

## Tax evasion case analysis by rafael alun trisambodo using theory of planned behavior approach

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### ABSTRACT

This research aims to analyze cases of tax evasion committed by Rafael Alun Trisambodo due to gaps in the tax system, using the Theory of Planned Behavior approach. The research method used is literature study, namely conducting an in-depth study of a number of articles from various sources regarding the case, which is then used to identify the problems of the case being studied. The limitation of this research is that it only uses the Theory of Planned Behavior approach, so the author suggests further research with other approaches to understand this topic in more depth. The results of the research show that using the Theory of Planned Behavior approach shows that there are problems with behavior, attitudes and behavioral control.

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### 1. Introduction

Taxes are one of the main contributors to state revenue. Therefore, taxes should require serious attention from the government and society, especially in tax governance. The tax collection mechanism is one of the key components that determines the effectiveness of tax collection in a country. This levy plays a role in filling the state treasury to support development by paying attention to effectiveness, efficiency, simplicity, justice and legal certainty (Suastika, 2021). In order to optimize tax revenues, the government implements a self-assessment system which empowers each taxpayer to report, calculate and pay the amount of tax owed. According to (Ariffin & Sitabuana, 2022), there are 3 tax collection systems, namely the Official Assessment System, Self Assessment, and With Holding System. Meanwhile, several other tax collection systems also apply, such as the Official Assessment System which gives full authority to tax collecting institutions and the Withholding System where collection authority is given to third parties. The level of tax revenue in a country is very dependent on taxpayer compliance in fulfilling their tax obligations (Ekaputra et al., 2022).

However, the government's goals and people's expectations regarding taxes have not yet been fully realized. The uncertainty of the applicable laws, weak supervision systems, and opportunities for cheating make taxpayers want to avoid taxes and take advantage of every weakness of the government. One of the problems that often arises in a country is the problem of tax avoidance or evasion. Tax evasion has a major impact on the economic, social and cultural development of a nation. Analyzing tax evasion means seeking to uncover the root causes of non-compliance, thereby identifying potential solutions that can increase voluntary compliance (Tarmidi et al., 2020).

One theory that can explain tax evasion behavior according to Ajzen (2005) is Theory of Planned Behavior (TPB). TPB is based on Various attitude theories such as learning theory, expectancy-value theory, consistency theories and attribution theory. Theory planned behavior abbreviated as TPB is further development of the Theory of Reasoned Action (TRA). In psychology, behavioral theory planned is a theory

about relationships between beliefs and behavior. (Manuntung, 2018). Theory of Planned Behavior (TPB) or Theory Planned Behavior is a theory that explain the causes of the emergence of intensity behave. According to TPB, behavioral intensity determined by three main determinants, namely attitude, subjective norms, and perceived behavioral control. Until now, this theory is widely used in various scientific disciplines that discuss behavior and environmental issues. (Alimbudiono, 2019)

Intention to avoid or comply with taxes is determined by attitudes, behavioral control, and subjective norms. In line with research (Owusu et al., 2020) which states that people who show attitudes that respect taxes generally engage in tax avoidance, while those who do not have a positive attitude towards taxes tend to engage in tax avoidance. (Jamalallail & Indarti, 2022) revealing tax evasion can be influenced by the behavior of the social environment in one's environment. Meanwhile, (Ekaputra et al., 2022) explained that less strict supervision tends to be unable to control tax evasion behavior. This research discusses the behavior of problematic corporate taxpayers who collaborate in tax evasion. The contribution of this research is to explain tax evasion behavior based on TPB theory at the company level, why and how it can happen.

To prevent tax evasion, strict enforcement of tax sanctions is very important. Tax sanctions are an important mechanism to ensure compliance with statutory regulations and tax obligations. The application of sanctions is expected to increase taxpayer awareness in fulfilling their tax responsibilities. Strict sanctions can encourage compliance, instill fear, and discourage neglect of obligations or evasive action (Sari et al., 2021). According to (Rahayu, 2017), tax evasion is a taxpayer's attempt to evade actual tax obligations, which is a violation of tax law and has broad impacts in the financial, economic and psychological fields. Several reasons for committing tax evasion include a bad government system, an unfair tax system, inappropriate use of tax money, high tax rates disproportionate to the benefits, and opportunities due to a weak legal system.

Tax evasion is a criminal violation of tax regulations committed by taxpayers who are incorrect regarding their tax obligations. Tight and heavy tax sanctions will provide incentives for compliance, while lax sanctions will result in non-payment and the possibility of tax evasion. The seriousness and perceived certainty of penalties significantly shape taxpayers' cost-benefit calculations in deciding whether to comply with or avoid tax obligations. A strong law enforcement regime with firm impacts on non-compliance is very important to prevent acts of tax evasion (Choiriyah & Damayanti, 2020).

One of the cases that occurred recently and has attracted public attention is a criminal case involving tax irregularities committed by Rafael Alun Trisambodo, who served as a tax officer in Direktorat Jendral Pajak Kemenkeu (Ministry of Finance). The suspect received gratuities related to tax issues from four companies, PT Artha Mega Ekadhana, PT Cubes Consulting, PT Cahaya Kalbar, and PT Krisna Bali International Cargo. This gratification is carried out by recommending problematic taxpayers so that their taxes can be illegally minimized to tax consultants who have collaborated with unscrupulous employees. Direktorat Jenderal Pajak. After that, these individuals received gratuities in various forms and released problematic taxpayers. Rafael is suspected of receiving bribes amounting to IDR 5.1 billion in the period 2022-2010, then received IDR 11.5 billion in 2011-2023. The total receipt of bribes related to tax processing through these companies reached IDR 27.8 billion. Rafael's actions are punishable by crime in accordance with pasal 12B jo pasal 18 UU No.31/1999 about Pemberantasan Tindak Pidana Korupsi as changed by UU No.20/2001 jo pasal 55 ayat (1) ke-1 KUHP dan pasal 64 ayat (1) KUHP (Saputra, 2023).

Rafael Alun's actions not only had an impact on himself and his family, but also reduced tax performance and eroded public trust in the Directorate General of Taxes, Ministry of Finance. According to tax analyst (Akbar,2023) from *Center for Indonesia Taxation Analysis* (CITA), Bureaucratic reform and tax governance are needed to restore public trust in the Ministry of Finance. For this case, Direktorat Jenderal Pajak (DJP) will overhaul employee supervision so that similar cases do not happen again and optimize services to the community (Halim, 2023). This research aims to analyze tax evasion cases Rafael Alun Trisambodo due to loopholes in the tax system, with a Theory of Planned Behavior approach.

## 2. Research Method

This research was conducted using a literature study approach. Literature study is a method that involves collecting information and scientific journals as a source of research data, with the aim of critically and thoroughly analyzing relevant library materials in order to solve the problems faced. Searches for journal articles were carried out through electronic databases Google Scholar, Emerald, RePEc (Research Papers in Economics), ResearchGate, and Publish or Perish with keyword Rafael Alun Trisambodo case, *tax evasion*,

*tax avoid*, and *Theory of Planned Behaviour*. From this search, 17 references were obtained, of which 12 references were appropriate to the topic discussed and 5 references were supporting.

### 3. Result and Discussions

Tax evasion can come from intentional or unintentional factors. Intentional evasion means that the taxpayer understands the applicable regulations but still evades their obligations, while unintentional evasion occurs when the taxpayer does not understand the applicable regulations. Justice represents fundamental human rights and expectations. Fair treatment encourages obedience, while injustice encourages embezzlement. Sanctions are a form of punishment that individuals and entities naturally avoid. Apart from direct sanctions, sanctions also have a deterrent and disincentive effect. Therefore, tax sanctions are correlated with tax evasion. A system represents an orderly and thoughtful arrangement toward a specific goal. Likewise, a thorough and coherent tax system limits opportunities for tax evasion. In short justice, sanctions, and systems largely determine voluntary compliance versus evasive behavior (Abineno & Susanti, 2022).

The rationalization process carried out by those who commit fraud involves justifying their aims and objectives in committing fraudulent acts. The ability to commit tax violations stems from the perpetrator's knowledge and experience of tax laws and regulations which have loopholes that can be exploited by the parties involved. In Rafael's case, tax evasion was supported by other individuals. When committing fraud, perpetrators often examine tax laws, identify vulnerabilities in those laws, and then falsify tax reports based on the understanding they develop. The masterminds behind carrying out this fraudulent behavior are individuals within the organization as well as external actors (Adhikara et al., 2022).

Tax morality ensures society's contribution through the tax system with or without coercive tactics. From the government's perspective, tax morality is undoubtedly a valuable asset in improving tax compliance. The involvement of ethical initiatives in the field of taxation must become increasingly prominent. There are many moral movements outlining ethical approaches that can promote tax compliance (Pujiati et al., 2021).

Based on research that has been conducted, there are several factors that cause tax evasion behavior by individual tax officers. These factors include, among others, the environmental conditions faced by taxpayers and the intensity of audits of these taxpayers. The results of research on tax evasion using the Theory of Planned Behavior approach show: attitudes are formed from behavioral beliefs, namely beliefs about the consequences of an action and evaluation or assessment of the consequences of that action. Attitudes/behavior can give rise to feelings of siding or not siding with the target object, which arise from the individual's evaluation of the consequences of an action. Individual beliefs about the consequences of an action. The attitude of taxpayers and individual tax officers towards tax avoidance can influence their intentions towards tax evasion and non-compliance with tax obligations, because this shows a less than optimal attitude towards tax authorities' supervision. Therefore, increasing tax authorities' supervision will ideally prevent taxpayers/tax officers from committing tax evasion (Owusu et al., 2020).

Reliability and high morality have an important role in the tax context. The field of taxation is closely related to the management of public funds. Integrity in taxation requires carrying out duties with full honesty, fairness and responsibility, as well as excluding all forms of corruption, bribery or other violations that could harm the nation and the people. Honest tax practices and integrity are important to maintain public trust and create a fair, transparent and accountable tax system (King S & Sheffrin, 2023).

In cases involving employees Direktorat Jenderal Pajak (DJP) Kementerian Keuangan (Kemenkeu) Rafael Alun Trisambodo and his wife Ernie Meike Torondek, they were charged with receiving bribes (gratuities) amounting to IDR 16.6 billion. Based on the Prosecutor's indictment, Rafael Alun is said to have received gratification through the company he founded with his wife Ernie. These companies are PT Artha Mega Ekadhana (PT ARME), PT Cubes Consulting, and PT Hijau Asri. It is known that Rafael Alun received the gratuity money through PT ARME and PT Cubes Consulting which comes from PT Cahaya Kalbar and PT Krisna Bali International Cargo. Prosecutors said that Rafael Alun made a profit from taxpayer audits through his consulting company. Through this company, each taxpayer's tax is illegally minimized or known as an act of tax evasion (Ramadhan, 2023).

The tax evasion cases carried out by individual tax officers show bad intentions for society and the country. Cases of receiving gratuities carried out to evade company taxes caused state losses reaching billions of rupiah. The lack of integrity as a tax official, and the existence of loopholes in the tax system by utilizing consulting companies that collaborate with the DJP have caused this problem to emerge. (Duhoon & Singh, 2023).

Next, there is control behavior in the theory of planned behavior, which is a person's beliefs based on past behavioral experiences. Behavioral control refers to perceptions based on past experiences in the form of

obstacles or difficulties and challenges that have been faced when carrying out the behavior. Individuals with a high level of control believe challenges can be overcome with existing resources, so they remain motivated to achieve success. Therefore, as a behavioral regulation, it is necessary to carry out tax audits that provide opportunities to detect taxpayer fraud (Suastika, 2021).

Integrity and honesty are very important in the field of taxation. Taxation is related to the receipt and expenditure of public funds which is a major responsibility of the state and society. Tax integrity means carrying out duties with full honesty, fairness and responsibility, and not committing corruption, bribery or other violations that could harm the nation and society. Tax officials have the responsibility to collect state revenues from taxes and import duties, so they must demonstrate high integrity in carrying out their duties. This is done to fund various public programs and activities that benefit society as a whole (Ardin et al., 2022).

Control measures that can be taken are supervision of the implementation of the tax system which has the potential for tax evasion. The optimal audit mechanism is a form of supervision applied to the implementation of the tax system in order to increase taxpayer compliance, with the aim of achieving effectiveness and efficiency in the tax system. Through this mechanism, it is hoped that a fair and accountable tax system can be realized well (Ekaputra et al., 2022).

Regarding the tax system, after the case of Rafael Alun Trisambodo, who committed violations of integrity, Direktorat Jenderal Pajak will increase supervision of employees with strict measures. In improving processes to close gaps, not only supervision and inspection, but also service. The DJP has prepared a new tax administration system, namely the implementation of the Core Tax Administration System (CTAS) which will begin in 2024. This system allows for the transformation of taxpayer services from manual to automated technology-based. Thus, this will reduce direct interaction between taxpayers and tax managers. Negotiations between taxpayers and tax officials are also expected to decrease (Sopiah, 2023).

Individual views on a particular action can vary based on their subjective perception. This aspect is referred to as subjective standards. Like approaches to behavior, subjective norms are also influenced by individual beliefs. However, the difference lies in the fact that attitudes towards a behavior are based on the individual's beliefs about the behavior to be carried out, while subjective norms relate to the individual's beliefs about the normative expectations of people who are considered to influence the behavior under consideration (normative beliefs). Thus, subjective norms reflect the social pressure felt by individuals from people who are considered important in carrying out or avoiding certain behaviors (Ekaputra et al., 2022).

Subjective principles are a reflection of an individual's normative beliefs and the social pressure they feel in making a decision to carry out or not carry out a behavior. In this situation, individuals can face challenges from both internal factors, such as personal values and beliefs, and external factors, such as social norms and the expectations of other people. Before carrying out an action, individuals form beliefs about the results that will be achieved from the action. During their behavior, both taxpayers and individual tax officers consider each other's normative expectations and have the motivation to fulfill these expectations. All of these aspects are closely related to issues of tax justice, the tax system, tax discrimination, as well as developments in technology and information in the context of taxation. When the principle of tax justice is realized, the tax system will become strong and fair, without discrimination in the application of tax regulations, and with advances in technology and better management of tax data, taxpayers will be motivated to comply with their tax obligations. Thus, subjective norms, as social pressure felt by individuals, can be a driving or inhibiting factor in certain behavior, such as compliance in paying taxes or avoiding tax evasion. (Ekaputra et al., 2022).

From Rafael's case, there is an environment that supports individuals to carry out acts of tax evasion. These actions are individual beliefs to achieve results and goals. It can be concluded that tax evasion can be minimized if environmental conditions support it. A conducive environment includes, for example, enforcing applicable tax laws, implementing straightforward and simple procedures, and ensuring that costs incurred for tax matters are commensurate with the benefits obtained by taxpayers. In conditions like this, taxpayers will be more likely to comply rather than evade their tax obligations. Fostering an accommodating taxpayer environment is key to curbing tax evasion.

The importance of tax compliance has always been the main focus for policy makers, tax authorities and taxpayers. This is due to its impact on revenue receipts and the government's ability to achieve tax revenue targets. Therefore, tax institutions are trying to increase tax compliance by improving services so that taxpayers tend to be more willing to pay taxes. Increasing the number of auditors at the Directorate General of Taxes is also carried out to increase effectiveness in enforcing tax compliance. Apart from these strategies, the government is also considering the use of technology and innovation in the tax system to simplify the tax payment process and increase transparency (Saputra, 2019).

But what happened in the Rafael case, there were individuals and taxpayers who worked together to commit tax evasion. This damages the image of the tax authorities. However, then, the momentum for cleansing

employees and taxpayers has been carried out and will try to restore public trust which has been shaken by this very immoral act.

#### 4. Conclusion

Based on research findings using the Theory of Planned Behavior approach, it was revealed that individual behavior is based on their intention to carry out certain actions. For taxpayers and individual tax officers, it was revealed that the intention to not comply with tax obligations was not only influenced by non-compliant attitudes, but also other factors such as environmental influences and social norms. Attitudes towards tax evasion are influenced by various complex factors, the existence of loopholes in the tax system, namely, using consulting companies that collaborate with the DJP so that taxpayers can pay as little tax as possible so that they can cheat. In an effort to control/control behavior, intensive supervision is carried out by tax officials to regulate the behavior of taxpayers and tax officers, with the aim of preventing acts of tax evasion. Subjective principles, also known as normative beliefs, reflect the social pressures that individuals feel to perform or not perform certain behaviors. Tax evasion can be minimized if environmental conditions support it. Conducive environment. Fostering an accommodating taxpayer environment is key to curbing tax evasion. From Rafael's case, there is an environment that supports individuals to carry out acts of tax evasion. These actions are individual beliefs to achieve results and goals. The limitation of this research is that it only uses the Theory of Planned Behavior approach, so the author suggests further research with other approaches to understand this topic in more depth.

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