other factors.

It indicates that the independent variables, namely Tax Audit (X1), Tax Dissemination (X2), and Law Enforcement (X3) and, together, will affect the dependent variable, namely Tax Tax Avoidance (Y) of 85.4%.

**Table 3**  
**Summary of Multiple Linear Regression Test**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1837.231	3	612.410	171.805	.000 <sup>b</sup>
	Residual	313.682	88	3.565		
	Total	2150.913	91			
a. Dependent Variable: Tax Avoidance.						
b. Predictors: (Constant), Tax Dissemination, Tax Audit, Law Enforcement.						

Source : processed from primary data, 2023

The F test is applied to determine the effect of variable X on variable Y simultaneously. It is said that there is an influence if the significance value is less than 0.05 or the calculated F is greater than the F table.

Based on the table above, it is known that the calculated F value is 171,805, while the magnitude of Ftable with degrees of freedom (df) 3 and 286 at  $\alpha$  (0.05) is 2.31. Thus the value of Fcount (171,805) > Ftable (2.31). This means that H<sub>0</sub> is rejected and, consequently, H<sub>1</sub> is accepted. Thus, Tax Audit, Law Enforcement, and Tax Dissemination altogether affect Tax Avoidance executed by taxpayers registered in Tigaraksa Tax Office of Tangerang Regency.

**Table 4**  
**Coefficients and Correlation**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.809	2.038		.888	.377
	Tax Audit	.667	.060	.046	1.116	.268
	Law Enforcement	.841	.068	.853	12.350	.000
	Tax Dissemination	.200	.087	.080	1.145	.256
a. Dependent Variable: Tax avoidance.						

Source : processed from primary data, 2023

The t test is applied to determine the effect between variables X on Y. It is said that there is an influence if the significance value is less than 0.05 or the t count is greater than the t table (1.976). Based on the results, it is known that variables X1, X2, and X3 have a significance value less than 0.05 and t count greater than 1.976. Thus, these 3 (three) variables affect Y.

Based on the results of statistical data testing, the formula for tax avoidance assessment (Y) is:  $\hat{Y} = 1.809 + 0.667 X1 + 0.841 X2 + 0.200 X3$ .

This equation means that every 1 increase in the score of the Tax Audit variable can increase 0.667 the score of the Tax Avoidance variable, assuming other independent variables are constant or fixed. Every 1 increase in the score of the Law Enforcement variable can increase 0.841 in the score of the Tax Avoidance variable, assuming other independent variables are constant or fixed. Every 1 increase in the score of the Tax Dissemination variable can increase the score of 0.200 in the variable of Tax Avoidance, assuming other independent variables are constant or fixed.

This study proposes the following 3 (three) hypotheses to determine and analyze the effect of all independent variables on the dependent variable:

- 1) First Hypothesis: Tax Audit (X1) affects Tax Avoidance (Y)
- 2) Second Hypothesis: Law enforcement affects Tax Avoidance (Y)
- 3) Third Hypothesis: Tax Socialization affects Tax Avoidance (Y)
- 4) Fourth Hypothesis: Conducted to test whether there is influence of Tax Audit (X1), Law Enforcement (X2), and Tax Dissemination (X3) altogether on Tax Avoidance (Y).

**Table 5**  
**Statistical Test Results of t**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.809	2.038		.888	.377
	Tax Audit	.667	.060	.046	6.488	.268
	Law Enforcement	.841	.068	.853	12.350	.000
	Tax Dissemination	.200	.087	.080	11.634	.256

a. Dependent Variable: Tax avoidance.

Source : processed from primary data, 2023

Based on the results above, there is significant outcome for each independent variable. The results of hypothesis testing are as follows:

- The first hypothesis test of tax audit's effect on tax avoidance** shows that tax audit has an effect on tax avoidance executed by taxpayers registered in Tigaraksa Tax Office of Tangerang Regency.
- The second hypothesis test of law enforcement's effect on tax avoidance** shows that law enforcement has an effect on tax avoidance executed by taxpayers registered in Tigaraksa Tax Office of Tangerang Regency.
- Test of the third hypothesis of tax dissemination's effect on tax avoidance** shows that tax dissemination has an effect on tax avoidance executed by taxpayers registered in Tigaraksa Tax Office of Tangerang Regency.

The F statistic test aims to determine the effect simultaneously or simultaneously of the independent variables on the dependent or dependent variable. The criterion used is that if the value of  $F_{count} > F_{table}$  then  $H_0$  is rejected and  $H_1$  is accepted, and vice versa.

From the results of the data analysis, the simultaneous significant test (statistical test of F) can be seen in the table below.

**Table 6**  
**Statistical Test Results of F**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1837.231	3	612.410	171.805	.000 <sup>b</sup>
	Residual	313.682	88	3.565		
	Total	2150.913	91			

a. Dependent Variable: Tax avoidance.

b. Predictors: (Constant), Tax Dissemination, Tax Audit, Law Enforcement.

Source : processed from primary data, 2023

Based on the results above, it is known that the calculated F value is 171,805, while the magnitude of  $F_{table}$  with degrees of freedom (df) 3 and 286 at  $\alpha$  (0.05) is 2.31. Thus the value of  $F_{count}$  (171,805)  $>$   $F_{table}$  (2.31). This means that  $H_0$  is rejected and consequently  $H_1$  is accepted, then Tax Audit, Law Enforcement, and Tax Dissemination jointly affect Tax Avoidance arranged by taxpayers registered in Tigaraksa Tax Office of Tangerang Regency.

**Table 7**  
**Results of the Large Influence Test of Variables**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.924 <sup>a</sup>	.854	.849	1.88801

a. Predictors: (Constant), Tax Dissemination, Tax Audit, Law Enforcement.

b. Dependent Variable: Tax avoidance.

Source : processed from primary data, 2023

Meanwhile, the influence of the variables of tax audit, law enforcement, and tax dissemination together on the variable of tax avoidance is 0.924. This value indicates that the relationship between tax audit, law enforcement, and tax dissemination on tax avoidance is relatively strong. In addition, a coefficient of determination of 0.849 is obtained, meaning that 84.9% of the results are affected by tax audit, law enforcement, and tax dissemination variables and the remaining 15.1% is influenced by other variables outside the models.



Furthermore, the writer analyzed the influence of the independent variables on the dependent variable. The analysis of the magnitude of the influence test was carried out using the SPSS application and the results are shown in the following table:

**Table 8**  
**Research Variable Correlation Coefficient Matrix**

Correlations					
		Tax audit	Law enforcement	Tax dissemination	Tax avoidance
Tax audit	Pearson Correlation	1	.103	.153	.646
	Sig. (2-tailed)		.330	.145	.165
	N	286	286	286	286
Law enforcement	Pearson Correlation	.103	1	.807**	.922**
	Sig. (2-tailed)	.330		.000	.000
	N	286	286	286	286
Tax dissemination	Pearson Correlation	.153	.807**	1	.775**
	Sig. (2-tailed)	.145	.000		.000
	N	286	286	286	286
Tax avoidance	Pearson Correlation	.646	.922**	.775**	1
	Sig. (2-tailed)	.165	.000	.000	
	N	286	286	286	286

\*\* . Correlation is significant at the 0.01 level (2-tailed).

### 1. Tax Audit's Effect on Tax Avoidance

The accumulated results of the questionnaire answers that have been collected from respondents and analysis using the SPSS program shows that the Tax Audit variable (X1) has an effect on Tax Avoidance (Y). This is proven by the  $t_{count}$  value on the Tax Audit variable (X1) of 6.488 and the  $t_{table}$  value of 1.960. So that the value of  $t_{count} >$  value of  $t_{table}$ . The results of the hypothesis test show that  $H_0$  is rejected and  $H_1$  is accepted, so it is concluded that the tax audit has an effect on tax avoidance with the influence magnitude of of the tax audit on tax avoidance of 0.646. This means that the correlation between tax audits and tax avoidance executed by taxpayers registered at Tigaraksa Tax Office of Tangerang Regency is moderate. Also, the percentage of the Tax Audit variable is 64.6%, meaning that tax avoidance can be influenced by the tax audit variable while the remaining 35.4% is caused by other factors.

However, the outcome contradicts with the theory argued by Djajadiningrat in Jumaiyah & Adv. Wahidullah (2020: 2), taxes are an obligation to transfer part of the wealth to the state treasury due to circumstances, events and actions that give a certain position, but not as a punishment according to regulations set by the government and can be imposed, but there is no reciprocal remuneration from the state directly to maintain the general welfare.

Also, a previous research made by Rizky Pebrina and Amir Hidayatulloh (2020) established that tax dissemination and quality of services as well as the implementation of electronic Tax Return were factors that can affect tax avoidance, while law enforcement had no effect against tax avoidance.

### 2. Law Enforcement's Effect on Tax Avoidance

The results of the questionnaire answers that have been collected from respondents and analysis using the SPSS program shows that the law enforcement variable (X2) has an effect on tax evasion (tax avoidance) (Y). This is proven by the  $t_{count}$  value in the Law Enforcement variable (X2) of 2.467 and the  $t_{table}$  value of 1.960. So that the value of  $t_{count} >$  value of  $t_{table}$ . The results of the hypothesis test show that  $H_0$  is rejected and  $H_1$  is accepted, so that from these results it can be said that law enforcement has an effect on tax evasion (tax avoidance) with a magnitude of effect of law enforcement on tax evasion (tax avoidance) of 0.922. This means that the correlation between law enforcement and tax avoidance executed by taxpayers registered at Tigaraksa Tax Office of Tangerang Regency is very strong. The percentage of the law enforcement variable is 74.8%, which means that tax avoidance can be influenced by law enforcement variables while the remaining 15.2% is caused by other factors.

Based on the theory quoted in the book Narration and Media Literacy in Understanding the Radicalism Movement by Ambar Sri Lestari (2020: 42-44), understanding is a process of thinking, learning, behavior and how to understand. In another sense, understanding is a person's ability to grasp the meaning, the meaning of a

concept, situation and facts that he knows. One's ability to understand, reason, solve problems and process information is the main thing of cognitive ability.

This is in accordance with a previous research conducted by L.P Gita Cahyani, Naniek Noviari (2019), which revealed that the variable tax rate, understanding of taxation and also partial or simultaneous education of taxation has a positive effect on tax avoidance of Small and Medium Enterprises (SMEs).

### **3. Tax Dissemination's Effect on Tax Avoidance**

The accumulated results of the questionnaire answers that have been collected from respondents and analysis using the SPSS program shows that the dissemination variable (X3) has an effect on tax avoidance (Y). This is proven by the  $t_{count}$  value on the tax dissemination variable (X3) of 11.634 and the  $t_{table}$  value of 1.960. Hence, the value of  $t_{count} >$  value of  $t_{table}$ . The results of the hypothesis test show that  $H_0$  is rejected and  $H_1$  is accepted, so it is assumed that tax dissemination has an effect on tax evasion (tax avoidance) with a magnitude of effect of tax dissemination on tax evasion (tax avoidance) executed by taxpayers registered at Tigaraksa Tax Office of Tangerang Regency is moderate. Also, the percentage of tax dissemination variable on tax evasion (tax avoidance) is 60.1%, meaning that tax evasion (tax evasion) can be influenced by the tax socialization variable, while the remaining 39.9% is caused by other factors.

This is related to previous research conducted by Divia A. Andharesta and Fidiana (2020). The results showed that tax dissemination had a positive effect on tax avoidance. The sanctions given to taxpayers work as deterrent effects and education method.

According to Aspasita (2017), tax dissemination provided by Samsat, for example, is an effort to provide knowledge to the public and especially the motor vehicle taxpayers, so that they know about all matters (both regulations and procedures) regarding taxation through appropriate methods. The effect of tax dissemination at Tigaraksa Tax Office of Tangerang Regency needs to be maintained to prevent tax avoidance, because the results of the simple regression analysis indicates that there is a unidirectional (positive) relationship between tax dissemination and tax avoidance.

### **4. The Impact of Tax Audit, Law Enforcement, and Dissemination Collectively on Tax Avoidance**

Based on the results of data processing using the SPSS statistical program, it is proven that the variables Tax Audit (X1), Law Enforcement (X2), and Tax Dissemination (X3) collectively affect Tax Avoidance at Tigaraksa Tax Office of Tangerang Regency (Y). The test results is indicated by the calculated  $F_{value}$ . Based on the analysis, it is known that the calculated  $F_{value}$  is 171.805, while the magnitude of  $F_{table}$  with degrees of freedom (df) 3 and 286 at  $\alpha$  (0.05) is 2.31. Thus, the value of  $F_{count}$  (171,805)  $>$   $F_{table}$  (2.31). This means that  $H_0$  is rejected and consequently  $H_1$  is accepted. Thus, it is concluded that Tax Audit, Law Enforcement, and Tax Dissemination collectively affect Tax Avoidance at Tigaraksa Tax Office of Tangerang Regency. The magnitude of the influence of the variables of tax audit, law enforcement, and tax dissemination collectively on the tax avoidance variable is 0.849. This value indicates that the relationship strength is classified as very strong. The impact percentage of the variable of Tax Audit, Law Enforcement, and Tax Dissemination collectively can explain Tax Avoidance is 0.849, meaning that the percentage of Tax Audit, Law Enforcement, and Tax Dissemination variables can explain Tax Avoidance is at 84.9% and the remaining 15.1% is influenced by other variables outside the model. This is based on the theory of Imam Ghozali (2016) which claimed that the Adjusted R Square value was used because there were more than two independent variables and the Adjusted R Square value could fluctuate if the independent variables were added to the research model. The value of the Adjusted R Square can be explained by variations of the three independent variables Tax Audit, Law Enforcement, and Tax Dissemination. The greater the Adjusted R Square value, the variation of the dependent variable (return on assets) can be explained by the 3 (three) independent variable variations of Tax Audit, Law Enforcement, and Tax Dissemination, and vice versa.

## **IV. CONCLUSION AND RECOMMENDATION**

Based on the results of research and discussion of the data obtained, it can be concluded as follows:

1. The effect of tax audit (X1) on tax avoidance (Y) is 64.6%, meaning that tax avoidance can be influenced by tax audit variable, while the remaining 35.4% is caused by other factors.
2. The effect of law enforcement (X2) on tax avoidance (Y) is 74.8%, meaning that tax avoidance can be influenced by law enforcement variable, while the remaining 25.2% is caused by other factors.
3. The effect of tax dissemination (X3) tax avoidance (Y) is 60.1%, meaning that tax avoidance can be influenced by the tax dissemination variable, while the remaining 39.9% is caused by other factors.
4. The impact of tax audit (X1), law enforcement (X2), and tax dissemination (X3) collectively on tax avoidance (Y) is classified as very strong. In addition, a determination coefficient value of 0.849 is obtained, meaning that the percentage of tax audit variables (X1), law enforcement (X2), and tax dissemination can explain tax avoidance is 84.9%, and the remaining 15.1% is influenced by other variables outside the model.

From the conclusions and other facts obtained in the study, the following recommendations is offered:

1. As input to the DGT in terms of formulating policies related to tax dissemination, tax audits, law enforcement, especially concerning tax avoidance policies.
2. As input to the Head of the Tiga Raksa Tax Office regarding improvements in tax dissemination, tax audits, law enforcement and tax avoidance.
3. As input for taxpayers to participate better in tax dissemination activities.

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