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Taxpayer Tax Evasion in the Digital Era: An Examination of Machiavellianism, Tax Fairness, and Individual Tax Audits in Medan Barat District

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ABSTRACT

This study analyzes the influence of Machiavellianism, tax equity, and tax inspections on tax evasion among individual taxpayers in Medan Barat District during the digitalization era. Technological advancements have reshaped economic transactions and generated alternative income opportunities through online platforms, making taxable revenue more difficult for tax authorities to identify and supervise. This situation may create greater opportunities for tax evasion. A quantitative method was applied to a population of 61,849 individual taxpayers aged 20 to 74. Based on Slovin's formula with a 10% error tolerance, 100 NPWP holders were recruited through purposive sampling. The collected data were processed using multiple regression analysis. The findings indicate that Machiavellianism positively and significantly influences tax evasion, whereas tax equity and tax inspections have significant negative effects. Collectively, the three independent variables significantly explain 52.0% of the variation in tax evasion, while the remaining 48.0% is associated with other factors beyond the research framework. These results demonstrate the relevance of taxpayer personality, equitable fiscal policies, and effective inspection mechanisms in minimizing tax evasion in an increasingly digital economy.

Keywords: Individual Taxpayers. Machiavellianism, Tax Audit, Tax Evasion, Tax Fairness

INTRODUCTION

Digitalization has transformed Indonesia's economy and tax administration, creating challenges in detecting and collecting taxes from online economic activities. Although systems such as e-Filing, e-Billing, e-SPT, and Core Tax Administration aim to improve compliance and supervision, tax evasion remains a significant challenge (Rahmawati & Umaimah, 2025). Tax evasion also constitutes a violation of the law aimed at avoiding tax obligations or reducing the tax assessment base by concealing part of one's income (Suryowati, 2022). Tax evasion includes underreporting income, falsifying documents, and concealing taxable transactions. Unlike tax avoidance, it is illegal and can reduce state revenue, limit public services, and create tax inequity. Its development and magnitude can be examined through tax evasion data presented in Table 1.

Table 1.
Number of Registered Individual Taxpayers (WPOP) and Individual Taxpayers Filing Annual Tax Returns (SPT) for the 2021-2025 Period

Year	Active OP	Non Effective OP	Total WPOP
s.d. 2021	66.370	157.237	223.607
s.d. 2022	72.793	160.677	233.470
s.d. 2023	77.494	163.872	241.366

Year	Active OP	Non Effective OP	Total WPOP
s.d. 2024	89.548	173.728	263.276
s.d. 2025	90.458	174.612	265.070

Sources: KPP Pratama, 2026

Based on Table 1.1, the number of Individual Taxpayers (WPOP) increased from 223,607 in 2021 to 265,070 in 2025. Although this growth does not directly indicate tax evasion, it highlights the need for effective tax administration and supervision. The expansion of the digital economy, including e-commerce, content creation, digital marketing, and freelance work, further complicates income monitoring and tax compliance. Therefore, examining factors such as psychological characteristics, perceptions of tax fairness, and tax audit effectiveness is essential to understanding taxpayers' decisions to comply with or evade their tax obligations. Machiavellianism is an internal factor that may influence tax evasion behavior. It is characterized by manipulation, dishonesty, and a disregard for moral considerations in pursuing individual or organizational goals (Setyaningrum & Musslifah, 2024). Individuals with high Machiavellianism tend to prioritize personal gain over moral principles, potentially encouraging tax evasion through income concealment, false reporting, or exploitation of tax loopholes. Consistent with this perspective, Nataliawait et al. (2024) found that Machiavellianism has a significant effect on tax evasion, indicating the important role of psychological factors in shaping taxpayers' behavior.

Tax fairness may also influence tax evasion, referring to the perceived equity of the tax system, including equal treatment, proportional tax burdens, and transparency in the use of tax revenues (Putri et al., 2025). Perceived tax fairness can strengthen tax compliance, while perceptions of unequal treatment or disproportionate benefits may reduce compliance and increase the likelihood of tax evasion. Consistent with this perspective, Nurmalasari et al. (2024) found that tax fairness has a significant effect on tax evasion.

Tax audit effectiveness is another factor that may influence tax evasion behavior. Tax audits are conducted by tax authorities to assess taxpayers' compliance and ensure that tax reporting and payments comply with applicable regulations (Dewang & Sendjaja, 2024). Effective tax audits can deter tax evasion by increasing the perceived likelihood of detecting violations and imposing sanctions. Conversely, ineffective audits may increase taxpayers' tendency to evade taxes. Consistent with this perspective, Irawan & Utama (2021) found that tax audits have a significant effect on tax evasion, indicating their role as both a supervisory and preventive mechanism in promoting taxpayer compliance.

The influence of Machiavellianism, tax fairness, and tax audits on tax evasion is analyzed through the lens of the Theory of Planned Behavior (TPB), which posits that behavioral intentions are shaped by attitudes, subjective norms, and perceived behavioral control. This study explores these relationships among individual taxpayers in Medan Barat District, particularly in response to the increasing complexity of economic activities in the digital era. The originality of this research lies in its integration of psychological, social, and law enforcement dimensions within the TPB framework to provide a more comprehensive understanding of tax evasion. The findings are expected to contribute empirical evidence that can support efforts to enhance tax compliance, improve tax administration, and increase state revenue.

LITERATURE REVIEW

Tax Evasion

Tax evasion is an intentional and illegal act by taxpayers to reduce or avoid tax liabilities by violating applicable tax laws and regulations, such as concealing income or assets,

falsifying documents or financial statements, manipulating tax liabilities, or failing to fulfill tax obligations (Heriyah, 2025; Rahmawati & Umaimah, 2025; Suryowati, 2022; Herianti & Marundha, 2024; Herawati et al., 2022). Such actions may constitute criminal offenses and are subject to administrative or criminal sanctions. The indicators of tax evasion include failing to register for a Taxpayer Identification Number (NPWP) or report a business for registration as a Taxable Entrepreneur (PKP), failing to submit a Tax Return, submitting incorrect or incomplete information, and failing to remit taxes that have been withheld or collected (General Provisions and Tax Procedures Law, Article 39 Paragraph 1).

Machiavellianism
Machiavellianism is a personality trait characterized by manipulation, dishonesty, deception, low empathy, and a tendency to prioritize personal interests and economic benefits over moral and ethical considerations (Styarini & Nugrahani, 2020; Setyaningrum & Musslifah, 2024; Nataliawati et al., 2024; Tulalessy & Loupatty, 2023; Ullu & Hermi, 2024). Individuals with high Machiavellianism tend to pursue personal goals through opportunistic and unethical means while disregarding the interests of others. The indicators of Machiavellianism include manipulative attitude, disregard for ethics, and orientation toward personal interests (Nugraeni & Nurhayati, 2025).

Tax Fairness
Tax fairness refers to the fair, proportional, and non-discriminatory implementation of the tax system in accordance with taxpayers' economic capacity and the benefits they receive from the government (Herman et al., 2023; Rossa et al., 2024; Putri et al., 2025). As an external factor, taxpayers' perceptions of fairness may influence their compliance, as perceptions of an unfair tax system or an imbalance between taxes paid and government benefits may reduce willingness to fulfill tax obligations (Amalia, 2020); (Candra, 2025). The indicators of tax fairness include general fairness, government reciprocity, special provisions, tax rate structure, and personal interests (Zulkifli, 2022).

Tax Audit
A tax audit is an objective and professional process conducted by tax authorities to collect and examine data, information, and evidence in accordance with established audit standards to assess taxpayer compliance and ensure the accuracy and completeness of tax reporting and payments (Tobing et al., 2022; Tobing & Silalahi, 2025; Dewang & Sendjaja, 2024; Ginting et al., 2024; Silalahi & Herawati, 2024). Tax audits detect errors, irregularities, and fraud while ensuring compliance with the self-assessment system. Their indicators include written audit notifications, explanations of audit objectives, issuance of a Tax Audit Findings Notification Letter, and guidance on fulfilling tax obligations in accordance with applicable regulations (Minister of Finance Regulation Number 15 of 2025 concerning Tax Audits, PMK 15/2025).

Relationships Between Variables
Machiavellianism is characterized by prioritizing personal interests and disregarding moral considerations, which may increase the tendency to engage in unethical behavior, including tax evasion (Styarini & Nugrahani, 2020). In contrast, higher perceived Tax Fairness is expected to reduce Tax Evasion by encouraging taxpayers to fulfill their tax obligations (Pahala et al., 2022). Tax Audit may also reduce Tax Evasion by increasing taxpayer compliance and the perceived risk of detection (Michael, 2025). Based on these relationships, the hypotheses are formulated as follows:

H_1: Machiavellianism affects tax evasion among individual taxpayers in Medan Barat District in the digital era.

H_2: Tax fairness affects tax evasion among individual taxpayers in Medan Barat District in the digital era.

H_3: Tax audits affect tax evasion among individual taxpayers in Medan Barat District in the digital era.
H_4: Machiavellianism, tax fairness, and tax audits simultaneously affect tax evasion among individual taxpayers in Medan Barat District in the digital era.

Based on these relationships, the conceptual framework used in this study is presented in the following figure:

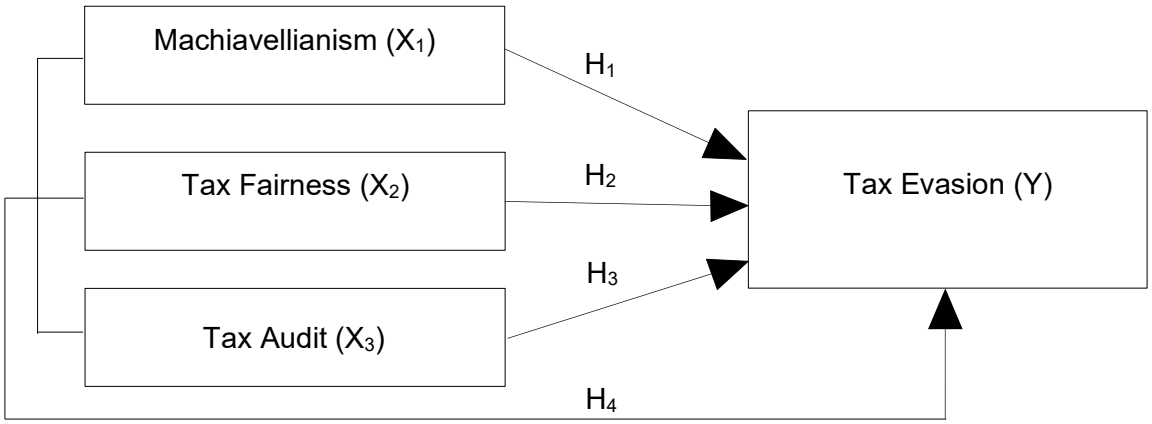


Figure 1. Conceptual Framework

RESEARCH METHOD

This study adopts a quantitative research approach to investigate the effects of Machiavellianism, tax fairness, and tax audits on tax evasion among individual taxpayers in Medan Barat District within the context of the digital era. The research population comprises 61,849 individual taxpayers aged 20 to 74 years registered in Medan Barat District. Based on the Slovin formula with a 10% margin of error, 100 respondents were selected using purposive sampling. The selection criteria required respondents to be individual taxpayers holding a Taxpayer Identification Number (NPWP) and residing in Medan Barat District. The digital era serves as the broader context of this study, reflecting the influence of technological developments on economic activities and tax administration, rather than a specific criterion for respondent selection. Accordingly, respondents were not required to participate in digital economic activities or have prior experience using digital tax services, such as e-Filing and e-Billing.

The study examines three independent variables: Machiavellianism (X_1), tax fairness (X_2), and tax audits (X_3), with tax evasion (Y) as the dependent variable. All variables were measured using questionnaire indicators on a five-point Likert scale. Primary data were obtained directly from individual taxpayer respondents, while secondary data were collected from books, scientific journals, tax regulations, and other relevant publications. The research instruments were evaluated through validity and reliability tests, with validity assessed using corrected item-total correlation exceeding the r-table value and reliability determined by a Cronbach's Alpha coefficient above 0.70. Data analysis was performed using SPSS, encompassing descriptive statistics, instrument testing, and classical assumption tests, including normality, multicollinearity, and heteroscedasticity. Multiple linear regression analysis was subsequently employed to examine the relationships among the variables. Hypothesis testing was conducted using the t-test, F-test, and coefficient of determination (R^2) to evaluate the individual and simultaneous effects of Machiavellianism, tax fairness, and tax audits on tax evasion among individual taxpayers in Medan Barat District.

RESULT AND DISCUSSION

Validity and Reliability Test

Validity and reliability tests were conducted to assess the accuracy and consistency of the research instruments in measuring the study variables. The validity test involved comparing the calculated correlation coefficient (r-count) for each questionnaire item with the critical r-value (r-table) of 0.361, based on 30 respondents at a 5% significance level. The results of the validity test are presented in the following table:

Table 1.
Validity Test Results

Statement	r_{hitung}	r_{table}	Criteria	Information
Machiavellianism				
1	0.783	0.361	$r_{hitung} > r_{table}$	Valid
2	0.721	0.361	$r_{hitung} > r_{table}$	Valid
3	0.814	0.361	$r_{hitung} > r_{table}$	Valid
4	0.756	0.361	$r_{hitung} > r_{table}$	Valid
5	0.827	0.361	$r_{hitung} > r_{table}$	Valid
6	0.739	0.361	$r_{hitung} > r_{table}$	Valid
Tax Fairness				
1	0.801	0.361	$r_{hitung} > r_{table}$	Valid
2	0.768	0.361	$r_{hitung} > r_{table}$	Valid
3	0.724	0.361	$r_{hitung} > r_{table}$	Valid
4	0.816	0.361	$r_{hitung} > r_{table}$	Valid
5	0.747	0.361	$r_{hitung} > r_{table}$	Valid
6	0.792	0.361	$r_{hitung} > r_{table}$	Valid
7	0.731	0.361	$r_{hitung} > r_{table}$	Valid
8	0.823	0.361	$r_{hitung} > r_{table}$	Valid
9	0.761	0.361	$r_{hitung} > r_{table}$	Valid
10	0.805	0.361	$r_{hitung} > r_{table}$	Valid
Tax Audit				
1	0.719	0.361	$r_{hitung} > r_{table}$	Valid
2	0.778	0.361	$r_{hitung} > r_{table}$	Valid
3	0.812	0.361	$r_{hitung} > r_{table}$	Valid
4	0.744	0.361	$r_{hitung} > r_{table}$	Valid
5	0.796	0.361	$r_{hitung} > r_{table}$	Valid
6	0.752	0.361	$r_{hitung} > r_{table}$	Valid
7	0.820	0.361	$r_{hitung} > r_{table}$	Valid
8	0.735	0.361	$r_{hitung} > r_{table}$	Valid
Tax Evasion				
1	0.787	0.361	$r_{hitung} > r_{table}$	Valid
2	0.728	0.361	$r_{hitung} > r_{table}$	Valid
3	0.809	0.361	$r_{hitung} > r_{table}$	Valid
4	0.763	0.361	$r_{hitung} > r_{table}$	Valid
5	0.824	0.361	$r_{hitung} > r_{table}$	Valid
6	0.741	0.361	$r_{hitung} > r_{table}$	Valid
7	0.799	0.361	$r_{hitung} > r_{table}$	Valid
8	0.772	0.361	$r_{hitung} > r_{table}$	Valid

Source: Processed Research Data, 2026

Based on the table above, the validity test results for all variables show that all Corrected Item-Total Correlation values are greater than the r-table value of 0.361. Therefore, all questionnaire statement items for the variables are declared valid and can be used.

The reliability test was conducted on a pilot sample consisting of 30 respondents who were not included in the research sample. The results of the reliability test are presented below:

Table 2.

Reliability Test Results

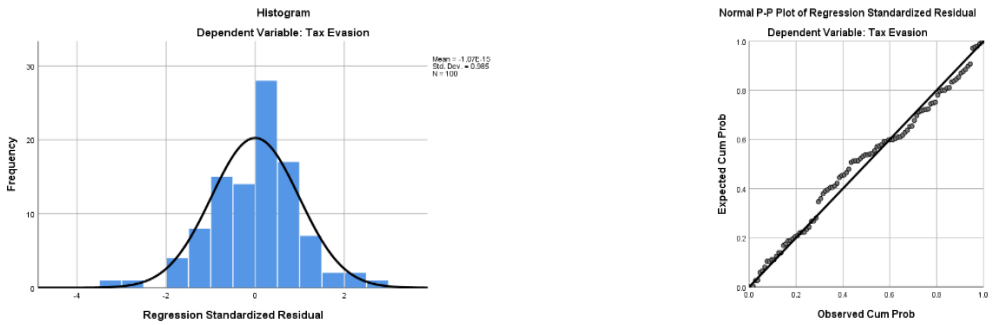
Variable	Cronbach's Alpha	N of Items
Machiavellianism	0.821	6
Tax Fairness	0.847	10
Tax Audit	0.806	8
Tax Evasion	0.834	8

Source: Processed Research Data, 2026

Based on the table, all variables demonstrate acceptable reliability, with Cronbach's Alpha values of 0.821 for Machiavellianism, 0.847 for Tax Fairness, 0.806 for Tax Audit, and 0.834 for Tax Evasion. Since all values exceed the minimum threshold of 0.60, the measurement instruments are considered reliable, indicating satisfactory internal consistency among the items used to measure each variable. These results are based on the research data processed in 2026, as indicated by the source below the table.

Normality Test

The following presents the results of the normality test using the Histogram:



Source: Processed Research Data, 2026

Figure 2. Histogram and Normal Probability Plot Regression Graph

As illustrated in the figure above, the histogram displays a bell-shaped distribution with no noticeable skewness to either side, suggesting that the data are approximately normally distributed. Furthermore, the points in the Normal P-P Plot are closely aligned with the diagonal reference line, indicating that the regression residuals follow a normal distribution. Thus, the visual assessment suggests that the regression model satisfies the normality assumption. The results of the One-Sample Kolmogorov-Smirnov normality test are presented below:

Table 3.
One-Sample Kolmogorov Smirnov Test

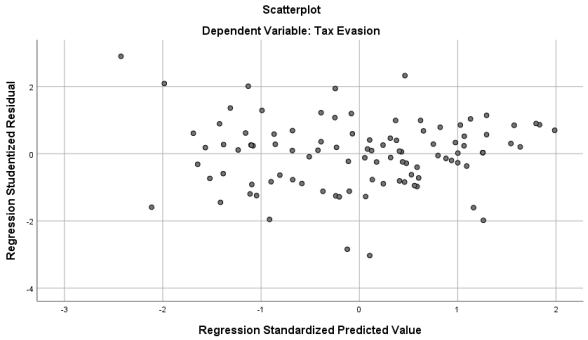
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.47654754
Most Extreme Differences	Absolute	.077
	Positive	.046
	Negative	-.077
Test Statistic		.077
Asymp. Sig. (2-tailed)		.149[c]

Source: Processed Research Data, 2026

The Kolmogorov-Smirnov test results presented in the table indicate a significance value of 0.149, which exceeds the threshold of 0.05. This demonstrates that the data are normally distributed and, therefore, satisfy the normality assumption.

Heteroscedasticity Test

The results of the heteroscedasticity test are presented in the following table:



Source: Processed Research Data, 2026

Figure 3. Scatterplot Graph

The scatterplot indicates that the residual points are randomly dispersed above and below the zero line on the Y-axis, with no discernible pattern or systematic distribution. This suggests that the regression model does not exhibit heteroscedasticity and therefore satisfies the homoscedasticity assumption.

Multicollinearity Test

The multicollinearity test is used to detect strong linear relationships among independent variables. The results are presented in the following table:

Table 4.
Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Machiavellianism	.878	1.139
	Tax Fairness	.920	1.087
	Tax Audit	.937	1.067

a. Dependent Variable: Tax Evasion
Source: Processed Research Data, 2026

The table shows that all variables have tolerance values exceeding 0.10 and VIF values below 10. These results indicate that the regression model is free from multicollinearity, meaning there is no significant correlation among the independent variables.

Multiple Linear Regression Analysis

The results are presented in the following table:

Table 5.
Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	17.133	2.585	
	Machiavellianism	.711	.088	.597
	Tax Fairness	-.118	.045	-.190
	Tax Audit	-.097	.036	-.193

a. Dependent Variable: Tax Evasion
Source: Processed Research Data, 2026

Tax Evasion = 17.133 + 0.711 Machiavellianism - 0.118 Tax Fairness - 0.097 Tax Audit + e

The regression equation indicates a constant value of 17.133, meaning that Tax Evasion

is estimated at 17.133 when Machiavellianism, Tax Fairness, and Tax Audit are held at zero. Machiavellianism has a positive coefficient of 0.711, suggesting that each one-unit increase in Machiavellianism increases Tax Evasion by 0.711 units, ceteris paribus. Conversely, Tax Fairness and Tax Audit have negative coefficients of -0.118 and -0.097, respectively. This indicates that each one-unit increase in Tax Fairness reduces Tax Evasion by 0.118 units, while a one-unit increase in Tax Audit reduces Tax Evasion by 0.097 units, assuming all other variables remain constant.

Partial Hypothesis Test (t-Test)
The results are presented in the following table:
Table 6.
Partial Hypothesis Test

Model		t	Sig.
1	(Constant)	6.629	.000
	Machiavellianism	8.029	.000
	Tax Fairness	-2.611	.010
	Tax Audit	-2.680	.009

a. Dependent Variable: Tax Evasion
Source: Processed Research Data, 2026

Based on the table, Machiavellianism (X_1) has a positive and significant effect on Tax Evasion, as shown by a t-value of 8.029, which exceeds the critical value of 1.985, and a significance level of 0.000, below 0.05. This indicates that higher levels of Machiavellianism are associated with increased Tax Evasion. In contrast, Tax Fairness (X_2) has a negative and significant effect, with a t-value of -2.611 and a significance level of 0.010, indicating that greater perceived tax fairness reduces Tax Evasion. Similarly, Tax Audit (X_3) has a negative and significant effect, as evidenced by a t-value of -2.680 and a significance level of 0.009. This suggests that more effective tax audits are associated with lower levels of Tax Evasion.

Simultaneous Hypothesis Test (F-Test)
The results of the test are presented as follows:
Table 7.
Simultaneous Hypothesis Test (F-Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1372.038	3	457.346	36.693	.000[b]
	Residual	1196.552	96	12.464		
	Total	2568.590	99			

a. Dependent Variable: Tax Evasion
b. Predictors: (Constant), Tax Audit, Tax Fairness, Machiavellianism
Source: Processed Research Data, 2026

Based on the table above, the F-value (36.693) > F-table (2.699), with a significance value of 0.000 < 0.05. Therefore, it can be concluded that Machiavellianism, Tax Fairness, and Tax Audit simultaneously have a significant effect on Tax Evasion.

Coefficient of Determination
The coefficient of determination is a measure used in regression analysis to indicate the proportion of variation in the dependent variable (Y) that can be explained by the independent variables (X). Its value ranges from 0 to 1 (or 0% to 100%), with values closer to 1 indicating a greater ability of the model to explain the variation in the dependent variable. The results of the coefficient of determination test are presented in

the following table:
Table 8.
Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.731[a]	.534	.520	3.530

a. Predictors: (Constant), Tax Audit, Tax Fairness, Machiavellianism
b. Dependent Variable: Tax Evasion
Source: Processed Research Data, 2026

Based on the table above, the Adjusted R Square (R^2) value, which has been adjusted for the number of variables and sample size to reduce potential bias, is 0.520. This indicates that Machiavellianism, Tax Fairness, and Tax Audit explain 52.0% of the variation in Tax Evasion, while the remaining 48.0% is explained by other factors outside the research model.

Variable Contribution
Contribution analysis is conducted to determine the extent to which the independent variables influence the dependent variable. In addition to the R^2 value, this analysis is used to assess the individual contribution of each independent to the dependent variable.
Table 9.
Variable Contribution Test Results

Variable	Standardized Coefficents Beta	Coefficents Correlation
Machiavellianisme (X_1)	0.597	0.688
Tax Fairness (X_2)	-0.190	-0.332
Tax Audit (X_3)	-0.193	-0.313

Source: Processed Research Data, 2026

Based on the formula, the following calculations determine the partial contributions of Machiavellianism, Tax Fairness, and Tax Audit to the dependent variable:
1. Contribution of Machiavellianism = 0.597 × 0.688 = 0.411
2. Contribution of Tax Fairness = (-0.190) × (-0.332) = 0.063
3. Contribution of Tax Audit = (-0.193) × (-0.313) = 0.060
4. Simultaneous contribution = 0.411 + 0.063 + 0.060 = 0.534

Based on the calculations, Machiavellianism contributes 41.1%, Tax Fairness 6.3%, and Tax Audit 6.0% to the dependent variable. Simultaneously, the three variables contribute 53.4%, while the remaining 46.6% is attributable to other factors not examined in this study.

DISCUSSION

Machiavellianism is characterized by prioritizing personal interests, manipulative behavior, and disregard for moral considerations. In taxation, these characteristics may lead taxpayers to prioritize personal benefits over fulfilling their tax obligations. The results show that Machiavellianism has a regression coefficient of 0.711 with a significance value of 0.000, indicating a positive and significant effect on Tax Evasion. Thus, higher levels of Machiavellianism are associated with a greater tendency to engage in Tax Evasion. This finding is consistent with Styarini & Nugrahani (2020), who found that individuals with Machiavellian traits tend to engage in unethical behavior to achieve personal benefits.

Tax Fairness relates to taxpayers' perceptions of the fairness of the tax system, including tax burdens, treatment of taxpayers, and the benefits received from tax payments. The results show a regression coefficient of -0.118 with a significance value

of 0.010, indicating a negative and significant effect on Tax Evasion. This means that better perceptions of tax fairness are associated with a lower tendency to engage in Tax Evasion. Conversely, unfavorable perceptions of tax fairness may increase the tendency to evade taxes. This finding is consistent with Pahala et al. (2022), who stated that better perceptions of tax fairness can encourage taxpayers to fulfill their tax obligations.

Tax Audit is a form of supervision conducted to assess taxpayer compliance with applicable tax regulations. The results show a regression coefficient of -0.097 with a significance value of 0.009, indicating a negative and significant effect on Tax Evasion. Thus, more effective Tax Audits are associated with a lower tendency to engage in Tax Evasion. This finding indicates that tax audits can serve as a supervisory mechanism that encourages taxpayers to comply with their tax obligations and reduces tax evasion.

Machiavellianism, Tax Fairness, and Tax Audit simultaneously have a significant effect on Tax Evasion. The F-test results show an F-value of 36.693 with a significance value of 0.000. Furthermore, the Adjusted R Square of 0.520 indicates that the three variables explain 52.0% of the variation in Tax Evasion, while the remaining 48.0% is explained by other factors outside the research model. Therefore, Machiavellianism, Tax Fairness, and Tax Audit jointly contribute to explaining Tax Evasion among individual taxpayers in Medan Barat District in the digital era.

CONCLUSION

The study concludes that Machiavellianism, tax fairness, and tax audits are important factors influencing tax evasion among individual taxpayers in Medan Barat District in the digital era. The findings support the hypothesis that Machiavellianism has a positive and significant effect on tax evasion, indicating that taxpayers with stronger Machiavellian characteristics tend to have a greater tendency to engage in tax evasion. In contrast, tax fairness and tax audits have negative and significant effects on tax evasion, confirming that greater perceptions of tax fairness and more effective tax audits can reduce taxpayers' tendency to evade taxes. Simultaneously, the three variables significantly influence tax evasion and explain 52.0% of its variation. These findings indicate that taxpayer behavioral characteristics and institutional perceptions play an important role in tax compliance in the digital era. Therefore, tax authorities should not rely solely on enforcement measures but should also strengthen perceptions of tax fairness and improve the effectiveness of tax audits while considering taxpayers' behavioral characteristics. This approach can contribute to reducing tax evasion, strengthening voluntary compliance, and optimizing tax revenue in the digital era.

RECOMMENDATION

Based on the findings, the government and tax authorities are recommended to strengthen taxpayer compliance by improving tax education, promoting perceptions of tax fairness, and enhancing the effectiveness of tax audits, particularly in monitoring income generated through digital activities. Tax authorities should also develop digital-based supervision and data integration to improve the detection of unreported income and potential tax evasion. Furthermore, future researchers are encouraged to examine other factors that may influence Tax Evasion, such as tax awareness, tax knowledge, tax morale, and perceived ease of digital tax services, to provide a more comprehensive understanding of taxpayer behavior in the digital era.

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