ABSTRAK

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ABSTRACT

Asri Salim,2019. The influence of the tax system, justice, discrimination, the possibility of detection of cheating and tax rates against the perception of taxpayer behavior people personal tax evasion (Empirical Studies On KPPPED). Under the guidance of

Ryan Ana Rob Spal

This research aims to find out whether justice, tax system, discrimination, the possibility of detection of fraud, and tax rates have an effect on the perception of taxpayer behavior people personal tax evasion. The object of this study is the tax payers private people registered in the KPP Ternate. This research uses a Simple Random Sampling and obtained samples as many as 385 people. Data collection is carried out by the methods of questionnaire that is deployed on the respondents and processed using SPSS Statistics 23. The results of this research show that the justice system is perpajakn the possibility of detection of cheating and tax rates have an effect on the perception of taxpayer behavior people personal tax evasion while the discrimination variables have no effect against a private person taxpayer perceptions about tax evasion behavior.

Keywords: justice, Sisitem taxation, discrimination, the possibility of detection of fraud, tax rates, tax evasion Behavior