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THE EFFECT OF TAXPAYER AUDITS, TAX FAIRNESS AND ECONOMIC MOTIVES ON TAX EVASION

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pemeriksaan pajak, keadilan pajak, dan motif ekonomi terhadap penggelapan pajak pada wajib pajak orang pribadi. Latar belakang penelitian ini didasarkan pada masih tingginya praktik penggelapan pajak yang berdampak negatif pada penerimaan negara. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei terhadap 100 responden yang terdaftar di Kantor Pelayanan Pajak Pratama Senapelan Pekanbaru. Analisis data dilakukan dengan menggunakan regresi linier berganda menggunakan SPSS versi 25. Hasil penelitian menunjukkan bahwa pemeriksaan pajak dan motif ekonomi berpengaruh signifikan terhadap penggelapan pajak, sedangkan keadilan pajak tidak menunjukkan pengaruh yang signifikan. Penelitian ini memberikan kontribusi bagi pengembangan kebijakan fiskal, khususnya dalam meningkatkan efektivitas pengawasan dan pemahaman terhadap motivasi ekonomi wajib pajak agar dapat meminimalisir praktik penggelapan pajak.

Kata Kunci: Pemeriksaan Pajak, Keadilan Pajak, Motif Ekonomi, Penggelapan Pajak

ABSTRACT

This study aims to examine the influence of tax audits, tax fairness, and economic motives on tax evasion among individual taxpayers. The background of this study is based on the still high practice of tax evasion which has a negative impact on state revenue. This study uses a quantitative approach with a survey method of 100 respondents registered at the Pekanbaru Senapelan Pratama Tax Office. Data analysis was conducted using multiple linear regression using SPSS version 25. The results show that tax audits and economic motives have a significant effect on tax evasion, while tax fairness does not show a significant effect. This study contributes to the development of fiscal policy, particularly in improving the effectiveness of supervision and understanding of taxpayers' economic motivations in order to minimize evasion practices.

Keywords: Tax Audit, Tax Justice, Economic Motives, Tax Evasion

1. INTRODUCTION

evasion is a deviant act committed by taxpayers by concealing income or submitting tax reports that do not reflect the actual situation in order to reduce the amount of tax payable. This practice has a direct impact on state revenue, as taxes are the main source of funding for national development. In Indonesia, despite tax reforms, tax evasion remains a difficult challenge to overcome. Tax evasion is an act carried out intentionally by taxpayers to reduce their tax obligations in a manner that violates statutory provisions.

Tax evasion is the behavior of taxpayers who intentionally conceal income or provide inaccurate information to avoid tax obligations. A good level of tax awareness and understanding can reduce an individual's tendency to commit such acts (Wahyuni & Martono, 2020). Tax evasion is a form of non-compliance carried out intentionally by taxpayers by concealing some or all of their income, and submitting inaccurate tax reports, to reduce the amount of tax that should be paid (Rahmatika et al., 2020). This action not only harms state revenues but also creates inequality in the tax system and lowers the morale of compliant taxpayers (Rosmawati & Darmansyah, 2023).

Tax evasion is based on taxpayers' non-compliance with their tax obligations due to their perceptions of unfairness, high tax rates, and lack of experience with tax audits (Ekaputra, 2022). This practice not only harms the state financially but also creates inequity in the tax system. Compliant taxpayers are impacted by having to bear a greater burden than those who commit violations.

The phenomenon of tax evasion also reflects the still low level of voluntary compliance among taxpayers. Many taxpayers prefer to find legal loopholes or manipulate tax data to reduce their tax burden. This demonstrates the need for increased public tax awareness and integrity. Tax evasion not only causes losses to the state but also creates an unhealthy business climate, as compliant businesses must compete with dishonest ones.

2. LITERATURE REVIEW

The Theory of Planned Behavior (TPB) was published by Ajzen (1991) as a development of the Theory of Reasoned Action (TRA) , which was first proposed by Ajzen in 1980. The Theory of Reasoned Action says that two factors influence the desire to do something: subjective norms and attitudes towards the behavior (Fishbein, Ajzen 1975).

According to Yuliana (2020), this theory is based on a belief perspective, which can influence a person's actions. This perspective is implemented by combining various characteristics, qualities, and attributes contained in certain information. This perspective then shapes a person's intention to act in a certain way. In the context of tax evasion, the TPB is used to explain how taxpayers form intentions to engage in actions that deviate from their tax obligations.

Tax Evasion

Tax evasion is a deliberate violation of the law by taxpayers to avoid their tax obligations through various forms of administrative irregularities and financial data manipulation. This action

reflects an effort by taxpayers to minimize the amount of tax payable to the state by means that violate applicable tax regulations. According to Sutrisno (2024), tax evasion is a systematic illegal strategy, in which taxpayers actively conceal income, falsify financial reports, and present false information in their Annual Tax Returns (SPT). Anjarwi et al. (2024) added that tax evasion is a form of tax non-compliance influenced by various factors, both internal and external. Internally, this behavior can be driven by weak legal awareness, low moral integrity, and individual economic pressures. Meanwhile, externally, tax evasion can occur due to minimal government transparency, weak fiscal oversight, and negative perceptions of the state's use of tax funds.

Tax Audit

According to Valentia and Susanty (2021), audits are conducted systematically by collecting and analyzing relevant evidence to assess taxpayer compliance. These audits include verifying tax data and documents to detect potential violations or discrepancies between reports and reality. Sutrisno (2024) states that audits are not only administrative but also substantive, namely checking the content and accuracy of submitted financial reports. This is done with a professional and objective approach to detect indications of tax avoidance that harm state revenues. Another opinion from Pangaribuan et al. (2022) indicates that audits are often conducted when symptoms of discrepancies in reporting are found, such as income that does not align with the business profile, unreasonable requests for restitution, or discrepancies in third-party data. In general, various recent studies have shown that tax audits play a crucial role in improving taxpayer compliance and reducing tax evasion practices. When audits are conducted regularly, comprehensively, and data-driven, they tend to have a significant impact on taxpayer tax reporting behavior.

Tax Justice

According to Siregar and Asmara (2021), tax fairness can be understood as a condition in which the tax burden borne by each individual or business entity is commensurate with their economic capacity. Taxpayers who perceive they are treated fairly in the tax system tend to demonstrate higher levels of compliance. Conversely, unfairness in the distribution of the tax burden or in tax services will weaken taxpayers' motivation to comply. Agustin and Setiawan (2022) add that the aspect of fairness encompasses three important dimensions: vertical fairness (between individuals with different income levels), horizontal fairness (between individuals with similar economic conditions), and procedural fairness (fair treatment by tax authorities in the audit and determination process). Inequality in any of these aspects can trigger negative perceptions and impact tax compliance.

Research by Halim and Wibowo (2023) found that taxpayers' perceptions of fairness are strongly influenced by their experiences interacting with the tax authorities. If taxpayers perceive unfair treatment, such as tariff discrimination or non-transparent service, this can be a strong trigger for tax evasion. This demonstrates that fairness is not only normative but also psychological and sociological. Meanwhile, according to Anjani and Rachmawati (2024), tax fairness is not only about the tariff and amount paid, but also encompasses how tax funds are used by the government. When the public perceives that tax revenues are not used transparently for the public interest, such as

infrastructure development or public services, that sense of fairness is lost. Overall, recent research confirms that tax fairness is a key element in building a sustainable tax system. Perceived fairness by taxpayers fosters collective and moral awareness that paying taxes is not only legally valid but also ethically and socially necessary. Therefore, creating fairness in the tax system is a crucial step in suppressing tax evasion and increasing the effectiveness of state revenues.

Economic Motives

According to Robbins (2023), economic motivation is the drive that arises when individuals or groups strive to achieve specific economic goals within their capacity and resources. These actions are generally directed at fulfilling needs and maximizing profits. When taxpayers perceive that paying taxes will reduce their income or profits, this economic motivation can become a reason to deviate from their tax obligations.

Rahmawati (2023) suggests that economic motives arise from both internal factors such as living expenses, lifestyle, and financial pressure, as well as external factors such as business competition, economic uncertainty, and tax policies perceived as burdensome. The combination of these factors can drive individuals or businesses to make decisions oriented toward spending efficiency, including through tax manipulation or fictitious reporting. Similarly, Sukirno (2022) explains that economic motives are the basis or reason for someone to engage in production, consumption, and distribution activities, with the aim of achieving prosperity. In practice, taxpayers motivated by economic motives tend to view tax payments as an obstacle to improving financial well-being, thus encouraging them to seek legal loopholes or even commit violations.

Meanwhile, Siregar and Pratama (2024) emphasized that economic motives are a form of rational consideration in allocating limited resources to obtain the most optimal results.

Conceptual Framework and Hypothesis

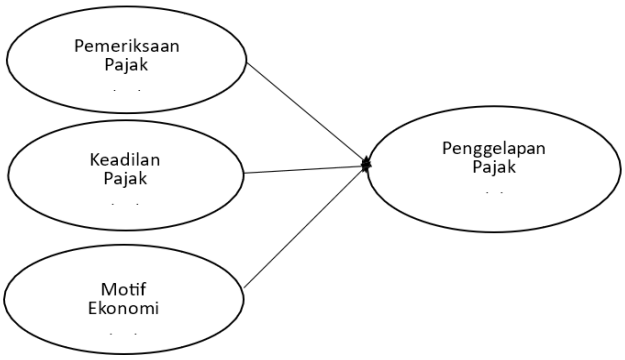

Figure 1. Conceptual Framework

Influence Taxpayer Examination To Embezzlement Tax

Within the context of *the Theory of Planned Behavior (TPB)* , taxpayer audits can be linked to *perceived behavioral control* . Comprehensive and regular tax audits provide a strong signal to taxpayers that tax authorities are monitoring them, which ultimately increases the perception that tax evasion is a high-risk activity and difficult to carry out undetected. When individuals perceive

that control over their actions is out of reach due to strict oversight, their intention to commit tax evasion decreases. Therefore, tax audits play a significant role in influencing taxpayers' perceptions of control over evasion.

Furthermore, the intensity and quality of audits will influence taxpayers' attitudes *toward* tax compliance. If audits are conducted objectively and fairly, taxpayers will have a positive attitude toward compliance. This will increase their intention to refrain from evading taxes. Research by Sutrisno (2024) shows that tax audits conducted using a risk-based approach can improve compliance through their deterrent effect. Meanwhile, a study by Nguyen (2022) revealed that systematic and transparent audits have a positive impact on improving tax compliance.

H1: Tax audits have an impact on tax evasion.

The Impact of Tax Justice on Tax Evasion

According to the TPB, tax fairness is closely related to taxpayers' attitudes *and* subjective norms *toward* tax obligations. When a tax system is perceived as fair, taxpayers tend to have a positive attitude toward tax obligations. They will view paying taxes as a reasonable contribution to the state. Conversely, unfairness in the tax system, such as disproportionate rates or discriminatory treatment, can foster negative attitudes, which in turn increase the intention to commit tax evasion.

From a subjective norm perspective, perceptions of fairness also influence the social pressure felt by taxpayers. If the general public perceives the tax system as fair and tax compliance as a moral obligation, individuals will be encouraged to behave similarly. Conversely, if society perceives the tax system as unfair, tax evasion can become a socially accepted norm. Research by Ngadiman (2022) shows that tax fairness has a significant effect on reducing tax evasion because it increases positive perceptions and moral responsibility of taxpayers. Kurnia (2022) expressed a similar view, stating that tax fairness has a significant and positive effect on taxpayers' intentions regarding tax evasion. Fairness can influence a person's attitude and intentions in fulfilling their tax obligations.

H2: Tax fairness has an impact on tax evasion.

The Influence of Economic Motives on Tax Evasion

Within the TPB framework, economic motives influence attitudes and perceived behavioral control toward embezzlement. Economic motives reflect an individual's rational considerations in evaluating the benefits and costs of each action. When an individual believes that embezzling can provide financial benefits and tax savings, and feels they have control over the action (e.g., the risk of detection is low), attitudes toward embezzlement will tend to be positive. This strengthens the intention to commit embezzlement.

Economic motives are also related to perceived behavioral control. Taxpayers who perceive they can avoid oversight or identify loopholes in the tax system will have a higher intention to evade taxes. In this context, the decision to evade is influenced not only by external factors but also by personal evaluations of the potential economic benefits.

Research by Aji, Erawati, & Izliachyra (2021) shows that economic motives significantly influence tax evasion due to individuals' drive to meet economic needs or improve financial well-being. A study by Siregar & Pratama (2024) also supports that economic motives are the primary determinant of tax evasion behavior, based on the logic of efficiency and rationality.

H3: Economic motives influence tax evasion

3. RESEARCH METHODS

This study uses quantitative data with a population of 50,139 Individual Taxpayers registered at the Pekanbaru Senapelan Tax Office (KPP Pratama). Sampling was conducted using a *probability sampling method* with a *random sampling approach* so that each member of the population has an equal chance of being selected. The sample size was determined using the Slovin formula, resulting in a total of 100 respondents being sampled in this study. The data collection technique used was primary data in the form of a questionnaire using a Likert scale and an assessment score of 1 (strongly disagree) to 5 (strongly agree). The research was conducted in July 2025.

Operational Definition of Variables

This study uses a quantitative approach and involves four variables: one dependent variable and three independent variables. A dependent variable is a variable that is influenced by other variables, while an independent variable is a variable that influences but is not influenced by other variables. In this study, the independent variables include taxpayer audits, tax fairness, and economic motives. Meanwhile, the dependent variable that is the primary focus is tax evasion.

Table 1. Operational Variable Table

NO	Variable/Definition	Indicator	Scale
1	Taxpayer audits are preventive and corrective actions taken by the tax authorities to examine tax reporting, which is measured through the intensity of the audit, the transparency of the process, and the taxpayer's response to the audit results (Ramadhani et al., 2023).	1. Inspection for compliance testing. 2. Special inspection due to violation. 3. Audits encourage taxpayer honesty. 4. Routine check-ups as monitoring	Likert
2	Tax fairness is the taxpayer's perception of a tax system that is perceived as fair in terms of tax burdens, tax authorities' services, and the treatment of all taxpayers without discrimination. Tax fairness encompasses the perception that the government imposes taxes proportionally and provides equitable benefits through public services. (Putri et al., 2022)	1. Horizontal justice. 2. Vertical justice. 3. The principle of tax benefits. 4. The principle of ability to pay.	Likert

3	Economic motives are factors that drive taxpayers to commit tax evasion to gain financial gain or avoid financial loss (Julia, 2023). Waskita Aji et al. (2021) stated that financial pressure and favorable economic opportunities play a role in encouraging tax avoidance or evasion.	1. The desire to gain profits drives tax evasion. 2. Personal needs influence the decision to commit tax evasion 3. The desire for power/fame drives tax evasion. 4. The desire to satisfy oneself or personal ambition.	Likert
4	Tax evasion reflects deviant taxpayer behavior that arises due to economic motives, lack of awareness, or distrust of the tax system (Julia, 2023)	1. Not reporting SPT on time 2. Submitting SPT but it is incorrect and incomplete 3. Misusing NPWP. 4. Not paying the taxes owed. 5. Giving bribes to the tax authorities.	Likert

Source : Processed Data from Various References

4. RESULTS AND DISCUSSION

Descriptive Statistical Test Results

Table 2. Results of Descriptive Statistical Tests

	N	Minimum	Maximum	Mean	Standard Deviation
Tax Audit	100	7.00	20.00	17,7000	2.14853

Tax Justice	100	12.00	20.00	15.6500	2.14323
Economic Motivation	100	4.00	20.00	10.6600	4.60834
Tax Evasion	100	10.00	25.00	13.8500	2.91764
Valid N (listwise)	100				

Source: Primary data processed by researchers, 2025

Based on Table 2, it can be explained that N indicates the number of data used in the study, which is 100 data. The results of the descriptive statistical analysis can be explained as follows:

Tax Audit

The Tax Audit variable has a minimum value of 7.00 and a maximum value of 20.00. The mean value of this variable is 17.70 with a standard deviation of 2.14853. This relatively high mean indicates that the majority of respondents gave a positive assessment to statements related to tax audits. The standard deviation is in the moderate range, indicating differences in perceptions among respondents, but does not indicate an extreme spread.

Tax Justice

The Tax Fairness variable has a minimum value of 12.00 and a maximum value of 20.00. The average value obtained was 15.65 with a standard deviation of 2.14323. This average value indicates that respondents' scores on tax fairness are in the moderate category. This standard deviation reflects that respondents' perceptions of this variable have a moderate level of variation, not too widespread but also not completely uniform.

Economic Motivation

The Economic Motivation variable has a minimum value of 4.00 and a maximum of 20.00. The average value obtained is 10.66 with a standard deviation of 4.60834. This value indicates that respondents' perceptions of economic motivation are in the moderate category. The relatively large standard deviation indicates a high level of diversity in respondents' answers to the items in this variable, indicating that not all respondents have similar perceptions regarding the economic motives being measured.

Tax Evasion

The Tax Evasion variable has a minimum value of 10.00 and a maximum of 25.00. The mean value of this variable is 13.85 with a standard deviation of 2.91764. This average indicates that respondents' responses to the statements in this variable are in the moderate category. A standard deviation approaching 3.00 indicates a significant level of diversity in responses among respondents.

Data Quality Test Results

Validity Test Results

Table 3. Results of the Validity Test of the Tax Audit Variable (X1)

Item	r count	r table	Information

X1.1	0.718	0.1966	Valid
X1.2	0.785	0.1966	Valid
X1.3	0.779	0.1966	Valid
X1.4	0.708	0.1966	Valid

Source: Primary data processed by researchers, 2025

Based on Table 3, the validity test on the Tax Audit variable shows that all statement items (X1.1 to X1.4) have calculated r values greater than the table r (0.1966), namely 0.718; 0.785; 0.779; and 0.708, respectively. This indicates that the four items are valid and able to measure the tax audit construct adequately. Thus, all statements in this variable are suitable for use in further analysis.

Table 4. Results of the Validity Test of the Tax Justice Variable (X2)

Item	r count	r table	Information
X2.1	0.630	0.1966	Valid
X2.2	0.672	0.1966	Valid
X2.3	0.819	0.1966	Valid
X2.4	0.795	0.1966	Valid

Source: Primary data processed by researchers, 2025

Based on Table 4, the validity test results show that all items also have calculated r values that exceed the table r value of 0.1966. The calculated r values for each item are X2.1 = 0.630, X2.2 = 0.672, X2.3 = 0.819, and X2.4 = 0.795. Thus, all items in this variable are declared valid because they correlate significantly with the total score. This indicates that these indicators are able to describe taxpayers' perceptions of tax fairness.

Table 5. Results of the Validity Test of the Economic Motivation Variable (X3)

Item	r count	r table	Information
X3.1	0.917	0.1966	Valid
X3.2	0.944	0.1966	Valid
X3.3	0.945	0.1966	Valid

X3.4	0.897	0.1966	Valid

Source: Primary data processed by researchers, 2025

Based on Table 4, the results of the economic motivation variable show very strong results with calculated r values of X3.1 = 0.917, X3.2 = 0.944, X3.3 = 0.945, and X3.4 = 0.897, respectively. All of these values far exceed the table r of 0.1966, so all items in this variable are declared valid. This shows that the indicators in the economic motivation variable are consistently able to measure the aspects referred to in this study.

Reliability Test Results

Table 6. Reliability Test Results

Variables	Cronbach Alpha	Standard Value	Information
Tax Audit (X1)	0.734	0.6	Reliable
Tax Justice (X2)	0.710	0.6	Reliable
Economic Motivation (X3)	0.944	0.6	Reliable
Tax Evasion (Y)	0.600	0.6	Reliable

Source: Primary data processed by researchers, 2025

Based on Table 6, the reliability test results were conducted using the *Cronbach's Alpha method* , and the results show that all variables in this study have values above the minimum threshold of 0.60. The tax audit variable has a *Cronbach's Alpha value* of 0.734, which indicates good internal consistency. The tax fairness variable obtained a reliability value of 0.710, while the economic motivation variable had a very high value of 0.944. For the tax evasion variable, the reliability value was 0.600, which, although below the minimum limit, still meets the reliability requirements. Thus, all instruments in this study were declared reliable and can be used in model testing.

Classical Assumption Test Results

Normality Test Results

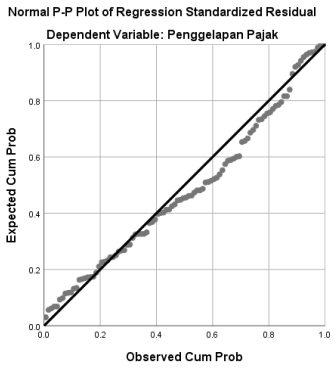

Figure 2. Normal PP Plot

From Figure 2 above, a normality test was performed using the Normal PP Plot method to determine whether the residual data in the regression model is normally distributed. Based on Figure 2, the data points appear to follow and approach the diagonal line consistently. This distribution pattern indicates no significant deviation from the normal line. It is concluded that the residual data in this model is normally distributed and meets the assumption of normality.

Multicollinearity Test Results

Table 7. Multicollinearity Test Results

Variables	Tolerance	VIF	Information
Tax Audit	0.998	1,002	There is no multicollinearity
Tax Justice	0.975	1,026	There is no multicollinearity
Economic Motivation	0.973	1,028	There is no multicollinearity

Source: Primary data processed by researchers, 2025

Based on Table 7, the multicollinearity test was conducted to determine whether there was a high correlation between the independent variables in the regression model. A model is declared free from multicollinearity if the VIF value is <10 and the Tolerance value is >0.10. Based on Table 7, all independent variables have a *Tolerance value* above 0.10 and a VIF value below 10. Where the tax audit variable has *a Tolerance* of 0.998 and a VIF of 1.002; tax fairness has *a Tolerance* of 0.975 and a VIF of 1.026; while economic motivation has *a Tolerance* of 0.973 and a VIF of 1.028. These values indicate that there is no multicollinearity between the independent variables in the regression model.

Heteroscedasticity Test Results

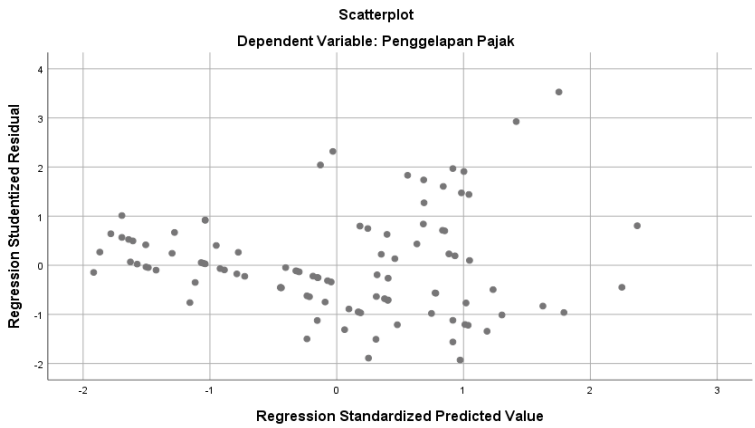

Figure 3. Scatterplot Graph

Source: Primary data processed by researchers, 2025

Based on Figure 3, the *scatterplot graph* shows that the heteroscedasticity test was conducted by observing the distribution pattern of points on the scatterplot graph between the residual and predicted values. Based on the results of the scatterplot graph, it can be seen that the points are spread randomly above and below the horizontal line without forming a specific pattern. There are no visible signs of *a fan-shape* or other systematic trends. Thus, it can be concluded that there is no heteroscedasticity in this regression model and the assumption of homoscedasticity has been met.

Multiple Linear Regression Analysis

Table 7. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	3,423	1 , 346	
	Tax Audit	0.223	0.108	0.164
	Tax Justice	0, 1 6 0	0.109	0.118
	Economic Motivation	0.3 73	0, 0 51	0.589

Source: Primary data processed by researchers, 2025

Based on Table 7, obtained from the results of the analysis using SPSS version 25, the regression equation formed in this research is as follows:

$$\mathbf{Y = 3.423 + 0.223\ X1 + 0.160\ X2 + 0.373\ X3 + e}$$

From this equation it can be interpreted that:

1. The constant 3.423 indicates that if the values of tax audit , tax fairness , and economic motivation are assumed to be 0, then tax evasion is 3.423. This value is the baseline value of tax evasion when there is no influence from the three independent variables in the model. In other words, this number reflects the initial or fixed level of tax evasion before being influenced by the factors tested in the study. This constant is important as a reference point in forming a multiple linear regression equation .
2. The regression coefficient for the tax audit variable is 0.223. This value indicates that every one-unit increase in tax audits will result in a 0.223-unit increase in tax evasion, assuming other variables remain constant.
3. The regression coefficient for the Tax Fairness variable was recorded at 0.160. This figure indicates that every one-unit increase in perceived tax fairness will increase tax evasion by 0.160 units, assuming other variables remain unchanged.

4. The coefficient of the Economic Motivation variable of 0.373 indicates that every 1 unit increase in economic motivation will increase the value of tax evasion by 0.373 units, assuming other variables remain constant.

Hypothesis Test Results

Partial Test Results (T-Test)

The t-test is a test to determine the influence of each independent variable on the dependent variable. The test is carried out in 2 directions (2-tail) with a confidence level of 95% and a test of the level of significance of the influence of the relationship between the independent variables individually on the dependent variable is carried out, where the level of significance is determined at 5% and *the degree of freedom* (df) = 100-(3+1) = 96, so the t table = 1.985.

Table 8. T-Test Results

Model		T	Sig.
1	(Constant)	1,323	0.189
	Tax Audit	2,072	0, 0 41
	Tax Justice	1,471	0.145
	Economic Motivation	7,341	0, 000

Source: Primary data processed by researchers, 2025

Based on table 8, the following is a complete interpretation of each independent variable regarding taxpayer compliance:

1. Tax Audit (X1)

The Tax Audit variable produces a calculated t value of 2.069 with a significance value of 0.041. Since the calculated t value of 2.069 > t table 1.985 and the significance value (*p-value*) of 0.041 is less than 0.05, these results indicate that Tax Audit has a significant effect on Tax Evasion. The positive direction of the coefficient indicates that an increase in the Tax Audit variable is accompanied by an increase in the value of Tax Evasion. Therefore, H1 is accepted and H0 is rejected.

2. Tax Justice (X2)

The Tax Justice variable yields a t-value of 1.477 with a significance value of 0.145. Since the t-value of 1.477 < t-table of 1.985 and the significance value (*p-value*) of 0.145 is greater than 0.05, these results indicate that Tax Justice has no significant effect on Tax Evasion. The positive direction of the coefficient is not sufficiently statistically supported. Therefore, H2 is rejected and H0 is accepted.

3. Economic Motivation

The Economic Motivation variable produces a calculated t value of 4.774 with a significance value of 0.000. Since the calculated t value of 4.774 > t table 1.985 and the significance value (p-value) of 0.000 is less than 0.05, this result indicates that Economic Motivation has a significant effect on Tax Evasion. A positive coefficient indicates that the higher the economic motivation, the higher the value of Tax Evasion. Therefore, H3 is accepted and H0 is rejected.

Results of the Determination Coefficient Test (^{R2})

Table 9. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.632 [a]	0.400	0.381	2,29577

Source: Primary data processed by researchers, 2025

Based on Table 9, the coefficient of determination test was conducted to measure the extent to which the independent variables explain the variation in the dependent variable. Based on the model summary output in Table 4.14, the coefficient of determination value, as shown by *the Adjusted R²,* is 0.381. This means that 38.1% of the variation in the tax evasion variable can be explained by three independent variables: tax audits, tax fairness, and economic motivation. Meanwhile, the remaining 61.9% is explained by other variables not included in this regression model. This value indicates the model's level of contribution in explaining the dependent variable based on the data obtained.

4. DISCUSSION

The Impact of Tax Audits on Tax Evasion

Based on the results of multiple regression, the Tax Audit variable has a significant effect on Tax Evasion, with a calculated t value of 2.069 > t table 1.985 and a significance of 0.041 < 0.05. This means that the first hypothesis (H1) is accepted. Tax audits function as a supervisory instrument that encourages compliance through a deterrent effect, because Taxpayers are aware of the risk of sanctions for violations.

From the perspective of the Theory of Planned Behavior, audits are related to *perceived behavioral control* and *subjective norms* , where supervision increases risk perception and social pressure to comply. This finding is supported by research by Marantika & Jatmiko (2020) and Huda & Halim (2021), which shows that audit intensity can suppress tax evasion and increase honest reporting.

Thus, tax audits are not merely administrative procedures, but rather an effective strategy in shaping compliant behavior, as long as they are carried out fairly and consistently.

The Impact of Tax Justice on Tax Evasion

Based on the results of multiple linear regression, the Tax Fairness variable does not have a significant effect on Tax Evasion, indicated by a calculated t-value of 1.477 < t-table of 1.985 and a significance value of 0.145 > 0.05. This means that the second hypothesis (H2) is rejected. This indicates

that although Taxpayers understand the concept of fairness in the tax system, this perception has not sufficiently influenced their behavior in avoiding evasion.

Tax fairness in this study encompasses an assessment of proportional rates, equal treatment by authorities, and equitable distribution of benefits. However, these findings indicate that perceptions of fairness are not a primary factor in shaping taxpayer decisions. This also contradicts the Theory of Planned Behavior framework, which states that attitudes toward an action should be influenced by beliefs about its outcome.

This finding does not support Kurnia's (2022) research, which states that perceived fairness can influence taxpayer attitudes and intentions. However, this finding is consistent with research by Christina (2022) and Chindy (2023), which found that tax fairness had no significant effect on the tendency to evade taxes. Therefore, it can be concluded that perceived fairness is not strong enough to shape compliance and is not a dominant factor in preventing tax evasion **.**

The Influence of Economic Motivation on Tax Evasion

The regression results show that Economic Motivation has a significant effect on Tax Evasion, with a calculated t-value of 4.774 > t-table 1.985 and a significance level of 0.000 < 0.05. Thus, the third hypothesis (H3) is accepted. This means that economic motivation plays a significant role in influencing Taxpayers' decisions in fulfilling their tax obligations.

Economic motivation in this context reflects the drive to maintain financial efficiency and business continuity. Taxpayers with strong economic considerations tend to be rational and realistic in assessing the risks of tax evasion, thus preferring to comply with regulations.

Within the Theory of Planned Behavior, economic motivation is related to *perceived behavioral control* , where taxpayers consider their capabilities and the consequences of their actions. Strong economic incentives drive them to act within the law to maintain long-term stability.

This finding aligns with research by Aji et al. (2021) and Siregar & Pratama (2024), which states that economic pressure and financial needs can drive tax avoidance or evasion. However, in certain contexts, economic incentives actually shape compliant behavior as a strategy for efficiency and business risk management.

5. CONCLUSION

Based on results study Which has done, so can concluded as follows:

1. Tax audits have a positive effect on tax evasion. This indicates that, although tax audits aim to increase compliance, this study actually encourages some taxpayers to engage in evasion strategies to reduce their tax burden.
2. Justice tax No influential to embezzlement tax. It means, taxpayers' perceptions of aspects of fairness in the tax system, such as suitability rates, treatment equivalent, And use tax For interest In general, it has not shown a strong influence in suppressing the tendency to violate.
3. Economic motives have a positive influence on tax evasion. This means that the greater the perceived economic pressure or need, the greater the taxpayer's tendency to engage in tax evasion to reduce the tax burden and maintain financial stability.

Suggestion

1. Further research is expected to expand the variables and incorporate other factors that could potentially influence tax evasion, such as understanding tax regulations, perceptions of sanctions, morality, environmental influences, and levels of trust in the government. This will allow for more comprehensive research results and a broader explanation of taxpayer behavior.
2. To generalize the research results, it is recommended that future research involve respondents from various regions with a larger sample size. This is important considering that each region has different social, economic, and cultural conditions, as well as the quality of tax services, which can influence taxpayer behavior in fulfilling tax obligations.

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