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The Determinants of Tax Evasion During the COVID-19 Pandemic in Jakarta

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ABSTRACT

The present research seeks to empirically examine whether tax justice, technology and tax Information, and taxpayer knowledge impact tax evasion during the COVID-19 Pandemic. Utilizing primary data, this research sample consists of Jakarta taxpayers who have tax identification numbers. This research method combines stratified random sampling with the formulas of Isaac and Michael. 150 participants constituted the sample size for this investigation. The multiple regression procedure was used to analyze the data. The method of analysis utilized by the SPSS 25 statistical program. The findings are tax justice has an important impact on tax evasion. The lower the tax justice, it is seen as reasonable behavior. To reduce the rate of tax evasion, it should be implemented properly and correctly. Technology and tax information have a substantial influence on tax evasion. The lower the tax technology and information, it is encouraging to reduce the rate of tax evasion, if it has been conveyed properly and taxpayers understand the technology that has been applied. Taxpayers' knowledge affects tax evasion. The lower taxpayer's knowledge will contribute to reducing tax evasion if taxpayers know information about taxes.

Keywords: COVID-19; Tax Evasion; Tax Information; Taxpayers Knowledge; Tax Technology

INTRODUCTION

Taxes play an essential role in Indonesia's development, but tax evasion is one of the reasons Indonesia's tax collection goals have not been met (Suandy, 2016). Tax evasion is an attempt to reduce the tax burden by disobeying the law, such as when taxpayers fail to report their actual income (Monica & Arisman, 2018). Tax evasion is an illegal attempt to reduce one's tax burden (Mardiasmo, 2018). According to Tanno and Misra (2020), taxpayers will always attempt to reduce or manipulate their income in an effort to pay the smallest possible tax or no tax at all. Tax evasion is prohibited because it violates general laws and rules. The method of tax evasion employed by taxpayers will result in state losses. Therefore, taxpayers who engage in tax evasion will face administrative and criminal penalties. However, tax evasion can be viewed as a justifiable act if the collected tax funds are not used properly and are squandered in vain, as well as if there is an incentive to do so. Tax employees who cannot work with the mandate and commit tax evasion decrease public trust and taxpayer compliance (Jeandry, 2023).

Tirtana (2017) stated that tax evasion is caused by multiple factors, including high tax rates, a lack of information about taxpayers' rights and responsibilities to pay taxes, and a lack of government guarantees in the fight against tax fraud, which gives taxpayers the opportunity to not pay taxes. Inkiriwang (2017) contends that taxpayers perceive taxes

to be a threat. This is due to the fact that taxes reduce the quantity of income earned. Tax avoidance measures are tax evasion. This suggests that the act of paying taxes will be self-defeating and that taxpayers will make efforts not to report the correct amount of tax paid. There are various types of tax evasion, such as tax invoice evasion, evidence of tax withholding, and confirmation of tax collection. However, there is a more serious form of tax evasion than what has been described, namely the failure to report income.

According to Tanno and Misra (2020), taxpayers will always attempt to reduce or manipulate their income in order to pay the slightest possible tax or to avoid paying taxes altogether. Tax evasion occurs when taxpayers fail to report their income or submit an annual tax return letter with a lower quantity of income than their actual income.

According to Sari and Mangoting (2014), the repercussions of tax evasion have negative implications across finance, economics, and psychology. In the financial sector, tax evasion is a source of loss for the state treasury because it leads to a budget imbalance and other related consequences, such as inflation, an increase in tax rates, and so on. In the field of economics, tax evasion will have a negative impact on healthy competition among entrepreneurs. The reason for this is that entrepreneurs will perpetrate tax evasion by unfairly reducing costs, resulting in companies embezzling taxes to gain greater profits than honest entrepreneurs. The tax evasion committed will result in the stagnation or rotation of the economy. In psychology, taxpayers will become acclimated to tax evasion, which is equivalent to becoming accustomed to always breaking the law. Therefore, tax evasion must be prevented, and its elimination is preferable.

Throughout the COVID-19 pandemic, Indonesia's economy deteriorated. The deterioration of the Indonesian economy has caused numerous economic problems for taxpayers, preventing them from meeting their tax obligations. As an alternative to preserving the economy during the COVID-19 Pandemic, a number of nations chose tax reduction instruments (Novika, 2020), including Indonesia. In Indonesia, tax revenue decreased by 2.5% during the first quarter of 2020. Corporate income tax and import-based taxes are tax instruments that have diminished, however, there are taxes that continue to increase, specifically the value-added tax (VAT). Deteriorating economic conditions have increased public awareness of tax evasion, as a decline in taxpayers' income prevents them from meeting their state tax obligations.

Several factors contribute to tax evasion, including excessive tax rates and an absence of tax information regarding taxpayers' payment rights and obligations (Tirtana, 2017). Tax evasion is illegal, but once effectively implemented, the illegal activity becomes normal. The reason taxpayers rationalize their actions in committing tax evasion is that they believe the state is improperly managing the taxes they pay, and therefore this behavior is justified (Monica & Arisman, 2018). The second reason is tax equity, a tax is considered equitable if the amount collected is proportional to the taxpayer's ability to pay and the profit earned. If tax justice is not implemented, the level of compliance with paying taxes will decrease, causing taxpayers to be more inclined to perpetrate tax evasion and render tax evasion behavior acceptable even though it is not justified for violating applicable regulations.

Tax justice is fairness in applying the existing tax system (Kurniawati & Toly, 2014). The public's perception of the equity of the current taxation system can influence the implementation of effective taxation in each area. This public perception will influence tax compliance and tax evasion. The community will engage in disobedience and tax evasion if it believes the tax system is unjust. The principle of justice is essential when

formulating or evaluating policy, particularly tax policy. If the public believes that the taxes collected by the government have been implemented fairly and that each taxpayer must pay their reasonable share, then the taxation system can be considered fair. Historically, it has been demonstrated that unjustly collected taxes can spark a social revolution. In tax collection, the application of the principle of justice is an absolute necessity.

According to Sari and Mangoting (2014), two principles comprised of tax equity are the principle of power and the principle of expediency. These principles are intended to facilitate the determination of tax amounts commensurate with the taxpayer's abilities and interests. The principle of tax justice is based on the distribution of tax burdens. The principle of justice can also be viewed through the lens of revenues and expenditures. Several variables can affect the equitable distribution of taxation, including who pays, the type of income, and the tax rate. This is also affected by the method of the assessment system and the accuracy or precision of the tax due. Due to overpaid and underestimated taxes, inaccurate tax calculations will result in tax injustice (Mukharoroh & Cahyonowati, 2014).

According to previous research, tax justice is a factor that influences tax evasion. Monica and Arisman (2018) argue that tax justice has no effect on taxpayers' perceptions of tax evasion, while Tirtana (2017), Kusnadi (2019), and Anggayasti & Padnyawati (2020) claim the opposite, asserting that tax justice does affect tax evasion. In contrast, Tanno & Misra (2020) and Hasanah & Mutmainah (2020) assert that tax justice has a negative impact on tax evasion. Veronika & Saleh (2019) and Paramitha et al. (2020) conclude that tax justice significantly influences positive tax evasion outcomes.

Technology and tax information affect tax evasion as well. In the industrial era of 4.0, information technology has had a positive impact in all fields. It is inseparable from people's lives, especially with demands for time and cost efficiency (Rustariyuni, 2022). Tax information and technology is information in the tax sector that promotes the development of science and technology to use tax concessions and infrastructure and to enhance the quality of tax services so that taxpayers can easily meet their tax obligations. The greater the tax industry's technological and informational advancements, the more taxpayers must meet their tax obligations more efficiently and effectively.

Modernizing tax services effectively will enhance service quality. As service quality improves, so will taxpayers' awareness of their tax obligations. These services include the Integrated Service Place (TPT), Account Representative, Help Disk, Complaint Center, Call Center, Tax Information Media, Tax Website, and the Tax E System (Sari, 2013; Sari & Mangoting, 2014). With these facilities, it is anticipated that taxpayers will be able to fulfill their obligations and increase compliance with tax regulations, thereby preventing tax evasion. According to Tanno & Misra (2020) and Paramitha et al. (2020), technology and tax information have a substantial impact on unfavorable outcomes. Additionally, Hasanah & Mutmainah (2020) and Anggayasti & Padnyawati (2020) found that tax information and technology have an impact on tax evasion. Tanno and Misra (2020) stated that knowledge taxpayer has negative impact on tax evasion. Furthermore, Santoso (2021) suggests that tax audits do not reduce taxpayer desire to implement tax evasion.

A taxpayer with knowledge of taxation is one who understands the basis of taxation and is willing to comply with applicable tax regulations and provisions. The knowledge of taxpayers can be measured by their understanding of their rights, obligations, and

responsibilities (Hartopo et al., 2020). When taxpayers possess solid tax knowledge, the likelihood of tax evasion diminishes. Such knowledge encompasses familiarity with general tax regulations, applicable taxes in Indonesia, taxable items, tax rates, calculation methods, registration procedures, and tax return completion (Wahyuni et al., 2022). Similarly, indicators that influence tax knowledge involve understanding what taxes are for, how to pay taxes, and what the fines are for submitting tax returns late, as well as how to pay taxes (Chindry, 2018).

Since the economic climate during the COVID-19 pandemic was distinct from that of the past and previous research was discordant, this study will examine taxpayer perceptions of tax justice, technology and tax information, and taxpayer knowledge of tax evasion to determine the determinants of tax evasion during COVID-19. The outcomes of this research will be presented to the government and tax office as input and contemplation for future assessment activities and corrective actions in order to comprehend the factors that influence taxpayer perceptions of tax evasion. The goal of the investigation is to find out whether the government has been successful in optimizing the COVID-19 pandemic for tax funds fairly and equitably. It is also anticipated that the outcomes will increase taxpayers' awareness of tax payments and provide information on tax evasion.

LITERATURE REVIEW

Tax Evasion

Tax evasion refers to the deliberate act of evading taxes by breaking the law (Mardiasmo, 2018). Tax evasion is a contributing reason to the failure to meet the tax revenue target in Indonesia, resulting in a decrease in the intended tax income (Suandy, 2016). Tax evasion is unlawful as it contravenes established statutes and rules. However, once this transition is complete, the illicit behavior transforms into normal behavior. Due to the existence of numerous acts that leaders should refrain from when managing tax funds. Taxpayers engage in tax evasion because of their belief that the taxes they pay will not be effectively managed. This leads to a perception that engaging in tax evasion is a justifiable activity (Monica & Arisman, 2018). Chaironisyah (2018) stated that tax evasion can be attributed to several factors, such as elevated tax rates, insufficient awareness regarding taxpayers' rights and obligations, and inadequate government measures to combat tax fraud, hence enabling taxpayers to engage in such activities refrain from remitting taxes.

Tax Justice

Kusnadi (2019) argues that tax justice is a fundamental determinant of taxpayer compliance with tax legislation. Every citizen is obligated to contribute to government finance, and this contribution should be proportionate to their individual capabilities. One way to determine this proportion is by comparing their income with the level of protection they receive from their country. The community perceives taxes as a hardship and so seeks assurance that they are treated fairly when it comes to the imposition and collection of taxes by the State. The concept of tax justice revolves around the equitable allocation of tax burden, with the government taking into account both the wealth and income of individuals to fulfill public expenditure requirements. The concept of fairness can also be observed in relation to income and spending. The equitable allocation of tax burden can be impacted by various elements, namely the taxpayer, the nature of income, and the tax rate. This is also impacted by the assessment methodology and the precision or accuracy of the tax owed. Incorrect tax estimates can lead to tax inequity caused by overpaid or underpaid taxes (Mukharoroh, 2014; Marlina, 2018).

Tax Information and Technology

According to Azzahra (2023), tax information and technology refer to the use of scientific and technological advancements in the tax sector to enhance tax incentives, infrastructure, and the quality of tax services. This enables taxpayers to effectively satisfy their requirements. As the technology and information in the tax industry improve, taxpayers are required to fulfill their tax obligations with more efficiency and effectiveness. Implementing effective modernization strategies for tax services would enhance the overall quality of the service. As the quality of service rises, taxpayers will correspondingly get a heightened awareness of their tax responsibilities.

Taxpayer Knowledge

Taxpayer knowledge refers to the understanding and awareness of the principles and rules governing taxation, which enables taxpayers to willingly adhere to the relevant tax laws and regulations. The level of taxpayer knowledge can be assessed based on an individual's comprehension and awareness of the rights, duties, and obligations associated with being a taxpayer (Hartopo et al., 2020). Having a strong understanding of taxation greatly reduces the likelihood of engaging in tax evasion. Various elements influence an individual's knowledge, such as education, employment, experience, age, socio-cultural background, media, interests, and exposure to information.

Based on these considerations, the following hypotheses are proposed in this study:
H1: Tax justice influences pandemic tax evasion during COVID-19 pandemic
H2: Technology and tax information influence tax evasion throughout COVID-19 pandemic
H3: Taxpayer knowledge influences tax evasion in COVID-19 pandemic

RESEARCH METHOD

This investigation employs quantitative research methodology. Quantitative research is an active philosophy-based research method used to examine a specific population or sample. Sampling techniques are typically conducted randomly, and quantitative research utilizes research equipment and quantitative data analysis for certain tests (Sugiyono, 2012).

In this study, there is a dependent variable which is the perception of tax avoidance behavior of individual taxpayers. To measure tax avoidance behavior as the independent variables are namely tax justice, tax information technology, and taxpayer knowledge. Tax evasion (Y) is an attempt to reduce the tax burden caused by violating the law (Mardiasmo, 2018). Because it violates the law, tax evasion is carried out in an illegal way. The illegal way that taxpayers take is by ignoring the formal provisions of taxation they are obliged to do, falsifying documents, or filling in data incorrectly and completely. There are several factors that influence tax evasion. Tax Justice (X1) is one of the tax principles. Tax collection by the state must be in accordance with the ability and income of the taxpayer. An example of a form of fairness from tax benefits is low-interest people's business credit which is subsidized by the government. Tax Information and Technology (X2) is a scientific study in the field of taxation that deals with the development of technology and information, including structures and infrastructures to improve tax compliance as evidenced pay taxes. Taxpayer’s Knowledge (X3) is the knowledge possessed by a person regarding the rights and obligations of taxpayers, understanding of taxpayer identification numbers, tax sanctions, tax rates, and non-taxable income, how to pay and report taxes, and what regulations in taxation.

The dimensions of tax evasion are forms of tax evasion and causes of fraud. The indicators are (1) failure to file annual tax returns, (2) the submission of annual tax returns is late and not in accordance with the rules, (3) engaging in fraudulent tax reporting practices, (4) attempting to corrupt tax officials, (5) the tax rate is excessively exorbitant, and (6) not enjoying the benefits of tax money paid.

The dimensions of tax justice are tax distribution and fairness in the application of tax provisions. The indicators are (1) the distribution of tax obligations among taxpayers is fair, (2) the allocation of the tax burden according to the taxpayer's income, (3) utilizing and benefiting from tax-funded funds, (4) a dedication to fairness in the crafting of tax laws, and (5) administration of tax provisions with equity. The dimensions of technology and tax information are a number of applications and software used and the intensity and frequency of utilization. Indicators are (1) the availability of tax-related technology, (2) the availability of adequate tax technology, (3) access to information is simple, (4) the utilization of technological resources and tax data, and (5) simple to master. The dimensions of tax knowledge are knowledge of taxes and knowledge of tax payments. The indicators are (1) taxpayers are aware of the tax function, (2) taxpayers are familiar with tax regulations, and (3) taxpayers understand how to pay taxes.

This study employs primary data sources that can be collected via a questionnaire, which is created using the specified dimensions and indicators described above. Respondents received the questionnaire online via a URL connected to Google Forms. This study's primary data source is acquired from individual taxpayer respondents with a taxpayer identification number in the Jakarta region. The scale utilized is the Likert one. The Likert scale is a unidirectional, non-comparative method for measuring a single attribute. On an ordinal scale, respondents were asked to designate their level of agreement with statements. Five points ranges are used in Likert scale research from highly disagree to highly agree.

This study's population comprises all contributors to tax identification number for the Jakarta Region during the COVID-19 pandemic. Researchers employed proportional stratified random sampling for this investigation. The researcher collected the sample using the Isac and Michael formula. Issac and Michael's sample count tables are useful for determining sample counts based on 1%, 5%, and 10% error rates.

$$S = \frac{X^2 NP\,(1-P)}{d^2(N-1) + X^2 P(1-P)}$$

Based on this matrix above, the stratified random sampling formula can be used to select the sample. The technical evaluation used the validity test, reliability test, method of successive interval (MSI), classical assumption test, multiple linear regression equation test, the determinant coefficient, and statistical t-test utilized to evaluate the data.

RESULTS

Testing data

This survey's population is 251,978 taxpayers. and an error rate of 5%, the sample obtained from the Isac and Michael formula tables is 348 samples. The results are as follows.

Table 1. Stratified Random Sampling

	Ni	Fi=Ni/N	Ni
High School	160	0.46	69
Undergraduate	142	0.41	61
Master degree	11	0.03	5
Other	35	0.10	15
N	348		
N	150		150

Source: Proceed data

According to the data in Table 1, through the table Isac and Michael formula, the number of samples narrowed by putting them back into the Proportionate Stratified Random Sampling formula (based on education). The sample results obtained 150 samples.

Table 2. Validity Test Results

Variables	Item	N	r-count	r-table	Result
Tax Evasion (Y)	Y1.1	15	0.647	0.514	Valid
	Y2.1	15	0.608	0.514	Valid
	Y3.1	15	0.803	0.514	Valid
	Y4.1	15	0.859	0.514	Valid
	Y5.1	15	0.889	0.514	Valid
	Y6.1	15	0.813	0.514	Valid
Tax Justice (X1)	X1.1	15	0.795	0.514	Valid
	X2.2	15	0.884	0.514	Valid
	X3.1	15	0.905	0.514	Valid
	X4.1	15	0.955	0.514	Valid
	X5.1	15	0.956	0.514	Valid
Tax Technology and Information (X2)	X2.1	15	0.975	0.514	Valid
	X2.2	15	0.914	0.514	Valid
	X2.3	15	0.957	0.514	Valid
	X2.4	15	0.948	0.514	Valid
	X2.5	15	0.961	0.514	Valid
Taxpayers Knowledge (X3)	X3.1	15	0.895	0.514	Valid
	X3.2	15	0.944	0.514	Valid
	X3.3	15	0.951	0.514	Valid
	X3.4	15	0.938	0.514	Valid

Source: Primary data processed with SPSS 25

Validity tests used the Pearson product-moment table value with a significance level of 0.05 in Table 2, indicate that the value of each query element is greater than or equal to 0.51 (a positive number). Consequently, the declared statement can be considered legitimate.

Table 3. Reliability Test Result

Variable	Reliability Coefficient	Cronbach Alpha	Alpha Value	Decision
Tax Evasion (Y)	6 questions	0.862	0.60	Reliable
Tax Justice (X1)	5 questions	0.940	0.60	Reliable
Tax Technology and Information (X2)	5 questions	0.973	0.60	Reliable
Taxpayers Knowledge (X3)	4 questions	0.940	0.60	Reliable

Source: Primary data processed with SPSS 25

The reliability test shown in Table 3 is used to check the consistency of data over a period of time, for example, to determine the reliability or reliability of the measurements used. These variables are assumed to have Cronbach's alpha values greater than 0.60. This means that the device can be used as a reliable data collector. In other words, it is the result of the relative coefficient measurement when repeated measurements are made. These reveal that all variables have Cronbach alpha values greater than 0.60. Therefore, these variables are deemed to be reliable.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		150
Normal Parameters[a,b]	Mean	0.0000000
Most Extreme Differences	Std. Deviation	2.60901170
	Absolute	0.069
	Positive	0.057
	Negative	-0.069
Test Statistic		0.069
Asymp Sig. (2-ailed)		0.075[c]

Source: Primary data processed with SPSS 25

Normality test using Asymp values. Sig. (two tails) results are shown in Table 4. In one sample Kolmogorov - Smirnov test, the result shows count with an alpha level of 0.05 (5%) is 0.075 > 0.05, so it can be concluded that residuals are normally distributed, indicating that the fundamental assumptions regarding normality have been met. The outcomes of the test for multicollinearity are depicted in the VIF values of the four independent variables are less than 10 and the tolerance (TOL) is at least 0.1. The analysis concludes that there are no multicollinearity issues with the two variables. Heteroscedasticity test results using the Glejser test indicate that the probability value of each independent variable has a value>alpha 0.05, namely the tax justice variable with a value of 0.946, the tax information and technology scale variable with a value of 0.516, and the tax knowledge variable with a value of 0.083, so homoscedasticity data are not affected by heteroscedasticity issues.

Descriptive Statistic

Tax Evasion

Table 5. Tax Evasion Questionnaire Result

Question Points	1	%	2	%	3	%	4	%	5	%
1	3	2%	30	20%	85	56.6%	16	10.6%	16	10.6%
2	0	0%	8	5.3%	97	64.6%	30	20%	15	10%
3	2	1.3%	5	3.3%	50	33.3%	43	28.6%	50	33.3%
4	1	0.6%	6	4%	57	38%	33	22%	53	35.3%
5	5	3.3%	12	8%	56	37.3%	42	28%	35	23.3%
6	9	6%	21	14%	54	36%	27	18%	39	26%

Source: Data Processed

According to the data in Table 5, 10.6% of the people surveyed filed tax application letters on time and 10% did so in conformity with the regulations in force, and 56% were

indifferent. Nonetheless, 2% of respondents have not yet submitted their SPT. There are 33.3% of respondents believe that committing fraud in tax reporting is a form of tax evasion, but there are also believe that making fraudulent attempts in tax reporting is not a form of tax evasion, as evidenced by the fact that 1.3% of respondents strongly disagreed with question point 3. 35.3% of respondents strongly concur that attempting to bribe tax authorities constitutes tax evasion, while 0.6% of respondents strongly disagree with this statement.

There are numerous tax fraud causes that result in tax evasion. Some of the causes include excessively high tax rates and a lack of appreciation for the money paid in taxes. The statement was supported by 23.3% for excessively high tax rates and by 26.0% for failure to benefit from tax dollars paid. However, 3.3% of respondents disagree that excessively high tax rates will lead to tax fraud, and 6% of respondents disagree that not experiencing the benefits of tax dollars paid will lead to tax fraud.

Tax Justice

Table 6. Tax Justice Questionnaire Result

Question Points	1	%	2	%	3	%	4	%	5	%
1	21	14%	30	20%	56	37.3%	37	24.6%	6	4%
2	18	12%	28	18.6%	58	38.6%	33	22%	13	8.6%
3	19	12.6%	34	22.6%	57	38%	26	17.3%	14	9.3%
4	19	12.6%	43	28.6%	38	25.3%	24	16%	26	17.3%
5	24	16%	40	26.6%	40	26.6%	28	18.6%	18	12%

Source: Data Processed

From Table 6, 24.6% of respondents concur and feel that the balanced distribution of the tax burden to taxpayers is a form of justice in the distribution of taxes, while 14% disagree and do not feel the statement. According to respondents, the distribution of the tax burden based on the taxpayer's income is fair in the distribution of taxes, and it is supported by the majority. 12 percent of respondents who answered disagreed with the statement, despite the fact that 22% of respondents agreed with the statement and believed it to be true. 17% of respondents are aware that the principle of benefit and use of tax dollars is fair in the application of tax regulations. Nevertheless, 12.6% of respondents are unaware that the principle of benefit and use of tax money is justice in the application of tax provisions. Justice in the preparation of tax laws and tax provisions is justice in the application of taxes, as demonstrated by 16% and 18.6% of respondents who agree with these statements. However, this does not exclude the possibility that there are respondents who do not agree, as demonstrated by 12.6% and 16% of respondents who did not agree. Based on these statements, it was determined that a greater proportion of respondents concurred with the indicator statements that the author included in the questionnaire. Tax Justice (X1) has five minimum and twenty-five maximum values, a mean value of 2.90, and a standard deviation of 5.07, respectively. Since the obtained mean value exceeds the standard deviation. It is possible to figure out that the meaning of all Tax Justice data (X1) adequately describes all data.

Technology and Tax Information

Table 7. Technology and Tax Information Questionnaire Result

Question Points	1	%	2	%	3	%	4	%	5	%
1	16	10,6%	33	22%	59	39,3%	31	20,6%	11	7,3%
2	15	10%	40	26,6%	61	40,6%	26	17,3%	8	5,3%
3	14	9,3%	39	26%	48	32%	38	25,3%	11	7,3%
4	19	12,6%	34	22,6%	62	41,3%	27	18%	8	5,3%
5	18	12%	31	20,6%	54	36%	34	22,6%	13	8,6%

Source: Data Processed

According to the data in Table 7, there are 20.6% of respondents concur with the first point statement, which states that respondents are already aware of the technology and tax information they have provided, while 10.6% of respondents disagree. There are 10% of respondents disagree with the statement that taxation-related technology and information are adequate and meet their requirements. 25.3% of respondents concur that respondents have comprehended access to tax information, while 9.3% of respondents disagree. 18% of respondents have knowledge of tax technology and information in order to fulfill their responsibilities as taxpayers, while 12.6% of respondents strongly disagree, indicating that respondents who strongly disagree do not have knowledge of tax technology and information.

In order to fulfill their duties as taxpayers, there are as many as 22.6% of respondents who agreed with the fifth statement, indicating that they are learning and are able to complete the SPT using technology that existed during the COVID-19 Pandemic. However, there are still 12% of respondents who have not studied and are unable to complete the SPT using existing technology.

The minimum value for Tax Information and Technology (X2) is 5 and the maximum value is 25. For tax information and technology, the mean value and standard deviation are 2.89 and 4.67, respectively, for the variable. Since the derived mean has a higher value than the range of the standard deviation, it is possible to argue that the mean of all data in Tax Information and Technology (X2) adequately characterizes all data.

Taxpayer Knowledge

Table 8. Taxpayer Knowledge Questionnaire Result

Question Points	1	%	2	%	3	%	4	%	5	%
1	10	6.6%	37	24.6%	40	26.6%	38	25.3%	25	16.6%
2	14	9.3%	44	29.3%	65	43.3%	21	14%	6	4%
3	15	10%	30	20%	50	33.3%	34	22.6%	21	14%
4	13	8.6%	37	24.6%	59	39.3%	27	18%	14	9.3%

Source: Data Processed

From the results in Table 8, it can be deduced that 25 percent of respondents are aware that one of the functions of taxes is to finance government affairs, while 6.6 percent are unaware. 14% of respondents are aware of government regulations, 22.6% are familiar with the tax payment process, and 18% are aware of the tax rate and what must be reported to the KPP. However, 9.3% of respondents are unaware of the taxation regulations, 10% are unaware of the tax payment process, and 8.6% are unaware of the tax rate and what must be reported to the KPP.

The minimum value for Tax Knowledge (X3) is 4 and the Maximum number is 20. Tax Knowledge (X3) has a mean and standard deviation of 3.00 and 3.79, respectively. Since the calculated mean is greater than the standard deviation, it is able to be derived that the mean of each statistic in Tax Knowledge (X3) sufficiently characterizes all data.

Table 9. Multiple Linear Regression Test Result

Model	Unstandardized Coefficients			Standardized	t	Sig.
	B		Std. Error	Beta		
1.	(constant)	29.276	0.791		37.029	0.000
2.	Tax Justice	-0.120	0.059	-0.176	-2.037	0.043
3.	Tax Information and Technology	-0.280	0.068	-0.375	-4.130	0.000
4.	Tax Knowledge	-0.188	0.077	-0.204	-2.439	0.016
R		R Square	Adjusted R Square		Std. Error of the Est	
0.663a		0.440	0.428		2.63568	
Predictors: (Constant), Tax Justice (X1), Tax Information and Technology (X2), Tax Knowledge (X3),						
Dependent Variable: Tax Evasion (Y)						

Based on the results of the regressions performed in Table 9, a simultaneous equation model of the above equations as follows:

Y = 29.276 – 0.120 Tax Justice – 0.280 Technology and Tax Information– 0.188 Taxpayers Knowledge + e (0.120 is the regression coefficient for the variable tax justice)

It implies that an improvement in tax justice will result in a decline in tax evasion. The coefficient of regression for technology and tax information is 0.280, indicating that an increase in it is variable will result in a decrease in tax evasion. The coefficient of regression for taxpayers' knowledge is 0.188 signaling that an increase in its variable will lead to a decrease in tax evasion.

In accordance with the outcomes of the regression test, the R-value is 66.3%. There is a correlation among tax justice, technology and tax information, and taxpayer awareness and tax evasion (Y). To demonstrate the impact of independent variables on dependent variables, the t-test employs an acceptable level of significance of 5%. Here are the results of t-tests of the consequences of tax justice, technology and tax information, and taxpayer awareness of the dependent variable tax evasion (Y).

According to t-test result, hypothesis 1 has a significance level of 0.043 and is not rejected. Thus, Tax Justice has a partial impact on tax evasion. Hypothesis 2 has a significance level of 0.000, so it is not rejected. Therefore, Tax Technology and Information have some impact on tax evasion. The significance level of hypothesis 3 is 0.016 and it is not rejected; therefore, taxpayer knowledge has a partial effect on tax evasion. The F statistic test basically shows whether all the independent or independent variables in the model have an effect on the dependent variable together. a significance value of 0.000, where the value is 0.000 <0.05. So, it can be concluded that the hypothesis states that the variables of Tax Justice, Tax Technology and Information, and

Taxpayers Knowledge have a simultaneous effect on Tax Evasion. The adjusted R square determination coefficient is 0.428%. This indicates that the independent variables Tax Justice (X1), Tax Information and Technology (X2), and Taxpayers Knowledge (X3) influence Tax Evasion (Y) by 42.8%, while the remaining consists of variables that were not included in the regression model.

DISCUSSION

Tax justice's impact on tax evasion refers to the t-count value greater than the t table, rejects Ho, and accepts Hi, indicating that X1 has an effect on Y. Consequently, it is possible to conclude that tax justice has a significant effect on tax evasion. Taxpayers are encouraged to object to taxes if they believe the tax rate is excessively high, etc., and they can also request a payment delay if they are experiencing financial difficulties. This can encourage taxpayers to view tax evasion as unethical and increase their propensity to pay taxes. According to research conducted by Veronika and Saleh (2019), Tax Justice substantially positively impacts tax evasion. In essence, the more egalitarian the tax system, the lower the incidence of tax evasion. Contrary to the findings of Tanno and Misra (2020), tax evasion is unaffected by tax justice variables. Therefore, it is essential for the government to have the authority to establish taxation justice. Given the recent economic recovery, it is necessary to maintain the policy of providing tax payment exemptions during a pandemic.

The impact of tax technology and information on tax evasion refers to the t-test table indicating that the effect of the X2 variable on the Y variable is less than 0.05, whereas the t-count result is greater than the t table, rejecting Ho and not rejecting Hi. indicating that there is a signal. Technology and tax information have a substantial impact on tax evasion. Consequently, throughout the COVID-19 epidemic, technology and tax information played a significant role in assisting taxpayers. To reduce the incidence of tax evasion, it is necessary to fulfill tax reporting requirements. According to the findings of this study, tax technology and information influenced tax evasion in Central Jakarta during the COVID-19 pandemic. These results are consistent with research conducted by Hasanah and Mutmainah (2020) which indicates that tax technology and information have an effect on tax evasion, or, in other words, that tax evasion can be reduced when there is more widespread information about tax technology and adequate tax technology. This study contradicts the recent findings of Tanno and Misra (2020), which concluded that tax technology and information have a negative effect on tax evasion. In order to reduce or eliminate tax evasion, the government has to boost the implementation of technology in the tax sector as well as the public's understanding of this technology.

Taxpayers' knowledge influences tax evasion. According to the t-test table, the effect of X3 on Y is lower than 0.05, while the t-count figure of greater than the t-table, rejects Ho and accepts Hi, indicating that there is an effect. Thus, it can be concluded that taxpayer knowledge has a major impact on tax evasion. Consequently, taxpayer knowledge significantly impacted tax evasion during the COVID-19 pandemic. The lower the incidence of tax evasion, the greater the taxpayers' knowledge. Taxpayers' knowledge of tax evasion in Central Jakarta During the COVID-19 pandemic constitutes the findings of this study. This result supports the conclusion of Putri et al. (2017) that taxpayer knowledge influences tax evasion in Pekanbaru. However, these findings contradict Wahyuni et al. (2022) conclude that taxpayer awareness has a detrimental influence on tax evasion. In an endeavor to reduce tax evasion, it becomes essential for the government to increase public understanding of taxation, as indicated by the findings of this study.

CONCLUSION

Based on the analysis and discussion, the subsequent results are arranged as follows: (1) Tax justice has a positive and substantial impact on tax evasion. That means the lower the tax justice, it is seen as reasonable behavior. Tax justice will reduce the rate of tax evasion if it is implemented properly and correctly; (2) Tax technology and information have a significant effect on tax evasion. That means the lower the tax technology and information, it is encouraging to reduce the rate of tax evasion if it has been conveyed properly and taxpayers understand the technology that has been applied; and (3) Taxpayers' knowledge has an effect on tax evasion. That means the lower the taxpayer's knowledge will contribute to tax evasion if taxpayers know information about taxes. This survey's results will be considered compensation for taxpayers who fulfill their obligations without evading taxes. According to the responses of the questionnaire, the variables of tax justice, technology, information tax, and taxpayer knowledge have an effect on tax evasion, Therefore, KPP Central Jakarta needs to improve taxpayer services to reduce the degree of tax evasion. Taxpayers can use technology to meet their obligations and perform tax audits to prevent tax evasion.

In this investigation, the value of adjusted R2 was 44.4%, which indicates that only 44% of tax evasion was influenced by the independent variables. For this reason, additional research must include other variables that influence it, such as population growth. In this study, the value of r2 was 44.4%, which indicates that only 44% of tax evasion was influenced by the independent variables. For this reason, additional research must include other variables that influence it, such as population growth.

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DECLARATION OF CONFLICTING INTERESTS
The authors declared no potential conflicts of interest.

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