

ABSTRACT

This study aimed to analyze factors and provide empirical evidence that affect taxpayer's intention about the tax evasion. These factors are the fairness, tax system, discrimination and money ethic against the taxpayer's Intention about the tax evasion.

The population in this study are individual taxpayers who registered in KPP Pratama Semarang Candisari. In this research used primer data include questionnaires, which are distributed via google forms to personal obligation tax. The sample technique in this study is determined by sampling convenience method. Determination of the sample numbers used the formula of Slovin 100 respondents. The hypothesis of this study was analysed by SmartPLS 3.0. Then the hypothesis test of the Path Coefficient was used to examine the relationship between the variables above.

The result of this study indicated that all of the hypotheses that have been proposed are accepted. First hypothesis, the fairness positive and significant impact on taxpayer's intention about the tax evasion. Second hypothesis, tax system has a positive and significant impact on taxpayer's intention about the tax evasion. Third hypothesis, discrimination positive and significant impact on taxpayer's intention about the tax evasion. Fourth hypothesis, money ethic has a positive and significant impact on taxpayer's intention about the tax evasion.

From this research it can be implied that tax evasion was viewed as unethical acts. Direktorat Jenderal Pajak needs to hold socialization that tax revenue are importance for the development in order to increase awareness of taxation, especially in Semarang.

Keywords: Fairness, Tax System, Discrimination, Money Ethic, Intention of Taxpayers, Tax Evasion