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The Influence of Tax Sanctions and Tax Rates on Perceptions of Tax Evade Agency with Tax Information Technology as a Moderation Variable in KPP Pratama Jombang

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ABSTRACT

Penelitian ini bertujuan untuk mengetahui pengaruh sanksi pajak dan tarif pajak terhadap persepsi penggelapan pajak badan dengan teknologi informasi sebagai variabel moderasi. Populasi yang digunakan dalam penelitian ini adalah seluruh wajib pajak badan yang terdaftar dan telah melakukan kewajiban perpajakannya di KPP Pratama Jombang masa pajak tahun 2022. Metode pemilihan sampel yang digunakan dengan menggunakan rumus Slovin dan diperoleh 100 sampel. Teknik analisis data yang digunakan adalah analisis dengan SmartPLS 4.0. Hasil penelitian ini menunjukkan bahwa sanksi pajak berpengaruh negatif tidak signifikan terhadap persepsi penggelapan pajak badan, tarif pajak berpengaruh positif signifikan terhadap persepsi penggelapan pajak badan, teknologi informasi tidak dapat memoderasi atau memperlemah pengaruh variabel sanksi pajak terhadap variabel persepsi penggelapan pajak badan, dan teknologi informasi dapat memoderasi atau memperkuat pengaruh variabel tarif pajak terhadap variabel persepsi penggelapan pajak badan.

Type of Paper**:** *Empirical/Review*

Keywords: *Sanksi Pajak, Tarif Pajak, Teknologi Informasi Pajak, dan Persepsi Penggelapan Pajak*

1. Introduction

The economy of a country, especially a developing country like Indonesia, cannot be separated from the country's various macroeconomic policies by preparing the State Revenue and Expenditure Budget (APBN) and every state revenue and expenditure is recorded in the APBN every year. In particular, the taxation sector makes a significant contribution to the APBN. According to (Mardiasmo, 2018) defines tax as a payment that must be made by the public to the government in accordance with applicable laws, without any compensation or counter-performance given directly to the payer with the aim of financing the state's needs as much as possible and a dvancing the prosperity of the people. From several cases of tax evasion in

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Indonesia, such as the case of tax evasion committed by two companies in Palembang, namely PT GIPE and PT DPM with the method of using tax invoices that were not based on actual transactions which resulted in a loss of IDR 24.4 billion for the government (Pratama, 2022) which means that tax evasion in several companies is caused by a lack of awareness of taxpayers and the ambition of individual companies to enrich themselves or seek personal gain in the company which has an impact on state revenues as a result of illegal tax evasion. (tax evasion).

From these many cases, there are many methods used by taxpayers to reduce the burden they have to pay to the government. This is related to tax evasion or tax evasion behavior tax evasion which is an illegal act involving perpetrators and transactions. Tax evasion can be identified based on criteria such as taxpayers' dishonesty in reporting their assets, not paying taxes that should be paid, and taxpayers who deliberately do not fulfill their obligations in reporting SPT. Currently, many people are reluctant to carry out their tax obligations because currently there are still many cases of tax evasion which make taxpayers have the view that tax evasion can still be carried out for reasons that are considered ethical. This is caused by various factors that influence the occurrence of tax evasion or tax evasion**.**

Factors that influence how corporate taxpayers perceive tax evasion include tax fairness, tax system, tax rates, and tax sanctions (Sari et al., 2021). Additionally, research (Razif & Rashidah, 2020) states that the factors that influence corporate taxpayers' perceptions of tax evasion include self assessment system, money ethics, and technology and information. After looking at several previous studies, researchers chose three factors that are thought to influence or encourage taxpayers to commit tax evasion (tax evasion), namely tax sanctions, tax rates, and tax information technology which act as moderating variables.

The first factor that causes tax evasion (tax evasion) are external factors that influence taxpayer behavior, namely tax sanctions. Tax sanctions function as a guarantee that tax regulations must be obeyed by taxpayers because they act as an instrument to prevent violations of tax regulations. The tax law stipulates two types of tax sanctions, namely administrative sanctions and criminal sanctions, as explained by (Mardiasmo, 2018). Tax sanctions or penalties are an anticipatory or preventive method so that taxpayers no longer dare to violate the norms of applicable tax regulations. The results of research conducted by (Maghfiroh & Fajarwati, 2016; Yetmi, 2019) which suggests that tax sanctions have a negative effect on tax evasion. This means that if the tax authorities provide strict and heavy tax sanctions, taxpayers will tend to comply with paying taxes and consider tax evasion as unethical behavior. In this case, the heavier the tax sanctions given to taxpayers, the smaller the possibility of tax evasion behavior being carried out by taxpayers.

The second factor of tax evasion, namely the tax rate, is the percentage used to calculate the amount of tax that must be paid by the taxpayer (Mardiasmo, 2018). In the tax collection process, it is important to ensure that taxes are collected fairly and evenly by determining tax rates based on the principle of justice. Determination of tax rates can influence taxpayer behavior and potentially influence tax evasion intentions (Wardani & Rahayu, 2020). Several studies, such as research by (Sari et al., 2021; Utami & Helmy, 2016), suggests that tax rates have a positive effect on taxpayers' perceptions about the ethics of tax avoidance or tax evasion. This means that the higher the tax rate imposed on taxpayers, the greater the possibility that taxpayers will commit tax evasion which can cause taxpayers' reluctance to pay and report SPT correctly according to the existing situation.

The third factor is technology and tax information which continues to develop very rapidly, including in the field of taxation which has been used E-system as an administrative system that uses electronic technology, and consists of several parts such as e-Registration, e-Filling, e-SPT, and e-Billing. The current use of technology has made the task of tax authorities or tax officials easier in supervising and processing taxation. By utilizing tax information technology, the government can collect more detailed and accurate information regarding taxpayers' income and wealth. This can help the government set tax rates that are fairer and more balanced, because they are based on more valid and reliable data. Apart from that, the use of tax information technology can also facilitate the process of monitoring and enforcing the law against taxpayers who commit violations, such as tax evasion or tax evasion. (Febyani & Widodo, 2020).Based on research conducted by (Safitri, 2022; Yetmi, 2019), information technology is only a tool to facilitate the taxation process and is unable to reduce acts of tax

evasion by taxpayers. This means that taxpayers do not feel afraid of committing tax evasion even though they know that there are sanctions from the government.

This research aims to find out whether there is a relationship between tax sanctions and tax rates on perceptions of tax evasion with tax information technology as a moderating variable. The benefit of this research is to provide an opportunity to study problems scientifically, and provide contributions in the form of knowledge and understanding regarding the influence of tax sanctions and tax rates on perceptions of corporate tax evasion, with information technology as a moderating variable. And the benefit for the government is to provide information and input to the KPP about the influence of tax sanctions and tax rates on tax evasion which is influenced by tax information technology. It is hoped that the results of this research can help the Tax Service Office to improve weaknesses in the tax system and significantly increase the target and realization of tax revenues.

2. Literature review

2.1 Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) developed by (Ajzen, 1991) discusses factors that influence taxpayer compliance from a psychological perspective. The aim of this theory is to show the relationship between an individual's behavior in responding to something and the beliefs they have. In this context, taxpayer behavior is influenced by a number of identifiable variables. This taxpayer behavior starts from the taxpayer's intention to comply or not comply with tax regulations.

2.2 Tax Sanctions

According to (Official, 2017) Tax sanctions occur because violations of tax laws and regulations will result in tax sanctions. Thus, taxpayers are punished for violating applicable tax policies and tax laws. Sanctions policy has two objectives, namely educating and punishing. The purpose of education is to improve behavior and legal awareness so that people do not make the same mistakes, while the purpose of punishment is to provide a deterrent effect so that people do not repeat the same mistakes.

2.3 Tax Rates

The tax rate is the percentage that must be paid by taxpayers based on the income or value subject to tax. Tax rates determine the amount of tax that must be paid by taxpayers based on the percentage applicable at the central and regional levels. Although tax rates are the basis for determining the amount of tax that must be paid, tax calculations also take into account other factors, this does not mean ignoring the role of tax law which includes justice, expediency and legal certainty (Mardiasmo, 2018).

2.4 Tax Evasion

According to (Pohan, 2013), tax evasion refers to the actions of taxpayers who deliberately avoid the obligation to pay taxes in an illegal or illegal manner, by covering up the true facts. This action violates the tax law that has been established by the government, so it is considered an act that violates the law. In committing tax evasion, taxpayers violate formal provisions regulated in tax law and commit acts of falsifying documents or filling in incomplete or incorrect data.

2.5 Tax Information Technology

This tax technology is a form of technology used for the process of recording, collecting, reporting and distributing information about a person's assets to the tax authorities or tax officers. Current tax technology has been integrated directly with all financial institutions, with this technology, supervision of the tax system can be monitored. It is hoped that when

technology is more advanced today, the possibility of errors occurring during the process of collecting tax funds will be smaller (Sinambela & Putra, 2021).

3. Research methodology

This research uses a quantitative descriptive approach, with the data used in this research in the form of primary data obtained through a survey method using a questionnaire in the form of structured statements to obtain information from respondents. The population used is 100 corporate taxpayers who are registered and have carried out their tax obligations at KPP Pratama Jombang using a sampling technique using the Slovin formula, where in sampling, the number must be representative so that the research results can be generalized and the calculation does not require a sample number table, but can be done using simple formulas and calculations (Sugiyono, 2018). Data analysis in this research used SmartPLS 4.0 software.

4. Results

4.1 Outer Model

4.1.1 Convergent Validity

Table 1. Results Convergent Validity

Indicator	PPPB	Pjk Sanctions	TIP	Pjk rates	TIP x Pjk Rates	TIP x Pjk Sanctions
PPPB.1	0.773					
PPPB.2	0.879					
PPPB.3	0.764					
PPPB.4	0.769					
PPPB.5	0.760					
PPPB.6	0.885					
Pjk Sanctions 1		0.918				
PJK Sanctions 2		0.951				
Pjk Sanctions 3		0.849				
Pjk Sanctions 4		0.918				
Pjk Sanctions 5		0.919				
TIP.1			0.949			
TIP.2			0.963			
TIP.3			0.965			
TIP.4			0.954			
TIP.5			0.956			
TIP.6			0.974			
Pjk.1 Tariff				0.896		
PJK Tariff.2				0.96		
Pjk Tariff.3				0.853		
PJK Tariff.4				0.975		
TIP x Pjk Rates					1	
TIP x Pjk Sanctions						1

Source: SmartPLS 4.0 processing results, 2023

Based on table 1 regarding the results convergent validity shows that all indicators have a loading factor value ≥ 0.70, meaning that all variables meet convergent validity (valid) and further data processing can be carried out after getting the results convergent validity then after looking at the results of the AVE values for each indicator, the following are the results of the AVE values for all variable indicators:

Table 2. AVE Measurement Results

Varibal Let	***Average variance extracted* (AVE)**
PPPB	0.651
Pjk Sanctions	0.831
TIP	0.922
Pjk rates	0.851

Source: SmartPLS 4.0 Processed Results, 2023

It can be seen from table 2 that all AVE values produced by all reflexive constructs are above >0.50 so that all variables meet the requirements for use and have met the requirements for convergent validity and reliability.

4.1.1.2 DiscriminantValidity .

Table 3. Results *Cross Loading* with SmartPLS

	PPPB	**Pjk Sanctions**	**TIP**	**Pjk rates**	**TIP x Pjk Rates**	**TIP x Pjk Sanctions**
PPPB.1	**0.773**	-0.248	-0.18	0.639	-0.254	-0.317
PPPB.2	**0.879**	-0.205	-0.254	0.732	-0.246	-0.162
PPPB.3	**0.764**	0.027	-0.351	0.636	-0.514	-0.109
PPPB.4	**0.769**	-0.01	-0.232	0.581	-0.407	-0.024
PPPB.5	**0.76**	-0.068	-0.251	0.567	-0.43	-0.135
PPPB.6	**0.885**	-0.204	-0.29	0.736	-0.222	-0.14
Pjk Sanctions 1	-0.176	**0.918**	0.239	-0.052	-0.155	0.28
PJK Sanctions 2	-0.136	**0.951**	0.272	-0.146	-0.1	0.304
Pjk Sanctions 3	-0.061	**0.849**	0.333	-0.099	-0.104	0.268
Pjk Sanctions 4	-0.101	**0.918**	0.298	-0.128	-0.121	0.299
Pjk Sanctions 5	-0.162	**0.919**	0.374	-0.218	-0.07	0.259
TIP.1	-0.323	0.294	**0.949**	-0.244	-0.001	0.01
TIP.2	-0.335	0.317	**0.963**	-0.266	-0.007	0.012
TIP.3	-0.294	0.336	**0.965**	-0.301	0.005	0.032
TIP.4	-0.283	0.299	**0.954**	-0.272	-0.013	0.033
TIP.5	-0.31	0.305	**0.956**	-0.306	-0.004	0.043
TIP.6	-0.305	0.321	**0.974**	-0.316	-0.002	-0.006
Pjk.1 Tariff	0.678	-0.086	-0.222	**0.896**	-0.299	-0.116
PJK Tariff.2	0.791	-0.155	-0.317	**0.96**	-0.394	-0.144
PJK Tariff.3	0.712	-0.155	-0.244	**0.853**	-0.314	-0.053
PJK Tariff.4	0.794	-0.126	-0.298	**0.975**	-0.383	-0.122
TIP x Pjk Rates	-0.417	-0.121	-0.004	-0.379	**1**	-0.039
TIP x Pjk Sanctions	-0.185	0.307	0.021	-0.119	-0.039	**1**

Source: SmartPLS 4.0 Processed Results, 2023

Cross loading is evaluation discriminant validity at the measurement item level. Each item measuring perceptions of corporate tax evasion (PPPB.1…PPPB.6) has a higher correlation with the variable perception of corporate tax evasion than it correlates with other variables. So that overall each item correlates more highly with the variable it measures so that the evaluation discriminant validity fulfilled.

Another method to test discriminant validity namely by looking at the root value of AVE, provided that each construct has a correlation greater than the correlation between other constructs using the PLS algorithm technique in the form of Fornell Lacker which can be seen in table 4.

Table 4. Fornell Lacker results with SmartPLS

	PPPB	**Pjk Sanctions**	**TIP**	**Pjk rates**
PPPB	**0.807**			
Pjk Sanctions	-0.153	**0.911**		
TIP	-0.322	0.325	**0.96**	
Pjk rates	0.808	-0.142	-0.295	**0.923**

Source: SmartPLS 4.0 Processed Results, 2023

In table 4 it can be seen that the value in the diagonal axis is the root of AVE. In this case, the AVE root for the perception of corporate tax evasion is 0.807 greater than the correlation with other variables, so discriminant validity for the correlation variable is fulfilled. Likewise with other variables where the root AVE of the variable is greater than the correlation between the variables. So overall evaluation discriminant validity fulfilled.

4.1.1.3 Composite Reliability

Table 1.5 *Composite Reliability* And *Average Variance Extracted*

Varibal Let	***Cronbach's alpha***	***Composite reliability***	***Average variance extracted* (AVE)**
PPPB	0.892	0.918	0.651
Pjk Sanctions	0.951	0.961	0.831
TIP	0.983	0.986	0.922
Pjk rates	0.941	0.958	0.851

Source: SmartPLS 4.0 Processed Results, 2023

In table 5, the variable perception of corporate tax evasion (PPPB) has a value composite reliability 0.918 > 0.70 which indicates that each item measuring perceptions of corporate tax evasion is consistent/reliable in measuring perceptions of corporate tax evasion. That's the value composite reliability the variables tax sanctions, tax information technology, and tax rates above 0.70 which can be said to be reliable or meet a good reliability test.

4.1.2 Inner Model

4.1.2.1 R-Square (R^2)

Table 1.6 Table of R-Square Measurement Results

	R-square	***R-square adjusted***
PPPB	*0.689*	*0.673*

Source: SmartPLS 4.0 Processed Results, 2023

Based on table 6, it can be explained that the R-valueSquare on the endogenous variable PPPB is 0.689, this shows that all independent variables have an influence of 68.9% on PPPB as the dependent variable. Meanwhile, the remaining 31.1% was influenced by other variables not tested in the research. So it can be said that the R-Square on the PPPB variable is included in the moderate level of influence.

4.1.2.2 Q^2Predictive Relevance or Predictive Sample Rause

Table 7. Q-Square Analysis Measurement Results

Item	Model PLS			Model LM	
	Q^2predict	PLS-SEM_RMSE	PLS-SEM_MAE	LM_RMSE	LM_MAE
Y.1	0.417	0.768	0.650	0.857	0.679
Y.2	0.506	0.695	**0.542**	0.709	0.515
Y.3	0.452	0.542	0.325	0.564	0.415
Y.4	0.342	0.498	0.286	0.556	0.357
Y.5	0.356	0.577	0.374	0.653	0.433
Y.6	0.507	0.689	**0.538**	0.711	0.525

Source: SmartPLS 4.0 Processed Results

The RMSE and MAE values are lower than the LM model (linear regression) so the PLS model has predictive power better (Ghozali & Latan, 2015) . Measurement items Y_1, Y_2, Y_3, Y_4, Y_5, Y_6 have lower RMSE values of the PLS model than the LM model. Measurement items Y_1, Y_3, Y_4, Y_5 of the PLS model have a lower MAE value than the LM model. Up to 2 out of 12 measurements, PLS SEM has lower RMSE and MAE values than the LM model which shows that the PLS SEM model has medium predictive power.

4.1.2.3 Quality Index

To analyze it, use PLS with the help of SmrtPls 4.0 software, where the GoF test results are from multiplying the root mean value of r-square with the average value communalities in tables 1.6 and 1.8. From the results of the GoF calculation, a value of 0.748 is obtained so it can be concluded that the measurement model (outer model) with a structural model (inner model) is feasible or valid. The formula for calculating the GoF value is shown in the equation formula.

$$\text{GoF} = \sqrt{With\ x\ R^2}$$
$$= \sqrt{0{,}813\ x\ 0{,}689}$$
$$= 0{,}748$$

Table 8. *Communalities*

Varibal Let	***Communalities***	**Rate – Rate *Communalities***
PPPB	0.651	3.255/4 = 0.813
Pjk Sanctions	0.831	
TIP	0.922	
Pjk rates	0.851	

Source: SmartPLS 4.0 Processed Results, 2023

4.1.2.4 Model Fit Test

The Fit model test is carried out by examining the SmartPLS output estimation results on the SRMR value, which is one of the requirements to meet the test criteria Godness of Fit Model. When the SRMR value is less than 0.10 and said Perfect Fit if the SRMR value <0.08.

Table 9. Model Fit Results

	Saturated model	***Estimated model***
SRMR	0.067	0.067
d_ULS	1.032	1.047
d_G	2.206	2.197
Chi-square	875.888	876.992
NFI	0.731	0.731

Source: SmartPLS 4.0 Processed Results, 2023

Based on table 9, the SRMR value shows a value of 0.067 < 0.08, this shows that the SRMR value below 0.08 indicates the model acceptable fit (suitable) or the model meets the criteria goodness of fit model.

4.2 Hypothesis Testing

The hypothesis testing value of this research can be shown in Table 10 and the results of this research model can be depicted as shown in Figure 1.

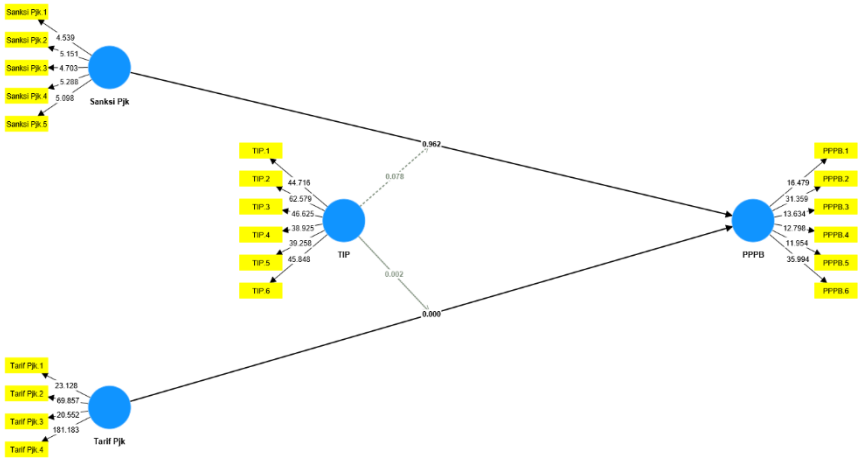

Figure 1.1 Research Model Results

Table 10. Results *Path Coefficient*

	Original sample (O)	***Sample mean (M)***	***T statistics (|O/STDEV|)***	***P values***
TIP -> PPPB	-0.112	-0.113	1.876	0.061
TIP x Pjk Sanctions -> PPPB	-0.108	-0.107	1.762	0.078
TIP x PJK Tariff -> PPPB	-0.165	-0.158	3.028	0.002
Pjk Sanctions -> PPPB	-0.004	-0.001	0.047	0.962
Pjk Tariff -> PPPB	0.704	0.713	11.969	0.000

Source: SmartPLS 4.0 Processed Results, 2023

a. From table 10 the value can be seen original sample estimete The PLS for the tax sanctions variable is -0.004 with a significance above 5% (0.05) as indicated by the t-statistic value of 0.047 which is smaller than the t-table value of 1.96. Mark original sample estimate negative indicates that tax sanctions have no effect on the perception of corporate tax evasion. Based on results path coefficient It can be concluded that the first hypothesis is accepted.
b. From table 10 the value can be seen original sample estimete The PLS for the tax rate variable is 0.704 with significance below 5% (0.05) as indicated by the t-statistic value of 11.969 which is greater than the t-table value of 1.96. Mark original sample estimate Significant positive indicates that the tax rate has a positive effect on the perception of corporate tax evasion. Based on results path coefficient It can be concluded that the second hypothesis is accepted.
c. From table 10 it can be seen that the influence of tax information technology on perceptions of corporate tax evasion has value original sample -0.112, with a significance above 5% (0.05) which is indicated by the t-statistic value of 1.876 which is smaller than the t-table value of 1.96 and in table 4.22 it can also be seen that the value original sample estimete The PLS for the tax sanctions variable on perceptions of tax evasion with information technology as a moderating variable is -0.108 with a significance above 5% (0.05) as indicated by the t-statistic value of 1.762 which is smaller than the t-table value of 1.96. In this case, the effect of the moderating variable on the dependent variable in the first estimation is not significant, while the effect of the interaction of the independent variable*moderating variable on the dependent variable in the second estimation is also not significant. So it can be concluded that the influence of tax sanctions on the tax information technology variable is a potential moderating variable (homologizer moderator). Based on results path coefficient It can be concluded that the third hypothesis is rejected
d. From table 10 it can be seen that the influence of tax information technology on perceptions of corporate tax evasion has value original sample -0.112, with a significance above 5% (0.05) which is indicated by the t-statistic value of 1.876 which is smaller than the t-table value of 1.96 and in table 4.22 it can also be seen that the value original sample estimete The PLS for the tax rate variable on the perception of tax evasion with information technology as a moderating variable is -0.165 with a significance of below 5% (0.05) as indicated by the t-statistic value of 3.028 which is greater than the t-table value of 1.96. In this case, the effect of the moderating variable on the dependent variable in the first estimation is not significant, while the effect of the interaction of the independent variable with the moderating variable on the dependent variable in the second estimation is significant. So it can be concluded that the tax information technology variable is a pure moderating variable (pure moderator). Based on results path coefficient It can be concluded that the fourth hypothesis is accepted.

5. Discussion

5.1 The Effect of Tax Sanctions on Perceptions of Corporate Tax Evasion

Based on the results of the analysis, it shows that tax sanctions have an insignificant negative effect, meaning that tax sanctions do not have a real or large effect in making taxpayers' perception of tax evasion decrease, or in other words, the heavier the tax sanctions, the less likely it will be able to pressure someone not to commit acts of embezzlement. tax. Therefore, the presence or absence of tax sanctions has no influence on the ethics of tax evasion, because tax sanctions do not necessarily trigger tax evasion because tax evasion activities are the intention of someone who wants to violate and this is supported by research (Maharani et al., 2021) which shows that taxpayers consider that the presence or absence of sanctions factors in taxation does not influence taxpayers' perceptions regarding tax evasion.

This tax evasion occurs because the government in providing tax sanctions only takes sides, taxpayers will feel that they are not being treated equally and will feel disadvantaged by the government and taxpayers can still be free from legal entanglements by bribing legal officials or giving compensation to the tax authorities. These results are in accordance with Theory of Planed Behavior where tax sanctions are related to attitudes (behavior beliefe) and

subjective norms (normative beliefe) a person who commits tax evasion refers to views or perceptions and also to the environment or people around him who encourage or hinder tax evasion behavior. The results of this research are in line with research conducted by (Maharani et al., 2021; Ramli & Arifin, 2020; Sari et al., 2021; Yetmi, 2019) which states that tax sanctions have no effect on the perception of corporate taxpayers regarding tax evasion. .

5.2 The Effect of Tax Rates on Perceptions of Corporate Tax Evasion

Based on the results of the analysis, it shows that the tax rate has a significant positive effect on the perception of corporate tax evasion, meaning that the higher the tax rate, the taxpayer's perception of tax evasion will increase and vice versa. The results of this research are supported by research conducted (Felichia & Erawati, 2017) that the application of tax rates that are too high will be directly proportional to the level of tax evasion. The higher the tax rate, the impact it will have on increasing tax evasion in society and the government must wisely determine the tax rate that must be paid by taxpayers so that taxpayers can fulfill their obligations to the government.

The influence of tax rates on perceptions of tax evasion is in accordance with Theory of Planned Behavior (TPB) namely behavioral control (control beliefe) which explains that each taxpayer has their own view regarding tax rates, where there are taxpayers who judge that tax rates are high or small and burdensome or not. This is supported by research conducted (Utami & Helmy, 2016) that with the implementation of high tax rates, people are increasingly serious about trying to escape from tax traps and want to secure as much of their assets as possible in various ways because taxpayers are trying to fulfill their various life needs. This research is in line with research results (Felichia & Erawati, 2017; Wardani & Rahayu, 2020) which concluded that tax rates have a significant positive influence on perceptions of corporate tax evasion.

5.3 The Effect of Tax Sanctions on Perceptions of Corporate Tax Evasion with Information Technology as a Moderating Variable

Based on the results of table 10, which tests how tax information technology can moderate the influence of tax sanctions on tax evasion. In the data processing stage, it was used significantly with the T-statistics results being below 1.96, thus it can be concluded that tax information technology does not strengthen or weaken the influence of tax sanctions on tax evasion. This can be interpreted as that taxpayers at KPP Pratama Jombang who know about the tax sanctions given by the government are not enough to make taxpayers feel afraid to commit fraudulent acts in the form of tax evasion because taxpayers feel that there are still many cases of tax evasion that are not provided. sanctions that are in accordance with actual regulations and also due to the lack of government outreach in informing about the sanctions that taxpayers will receive if they do not remit their tax obligations correctly.

The results of this research are strengthened by the research conducted (Safitri, 2022) that information technology is only a tool in simplifying the taxation process, because taxpayers perceive that currently, by using modern tax information technology, many taxpayers still lack understanding in using tax information technology, and taxpayers perceive that access to using information technology is still difficult. taxes because errors often occur when taxpayers use tax information technology. The results of this research are in line with research conducted by (Safitri, 2022; Yetmi, 2019) which says that tax information technology cannot moderate or weaken the influence of tax sanctions on perceptions of corporate tax evasion.

5.4 The Effect of Tax Rates on Perceptions of Corporate Tax Evasion with Information Technology as a Moderating Variable

Based on the results of table 10, which tests how tax information technology can moderate the influence of tax rates on perceptions of tax evasion. In the data processing stage, it was used significantly with the T-statistic being above 1.96, thus it can be concluded that tax information technology strengthens the influence of tax rates on perceptions of corporate tax evasion which is also supported by research conducted by (Utami & Helmy, 2016) that some Most taxpayers still use manual payment systems, and rarely open the Director General of Taxes website.

Corporate taxpayers at KPP Pratama Jombang think that tax rates that are considered high can cause taxpayers to be reluctant to pay and report their tax returns correctly and in accordance with the actual situation because they don't want to lose the results of the taxpayers' hard work just because of high tax rates.

This is also related to the perception of taxpayers that taxpayers choose to pay and report their tax obligations directly or in other words do not utilize tax information technology to pay via e-billing and report the SPT via e-filling. Therefore, by implementing modern administration strategies with e-system services, it is hoped that it can help taxpayers in reporting wealth and paying taxes through these services. Meanwhile, according to (Febyani & Widodo, 2020) the government has established the AEoI standard which is a method used to exchange information automatically to find out and monitor tax potential both at home and abroad, thus having an impact on information openness and cooperation between financial and tax institutions. . The results of this research state that tax information technology as a moderating variable can strengthen the influence of tax rates on perceptions of corporate tax evasion.

6. Conclusions

The conclusions and findings that can be drawn from this research are as follows:

1. The tax sanctions variable has no effect on taxpayers' perceptions regarding corporate tax evasion because the heavier the tax sanctions may not necessarily reduce taxpayers' perceptions regarding corporate tax evasion.
2. The tax rate variable has a significant positive influence on the perception of corporate tax evasion because the higher the tax rate, the higher the perception of corporate taxpayers committing corporate tax evasion.
3. The tax information technology variable cannot moderate or strengthen the influence of tax sanctions on the perception of corporate tax evasion, which means that taxpayers' perception of information technology is only a tool in simplifying the tax process and cannot reduce tax evasion and the provision of tax sanctions provided by the government is not enough to make a difference. Taxpayers are afraid of committing tax fraud.
4. The tax information technology variable can moderate or strengthen the influence of tax rates on perceptions of corporate tax evasion, which means that taxpayers feel that tax rates that are considered high cause taxpayers to be reluctant to pay and report their SPT. Even though they use modern tax information technology, taxpayers do not make good use of tax information technology facilities such as e-filling And e-billing as well as a lack of knowledge regarding tax information technology.

The researcher’s suggestions for futher researchers are as follows:

1. The government as the drafter of the law must always be fair in setting tax rates in accordance with the ability of taxpayers to pay to all taxpayers both horizontally and vertically by complying with all tax laws and regulations to reduce acts of tax evasion.
2. The government should improve the tax information technology that has been implemented so that it is more adequate and taxpayers do not have opportunities to commit tax evasion and KPP Pratama Jombang must further increase socialization regarding tax information technology applied in Indonesia to taxpayers.
3. Academics can take part in fighting tax evasion by providing students with more knowledge about taxation, specifically knowledge about tax sanctions, tax rates, tax information technology, and tax evasion so that after entering the world of work, students can understand the bad impact of tax evasion for many parties. so that tax evasion can be minimized.
4. For tax practitioners who assist taxpayers in calculating, paying and reporting taxes, be more careful in calculating, paying and reporting their clients' taxes by better understanding their
5. lients' businesses and checking in more detail whether the client's tax records or bookkeeping are correct.Research Limitations
6. It is hoped that future researchers will be able to increase the number of independent variables that can influence tax evasion, such as tax knowledge, discrimination, the possibility of detecting fraud, and accuracy of allocation. It is hoped that future researchers will be able to increase the number of respondents and a wider research area so as to produce

better research. Research is not only carried out in one KPP but several KPPs so that the research results can be more generalized.
7. Future research should not only use questionnaires to obtain data but also conduct direct interviews. In order to identify other factors that can influence tax evasion.

The following are several limitations in carrying out this research, namely:
1. Researchers experienced difficulties when collecting data using questionnaires directly from corporate taxpayers, because most taxpayers assumed that the completed questionnaire data would be reported to the tax authorities, this resulted in the data processing process being delayed.
2. In the process of collecting data, the information provided by respondents through questionnaires sometimes does not show the respondents' true opinions, this happens because there are often differences in thoughts and different understandings for each respondent, as well as other factors such as the honesty factor in filling in the respondents' opinions in the questionnaire.

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