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The influence of gender and political connections on tax avoidance in Indonesia

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ABSTRACT

Tax avoidance is a legal strategy employed to evade taxation by exploiting various loopholes in tax regulations, engaging in transactions with the primary objective of circumventing tax payments. This study aims to assess the impact of gender diversity and political connections on tax avoidance within manufacture companies listed on the Indonesia Stock Exchange during the period 2019-2021. The research utilized purposive sampling, involving 205 companies that met the specified criteria. Multiple linear regression analysis was employed as the analytical method. The empirical findings reveal that gender divestiy significantly influence tax avoidance. On the other hand, political connections show no effect on tax avoidance.

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1. Introduction

Tax is a mandatory contribution to the state owed by individuals or entities, enforced by law (Fitriani & Sulistyawati, 2020). Taxpayers do not receive direct compensation; instead, the funds are utilized for the state's interests, particularly the welfare and prosperity of the people. While taxes serve as a crucial source of revenue for the government, they represent a financial burden for companies, reducing their net profits. The conflicting interests between the tax authorities, desiring substantial and sustainable tax revenues, and companies aiming to minimize tax payments, create a complex dynamic (Agusti, 2014). The government utilizes tax revenues for various public programs, including infrastructure development, healthcare, education, and public facilities, emphasizing the importance of optimizing tax sector revenue (Hanafi & Harto, 2014).

Taxpayers are obligated to comply with their tax responsibilities; however, not all willingly fulfill their duties, especially those with significant tax liabilities. Non-compliance contributes to a reduction in state revenue from the taxation sector. Consequently, taxes remain a crucial income source for the state, while companies view them as a financial burden, leading to both legal and illegal tax avoidance practices.

The phenomenon of Tax Avoidance is exemplified by the 2016 case of IKEA, which engaged in tax avoidance amounting to 1 billion euros or approximately 1.1 billion US dollars (Rp 14,900 trillion). IKEA executed tax avoidance by transferring funds from its European branches to its subsidiary in the Netherlands, thereby exempting the company from paying taxes in Luxembourg. Additionally, British American Tobacco (BAT) practiced tax avoidance through PT Bentoel International Investama, resulting in an annual loss for the Indonesian state of US$14 million. BAT employed intra-company loans and payments to the UK for royalties, costs, and IT services. These strategies led to a substantial loss of revenue for Indonesia. The Director of the Center of Indonesia Taxation Analysis (CITA), Yustinus Prastowo, estimated that the 2020 tax revenue conditions in Indonesia were consistent with previous years, citing economic uncertainties. External factors, such as tax exemptions for bond interest to Singaporean investors, further hindered Indonesia's tax revenue targets.

According to Darussalam and Septriadi, as cited in Suhatmi, (2017), tax avoidance is a transaction scheme aimed at minimizing tax burdens by exploiting the weaknesses (loopholes) in the tax provisions of a country, making it legal according to the tax authorities as it does not violate tax regulations. Mardiasmo, as cited in Prakosa, in Lestari et al., (2016), adds that tax avoidance is an effort to reduce taxes without violating existing laws. The legal distinction between tax avoidance and tax evasion lies in their legal aspects. If tax avoidance is pursued too aggressively, it can have dangerous consequences for the company, as more aggressive actions take the company further away from the applicable legal framework. From an economic perspective, both practices have a similar impact, namely, reducing government revenue from the income sector.

Tax avoidance is a legal method employed by taxpayers to reduce their tax liabilities without violating tax regulations (Hudha & Utomo Cahyo, 2021). In recent years, tax authorities have earnestly attempted to distinguish between tax avoidance and tax evasion, aiming to prevent taxpayers from misinterpreting tax regulations and engaging in practices that, while considered tax planning, ultimately breach the law (Pratomo et al., 2021).

The agency theory explains contracts in which the owner (principal) involves an external agent. By delegating authority, the principal entrusts tasks to the agent, who acts as a manager (Jensen and Meckling, 1976). This theory acknowledges that individuals, including agents, tend to act in their own interests. Businesses separate the roles of managers and ownership, creating an agency relationship between shareholders (principal) and corporate executives (agent) (Daud et al., 2015). The agency theory provides incentives for agents to enhance corporate profitability, with agents seeking to minimize tax costs to ensure performance incentives remain optimal (Avelia & Tarigan, 2017).

Despite these efforts, the government has struggled to achieve the expected tax revenue due to widespread taxpayer misconduct in reducing their tax burdens. Challenges in optimizing the tax sector include tax avoidance and tax evasion, along with various policies implemented by companies to minimize their tax payments. Tax avoidance involves transaction schemes aimed at minimizing tax burdens by exploiting loopholes in a country's tax regulations (Sari et al., 2022). While tax avoidance is allowed, it is not desirable (Prashant Bhushan, 2012).

Gender diversity in corporate leadership and political connections are identified as factors influencing tax avoidance. The presence of women directors is crucial as it enhances corporate value by controlling managerial performance. Psychological and management literature acknowledges significant gender-based differences in leadership style, communication skills, risk aversion, and decision-making (Peni & Vähämaa, 2010). Female directors are known to be more cautious and risk-averse, with high moral and ethical standards (Razak & Helmy, 2020). Their independent thinking, transparent communication, and careful decision-making reduce the likelihood of tax avoidance. Consequently, the increasing presence of female directors in corporate boards correlates with a decreased risk of tax avoidance.

According to Cox, Jr., as cited in Fitroni & Feliana, (2022), gender diversity in companies can pose challenges, such as communication issues and conflicts among individuals. However, gender diversity is also believed to bring advantages, including a broad perspective in decision-making, diverse innovation and creativity, as well as successful marketing to various customer types. According to Maltz and Borker, as cited in Dian Mayasari, (2016) they explain that gender differences in communication styles can evolve.

Another factor influencing tax avoidance is political connections. Political connections aim to accommodate corporate interests, including tax-related concerns (Zulkarnain & Mirawati, 2019). Common in developing countries, political connections involve placing individuals with close ties to the government in key positions, influencing the organizational structure of companies, including the board of commissioners and directors (Tanujaya & Kaslianto, 2021). According to Kim & Zhang Hudha & Utomo Cahyo, (2021), political connections protect companies from the risk of detecting aggressive tax actions. The strength of a company's political connections directly correlates with the likelihood of tax avoidance. Research by Fajri (2019) reveals that a company's political connections significantly affect tax avoidance, influencing the reduction of taxes and providing information on tax regulations.

Adhikari et al., as cited in Pranoto et al., (2016), state that political connections can also be observed by the presence or absence of direct government ownership in a company. Evalestine Patriarini, (2020) explains that politically connected companies have many advantages, as they benefit from their political relationships. Politicians are considered to provide protection or sanctions that may be imposed on the company. A company can be considered to have political connections when its top management has held or currently holds positions such as head of state or government, minister or equivalent position, provincial government head, director of a State-Owned Enterprise (BUMN), head and executive of a political party, or has familial relations with officials. This study assesses the existence of political connections in a company by using the proxy of direct government ownership in the company.

This research is crucial due to the profound impact of tax avoidance on government revenue, public welfare, and corporate financial strategies. As businesses aim to minimize tax obligations, the potential reduction in tax revenue poses a significant threat to vital public initiatives, including infrastructure, healthcare, and education. Gender diversity and political connections, identified as influential variables in corporate decision-making related to tax practices, add complexity to this dynamic. Understanding these factors is essential for crafting effective tax policies that balance corporate interests with broader societal and economic goals. In essence, the urgency of this research lies in addressing the persistent challenges of tax avoidance and providing insights for the formulation of informed and effective tax policies.

This research is a continuation of previous studies. The main innovation in this research is the addition of a new independent variable, namely political connections. This addition aims to analyze the relationship between political connections and the level of tax avoidance, considering that political connections have the potential to influence a company's tax avoidance practices. Therefore, this study will explore the extent to which political connections can influence the opportunities and tendencies of companies to engage in tax avoidance practices.

The second novelty, this research expands the scope of observation to manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2019 to 2021. Previous research focused on the consumer goods industry during the period 2016 to 2019.

2. Research Method

This research adopts a quantitative approach utilizing statistical methods for data analysis. Secondary data, consisting of financial reports, was obtained from www.idx.co.id. The statistical analysis method employed is multiple linear regression analysis, facilitated by the SPSS program. The research population encompasses all companies listed on the Indonesia Stock Exchange (IDX) with available financial reports. The sampling method employed is purposive sampling, focusing on manufacturing companies listed on the IDX during the period from 2019 to 2021.

The data source utilized is derived from financial data of manufacturing companies on the Indonesia Stock Exchange for the period 2019-2021. The primary focus of this research is on the tax avoidance variable as the dependent variable, while gender and political connections serve as independent variables. In total, the study involves three variables, with one being the dependent variable and the other two being independent variables.

The sampling technique employed in this research is purposive sampling based on the following criteria: presenting annual reports during the observation period, companies not experiencing losses during the observation period, and providing data information for the analysis of each variable. A total of 205 companies met the criteria and served as the observational units. The analysis method utilized is multiple linear regression analysis.

This research is examined using multiple linear regression analysis. The multiple linear regression equation to be tested is as follows:

$$TA = a + \beta 1G + \beta 2PC + e$$

Information:
TA = Tax Avoidance
a = Constant
β_1 β_2 = Regression Coefficients

G = Gender
PC = Political Connections
e = error/nuisance variable.

3. Results And Discussions

Result

The results of sample selection based on predetermined criteria can be seen in Table 1:

Table 1. Sampling process

Description	Amount
Manufacturing companies listed on the IDX in 2019-2021	193
The company did not present financial reports for the 2020-2022 observation period	(19)
Manufacturing companies that issue other than rupiah	(33)
Manufacturing companies that experience losses	(55)
Total sample for one year	86
Total observations for three years	258
Outlier	53
Total analysis units for three years that have been processed	205

Total analysis units for three years that have been processed

Table 2. Results of descriptive statistical analysis

Variable	N	Minimum	Maximum	Mean	Std. Dev
Tax Avoidance	205	0,12	0,34	0,23	0,00
Gender	205	0,00	1,00	0,53	0,50
Political Connections	205	0,00	1,00	0,27	0,55

Source: Data Processing Results, 2023

Based on Table 2, the results of the statistical descriptive analysis indicate that the number of data analyzed in this study during the period 2019-2021 is 205 analysis units. Tax avoidance from the 205 analysis units has a minimum value of 0.13, held by the company Steel Pipe Industry Of Indonesia Tbk (ISSP) in the year 2020. The maximum value is 0.34 for the company Kirana Megatara Tbk (KMTR) in the year 2020.

The standard deviation value is 0.004, and the average value of tax avoidance measured by the CETR model is 0.23. This can be interpreted as the average value of tax avoidance for manufacturing companies during the period 2019-2021 is 23%. This implies that manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the period 2019-2021 have the ability to avoid taxes by -1.19% of the company's tax burden on profits before tax. This means that, on average, non-financial companies have a negative differential effective tax rate, indicating a shortfall in the applicable tax rate for current and deferred taxes. The lower the value of the differential effective tax rate, the lower the likelihood of companies engaging in tax avoidance actions.

The gender variable among the 205 analysis units has a minimum value of 0.00, held by the company Argha Karya Prima Industry Tbk (AKPI) in the year 2021. The maximum value is 1.00 for the company Kirana Megatara Tbk (KMTR) in the year 2020. The standard deviation value is 0.50, and the average gender value is 0.53. This result can be interpreted as the relatively low standard deviation of 0.50 indicating that the gender value data has limited dispersion, or in other words, the variation among gender values tends to be stable. Thus, it can be concluded that during the period 2019-2021, manufacturing companies have stability in gender values with an average of 0.53.

The Political Connection variable among the 205 analysis units has a minimum value of 0.00, held by the company Kirana Megatara Tbk (KMTR) in the year 2020. The maximum value is 1.00 for the company Darya-Varia Laboratoria Tbk (DVLA) in the year 2021.

The standard deviation value is 0.44, and the average political connection value is 0.27. These results indicate that each company tends to have a relatively low level of variation in its political connections, with an average political connection value lower than the median (0.27). This suggests that, over the measured time span, these companies have a stable or less significant level of involvement or political networks.

Classic assumption test

In this study, the normality test using The Kolmogorov-Smirnov Z test yielded a value of 0.05 with a corresponding probability value (p-value) of 0.20. The conclusion drawn from this calculation is that the probability value of 0.20 is greater than 0.05, indicating that the data in this study follows a normal distribution.

The results of the multicollinearity test indicate that the calculation of multicollinearity using the tolerance value and variance inflation factor (VIF) shows tolerance values greater than 0.10 and VIF values smaller than 10. Based on these results, it is concluded that all variables have tolerance values greater than 0.10 and VIF values smaller than 10. Therefore, there is no multicollinearity among the independent variables. The results of the heteroscedasticity test above show that the significance value is more than 0.05 or more than 5%, it is concluded that the regression model does not contain heteroscedasticity.

The autocorrelation test results in this research used the Durbin Watson method with a Durbin Watson value of 1.99. Which is more than dU and less than 4-Du, so it can be concluded that the research data does not have autocorrelation.

Hypothesis Test Results

The results of multiple linear regression carried out using the SPSS 26 program are explained in detail in table 3. Based on the table above, a multiple linear regression equation can be created as follows:

Table 3. Multiple linear analysis test

Model	Coeff.	t	Sig
(Constant)	0,23	53,46	0,00
Gender	0,01	2,18	0,03
political connections	-0,01	-1,81	0,27
F	3,8`		,02^{b}
Adjusted R Square		0,02	

Source: Data Processing Results, 2023

Based on the table above, a multiple linear regression equation can be created as follows: TA = 0,23 + 0,01 G – 0,01 PC + e

This research yields an F-test result with a significance value of 0.024. The significance value from the F-test is less than 0.05, leading to the conclusion that the regression model with the dependent variable tax avoidance and two independent variables, namely gender diversity and political connection, is deemed suitable or fits the regression model.

The Adjusted R-Square value is 0.02 or 2%. This implies that the independent variables, namely gender diversity and political connection, can explain 2% of the variation in the dependent variable, tax avoidance. The remaining 98% (100% - 2%) is explained by other independent variables not included in this study.

The t-test is employed to ascertain the magnitude of the contribution of each independent variable in explaining the dependent variable. The criterion is that if the significance result is less than 0.05, then the hypothesis can be accepted. The following results are based on Table 3: Gender has a significant impact on tax avoidance, while political connection does not affect tax avoidance.

Discussion

Gender influences tax avoidance

The results of this study reveal that there is a significant influence between gender factors on the possibility of tax avoidance. Data analysis shows that gender diversity plays a crucial role in reducing the risk of tax avoidance.

It was found that companies with high gender diversity tend to have better abilities in managing tax avoidance strategies and tax liabilities. High gender diversity provides a positive indication regarding a company's capacity to design effective tax policies to overcome tax challenges that may arise.

The importance of analyzing gender roles as a factor influencing tax avoidance cannot be ignored. Company management and owners can use information about gender diversity as a guide to evaluate the company's financial health and to anticipate and prevent possible tax avoidance.

While high levels of gender diversity can be considered a positive indicator, it is worth noting that managing effective tax avoidance strategies is also key. Stakeholders, including investors and other interested parties, need to pay attention to the strategies implemented by companies in managing and allocating tax policies in order to maintain operational sustainability and financial stability.

The importance of creating a balance between achieving optimal gender diversity and efficient tax risk management is a crucial aspect in mitigating potential tax avoidance. The implications of these findings can contribute to further understanding of the dynamics between gender and tax avoidance, as well as offering practical guidance for companies in managing key aspects related to the company's financial condition.

The results of this research are consistent with research by Ikhtias Cendani et al., (2022), Tanujaya & Anggreany, (2021) and Hudha & Utomo, (2021), which proves that gender has an effect on tax avoidance.

Political connections have no effect on tax avoidance

The results of this research indicate that there is no significant influence between political connection and the likelihood of tax avoidance. Data analysis reveals that the level of political connection does not play a crucial role in increasing the risk of tax avoidance conditions.

It was found that companies with a high level of political connection do not significantly have a greater likelihood of facing challenges in tax avoidance, especially in dealing with fluctuations in tax regulations or changes in fiscal policies.

Financial statement analysis becomes a critical tool in predicting the potential for tax avoidance that may be caused by the level of political connection. Company management and owners can use information about political connections as a tool to evaluate the company's relationship with stakeholders and identify potential risks that could trigger tax avoidance conditions.

Although political connections can be an effective strategy for building relationships with stakeholders, it should be noted that the unchecked or disproportionate use of political connections does not significantly increase the level of tax avoidance risk. Stakeholders, such as investors and other interested parties, need to be aware that political connections do not become a dominant factor in the company's tax avoidance strategy.

The importance of creating a balance between political relationships and the company's ability to manage tax risks becomes a primary focus in reducing the potential for tax avoidance. The implications of these findings can contribute to a deeper understanding of the relationship between political connections and tax avoidance, providing practical guidance for companies in managing key aspects related to their financial conditions.

The results of this research are consistent with the studies by Pratama & Kusuma (2022), Nurrahmi & Rahayu (2020), and Sawitri et al. (2022), which prove that political connections do not affect tax avoidance.

4. Conclusion

This study delves into the empirical examination of the impact of gender and political connections on tax avoidance within manufacturing companies listed on the Indonesia Stock Exchange (BEI) between 2019 and 2021. The results indicate a significant influence of gender diversity on tax avoidance, revealing that higher diversity is associated with an increased likelihood of tax avoidance, while lower diversity tends to correlate with a reduced likelihood.

Despite the noteworthy impact of gender diversity, the study suggests that political connections do not significantly affect tax avoidance. Companies with heightened political involvement do not consistently experience a substantial increase in the likelihood of tax avoidance. Conversely, lower political involvement does not consistently lead to a stable or decreased likelihood of tax avoidance. These findings offer valuable insights into the intricate dynamics of gender diversity, political connections, and their relationship with tax avoidance in manufacturing companies during the specified timeframe.

To advance future research, it is recommended that investigators broaden their scope beyond manufacturing companies, incorporating diverse sectors listed on the Indonesia Stock Exchange.

Additionally, extending the research period and including additional variables could provide a more nuanced understanding of the multifaceted factors influencing tax avoidance within corporate settings. Implications of this research highlight the necessity for careful consideration of gender diversity and political connections in the decision-making processes related to tax avoidance. This understanding can inform corporate governance practices, guide policymakers in refining regulations, and contribute to the development of more comprehensive strategies for responsible and ethical tax planning within manufacturing companies and, potentially, across various sectors.

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