

ABSTRACT

This study is aimed at empirically testing the taxation system, tax penalties, justice, discrimination, and the probability of cheat detect as well as the impact on the taxpayer perceptions about the ethics of tax evasion (tax evasion). The population in this study is an individual taxpayer listed on KPP Pratama in Yogyakarta. The samples of this research were selected using convenience sampling method. The data source used are primary data. Data collection method used is by using questionnaire distribution. The method of analysis used in this study were multiple linear regression.

Based on the analysis that has been done, shows that 1) the tax system has a positive effect on the perception of the taxpayer on the ethics of tax evasion, 2) tax penalties do not have a positive effect on the perception of the taxpayer on the ethics of tax evasion, 3) justice has a positive influence on perception Mandatory Taxes on the ethics of tax evasion, 4) discrimination has no negative effect on the perception of the taxpayer on the ethics of tax evasion, 5) probability of cheat detect has a positive effect on the perception of the taxpayer on the ethics of tax evasion.

Keywords: Tax Evasion, Tax System, Tax Penalties, Justice, Discrimination, and Probability of Cheat Detect