

## **ABSTRACT**

*This research to examine the influence of justice, taxation system, discrimination, religiosity, and understanding of taxation towards tax evasion ethics. The population of this research is private person taxpayers who is registered in KPP Pratama Magelang. The samples in this research is determined by convenience sampling method so that obtained 65 respondents. Tests of this research using multiple regression analysis. The results of this research indicate that justice, discrimination, and religiosity have an effect on tax evasion ethics. While the system of taxation and understanding of taxation does not affect the tax evasion ethics.*

*Keywords: justice, taxation system, discrimination, religiosity, tax understanding, tax evasion ethics*