JEMSI: Jurnal Ekonomi Manajemen Sistem Informasi
E-ISSN: 2686-5238
P-ISSN: 2686-4916
https://dinastirev.org/JEMSI dinasti.info@gmail.com +62 811 7404 455
DOI: https://doi.org/10.38035/jemsi.v7i4
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Received: 5 August 2026 | **Revised:** 18 March 2026 | **Accepted:** 20 March 2026

Tax Awareness, Tax Sanctions and Tax Evasion: The Role of Tax System Moderation in Indonesia

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Abstract: The Ministry of Tourism and Creative Economy has set a target to mentor 100 startups through the IndoBisa 2024 program. Young entrepreneurs in the early stages of their businesses need tax education to become compliant taxpayers and avoid engaging in tax evasion. This study aims to analyze the influence of Tax Awareness and Tax Sanctions on young entrepreneurs' intention to evade taxes, as well as to examine the moderating role of the Taxation System. A quantitative approach was employed using primary data collected from members of HIPMI in Jakarta and East Java. The sampling technique used was purposive sampling. Hypotheses were tested using multiple linear regression analysis with the help of SPSS. The results show that: (1) Tax Awareness does not have a significant effect on tax evasion intention; (2) Tax Sanctions have a positive and significant effect on tax evasion intention; (3) the Taxation System does not moderate the relationship between Tax Awareness and tax evasion intention; and (4) the Taxation System strengthens the influence of Tax Sanctions on tax evasion intention.

Keywords: Young Entrepreneurs, Tax Awareness, Tax Sanctions, Tax System

INTRODUCTION

Indonesia is one of the countries rich in potential and talent in the field of entrepreneurship (*entrepreneurship*). Many young entrepreneurs in Indonesia have successfully achieved and achieved success in various business fields. So that the inspirational stories of the young empowerment become a motivation for the younger generation to continue to be able to fight and develop their potential. Superior human resources are resources that are able to proactively develop themselves who are willing to learn on their own and are willing to work hard with enthusiasm and are willing to cooperate with other individuals. In today's era of globalization and the increasingly open world market, Indonesia is faced with increasingly wide and tough competition. The inability to improve the quality of human resources (HR) both in the regions and throughout Indonesia nationally will cause a decline in Indonesia's position in the world globalization competition arena. The

formation of quality human resources with the aim of increasing productivity to play a role in maximizing Indonesia's national development.

On the other hand, not only about the quality of human resources which is a determining factor that can encourage the government to direct the community not only to hire workers or employees, but also to become a provider of jobs, namely the demographic bonus factor. This can grow interest and the number of entrepreneurship is also very important in supporting the realization of national development. The demographic bonus is a situation when the composition of the productive age population is higher and dominates than the age of non-productive workers, namely the age of the population under the age of 15 years and over the age of 65. Indonesia itself is projected to experience a demographic bonus period with a peak in 2030 to 2040.

The demographic bonus is projected to bring benefits to economic growth, but on the other hand it can be a threat if it is not properly prepared and mature. The demographic bonus will be a blessing if the productive workforce that dominates the population can be absorbed into the job market properly. On the contrary, the demographic bonus becomes a demographic disaster if the labor force is not well absorbed by the labor market. In addition, there are quite a lot of people with productive ages who are not absorbed into the job market. One of them is also caused by the small number of job providers and not proportional to the number of job seekers. Therefore, encouraging the role of young entrepreneurs in supporting the nation's economy and national development is very important.

This young entrepreneur in running his business does not forget his obligations in the field of taxation. Where this young entrepreneur in the industry of his company will become a corporate taxpayer who must comply and obey the applicable tax regulations and regulations in Indonesia as applied by the tax authorities in Indonesia under the Ministry of Finance of the Republic of Indonesia which is run by the Directorate General of Taxes of the Republic of Indonesia (Dirjen Pajak RI). This encourages the author to analyze whether these existing young entrepreneurs, especially those who have their businesses and have been registered as Corporate Taxpayers at the Directorate General of Taxes of the Republic of Indonesia, whether they carry out their tax obligations in accordance with the tax laws that apply in Indonesia today. So that it can be a guideline for carrying out their tax obligations in order to become a compliant Tax Officer in Indonesia.

This study uses the *Theory of Planned Behavior* developed by Ajzen and Fishbein as a basis for explaining the intention of taxpayers in committing tax evasion. This theory states that intention is the main factor that determines whether a person will perform an action or not, which is influenced by attitudes towards behavior, subjective norms, and perceived control of behavior.

Taxpayer awareness is still considered for taxpayer compliance, often taxpayers do not understand how important taxes are in financing public services and state development. Taxpayers who have a good moral conscience will feel compelled to pay taxes correctly and on time because they understand that taxes are their social and moral obligations so that later it can affect the level of taxpayer compliance. Taxpayer awareness in this study is defined as a situation in which taxpayers understand, are aware, and are willing to voluntarily carry out their tax obligations, including paying and reporting taxes according to the provisions (Hasanah, 2016; Wahyuni et al., 2023). This taxpayer awareness can affect Indonesia's tax ratio level, because currently Indonesia's tax ratio still does not exceed 10% which is still very low compared to other Asian countries. Taxpayer awareness is a condition where taxpayers know, understand, calculate, pay and carry out tax obligations voluntarily in accordance with self-assessment as the Indonesian tax system. The higher the awareness of taxpayers, the better the understanding and implementation of tax obligations so that compliance can be increased. This is supported by research conducted by Juliantari,

Sudiartana, & Dicriyani (2021) and Perdana & Dwirandra (2020) which states that taxpayer awareness has a significant effect on taxpayer compliance.

To ensure order and order in taxation, tax sanctions are set for those who violate taxation. Tax sanctions are actions given to taxpayers regarding taxes that are intentionally or unintentionally violated. These sanctions are also the basis for the government to identify taxpayers who violate the obligation regulations (Lima et al, 2024). Tax sanctions in the context of this study are interpreted as repressive and preventive tools in the form of administrative or criminal sanctions that aim to increase taxpayer compliance by having a deterrent effect on violations (Ali et al., 2024; Rismauli et al., 2023). This is supported by research conducted by Juliantari, Sudiartana, & Dicriyani (2021) which states that tax sanctions affect taxpayer compliance. Tax sanctions can be one of the factors that must be considered by young entrepreneur's taxpayers who are just starting their business and have to pay attention to their tax compliance with the applicable tax laws in Indonesia.

This study limits the taxpayers to be studied are taxpayers who are included in the category of young *entrepreneur's* where this study wants to see whether young entrepreneurs in Indonesia since the beginning of starting their business have been concerned about their tax obligations. This is what we want to further investigate on the intentions of the young entrepreneurs whether they will commit embezzlement of their tax obligations. Because this is very important to follow up on fraud in terms of taxation so that it is detrimental to the state. Tax evasion in this study refers to unlawful actions carried out by taxpayers to reduce or avoid tax burdens through illegal means such as hiding income, manipulating books, or providing inappropriate tax reports (Sundari, 2019; Pohan, 2022; Bastidas et al., 2023). Therefore, this study wants to analyze the extent of the factors that affect the intention of *young entrepreneur's* taxpayers to commit embezzlement of their tax obligations in Indonesia. In addition, I also want to see the role of the tax system that currently applies in Indonesia as one of the moderating factors for its influence between the factors that affect the intention of young entrepreneur's taxpayers to the intention of their tax evasion.

METHOD

According to Sugiono (2021), the object of research is a scientific goal to obtain data with a certain purpose and usefulness about an objective, valid and realiber about a certain variable. The type of research used in the research is quantitative using the associative analysis method. According to Sugiyono (2021), the quantitative method can be interpreted as a research method based on the philosophy of positivism, used to research a specific population or sample, data collection using research instruments, and quantitative/statistical data analysis, with the aim of describing and testing the established hypothesis.

In collecting data in this study, the researcher uses a primary data collection technique because in this study it will use a questionnaire of data sources obtained directly by providing data to the researcher. This questionnaire technique is also a data collection technique by providing a set of questions or written statements to the respondents for them to answer and then the data will be selected and entered into Microsoft Exel and then data processing will be carried out using IBM SPSS version 26. This study also uses documentation, reference sources of data from books, articles and journals related to this research.

In the research for the measurement method, *the Likert* scale will be used.According to Sugiyono (2021), *the Likert scale* is used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena. In research, this social phenomenon has been specifically determined by the researcher which is hereinafter referred to as the research variable. With *the Likert scale,* the variables to be measured are described as variable indicators. Then the indicator is used as a benchmark to compile instrument items that can be in the form of statements or questions. The score for the respondent's choice of questions can be filled in by the respondent with the following choices:

Pilihan Jawaban	Skor
Strongly Agree	5
Agree	4
Neutral	3
Disagree	2
Strongly Disagree	1

According to Sugiyono (2021), samples are part of the number and characteristics possessed by the population. This sample uses *Nonprobability sampling*, which uses a sampling technique that does not provide the same opportunity/opportunity for every element or member of the population to be selected as a sample. The sample of this study uses *purposive sampling* , which is the determination of the sample with certain research, for example in the sample in this study is:

Table 1. Variable Operations

Variabel	Indikator	Skala Pengukuran	Pertanyaan
Y Tax Evasion	1. Prilaku etis atas tindakan tax evasion. 2. Persepsi ketidakadilan perpajakan (*tax fairness*) yang ada pada Wajib Pajak. 3. Sosialisasi perpajakan yang tidak efektif.	Ordinal (dengan Skala Likert 1-6)	1,2,3 4,5 6,7
X1 Kesadaran Perpajakan	1. Tax Knowledge yang baik bagi Wajib Pajak Young Entrpreneur's 2. Peraturan dan UU pajak yang ada sama rata bagi semua WP Young Entrpreneur's. 3. Kesadaran WP terhadap pengolaam uang pajak untuk kepentingan umum dan untuk penyediaan barang-barang publik.	Ordinal (dengan Skala Likert 1-6)	1,2 3,4,5 6,7
X2 Sanksi Perpajakan	1. Undang - undang Perpajakan sebagai pedoman dalam menjalankan kewajiban pajak 2. Sanksi perpajakan bagi otoritas perpajakan yang melakukan penyalagunaan uang setoran pajak. 3. WP mendapatkan sanksi perpajakan yang sama jika melanggar peraturan dan UU perpajakan.	Ordinal (dengan Skala Likert 1-6)	1,2,3 4,5 6,7
X3 Sistem Perpajakan	1. Tarif pajak yang diberlakukan di Indonesia. 2. Kemudahan fasilitas Sistem Perpajakan. 3. Sistem perpajakan yang sudah digitalisasi	Ordinal (dengan Skala Likert 1-6)	1,2 3,4 5,6

RESULTS AND DISCUSSION

The following are descriptive statistics of each variable studied.

Table 2. Statistics Descriptive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TAX_AWE	177	17,00	30,00	28,4350	2,51309

TAX_SAN	177	17,00	30,00	28,5763	2,13097
TAX_SYS	177	14,00	25,00	23,9718	1,93482
TAX_EVE	177	19,00	30,00	28,2542	2,19964
Valid N (listwise)	177				

Sources: Processed data SPSS 26.00 (2025)

Based on the results of descriptive statistical analysis on 177 respondents, an overview of respondents' perception of each variable in this study was obtained. The variable of tax awareness (TAX_AWE) has an average value of 28.4350 with a standard deviation of 2.51309. The minimum and maximum values were 17.00 and 30.00 respectively, which shows that in general, the level of tax awareness of respondents is in the high category with fairly low variation. Furthermore, the variable tax sanctions (TAX_SAN) has an average value of 28.5763 and a standard deviation of 2.13097. This shows that the majority of respondents consider that the tax sanctions imposed are quite firm and effective, with relatively homogeneous perceptions among respondents. Meanwhile, the variable of the taxation system (TAX_SYS) showed an average value of 23.9718 with a standard deviation of 1.93482. This value is lower than other variables, indicating that respondents' perception of the tax system is still moderate or adequate, and there is a not too large diversity of opinion. Finally, the *variable tax evasion* (TAX_EVE) has an average value of 28.2542 and a standard deviation of 2.19964. This value shows the tendency of respondents to reject tax evasion, considering that a high score reflects a negative attitude towards tax evasion. The score range between 19.00 and 30.00 shows that most respondents have a strong perception of not doing tax evasion.

Normality Test

The following are the results of the normality test.

Table 3. Normality Test Result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		177
Normal Parameters[a,b]	,0000000	,0000000
	1,05450888	,95900212
Most Extreme Differences	,225	,171
	,202	,146
	-,225	-,171
Test Statistic		,225
Asymp. Sig. (2-tailed)		,200
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Processed data SPSS 26.00 (2025)

Based on the results of the study, we can see that the significance value (Asymp. Sig. (2-tailed)) is 0.200 or greater than 0.05, which means that the data used for this study is normally distributed.

Heteroscedasticity test

The following are the results of the heteroscedasticity test

Table 4. Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,397	0,654		2,136	0,034
	TAX_AWE	0,017	0,058	0,067	0,290	0,772

	TAX_SAN	-0,200	0,082	-0,680	-2,111	0,116
	TAX_SYS	0,196	0,062	0,604	3,134	0,292

a. Dependent Variable: ABS_RES

Source: Processed data SPSS 26.00 (2025)

From the table above, it can be seen that the significant value of the t-test of all independent variables with an ABS_RES > 0.05. Therefore, it can be concluded that in the regression model of this study there is no heteroscedasticity problem.

Multicollinearity Test

The following are the results of the multicollinearity test

Table 5. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,307	1,133		3,802	0,000		
	TAX_AWE	-1,618	1,088	-1,849	-1,487	0,139	0,112	9,791
	TAX_SAN	2,520	1,229	2,441	2,050	0,032	0,170	9,246
	TAX_SYS	0,148	0,339	0,130	0,438	0,001	0,199	8,827

a. Dependent Variable: TAX_EVE

Source: Processed data SPSS 26.00 (2025)

In the table above, we can see that no independent variable has a Tolerance value of > 0.1 and no independent variable has a Variance Inflation Factor (VIF) value < 10. Therefore, it can be concluded that there is no multicollinearity between independent variables in the regression model.

Hypothesis Test

The following are the regression results.

Table 6. Regression Test Results (with Moderation)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	0,715	7,592		0,094	0,925
	TAX_AWE	-1,618	1,088	-1,849	-1,487	0,139
	TAX_SAN	2,520	1,229	2,441	2,050	0,032
	TAX_SYS	0,148	0,339	0,130	0,438	0,001
	TAXAWE_TAXSYS	0,087	0,046	3,834	1,896	0,060
	TAXSAN_TAXSYS	-0,090	0,053	-3,708	-1,708	0,003

a. Dependent Variable: TAX_EVE

Source: Processed data SPSS 26.00 (2025)

TAX_EVE = 0,715 – 1,618 TAX_AWE + 2,520 TAX_SAN + 0,148 TAX_SYS + 0,087 TAXAWE_TAXSYS – 0,090 TAXSAN_TAXSYS + e

1. The constant value in the regression model of 0.715 with a significance value of 0.925 indicates that when all independent variables (tax awareness, tax sanctions, tax system, and moderation interaction) are considered to be ineffectual (zero), then the baseline value of tax evasion is estimated to be 0.715. However, because the significance value is far above 0.05, this constant is not statistically significant and does not have a strong meaning in explaining the variation in tax evasion.
2. The variable of tax awareness (TAX_AWE) has a negative regression coefficient of -1.618 with a significance value of 0.139. This indicates that statistically there is no significant influence between tax awareness and the tendency to commit tax evasion.

Although the direction of the coefficient shows that the higher the tax awareness, the lower the tendency to commit tax evasion, this relationship is not statistically strong enough to be used as a basis for conclusions.

3. The variable of tax sanctions (TAX_SAN) showed a positive and significant influence on tax evasion with a coefficient of 2.520 and a significance value of 0.032 ($p < 0.05$). These findings show that the higher an individual's perception of tax sanctions, the higher their tendency to commit tax evasion. This can be interpreted as a possibility that sanctions are considered ineffective or even cause resistance among taxpayers.
4. The interaction between tax awareness and the tax system (TAXAWE_TAXSYS) resulted in a positive coefficient of 0.087 with a significance of 0.060. These results indicate that the tax system cannot moderate the relationship between tax awareness and tax evasion. However, interestingly, the positive direction shows that the tax system can actually weaken the negative influence of tax awareness on tax evasion. It is likely that individuals feel that a good system makes them no longer need to rely too much on personal awareness to be tax compliant.
5. In contrast, the interaction between tax sanctions and the tax system (TAXSAN_TAXSYS) showed a negative coefficient of -0.090 and significant at the level of 0.003 ($p < 0.01$). This indicates that the tax system plays a role as a moderator that strengthens the influence of sanctions in suppressing the tendency of tax evasion. In other words, when the tax system is considered transparent, fair, and credible, then tax sanctions become more effective in reducing tax evasion practices.

Table 7. Determination Coefficient Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,878[a]	0,770	0,766	1,06361

a. Predictors: (Constant), TAX_SYS, TAX_AWE, TAX_SAN

Source: Processed data SPSS 26.00 (2025)

The Adjusted R Square value of 0.766 was obtained from the *determination* coefficient test output. This means that independent variables can explain *Tax Evasion* by 76.6%, while the remaining 23.4% are explained by additional variables that are not discussed in this study.

Table 8. Statistical Test Results F (Simultaneous)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	655,849	3	218,616	193,248	,000[b]
	Residual	195,710	173	1,131		
	Total	851,559	176			

a. Dependent Variable: TAX_EVE

b. Predictors: (Constant), TAX_SYS, TAX_AWE, TAX_SAN

Source: Processed data SPSS 26.00 (2025)

Based on the results of using the F statistics in the graph above, the F value obtained is 193,248 with a significance level of 0.000. Therefore, it can be concluded that all independent variables have an effect on *tax evasion*.

Discussion

The Effect of Tax Awareness on *Tax Evasion*

The regression results in this study showed that tax awareness (TAX_AWE) had a negative influence on tax evasion with a coefficient value of –1.618, although it was not statistically significant (sig. = 0.139). This negative direction supports the principle of the SDG, that individuals who are aware of the importance of taxes tend to avoid deviant behaviors such as tax evasion. A person's awareness of the actions taken will form *attitude*

toward behavior, which is an individual's attitude towards a behavior. In the context of taxation, tax awareness reflects a positive attitude towards the importance of fulfilling tax obligations. The higher this awareness, the stronger the individual's intention to act according to the rules and stay away from tax evasion .

These findings are in line with research by Suyanto et al. (2024) who stated that tax awareness has a significant influence on reducing fraud intentions among young entrepreneurs. A similar thing was also found by Widuri et al. (2024), where tax awareness can be an intervening variable that reduces the negative effects of tax sanctions on compliance. In addition, research by Komang et al. (2024) confirms that increased taxpayer awareness directly correlates with higher levels of compliance. Even on an international scale, the study of Górecki and Letki (2021) proves that social awareness of taxation moderates the tendency of tax evasion in various tax systems. Thus, although in this model it is not significant, the direction of negative influence supports the theoretical framework of the SDG and is reinforced by previous empirical findings that show the importance of tax conscious attitudes in preventing tax avoidance practices.

The Effect of Tax Sanctions on *Tax Evasion*

However, the regression results showed that tax sanctions (TAX_SAN) actually had a positive and significant effect on tax evasion (B = 2.520; sig. = 0.032). This means that the higher the individual's perception of the existence of sanctions, the higher the tendency to commit tax evasion. This finding is quite counterintuitive and can be explained by the psychological *reactance* effect, which is resistance to control that is perceived to threaten individual freedom. Several studies support these findings. For example, research by Widuri et al. (2024) found that tax sanctions have no direct effect on compliance, and are only effective when combined with tax awareness. Kurniawan & Daito (2021) also showed that the effectiveness of sanctions is greatly influenced by the services of tax authorities and trust in the system. Even an international study by Kirchler et al. (2020) in the *Journal of Economic Psychology* confirms that excessive emphasis on sanctions without system justice can strengthen resistance and decrease voluntary compliance. Therefore, the positive results of the TAX_SAN on tax evasion indicate that sanctions without the support of morals, trust, and a good system are counterproductive, which is in line with the complex dynamics in the SDGs.

The Influence of the Tax System on *Tax Awareness on Tax Evasion*

The TAXAWE_TAXSYS interaction variable representing the role of the tax system's moderation on the influence of tax awareness had a significance value of 0.060 (> 0.05), so it was not statistically significant, although the beta coefficient of 0.087 indicated a positive direction. This means that the tax system has not succeeded in moderating the relationship between tax awareness and tax avoidance significantly. In theory, the tax system should strengthen the relationship between attitude (tax awareness) and intention (intention to obey taxes) by creating an easy, fair, and transparent mechanism. However, these results indicate that even if individuals have awareness, distrust of the tax system or procedural complexity can weaken such influences. These findings are supported by research by Setiawan & Mahardani (2023) which found that a complicated tax system actually increases the chances of tax evasion. Kurniawan et al. (2019) and Putri & Sudirman (2020) also noted that trust in a weak tax administration system makes tax awareness not have a significant impact on taxpayer behavior.

The Influence of the Tax System on Moderating Tax Sanctions on *Tax Evasion*

The interaction variable TAXSAN_TAXSYS had a significance value of 0.003 (< 0.05) and a beta coefficient of -0.090, which shows that the tax system plays a significant role

as a moderation variable and weakens the positive influence of tax sanctions on tax evasion. In other words, an effective tax system is able to mitigate the negative effects of the application of tax sanctions on tax avoidance. According to the TPB, the role of the tax system in this regard reflects the actual behavioral controls that drive real action. When the tax system is able to detect and apply sanctions in a fair, transparent, and targeted manner, taxpayers will feel that tax evasion is a high-risk action. Lubis et al. (2023) found that technology-based tax system reform makes sanctions enforcement more accurate and fair. Yuliana & Rukmana (2021) also stated that digitization and integration of tax data has been proven to strengthen the preventive effect of tax sanctions. Meanwhile, Wardani et al. (2022) emphasized that the combination of sanctions and a modern system can significantly reduce *the tax evasion* rate.

CONCLUSION

Based on the results of data analysis and hypothesis testing, this study concludes that simultaneously the variables of tax awareness, tax sanctions, and the tax system have an effect on the tendency of tax *evasion*, as shown by the significance value of F of 0.000 and the value of Adjusted R^2 of 0.766. However, partially, only tax sanctions have been proven to have a positive and significant effect on *tax evasion*. This means that individuals' perceptions of sanctions actually increase their tendency to avoid taxes, which indicates the possibility of psychological resistance to external controls. Meanwhile, tax awareness shows a negative relationship with tax evasion but is not significant, so the effect cannot be generalized statistically. In terms of moderation, the tax system has been shown to strengthen the influence of sanctions in reducing tax evasion practices, but it fails to moderate the relationship between tax awareness and tax evasion significantly. These findings support the *framework of the Theory of Planned Behavior* (TPB), that the effectiveness of the system as perceived behavioral control greatly determines actual behavior, especially when it is associated with the application of sanctions.

The limitation in this study lies in the variables tested showing a statistically insignificant relationship even though the direction of influence is consistent with the theory. Other limitations include the possibility of a biased perception of respondents towards sanctions or the tax system that does not fully represent the real conditions on the ground. This study also only uses a quantitative approach, so it does not capture qualitative dimensions such as motivation, experience, or cultural values that can influence tax avoidance behavior. As a future improvement, it is suggested that further research expand the geographical scope and consider the use of *mixed methods* in order to dig deeper into the motivation and perception of taxpayers qualitatively. In addition, it is necessary to add control variables such as trust in government, digitization of tax services, and social pressure, which are believed to also influence tax evasion behavior. The government also needs to consider developing a tax system that is more transparent and educational, not just repressive, so that the sanctions applied do not have a counterproductive effect on tax compliance among the public, especially the younger generation.

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