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The Effect of Tax Sanctions and Subjective Norms on Tax Evasion: A Case of the East Balikpapan Pratama KPP Area

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ABSTRACT

This study aims to investigate the effects of tax sanctions and subjective norms on tax evasion behavior. The study employed a quantitative research approach, using questionnaire-based data collection from respondents selected through random sampling. The questionnaire items measuring tax sanctions, subjective norms, and tax evasion behavior were adapted from previous studies on taxpayer compliance and behavioral intention. The instrument used a five-point Likert scale ranging from strongly disagree to strongly agree. The collected data were analyzed using SmartPLS 4.0 to test the relationships among variables. The findings indicate that subjective norms have a significant negative effect on tax evasion behavior, suggesting that stronger social and moral pressures can reduce taxpayers' tendency to evade taxes. In contrast, tax sanctions were found to have no significant effect on tax evasion behavior. The study concludes that subjective norms play a more important role than tax sanctions in influencing taxpayer behavior and reducing tax evasion practices. The questionnaire instrument consisted of several indicators for each variable, including tax sanctions, subjective norms, and tax evasion behavior. The measurement items were adapted from prior studies in taxation and behavioral research. Subjective norms were measured using indicators of social influence and perceived expectations from important others, while tax sanctions were measured through respondents' perceptions of penalties and legal consequences for tax violations. Tax evasion behavior was measured using indicators of respondents' attitudes and tendencies toward tax avoidance. All items were measured using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). Before the main survey was conducted, the instrument underwent validity and reliability testing. The results showed that all constructs met the validity requirements, and the reliability test indicated acceptable Cronbach's alpha values of 0.70 or higher for all variables.

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■ INTRODUCTION

Taxes are one of the main sources of state revenue used to finance national development, public infrastructure, education, healthcare, and other public services. According to KUP Law Number 28 of 2007 concerning General Provisions and Tax Procedures, taxes are mandatory contributions imposed on individuals or legal entities by the state without direct compensation and are used for the greatest prosperity of the people. Therefore, tax revenue plays a strategic role in supporting economic stability and sustainable national development. In Indonesia, the government continues to improve the taxation system to optimize state revenue through tax reforms, digitalization, and stricter supervision of taxpayer compliance.

However, tax collection remains a significant challenge in many regions, including Balikpapan City. One of the major obstacles faced by tax authorities is tax evasion by taxpayers. Tax evasion refers to illegal actions by taxpayers to reduce or avoid tax obligations in violation of tax regulations. Such practices include underreporting income, falsifying financial documents, manipulating transactions, or failing to report taxable assets. These actions not only reduce state revenue but also create injustice for compliant taxpayers who fulfill their obligations honestly.

The issue of tax evasion has become a significant concern because it can undermine economic equality and erode public trust in the tax system. When taxpayers perceive that tax evasion is common and weakly enforced, their

Table 1. Individual taxpayer compliance levels

Years	Number of Registered WPOP	WPOP Amount Pays	Percentage
2020	3.525	1.260	35.74%
2021	4.015	1.351	33.64%
2022	4.528	1.468	32.42%
2023	7.274	1.048	14.40%
2024	10.868	968	5.59%

willingness to comply voluntarily may decrease. In addition, tax evasion can hinder the government's ability to finance public expenditures and achieve development goals. Previous studies have shown that taxpayer behavior is influenced by various internal and external factors, including tax sanctions, moral values, social pressure, and subjective norms.

Tax sanctions are considered one of the government's instruments to discourage taxpayers from violating tax regulations. Strong sanctions are expected to increase taxpayer awareness and compliance by creating fear of legal consequences and financial penalties. Nevertheless, several previous studies have reported inconsistent findings on the effectiveness of tax sanctions in reducing tax evasion. Some studies argue that stricter sanctions can reduce tax evasion, while others indicate that sanctions alone are insufficient to significantly influence taxpayer behavior.

In addition to tax sanctions, subjective norms are also considered an important factor affecting taxpayer behavior. Subjective norms refer to social pressure or perceptions of expectations from family, friends, colleagues, or society regarding certain behaviors. In the context of taxation, taxpayers may be influenced by their social environment in deciding whether to comply with or evade taxes. When individuals perceive that important people around them value tax compliance, they may be more likely to avoid tax evasion practices. Conversely, if tax evasion is socially tolerated, taxpayers may perceive such behavior as acceptable.

Several previous studies have examined the relationship between subjective norms and tax compliance behavior. However, empirical findings remain inconsistent, particularly in the Indonesian context. Furthermore, limited studies have specifically examined the combined influence of tax sanctions and subjective norms on tax evasion behavior in Balikpapan City. Therefore, this study seeks to fill this research gap by analyzing the effect of tax sanctions and subjective norms on tax evasion behavior among taxpayers.

Data from the East Balikpapan Primary Tax Office (KPP Pratama) show that income tax revenue has not yet reached its maximum potential. The compliance level of individual taxpayers 2020-2024 is shown in Table 1.

The data show that the number of taxpayers continues to grow, but the taxes collected each year have not reached the target. In 2024, the tax payment rate will be at its lowest point. This could mean that people are paying their taxes inaccurately or incompletely.

All taxpayers are obliged to pay their taxes. As a result of this obligation, the government takes action against taxpayers who do not pay their taxes accurately. The severity of the punishment is proportional to the type of offense. The Tax Law governs tax sanctions under Indonesian law. Sanctions imposed for regulatory violations are known as tax sanctions. Another important factor in this study is the use of subjective standards. A person's subjective norms can be defined as their belief in the justice of a particular action and the extent to which they feel pressured by their immediate social circle to participate in it.

Based on the research background, the research questions in this study are formulated as follows: (1) Do tax sanctions significantly affect tax evasion behavior at the East Balikpapan Primary Tax Office? (2) Do subjective norms significantly affect tax evasion behavior at the East Balikpapan Primary Tax Office?. This study aims to examine the effects of tax sanctions and subjective norms on tax evasion behavior among taxpayers registered with the East Balikpapan Primary Tax Office.

■ LITERATURE REVIEW

Theory of Planned Behavior

Ajzen (1991) developed the Theory of Planned Behavior (TPB) as an extension of the Theory of Reasoned Action (TRA) to explain individual behavior more comprehensively. TPB states that an individual's behavior is influenced by behavioral intention, which is determined by three main factors: attitude toward behavior, subjective norms, and perceived behavioral control. Attitude toward behavior refers to an individual's positive or negative evaluation of a particular action, subjective norms refer to perceived social pressure from important others, and perceived behavioral control reflects an individual's perception of their ability to perform a behavior.

In the context of tax evasion, TPB is considered more appropriate than the Theory of Reasoned Action because TPB includes perceived behavioral control as an additional determinant. Tax evasion behavior is influenced not only by attitudes and social pressure but also by taxpayers' perceptions of their ability and opportunity to evade taxes without being detected. This aspect is particularly relevant for freelance workers or individual taxpayers, who often have greater flexibility in reporting income and managing tax obligations than salaried employees, whose taxes are deducted directly by employers.

Furthermore, TPB is relevant to this study because subjective norms and perceptions of sanctions can influence taxpayers' intentions and behaviors regarding tax compliance. Taxpayers may avoid tax evasion if they perceive strong social expectations to comply with tax regulations and believe that violations may result in legal consequences or penalties. Therefore, TPB provides a suitable theoretical framework for explaining how tax sanctions and subjective norms influence tax evasion behavior among taxpayers.

The idea that behavioral intent can trigger actual behavior is at the heart of this theory. There are three categories of reasons that may influence an individual's behavior, according to Planned Behavior Theory: behavioral beliefs, beliefs about behavioral consequences, and evaluation or assessment of behavioral outcomes. The second type of belief is normative belief, which is based on individual assumptions about the possible approval or disapproval of a behavior by various social groups (e.g., family, friends, superiors, and tax experts). Third, there are control beliefs, which are a person's opinions about behavior shaped by previous experiences with that behavior and by external events that reinforce or contradict those impressions.

Tax Evasion

Tax evasion refers to illegal actions taken by taxpayers to avoid paying taxes or to reduce their tax liabilities in violation of tax regulations (Hasanah & Widiyati, 2021). Tax evasion is considered an unethical act because it involves dishonest practices that result in taxes being underreported or not reported at all to the tax authorities. Such practices can reduce government revenue and negatively affect public welfare and economic development.

According to Tumewu & Wahyuni (2018), tax evasion is a violation of tax law committed by intentionally manipulating or concealing taxable income and financial information. For freelance workers, tax evasion may occur when individuals fail to report income from freelance projects, online business activities, consulting services, digital platform earnings, or other independent work. For example, freelance workers may intentionally underreport client-received project income or omit certain transactions from their annual tax reports to reduce their tax obligations. These actions violate tax regulations and may lead to financial losses for the government.

Tax Sanctions

Sanctions can be considered a form of punishment for actions that do not comply with applicable regulations. As one of the driving factors, sanctions are expected to serve as a deterrent for taxpayers, thereby motivating them to avoid sanctions by paying taxes more obediently (Stuart & Scott, 2020). Tax sanctions are considered a tool used by tax authorities to ensure that taxpayers comply with tax laws and regulations (Mirayani & Rengganis, 2023). Tax sanctions are important because they can serve as a deterrent to taxpayers, encouraging greater compliance with applicable tax provisions and helping prevent intentional tax violations.

Subjective Norms

Subjective norms refer to the perceived social pressure to engage in or refrain from certain behaviors (Wanarta & Mangoting, 2022). Subjective norms are a person's beliefs about others that can be an important reference for individuals when approving or rejecting a decision. According to Revelation et al. (2019), subjective norms are social controls that determine whether a given behavior is permissible. According to Owusu et al. (2020), subjective norms reflect the influence of others' opinions on a person's life and the decisions the individual makes.

The Effect of Tax Sanctions on Tax Evasion

A person's intention to act is a major factor in whether the action occurs, as stated in the Theory of Planned Behavior. The expected impact of violations, such as tax evasion, and the perception of behavioral control are highly correlated with tax penalties. It is the taxpayer's impression of the severity, reality, and possible harm associated with the penalty that affects their belief in the high risk associated with the offense.

According to Mirayani & Rengganis (2023) and Fitriani et al. (2023), tax sanctions may influence taxpayers' perceptions and attitudes toward tax evasion behavior. Higher fines and stricter penalties are expected to discourage tax evasion by making taxpayers perceive greater legal and financial risks associated with non-compliance. As a result, taxpayers are expected to be more careful in fulfilling their tax obligations when tax sanctions are strictly enforced.

Based on the theoretical framework and previous empirical studies, the first hypothesis in this study is formulated as follows:

H1: Tax sanctions have a significant effect on tax evasion behavior.

The Influence of Subjective Norms on Tax Embezzlement

Planned Behavior Theory states that subjective norms are among the main factors influencing an individual's intention to perform certain actions. One definition of a "subjective norm" is the extent to which members of one's social circle, including family, friends, co-workers, superiors, and other influential individuals, encourage a person to behave in a certain way.

According to Wanarta & Mangoting (2022), subjective norms can influence taxpayers' intentions and behavior regarding tax compliance. Subjective norms refer to social pressure or expectations from important individuals, such as family members, friends, colleagues, and the surrounding community, regarding whether certain behavior is considered acceptable or unethical. When taxpayers perceive that the people around them strongly disapprove of tax evasion practices, they are less likely to engage in such behavior.

Taxpayers who are surrounded by individuals with high levels of tax compliance tend to perceive tax evasion as unethical and socially unacceptable. As a result, stronger subjective norms may reduce taxpayers' intentions to evade taxes. Previous studies also indicate that social influence plays an important role in shaping taxpayer behavior and encouraging voluntary tax compliance.

Based on the theoretical framework and previous empirical findings, the second hypothesis in this study is formulated as follows:

H2: Subjective norms have a significant negative effect on tax evasion behavior.

■ METHOD

Types of Research

This study employed a quantitative approach using a causal-explanatory research design with a cross-sectional method. The causal-explanatory design was chosen because the study aims to examine and explain the causal relationship between tax sanctions, subjective norms, and tax evasion behavior among taxpayers. Meanwhile, the cross-sectional approach was used because the data were collected from respondents at a single point in time through questionnaire distribution.

The data used in this study were quantitative, obtained from individual taxpayers who work as freelancers and independent contractors registered with the East Balikpapan Primary Tax Office (KPP Pratama Balikpapan Timur). The survey method was employed to collect respondents' perceptions regarding tax sanctions, subjective norms, and tax evasion behavior. This design was considered appropriate because it allows researchers to statistically analyze relationships among variables and evaluate the influence of independent variables on tax evasion behavior.

Population and Sample

The population of this study consisted of 10,868 individual taxpayers registered at the East Balikpapan Primary Tax Office (KPP Pratama Balikpapan Timur) in 2024 who were engaged in freelance work. This study used incidental sampling. Incidental sampling is classified as a non-probability sampling method in which respondents are selected based on their availability and accessibility to the researcher at the time of data collection. In this method, individuals who meet the researcher and are deemed suitable according to the research criteria may be selected as respondents.

The sample size in this study was determined using the Slovin formula because the population size was known in advance. The population consisted of 10,868 individual taxpayers registered at the East Balikpapan Primary Tax Office (KPP Pratama Balikpapan Timur) in 2024 who were engaged in freelance work. The sample included at least 100 self-employed taxpayers registered with the East Balikpapan Pratama Tax Office.

■ RESULT AND DISCUSSION

Result of Outer Model Analysis

Validity test

The initial evaluation of the measurement model (*outer model*) was conducted through instrument validity testing, which aims to ensure that each indicator accurately measures its corresponding latent variable. This comprehensive assessment encompasses convergent validity, evaluated through the Average Variance Extracted (AVE) and outer loadings, as well as discriminant validity, which proves that a construct is empirically distinct from other constructs. If the loading

Table 2. Results of outer loading

No.	Variable	Indicator Code	Outer Loading	Description
1.	Tax Sanctions	X1.1	0.897	Valid
2.		X1.2	0.754	Valid
3.		X1.3	0.790	Valid
4.	Subjective Norms	X2.1	0.861	Valid
5.		X2.2	0.841	Valid
6.		X2.3	0.855	Valid
7.	Tax Evasion	Y.1	0.924	Valid
8.		Y.2	0.925	Valid
9.		Y.3	0.895	Valid
10.		Y.4	0.901	Valid

factor for a latent variable measured by an indicator exceeds 0.7, the indicator is considered valid. An item is considered valid if its AVE value is greater than 0.50. Based on these results, all items are valid. The validity test results in this study indicate that all instrument items have met the required threshold criteria, demonstrating that the measurement tools employed are valid and accurately represent the targeted research concepts. The results of the outer loading and the AVE values are shown in Tables 2 and 3.

Table 3. AVE values

Variabel	AVE	Remarks
Tax Sanctions	0.665	Valid
Subjective Norms	0.726	Valid
Tax Evasion	0.830	Valid

Discriminant validity assessment was conducted to ensure that each latent construct in the model is empirically distinct and uniquely captures phenomena not represented by other constructs. To evaluate this, the study examined the cross-loadings. All indicator statements are considered valid because the cross-loading values exceed 0.50 for each variable, as shown in Table 4. The results demonstrate that the measurement model successfully differentiates between the targeted concepts, confirming that no two constructs measure the same trait.

Table 4. Cross loading

	X1	X2	Y
X1-1	0.897	-0.008	-0.092
X1-2	0.754	-0.002	-0.049
X1-3	0.790	-0.010	-0.063
X2-1	0.004	0.861	-0.626
X2-2	-0.054	0.841	-0.578
X2-3	0.024	0.855	-0.627
Y1	-0.098	-0.642	0.924
Y2	-0.124	-0.677	0.925
Y3	-0.082	-0.676	0.895
Y4	-0.009	-0.613	0.901

Instrument reliability test results

Following confirmation of instrument validity, the next step was reliability testing to assess the consistency and stability of the measurement tools. The internal consistency reliability of this measurement model was evaluated using Cronbach’s Alpha and Composite Reliability (CR) for each latent variable. All research variables had Cronbach's alpha values higher than 0.60, as shown in Table 5. These results reveal that all constructs have exceeded the recommended minimum reliability standards, indicating that the research instrument possesses a high level of dependability and consistency, thereby allowing the data analysis to proceed to the evaluation of the structural model (inner model).

Table 5. Cronbach's alpha & composite reliability (CR)

Variable	Cronbach’s Alpha	CR Value
Tax Sanctions	0.756	0.836
Subjective Norms	0.812	0.813
Tax Evasion	0.932	0.934

Results of Structural Model (Inner Model)

R-square values

According to Chin (1998), R-square values in PLS-SEM are generally categorized as 0.67 (strong), 0.33 (moderate), and 0.19 (weak). In this study, the R-square value for the tax evasion variable was 0.523, and the adjusted R-square was 0.524, indicating a moderate level of explanatory power. This result indicates that tax sanctions and subjective norms explained 52.3% of the variance in tax evasion behavior, while the remaining 47.7% was attributable to other variables outside the research model.

F-Square test

According to Cohen (1988), F-square values of 0.02, 0.15, and 0.35, as shown in Table 6, indicate small, medium, and large effect sizes, respectively. In this study, the F-square value for the effect of subjective norms on tax evasion behavior was 1.080, indicating a very large effect size. This result suggests that subjective norms made the dominant contribution to explaining variation in tax evasion behavior among taxpayers. However, because the F-square value exceeds the typical range in social science research, the result should be interpreted with caution. A very large effect size may indicate overlapping constructs, strong multicollinearity, model specification issues, or data entry errors in the SmartPLS analysis. Therefore, further validation through model re-examination, sensitivity analysis, or replication studies is recommended to ensure the robustness and consistency of the findings.

Table 6. F-square values

	F Square
Tax Sanctions – Tax Evasion	0.019
Subjective Norms – Tax Evasion	1.080

Hypothesis Test

This study used SmartPLS 4.0 software to test hypotheses using the Partial Least Squares approach. To determine how different factors affect the route coefficient, the bootstrapping method is used. A significance threshold of 0.05 is used to check the p-value and determine significance.

The first hypothesis test showed a negative trend, a path coefficient of -0.094, and a p-value of 0.271, which is greater than 0.05. Tax sanctions have a negligible and detrimental effect on taxpayers' tax avoidance, according to these findings. This suggests that taxpayers are less likely to participate in tax avoidance when they face heavier penalties for doing so. Nonetheless, the impact is not substantial enough to constitute a key factor in tax avoidance. The data show that the first hypothesis is not supported.

The findings of this study indicate that tax sanctions did not significantly affect tax evasion behavior among individual taxpayers (WPOPs). Therefore, the results do not suggest that tax sanctions are counterproductive, but rather that tax sanctions alone may not be sufficient to significantly reduce tax evasion practices. This condition may be influenced by several other factors, such as low public trust in the government, concerns about transparency and accountability in tax revenue management, and limited taxpayer understanding of how tax funds are used for public welfare.

Many taxpayers may question whether their tax contributions are managed effectively and fairly for the benefit of society. As a result, some individuals may still engage in tax evasion despite being aware of the legal risks and sanctions involved. In addition, freelance workers classified as individual taxpayers (WPOPs) have greater flexibility and autonomy in calculating, paying, and reporting their own taxes. This self-assessment system may create opportunities for underreporting income or for tax avoidance. The findings of this study are consistent with previous studies conducted by Waskita et al. (2021) and Yustrianthe & Wangi (2025), which also found that tax sanctions did not significantly influence tax evasion behavior.

Subjective norms are closely related to the social environment, including the opinions and expectations of family members, friends, colleagues, and surrounding communities regarding tax compliance behavior. When taxpayers perceive that tax evasion is considered unethical and socially unacceptable by important people around them, they may feel greater social pressure to comply with tax regulations. As a result, stronger subjective norms can encourage taxpayers to avoid tax evasion.

The results of this study indicate that subjective norms have a significant negative effect on tax evasion behavior, as shown by the p-value (0.000) and path coefficient (-0.718). This finding suggests that the stronger the belief that tax evasion is socially unacceptable, the lower the likelihood that taxpayers will engage in tax evasion behavior. Therefore, social influence and public perceptions play an

Table 7. Path coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	p-value
Tax Sanctions → Tax Evasion	-0.094	-0.093	0.086	1.100	0.271
Subjective Norms → Tax Evasion	-0.718	-0.713	0.049	14.775	0.000

important role in shaping taxpayer compliance.

These findings are also relevant to the Sustainable Development Goals (SDGs), particularly SDG 16: Peace, Justice, and Strong Institutions. SDG 16 emphasizes the importance of developing accountable, transparent, and effective institutions, including fair taxation systems that support sustainable development. Efforts to reduce tax evasion by fostering a healthy social culture, ethical awareness, and taxpayer compliance can strengthen public trust in tax institutions and improve government accountability. In this context, strengthening subjective norms may support the achievement of SDG 16 by encouraging voluntary tax compliance and reducing unethical tax behavior in society.

The findings of this study indicate that subjective norms have a significant negative effect on tax evasion behavior. This result suggests that taxpayers are less likely to engage in tax evasion when they perceive that important individuals around them, such as family members, colleagues, friends, and the wider community, disapprove of such behavior. Strong social pressure and ethical expectations from the surrounding environment can encourage taxpayers to comply with tax regulations voluntarily.

The findings are consistent with previous studies conducted by Wanarta & Mangoting (2022), which found that subjective norms significantly influence taxpayer compliance behavior. Similar results were also reported by Bobek et al. (2007), who argued that social influence and moral expectations play an important role in shaping taxpayer intentions regarding tax compliance. Furthermore, Kirchler (2007) explained that taxpayer behavior is strongly affected by social trust and perceived fairness within the taxation system.

Studies conducted in developing countries also support these findings. For example, Mas'ud et al. (2014) found that social norms significantly influenced tax compliance behavior among taxpayers in Nigeria. Likewise, research by Saad (2014) in Malaysia showed that social influence and moral obligations were important determinants of taxpayers' willingness to comply with tax laws. In Indonesia, studies by Waskita et al. (2021) and Yustrianthe & Wangi (2025) also emphasized the importance of social and psychological factors in reducing tax evasion practices.

In addition, Alm & Torgler (2011) argued that taxpayers are more likely to comply voluntarily when social environments promote ethical tax behavior and when tax compliance is perceived as a shared social responsibility. These findings suggest that taxpayer compliance is influenced not only by legal sanctions but also by social values, moral considerations, and collective perceptions of acceptable behavior.

Therefore, this study contributes to the existing literature by providing empirical evidence from the Indonesian context, particularly among freelance workers and individual taxpayers registered at the East Balikpapan Primary Tax Office. The study highlights the importance of strengthening positive social norms and ethical awareness as part of efforts to reduce tax evasion behavior in developing countries.

■ CONCLUSION

The results of the first hypothesis test indicate that tax sanctions did not have a statistically significant effect on tax evasion behavior among individual taxpayers (WPOPs) registered at the East Balikpapan Primary Tax Office. These findings suggest that tax sanctions alone may not be sufficient to effectively reduce tax evasion. Some taxpayers may perceive sanctions as avoidable or may not consider them to have a substantial impact on their behavior. In addition, low levels of trust in tax authorities and limited understanding of the benefits of taxation may also influence taxpayers' attitudes toward compliance.

Therefore, the findings imply that improving taxpayer compliance should not rely solely on stricter penalties or enforcement mechanisms. The East Balikpapan Primary Tax Office (KPP Pratama Balikpapan Timur) should also strengthen social approaches and taxpayer education programs to increase public awareness regarding the importance of taxes for national development. Efforts such as improving tax transparency, increasing public trust, conducting educational campaigns, and strengthening ethical and social norms related to tax compliance may be more effective in reducing tax evasion behavior among freelance workers and individual taxpayers.

These findings also provide practical implications for policymakers by emphasizing the importance of combining enforcement strategies with social and educational approaches in order to build sustainable voluntary tax compliance. The WPOP at the East Balikpapan Primary Tax Office was significantly and negatively influenced by subjective norms regarding tax evasion, according to the second hypothesis test. This suggests that taxpayers are less likely to commit tax evasion when there is considerable social pressure or support from those around them (e.g., family, friends, and co-workers) not to do so.

- Declaration of Generative AI Usage in the Writing Process

During the preparation of this manuscript, the author(s) utilized Grammarly for language refinement, grammar correction, sentence restructuring, and improving academic writing clarity. Following the use of this tool, the author(s) carefully reviewed, revised, and validated the content as necessary and accept full responsibility for the final content of the article.

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