

## CRIMINOLOGICAL STUDY OF TAX CORRUPTION PERSONS

Vicky Aulia Rahman Pakpahan<sup>1)</sup> Nursariani Simatupang<sup>2)</sup>  
Fakultas Hukum, Universitas Muhammadiyah Sumatera Utara  
Email: [auliavicky71@gmail.com](mailto:auliavicky71@gmail.com)

### ABSTRACT

The problem of corruption in Indonesia is quite worrying, especially the tax evasion that occurred at the Aceh Singkil bank by using their position to carry out their acts of corruption. Formulation of the problem: what is the mode of tax corruption, the factors that cause corruption, overcoming perpetrators of tax corruption. The research method used is a normative juridical research type with primary, secondary and tertiary legal materials with descriptive analytical research characteristics. This research uses data collection techniques using library research. Based on the results of the research, the modus operandi in the corruption case at Bank Aceh Singkil was that an employee named Joly Rusli committed a criminal act of tax corruption during the 2017-2020 period by borrowing his friend's ID card, making it appear as if he was making a deposit to the bank but actually diverting the money to an account. personal. As a result, the state suffered a loss of 1.4 billion rupiah. Joly Rusli was charged with Article 2 and Article 3 concerning criminal acts of corruption. The causal factor in this case, an employee of Bank Aceh Syariah Aceh Singkil Branch, is suspected of corrupting regional tax funds amounting to IDR 1.4 billion for personal gain, showing a big drive to increase personal wealth as the main motive. This greedy and greedy nature is one of the triggering factors for corruption that originates from within and weak morals and weak internal supervision of Aceh sharia banks can lead to corruption carried out by Jolly Rusly. Efforts to overcome tax corruption include refunding funds: perpetrators who are proven guilty are usually required to return the funds they have corrupted or avoided paying. and weak internal supervision and tightening supervision on banks so that the same incident will not happen again. And the perpetrator has been dismissed by the competent authority in this case, namely the Aceh Singkil regional tax office.

**Keywords: Criminology, Offenders, Corruption, Taxes.**

### A. Introduction

Technological developments that have led to the progress of human civilization are one of the factors that influence changes in human social culture, one of which is criminal behavior. Crime is a problem that does not have an absolute solution, because crime is directly proportional to developments over time. As human

civilization advances, crime will become more varied. Crime from a sociological aspect is a social phenomenon related to individuals and society. There are many studies that try to explain the causes of crime, some of the causes are economic factors, social factors, relationships, and so on. The factors that cause crime will certainly have a negative impact on society. According to Muhammad, crime is a pattern of levels of behavior that gets a reaction from society and this behavior causes harm to society, so the existence of law is needed as a social norm to regulate social life. Law is a guideline for regulating human behavior in social life in order to protect and maintain social life.

The crime in question is not only in the form of violence, theft, robbery and others but is a type of crime that is classified as a new crime. This relatively new crime arose because there were social changes in the development process that had been planned by the local government in order to improve the lives of its people. Changes in the social, economic and political fields are essential in realizing social welfare that upholds social justice.

The increasing number of people and the increasingly rapid development process will also increase crime. This increase in crime will hinder a country's progress from various aspects, such as economics, culture and so on. A form of crime that will hinder the development process of a developing country such as Indonesia is an economic crime committed by a person or criminal organization as a form of corruption crime.

Legislation to eradicate criminal acts of corruption has been changed many times. Before there was corruption legislation, the Criminal Code already regulated this matter, especially offenses relating to acts of corruption committed by civil servants or what are now called state civil servants. Many developed countries do not have specific legislation regarding corruption offenses, corruption offenses are regulated in the Criminal Code, such as the Netherlands, France, Japan, Germany, and others. After independence (handover of sovereignty) in Indonesia, many people

started talking about rampant corruption in Indonesia. The central war authority issued regulations regarding the eradication of corruption, namely the central war authority regulation of 9 April 1957 No. Prt/PM/06/1957, dated 27 May 1957, Number Prt/PM/03/1957 and dated 1 July 1957 Number Prt/PM/011/1957.

In the preamble to the first regulation, it is stated: "That due to the lack of smoothness in efforts to eradicate acts that are detrimental to state finances and the state economy, which the general public calls corruption, it is necessary to immediately establish a work procedure to be able to break through bottlenecks in businesses. efforts to eradicate corruption and so on.

Law Number 24/Prp/1960 was in effect until 1971, after the promulgation of the replacement law, namely Law Number 3 of 1971 on March 29 1971. Both during the enactment of Law Number 24/Prp/1960 in the Order era Long ago and during the enactment of Law Number 3 of 1971 in the New Order era, the two governments apparently were unable to do much in eradicating corruption in Indonesia. Now the Reform Order has emerged which seems to be the same as the New Order, which also cannot do much to reduce the corruption that is eating away at the country. Apart from that, he always blames the legal instruments (UU). They say that the law is not perfect and is no longer in line with current developments. This statement is often used as an excuse for the government's inability to eradicate corruption in Indonesia. Therefore, in 1999 a law that was considered better was promulgated, namely Law Number 31 of 1999 which was then amended by Law Number 20 of 2001 as a replacement for Law Number 3 of 1971, then on 27 December 2002 Law no. 30/2002 concerning the Corruption Eradication Commission, namely an independent state institution that will play a major role in eradicating corruption in Indonesia.

## **B. Research Methods**

A research cannot be said to be research if it does not have a research method.<sup>1</sup>

---

<sup>1</sup> Ismail Koto, "Perlindungan Hukum Terhadap Korban Tindak Pidana Terorisme", *Proceeding Seminar Nasional Kewirausahaan*, 2.1, (2021): 1052-1059.

Research methods are one of the factors of a problem that will be discussed.<sup>2</sup> The study was carried out using secondary data which was analyzed qualitatively using the Desk Research Method. The literature materials used in writing this research are several references originating from the results of research, studies and reviews of several papers which are then summarized into a work of scientific.

### **C. Analysis And Discussion**

#### **1. Modus Operandi of Perpetrators of Tax Corruption**

Corruption is still one of Indonesia's big issues. Corruption seems to have become a very chronic problem. Like a virus, corruption has spread widely throughout the country with the numbers tending to increase from year to year and the modus operandi becoming increasingly diverse. The results of research conducted by various institutions also show that the level of corruption in this country with a majority Muslim population is among the highest in the world. By committing corruption, a person can collect quite large amounts of money in a relatively short period of time. The perpetrators were not only high-ranking officials but also lower-level officials and even attacked people's officials.

Before discussing further the modus operandi of corruption carried out by state civil servants, it is necessary to first know what is meant by modus operandi. Modus operandi is the way a person or group carries out a crime plan. Discussions about the modus operandi of corruption should begin with an understanding of the meaning of modus operandi. "Modus operandi" comes from Latin, meaning 'procedure or way of moving or doing something'. Lexically, the term modus operandi is defined as a method or technique that has special characteristics of a person or group. criminals in carrying out evil acts that violate the law and harm other people, both before, during and after the criminal act is committed.

UUKUP contains legal substance in the form of general provisions and tax procedures which are used as guidance by tax officials, tax officials and taxpayers. In

---

<sup>2</sup> Ida Hanifah, Ismail Koto, "Problema Hukum Seputar Tunjangan Hari Raya Di Masa Pandemi COVID-19", *Jurnal Yuridis* 8.1, (2021): 23-42.

this way, it is hoped that the application of the legal rules contained in UUPTPK and UUKUP can be synergistic in the framework of preventing and overcoming criminal acts of corruption related to taxation. However, in cases of criminal acts of tax corruption, the legal subjects that lead to the occurrence of criminal acts of corruption in the field of taxation often include tax officials, tax officials and taxpayers using various modes which have been explained previously.

In the case that occurred at the Aceh Singkil Bank, the legal subject who committed the criminal act of tax corruption was committed by the bank employee himself, the perpetrator was named Joly Rusli. This incident occurred in the period 2017-2020. For 3 years, Joly Rusli, as a bank employee, had direct access to the bank by means of the perpetrator borrowing his friend's ID card during break time, then Jolly Rusly appeared as if he had paid/deposited it to the party. Aceh Sharia Bank, however, it was not deposited to the bank and Jolly Rusly had put the money into other people's accounts and benefited himself, for approximately a period of 3 years as a result of criminal acts of corruption committed by the state, he suffered a loss of 1.4 billion. Joly Rusli's mode of corruption was uncovered after two pieces of legal evidence were found, namely funds from the Aceh Singkil bank's internal account and witness statements. The act or mode of action by Joly Rusli is charged under article 2. Every person who unlawfully commits an act of enriching himself or another person or a corporation which can harm the state's finances or the state's economy, shall be sentenced to life imprisonment or a minimum imprisonment of 4 (four ) years and a maximum of 20 (twenty) years and a minimum fine of Rp. 200,000,000.00 (two hundred million rupiah) and a maximum of Rp. 1,000,000,000.00 (one billion rupiah). And article 3: Every person who, with the aim of benefiting himself or another person or a corporation, abuses the authority, opportunity or means available to him because of his position or position which can harm the state's finances or the state's economy, shall be punished by life imprisonment or a maximum imprisonment of a minimum of 1 (one) year and a maximum of 20 (twenty) years and/or a fine of at least Rp.

50,000,000.00 (fifty million rupiah) and a maximum of Rp. 1,000,000,000.00 (one billion rupiah). If you look at the typology of criminal acts of corruption committed by bank employees, which in this case was carried out by Jolli Rusli, all of them include corruption which is detrimental to state finances.

## **2. Factors Causing Tax Corruption**

Humans are currently living in a very advanced material life. The measure of someone being called rich or successful is when the person concerned has a certain amount of wealth that is visible in everyday life. If someone can occupy a space to be able to access wealth, then that person will do it to the maximum. Since ancient times in this world, many people have longed for wealth. Humans' view of wealth as a measure of a person's success and happiness causes a person to pursue that wealth without caring about how the wealth was obtained. In the end, corruption is the quickest and shortest way to make someone rich.

A person's low level of faith and morals can make a person or employee trapped in bad service so that they cannot carry out their duties optimally and sometimes prioritize their ego over the interests of the people by committing corruption. Of course, no religion allows its adherents to take things that do not belong to them, including corruption, which until now is considered an act that is very detrimental to the country. However, in reality, until now the perpetrators of corruption or criminals are still increasing, from the upper classes to the lower classes. This shows that the perpetrators do not pay attention to religious teachings or in other words the perpetrators of corruption or corruptors do not have strong faith so they are able to do things that are not in accordance with the teachings of their religion and are no longer afraid of their God.

However, apart from all that, the most influential cause of corruption is the innate character of each human being, it is no longer weak faith that is a factor in someone committing corruption, because currently even someone who is considered to have strong faith can also stumble into corruption cases such as what happened at the

Ministry. Religion. Therefore, the current level of faith is no longer a benchmark for someone committing corruption or not.

Some of the most dominant causes are the triggers for corrupt behavior which ultimately becomes continuous and endless, thus becoming entrenched. Based on the results of research conducted by Surachmin and Suhandi Cahaya in their book "Corruption strategies and techniques: knowing to prevent" several factors that cause corruption in general can be described, namely:

- a. Greed and greed
- b. consumer lifestyle
- c. insufficient income
- d. lack of example from leaders
- e. culture and organizational culture
- f. Management tends to cover up corruption within the organization

### **3. Efforts to Overcome Tax Corruption Crimes**

Corruption Eradication Efforts to date have not seen satisfactory results. In fact, corruption crimes appear to be increasingly spreading not only at the central level but also at the regional level. The development of criminal acts of corruption is increasing both in terms of quantity and quality. Therefore, it can be said that corruption in Indonesia is not an ordinary crime but is an extraordinary crime. When corruption is classified as an extraordinary crime, efforts to overcome it cannot be carried out in an ordinary way, but must be carried out in extraordinary ways. However, in reality the performance of the Police and Prosecutor's Office in dealing with corruption tends to position corruption as an ordinary crime which is ultimately handled in ordinary ways. Various laws and regulations and various institutions were formed by the Government in an effort to tackle corruption. The number of acts of corruption in Indonesia should have decreased, but the reality has not changed.

### **D. Conclusion**

The modus operandi in the corruption case at Bank Aceh Singkil was that an employee named Joly Rusli committed a criminal act of tax corruption during the 2017-2020 period by borrowing his friend's ID card, making it appear as if he was making a deposit to the bank but actually diverting the money to a personal account. As a result, the state suffered a loss of 1.4 billion rupiah. Joly Rusli was charged with Article 2 and Article 3 concerning criminal acts of corruption.

Some of the most dominant causes are the triggers for corrupt behavior which ultimately becomes continuous and endless, thus becoming entrenched. Based on the results of research conducted by Surachmin and Suhandi Cahaya in their book "Corruption strategies and techniques: knowing to prevent" several factors that cause corruption in general can be described, namely, Greed and greed, consumer lifestyle, insufficient income, lack of example from leaders, culture and organizational culture, Management tends to cover up corruption within the organization.

The steps taken in handling this case are not only limited to law enforcement and sanctions, but also involve preventive, curative, rehabilitative and repressive efforts. These efforts include increasing supervision, strengthening penalties, transparency and accountability, education and awareness, cooperation between parties, tax system reform, strengthening law enforcement institutions, and the use of technology.

### **References**

- Ismail Koto, “Perlindungan Hukum Terhadap Korban Tindak Pidana Terorisme”, *Proceeding Seminar Nasional Kewirausahaan*, 2.1, (2021): 1052-1059.
- Ida Hanifah, Ismail Koto, “Problema Hukum Seputar Tunjangan Hari Raya Di Masa Pandemi COVID-19”, *Jurnal Yuridis* 8.1, (2021): 23-42.