

ABSTRACT

This study aims to analyze factors that affect to perception of tax evasion. These factors are the tax system, tax fairness, tax discrimination and understanding of taxation. The population of this study is the individual taxpayer who registered in KPP Pratama Purworejo.

The sampling technique in this study used convenience sampling method, where the data obtained from questionnaires. Determination of the sample numbers used the formula of slovin 100 respondents the hypothesis of this study was used to examine the relationship between the variables above. Data analysis in this study assisted by SPSS software.

The result of this study are follows : (1) tax system on perception of ethical behavior of tax evasion is negative and significant, (2) tax fairness on perception of ethical behavior of tax evasion is positive and significant, (3) tax discrimination on perception of ethical behavior of tax evasion is positive and significant, (4) understanding of taxation on perception of ethical behavior of tax evasion is not significant.

Keywords: *tax system, tax fairness, tax discrimination, understanding of taxation, perception of tax evasion.*