

The Influence of Gender and Tax Sanctions on the Desire to Commit Tax Evasion in Islamic Law

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Abstract

Tax is a mandatory contribution for all citizens as stipulated in the compulsory law. The tax aims to develop people's prosperity, with the revitalization and development of public facilities. This study also reviewed Islamic law. This study aims to determine whether gender and tax sanctions affect the desire of prospective taxpayers to commit tax evasion. The approach to this research is quantitative, where the data used is in the form of numbers. By distributing questionnaires to 109 respondents. The findings of this study state that gender does not affect the desire to commit tax evasion, while tax sanctions hurt the desire to commit tax evasion. The sample population in this study included all students in the 2020-2023 intake in the Special Region of Yogyakarta. The author applies the snowball sampling technique in sampling. In this study, researchers collected samples through online questionnaires using the Google Form application which was distributed online. This questionnaire is a data collection method that is carried out by providing several written statements to be responded to. The data source applied is primary data. This research was processed using SPSS version 26. In Islamic law, a person who commits a crime of tax evasion is subject to ta'zir punishment. Ta'zir punishment is a law related to violations of the rights of Allah and humans that are not found in the Qur'an or hadith.

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INTRODUCTION

Tax is a mandatory contribution imposed on both business entities and individuals, which is regulated by law and is mandatory without providing direct compensation, with the main purpose of being used for the benefit of the state and welfare. Taxes function to develop public welfare through the improvement and development of public facilities (Sari et al., 2021). Taxes are also very important for the state, so the government needs to increase the amount of tax paid by taxpayers (Wardani & Putriane, 2020). This shows that the role of taxes in the APBN is

increasingly significant. Thus, the Directorate General of Taxes continues to strive to develop tax revenues as the main source of state revenue.

Tax collection in Indonesia is based on Article 23 A of the 1945 Constitution which states that taxes and other levies are urgent and are arranged by law for the benefit of the state. The taxation system in Indonesia applies a *self-assessment system* where taxpayers are given the mandate and authority to calculate, pay, and submit their reports on the amount of tax they must pay. This system requires active community participation in carrying out their taxes. However, the target of tax achievement provides an opportunity for certain actors to collaborate in carrying out tax fraud, involving tax officers, tax consultants, and taxpayers. This fraud can be in the form of tax evasion, tax avoidance, violations, extortion, and falsification of documents, to obtain as much illegal profit as possible to enrich themselves, as a result of which this action can distort state wealth or revenue. The realization of tax revenue in Indonesia in the last five years has consistently reached more than 80%. The following is a table showing the data on the APBN target, realization, and achievement of tax revenue over the last five years.

Table 1 Tax Revenue Targets and Realization

| Year | Tax Revenue Target (Trillions of Rupiah) | Tax Revenue Realization (Trillions of Rupiah) | Tax Revenue Percentage |
|------|---|---|---------------------------|
| 2016 | 1,355.20 | 1,105.73 | 81.59% |
| 2017 | 1,283.57 | 1,52,03 | 89.67% |
| 2018 | 1,424.00 | 1,315,51 | 92.24% |
| 2019 | 1,557.56 | 1,332.51 | 84.44% |
| 2020 | 1,198.82 | 1,019.56 | 85.65% |
| 2021 | 1.22.6 | 2,003.1 | 114.9 |

Source: Kemenkeu go. id, 2021

Based on Table 1 in 2016-2020 it was not optimal and did not achieve the prepared target. One indication of not achieving the tax revenue target is the practice of tax evasion. Tax evasion is an effort to reduce the amount of tax by violating existing tax policies. Tax evasion is a criminal behavior because it involves engineering the subject perpetrator) and object transaction of tax to obtain savings in a way that violates the rules (Solikah, 2022). In 2021, there was an increase that exceeded the APBN target, where tax revenue was recorded at IDR 2,003.1 trillion, which exceeded 114% of the tax target. Although the target has exceeded the target, there are still some individuals who carry out their tax obligations. To continue to support increased tax revenues and citizen compliance in paying taxes, insight, awareness, and empathy are needed in complying with these regulations. The community that has the potential to be related to this is the youth. Students are one of them, where later they will pay their tax obligations after working (Fachirainy et al., 2021). There are various tax frauds in Indonesia, one of which is tax evasion in Jambi in 2018. This case involved AV, a 43-year-old man who served as Director of PT PIS, a company operating in the fuel oil (BBM) trading sector. AV submitted annual reports and notifications for the VAT period from May to December 2018 and

applied tax invoices that were not in line with actual transactions, resulting in a loss of IDR 2.5 billion (Baittri, 2021).

Based on these events, the many cases of tax evasion that still occur result in the loss of potential state revenue. Therefore, anticipatory steps are needed from various parties. These steps must be based on studies on tax evasion and in-depth knowledge of the taxation system. This study aims to examine students as the younger generation or prospective taxpayers in the future (Wardani & Susilowati, 2020). This is important to introduce knowledge about tax evasion from an early age and understand what aspects influence a person's intention to carry out tax evasion. Regarding tax crimes, it is clear that the Qur'an and Al-Hadith do not explicitly explain what physical punishment should be imposed on the perpetrators of this crime. The Qur'an only gives the term infidel to those who disobey zakat and is an example of the case of Caliph Abu Bakar al-Siddiq who fought against zakat disobeyers.

A person's perception of tax evasion ethics is certainly influenced by various aspects, for example, psychological aspects, which are shown through the influence of *gender*, between men and women. According to Basri, (2015), it is explained that men tend towards a minimal ethical perspective when compared to women. This is because men are more daring to take risks and carry out various methods to achieve their desires. On the psychological side in bringing an assessment of ethics or an action, men and women can bring different assessments to cases of tax evasion. The second factor is tax sanctions, which are the next external aspect that influences taxpayers' decisions regarding tax evasion. Tax sanctions are a mechanism that ensures that tax laws and regulations will be obeyed by taxpayers, in another context tax sanctions are used to prevent violations of tax regulations (Maxuel & Primastiwi, 2021). The heavier the sanctions imposed on taxpayers, the greater the incentive for them to comply, so that tax evasion can be reduced (Santana et al., 2020). With the proper implementation of tax sanctions, it can reduce the incidence of tax evasion. This study expands on previous studies conducted by Aji *et al* (2021) which showed that tax sanctions have a positive impact on the tendency to carry out tax evasion. This study is different from previous studies because it adds *gender variables* as independent variables.

Tax (*dharibah*) as a source of state revenue, in the Qur'an and hadith is not justified, because Islam has made zakat mandatory for people who have fulfilled the provisions regarding zakat. However, a condition can occur where zakat is no longer sufficient to finance the state, then at that time, it is permissible to collect tax (*shariah*) with very strict provisions and decided by *ahlil halli wal aqdi*. Tax (*dharibah*) is one form of mu'amlah in the economic field, as a tool to fulfill the needs of the state and society to finance various joint (collective) needs. The absence of a text that explicitly regulates tax (*dharibah*) in Islamic law, has implications for differences of opinion among fuqaha regarding the status and law of collecting tax (*dharibah*). The pro party argues that tax (*dharibah*) is permitted based on *ijtihad* which is based on evidence stating that there are other obligations on a Muslim's property besides zakat. The opposing side says that tax (*dharibah*) does not exist or is not allowed according to Islamic law. There is a hadith that says "A tax officer will not enter heaven". The scholars interpret what is meant by a tax officer as "A person who takes us from the

property of Muslims by force that exceeds the limit so that it is feared that sin and sanctions will be imposed on him.

(TPB) is an enhanced conceptual framework to explain the aspects underlying an individual's decision to act. This decision can be influenced by internal aspects through a person or external aspects from the surrounding environment. TPB aims to describe the correlation between individual intentions to behave in response to certain stimuli or situations (Ajzen, 1991b). 3 reasons influence an action on TPB which include, *behavioral Beliefs* are beliefs related to the potential for an individual's behavior to occur. This is a person's belief regarding a behavior. *Normative Beliefs* are beliefs related to normative expectations that arise due to the influence of other people and motivation in fulfilling these expectations. *Control Beliefs* are beliefs about something that supports or inhibits a person's behavior and their views regarding the power of that thing. The relationship between TPB and *gender* is in *control beliefs* which are beliefs about something that supports or inhibits the actions shown by someone and their views regarding the strength of it. When each gender has a bad personality, it will encourage them to evade taxes. Meanwhile, the relationship between *the Theory of planned behavior* and tax sanctions is that someone becomes afraid so that they will be motivated to carry out their tax obligations. The more detailed the tax sanctions are created, the fewer loopholes there are for violations that can be carried out (Subekti, 2016). Sanctions are also an aspect that can control deviant behavior because they relate to beliefs and control which if not obeyed will be sanctioned.

According to the Big Indonesian Dictionary (KBBI), desire is a will or hope. Mardiasmo (2018) defines tax evasion as the behavior of taxpayers who try to reduce their tax burden or debt by violating tax laws. Therefore, the desire to carry out tax evasion can be concluded as a desire not to pay taxes by the burden that should be, by violating the law. Examples include not carrying out obligations to provide and filling out the Tax Return (SPT) correctly and completely, not maintaining good bookkeeping and recording, not paying taxes, and not listing or misusing the Taxpayer Identification Number (NPWP). In practice, almost the entire tax system undergoes resistance, which is classified as passive and active tax resistance. Passive resistance occurs when there is resistance to tax collection due to a person's economic condition. While active resistance occurs against the authorities because of the intention to minimize their tax burden (Fitria et al., 2022). In Islamic law, tax evasion is related to tax crimes, it is clear that the Qur'an and al-Hadith do not explicitly explain what physical punishment should be imposed on the perpetrators of this *crime*. The Qur'an only gives the term infidel to those who disobey zakat and is an example of the case of Caliph Abu Bakar al-Sidiq who fought against zakat dissenters. If viewed from the perspective of Islamic law and referring to authentic hadiths, the punishment for tax evaders is threatened with being thrown into hell, but this hadith is general in the sense that the law imposed is a punishment from Allah SWT, and if it is interpreted in the form of true Islamic law, the punishment is ta'zir, by the opinions expressed by scholars (Arifin, 2024).

Gender is an analytical concept to determine the comparison between men and women. Meanwhile, according to Sofha & Utomo (2018), *gender* is a trait that is inherent in men and women that can be consulted socially or culturally. A

comparison of values and characters based on gender can influence men and women in making decisions. On the psychological side, to channel an assessment of the ethics or otherwise of action, therefore men and women can channel a comparable assessment to tax evasion cases. Men are often found to act in violation of tax rules and methods. Women dare to show an ethical attitude by fighting against tax evasion behavior (Nurachmi & Hidayatulloh, 2021). Regarding Islamic law on *gender equality*, the Qur'an emphasizes that (1) men and women are both servants, (2) men and women are both caliphs, (3) men and women accept primordial agreements and (4) men and women have the potential to achieve success.

Sanctions are actions that are coercive and can be applied by force in response to a violation or act that has been determined by the system (Fitria et al., 2022). Coercive action is an effort carried out without the consent of the person being targeted and can involve physical force if there is resistance. In the context of taxation, sanctions refer to the punishment imposed on taxpayers if they violate applicable laws and regulations. The regulations themselves function as guidelines that regulate what a person should or should not do (Wardani & Rumiyaun, 2017). In the Law concerning general provisions and taxation methods, there are two main types of sanctions, namely; administrative sanctions and criminal sanctions. The imposition of sanctions is not new in Islam. In Islam, there are 3 forms of sanctions imposed on perpetrators of *crimes* or criminal acts, namely *hudud*, *qishash*, and *ta'zir*. *Hudud* and *qishash* are punishments or sanctions imposed on perpetrators of *crimes* where the form of crime and punishment have been determined by Allah SWT. While *ta'zir*, the form of punishment has been determined by Allah SWT and Ulil Amri or the ruler has the right to determine the punishment and sanctions for *the crime*.

The punishment for crimes and *qishash* is a punishment that has been determined by Allah SWT. *Ta'zir* is a sanction imposed on perpetrators of *crimes* that have not been clearly explained in the Sharia text regarding the form of punishment for a crime or disobedience. The punishment imposed is in the form of policy and also *ijtihad* from the Imam or Ulil Amri to a perpetrator. The ruler is given full power to determine the punishment imposed on perpetrators of *ta'zir* crimes on the condition that the punishment does not violate Islamic law. Dharma (2016) stated that there are two general approaches applied to present how *gender* influences ethical behavior and a person's perception of unethical actions. The structural approach emphasizes that differences between men and women are influenced by the early socialization process toward work and other roles. When responding to tax evasion, men and women often respond differently. Women will oppose illegal actions compared to men. This is proven by the fact that women tend to show behavior that prioritizes ethical values by opposing tax evasion practices than men. Various incidents of tax evasion are also observed and the majority of cases are carried out by a man.

This is in line with *the Theory of Planned Behavior* (TPB), where one aspect is control beliefs, which include individual beliefs about the factors that influence the behavior. When individuals, including *gender*, have negative beliefs, this can encourage them to carry out tax evasion. In Islam, *gender* is seen from the perspective of gender equality, where men and women have the same rights and obligations.

Here are some things related to the relationship between *gender* and Islamic law: *Gender equality* in the Qur'an emphasizes that men and women are both servants and caliphs of Allah SWT. The Qur'an also states that humans were created from a man and a woman, and does not make a distinction based on gender. *Gender equality* in Islamic education does not differentiate education between men and women. Both are equally required to seek knowledge and develop their potential. *Gender equality* in Islamic leadership believes that human rights and obligations are not opposite, but are the same in the eyes of Islam for both sexes.

Sanctions are a regulation that is applied to ensure the level of taxpayer compliance remains high. Strict sanctions can allow taxpayers to provide reports based on their income. The heavier the sanctions, the higher the level of taxpayer compliance. The positive direction through this correlation means that if the sanctions that will be applied are greater or heavier, individual taxpayers will be more disciplined in paying taxes. This is in line with *the Theory of Planned Behavior* (TPB), where sanctions are an aspect that can control so that deviant actions do not occur because they are related to *control beliefs* that create *perceived behavioral control* where if taxpayers are not disciplined, they will get sanctions and the sanctions are not under the supervision of taxpayers. According to Wardani & Rumiyaun, (2017), tax sanctions are an aspect that is expected to influence tax payment compliance. The view related to tax sanctions from the perspective of taxpayers can be calculated through the parameters imposed on violators which are classified as severe, where this is a means of directing taxpayers to always obey without exception.

In Islamic law, the punishment for tax evasion is not explained in detail either in the Qur'an or the hadith, therefore the punishment in Islam is Ta'zir. The Qur'an as the holy book of Muslims, strongly opposes condemns, and even forbids the crime of embezzlement. Islam strongly opposes all forms of taking other people's property in an unjust manner and anything that harms many people. In Islamic law, betrayal of state property is termed *ghulul*. Even in Arabic terminology, *ghulul* means the attitude of a mujahid (fighter) who embezzles the spoils of war before they are distributed. Muhammad bin Salim bin Sa' id Babasil al-Syafi'i explained that among the forms of disobedience of the hand and included in the punishment of major sins is al-*ghulul*, in the sense of betraying with war booty. In the book al-Zawajir, it is explained that *ghulul* is the act of soldiers (either as commanders or ordinary soldiers) separating war booty, without first handing it over to the leader (imam) to be divided into five parts, even though the wealth that was embezzled was only a little.

RESEARCH METHODOLOGY

This type of research uses a survey method with a questionnaire distributed to respondents via *Google Forms*. This study was conducted by applying a quantitative approach where the data collected is in the form of numbers that can be calculated to obtain measurements, which are sourced from questionnaire answers distributed to respondents. The population in this research is all students in the Special Region of Yogyakarta class of 2020-2023. Researchers collect samples through online questionnaires using the *Google Form application* which is distributed online. In this study, researchers apply *the snowball* sampling method which is a method used to

ensure samples. The factors in this study will be tested by applying the study instrument, thus producing numerical data that will be analyzed using statistical procedures.

Data and information in this study were obtained from respondents through questionnaires. After the data was collected through the survey method with a questionnaire that had been distributed to respondents, the questionnaire was processed, analyzed, and further processed based on the theories that had been studied. This study uses 2 (two) independent variables and 1 (one) dependent variable. The independent variables in this study are the influence of *gender* and tax sanctions. The dependent variable used is the desire to commit tax evasion (Y). The purpose of this study is to determine whether *gender* and tax sanctions affect the desire to commit tax evasion. The application used in processing data in this study is SPSS version 26. This study uses 2 (two) independent variables and 1 (one) dependent variable. The independent variables in this study are the influence of *gender* and tax sanctions. The dependent variable used is the desire to commit tax evasion in Islamic law (Y). *Gender* is a grammatical classification of something that is correlated to it, which is broadly correlated to two genders. The gender variable in this study refers to male and female gender.

According to Mardiasmo (2018), tax sanctions are a guarantee that the provisions of the Tax Law will be complied with. In other words, tax sanctions are preventive measures so that someone does not violate tax norms. In the tax law, there are 2 types of sanctions, namely administrative and criminal sanctions. Tax sanctions in Islamic law are divided into 3, namely hudud, qishash, and ta'zir. Hudud and qishash are severe punishments in Islam and their forms have been determined by Allah SWT. The difference between the two is that in qishash it becomes an individual right and the victim has the right to allow the perpetrator of the crime to forgive. While ta'zir is a punishment whose form and severity are determined by the authorities. Desire according to KBBI is desire, or will. Tax evasion according to Mardiasmo, (2018) is a taxpayer's behavior in seeking their tax relief with methods that deviate from tax laws. In Islam, tax evasion is a person who does not want to pay taxes and deliberately manipulates or minimizes the amount of tax owed to be reported to the tax office.

Table 2. Questionnaire Grid

| Variables | Indicator | Statement | Score +/- |
|------------------|---|---|-----------|
| Tax Penalty (X2) | Taxpayers know the function of tax sanctions. | Tax sanctions can develop taxpayer compliance. | (+) |
| | | Taxpayers must have optimal knowledge of tax sanctions. | (+) |
| | | Tax sanctions prevent taxpayers from ignoring their tax responsibilities. | (+) |
| | | There are no sanctions for taxpayers who violate the | (-) |

| | | | |
|----------------------------------|---|--|-----|
| | | rules. | |
| | The imposition of fairly heavy tax sanctions is one of the reasons for educating taxpayers. | Taxpayers will be given sanctions if they are late in submitting their SPT | (+) |
| | | Administrative sanctions in the form of a fine of 50% of the underpaid tax, if the SPT is not filled in accurately | (+) |
| | | If I do not fill out the SPT correctly, then I will not be subject to sanctions. | (-) |
| | Tax sanctions must be applied to taxpayers who violate without giving tolerance. | Administrative sanctions in the form of a 20% fine for late payment of taxes have become a burden | (+) |
| | | I understand that violating tax payments can result in criminal and administrative sanctions. | (+) |
| | | . The heavier the sanctions, the more obedient I will be in paying taxes. | (+) |
| Intent to Commit Tax Evasion (Y) | Not registering or misusing NPWP. | . I intend not to register as a taxpayer. | (+) |
| | | . I intend not to use NPWP by applicable provisions. | (-) |
| | Not depositing taxes that have been collected or deducted. | . As a prospective taxpayer, I intend to pay taxes based on a lower income amount than what should be paid. | (+) |
| | | . I intend to pay tax based on the actual amount of the object and the actual tax. | (-) |
| | Submitting SPT incorrectly. | . I intend to report an SPT with incomplete and incorrect calculations for all tax objects that I own. | (+) |
| | | . I intend to always submit my tax return correctly. | (-) |

Data source: Processed by the author, 2024

RESULT AND DISCUSSION

Data Quality Test

Validity testing is applied to test the validity or otherwise of a questionnaire. The significance test is carried out by differentiating the calculated r value from the table r value. The table r value is obtained based on $N = 112$, $\alpha = 0.05$, so that the table r is 0.1857. If the calculated $r \geq$ table r , then H_0 cannot be rejected or r is indeed positively correlated or the indicator is valid.

Normality Test

Table 3. Normality Test Results

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 110 |
| Normal Parameters ^{a,b} | Mean | 1.4303 |
| | Std. Deviation | 5.81618 |
| Most Extreme Differences | Absolute | 0.082 |
| | Positive | 0.069 |
| | Negative | -0.082 |
| Kolmogorov-Smirnov Z | | 0.082 |
| Asymp. Sig (2-tailed) | | .066 |

The test results in this study showed a significance value or what is called Asymp. Sig (2-tailed) of 0.066, which means the significance is $0.066 > 0.05$, therefore the data can be ... called normal.

Multicollinearity Test

Table 4. Multicollinearity Coefficients ^a

| Model | | Collinearity Statistics | |
|-------|-----------------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Gender Influence (X1) | .0992 | 1,008 |
| | Tax Penalty (X2) | ,0.992 | 1,008 |

Data source: Processed by the author, 2024

The test results in this study indicate that the *gender variable* has a tolerance value of 0.992, and the tax sanction variable has a tolerance value of 0.992. The tolerance value for both variables is greater than 0.001. In addition, the VIF value for the *gender variable* is 1.008, the tax sanction variable is 1.008. This VIF value is lower than 10.00, so it can be concluded that the regression model applied in this study does not show multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test in this study shows that the independent variables have an importance higher than 0.05, this indicates that there is no heteroscedasticity problem in the regression model.

Hypothesis Testing

Hypothesis testing is used to analyze the influence of independent variables, namely gender and tax sanctions on the independent variable, namely the desire to commit tax evasion.

Table 5. Hypothesis Testing

| Model | Prediction sign | Unstandardized Coefficients | | Standardized Coefficient | | T | Sig | Conclusion |
|---------------|-----------------|-----------------------------|-----------|--------------------------|--|--------|-------|-------------|
| | | B | Std Error | Beta | | | | |
| constant | | 1.23 | 3.93 | | | 0.313 | 0.755 | |
| Gender | (+) | -0.139 | 1,562 | -0.017 | | -0.204 | 0.839 | H1 rejected |
| Tax penalties | (-) | 0.484 | 0.073 | 0.542 | | 6,637 | 0.001 | H2 rejected |
| R2 | | .292 | | | | | | |
| Adjusted R2 | | .279 | | | | | | |
| F-value | | 22,105 | | | | | | |

Data source: Processed by the author, 2024

Based on the analysis results in the table above, it is found that the p-value of 0.755 is above 0.05. This means that one of the independent variables has no influence, namely *gender*, and it can be concluded that there is no *goodness of fit* between variables. Table 3 above shows that *the Adjusted R square* is 0.292. This means that the influence of *gender* and tax sanctions can explain about 29.20% of the variation in the variable of the desire to evade taxes by prospective taxpayers. Meanwhile, the remaining 70.80% can be attributed to other factors not included in this study. Table 3.1 above shows that tax sanctions have a positive effect on the desire to evade taxes because the p-value of 0.001 is smaller than 0.05. *Gender* has a p-value of 0.839 which is greater than 0.05 so the desire to evade taxes is influenced by tax sanctions.

DISCUSSION

The influence of *gender* on the desire to commit tax evasion

The results of the hypothesis 1 test showed that *gender* has a positive impact on the will carry out tax evasion. This is confirmed by the results of the t-test of 0.204 which is smaller than the t-table of 1.981 with a significance value of 0.839 higher than 0.05 and *a standardized coefficient* beta of -0.017 so that H1 is rejected, these results can state that hypothesis 1 in this research is not supported, because the *gender variable* does not affect the desire to commit tax evasion. This is due to the differences that occur because men and women have comparable characteristics, although the theory states that women tend to be more ethical in decision-making than men, however, these characteristics are not fixed and can change over time and

the environment. *Gender differences* do not affect perceptions of tax evasion because men and women have the same sensitivity to it. Islam provides equal opportunities for men and women. Opportunities are open for women to pursue careers as men are also given the freedom to develop themselves. In Islam, women are allowed to work, to develop as widely as possible all the skills they have. All the words and statements of the Sharia Maker in it include women unless there is a specific argument that specifically applies to men. When Allah SWT says, "O mankind" or "O you who believe", then women are also included in it, without dispute. The results of this study also encourage *the Theory of planned behavior* (TPB) related to *gender* that there is one aspect, namely *control beliefs*, which is the belief in the existence of things that encourage or hinder behavior displayed by individuals and their perceptions of how strong it encourages or inhibits their behavior. The results of this study are in line with the study conducted by Wardani & Santoso (2023) revealed that gender does not influence the desire to commit tax evasion.

The Influence of Tax Sanctions on the Intention to Commit Tax Evasion

The results of measuring hypothesis 2 showed that tax sanctions hurt the will carry out tax evasion. This is shown by the results of the t-test of 6.637, which is higher than the t-table of 1.981 with a significance value of 0.001 which is smaller than 0.05, and *the Standardized coefficient* beta of 0.542 so that H2 is rejected, these results can state that hypothesis 2 in this research is not supported, because the tax sanction variable has a positive influence on expectations carrying out tax evasion. This is due to the increasingly severe tax sanctions imposed on taxpayers so that taxpayers' perceptions of carrying out tax evasion can increase. This can cause anger in the community towards state officials who handle tax evasion cases. The majority of prospective taxpayers expressed that they strongly agree with the statement that tax sanctions encourage taxpayers to comply with paying taxes. This shows that the punishment received by taxpayers when they fail to carry out tax obligations can provide a deterrent effect that reduces the desire to carry out tax evasion.

The heavier the tax sanctions, the lower the tendency to carry out tax evasion and the reluctance of taxpayers to do so. The results of this study explain that tax sanctions have a positive impact on the desire to carry out tax evasion, this is in line with (TPB) which has a behavioral control variable. Behavioral control variables interpret that not all behaviors carried out by a person are carried out without awareness. This theory states that each prospective taxpayer has a picture of the sanctions they understand, so the understanding obtained by a person can be compared. Prospective taxpayers will tend to have the desire to carry out tax evasion because they feel that paying taxes will reduce their income so they do not make payments and carry out tax evasion. Tax law in Islam will determine how Islamic law on tax sanctions. The Islamic view on tax law will be reviewed from the arguments that support it and also the arguments that reject taxes in Islam. Sanctions or punishments in Islam are divided into 3, namely *hudud*, *qishash*, and *ta'zir*. *Hudud* and *qishash* are severe punishments in Islam and their forms have been determined by Allah SWT. The difference between the two is that in *qishash* it becomes an individual right and the victim has the right to allow the perpetrator of the crime to *forgive*. While *ta'zir* is a punishment whose form and severity are determined by the

ruler. The results of this study are in line with the study conducted by Felicia & Erawati (2017) which explains that tax sanctions have a positive impact on the will carry out tax evasion.

CONCLUSION

The results of the research conducted by researchers on the influence of *gender* and tax sanctions on the desire to commit tax evasion found that *gender* had no impact on tax evasion. Tax sanctions have a positive impact on the desire to commit tax evasion. This research is also reviewed from Islamic law, where in Islamic law tax is a temporary obligation, required by Ulil Amri as an additional obligation after zakat (so dharibah is not zakat), because the emptiness deficiency of the bait mal, can be removed if the condition of the *baitul mal* has been refilled, is only required for wealthy Muslims, and must be used for the public interest, as a form of jihad for Muslims to prevent greater dangers from coming if this is not done. Therefore, tax in Islam is a form of *ijtihad* from the scholars, so this has implications for the occurrence of ikhtilaf differences of opinion among the scholars. This research is expected to contribute to prospective taxpayers. This research also aims to encourage and motivate students to be more honest, obedient, and comply with tax regulations so that they avoid the desire to commit tax evasion.

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