

ABSTRACT

This study aims to analyze that affect to perception on non-ethical of tax evasion. These factors are fairness, tax system, discrimination, and probability of fraud detection. The population of this study is the individual tax payer in KPP Pratama Bantul and Sleman. The sampling technique of this study used convenience sampling method, where the data obtained from questionnaires with 88 respondenses. Data analysis in this study assisted by SPSS software.

The result of this study are follows : (1) fairness on perception of non-ethical tax evasion is positive and significant, (2) tax system on perception of non-ethical tax evasion is positive and significant, (3) discrimination on perception of non-ethical tax evasion is negative and significant, (4) probability of fraud detection on perception of non-ethical tax evasion is positive and significant.

Keywords : *Fairness, Tax System, Discrimination, Probability of Fraud Detection, Perception on Non-ethical Tax Evasion*