

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Keadilan, Sistem Perpajakan, Diskriminasi, Sanksi Perpajakan, dan Kemungkinan terdeteksinya Kecurangan terhadap Persepsi Wajib Pajak Mengenai Perilaku Penggelapan Pajak (*Tax Evasion*). Objek dalam penelitian ini adalah Wajib Pajak Orang Pribadi di Wilayah Daerah Istimewa Yogyakarta dengan sampel sebanyak 87 WPOP. Penelitian ini menggunakan metode *convenience sampling*.

Hasil penelitian ini menunjukkan bahwa keadilan berpengaruh positif dan signifikan terhadap penggelapan pajak, sistem perpajakan memiliki nilai positif namun tidak signifikan terhadap penggelapan pajak, diskriminasi berpengaruh positif dan signifikan terhadap penggelapan pajak, sanksi perpajakan mempunyai nilai negative dan tidak signifikan terhadap penggelapan pajak dan kemungkinan terdeteksinya kecurangan berpengaruh negative dan signifikan terhadap penggelapan pajak.

Kata Kunci: Keadilan, Sistem Perpajakan, Diskriminasi, Sanksi Perpajakan dan kemungkinan terdeteksinya kecurangan, Penggelapan Pajak

ABSTRACT

This research aims to analyze the influence of Justice, tax system, Taxation Sanctions, discrimination, and the possibility of detection of Cheating against the Taxpayer's perception Regarding the behavior of tax evasion (Tax Evasion). Object in this research was taxpayers individual in the special region of yogyakarta with samples from 87 taxpayer's. This research uses the convenience of sampling.

The results of this research show that a positive and significant effect of Justice against tax evasion, the tax system has a positive but not significant value against tax evasion, a positive and significant effect of discrimination against tax evasion, tax sanctions has negative and insignificant against tax evasion and the possibility of detection of cheating and significant negative effect against tax evasion.

Keywords : *Justice, Tax System, Tax Sanctions, Discrimination, The Possibility of Detection of Deception, Tax Avision*

