

ABSTRACT

This study aims to analyze the influence of internal factors, namely the total income, attitude love of money, and knowledge of taxation while external factors are taxation sanction and taxation technology on tax evasion using surveys that are distributed to personal taxpayers with double income sources. The subjects in this study were lecturer be helped Kopertis V in Private Universities in Yogyakarta who met the criteria of researchers or purposive sampling. Analysis tool used in this study is multiple linier regression.

Based on the analysis that have been done, the results of the study show that the attitude love of money, taxation sanction and taxation technology affect tax evasion. While the total income and knowledge of taxation does not affect tax evasion.

Keywords: tax evasion, total income, attitude love of money, knowledge of taxation, tax sanction, tax technology, personal taxpayers with double income