KONTRAK PENELITIAN
DASAR UNGGULAN PERGURUAN TINGGI
TAHUN ANGGARAN 2019
NO : 862-SPK-DIR.PPKM/UNTAR/V/2019

Pada hari ini **Rabu,** tanggal **27** bulan **Maret** tahun **dua ribu sembilan belas,** kami yang bertanda tangan di bawah ini :

1. **Jap Tji Beng, Ph.D** : Direktur Penelitian dan Pengabdian kepada Masyarakat, dalam hal ini bertindak untuk dan atas nama Rektor Universitas Tarumanagara yang berkedudukan di Jl. LetJen. S. Parman No. 1 Grogol Jakarta Barat untuk selanjut disebut sebagai **PIHAK PERTAMA.**

2. **Dr. Ir. Agus Zainul Arifin, M.M.** : Dosen Fakultas Ekonomi Universitas Tarumanagara, dalam hal ini bertindak sebagai pengusul dan Ketua Pelaksana Penelitian Tahun Anggaran 2019; untuk selanjutnya disebut **PIHAK KEDUA**

PIHAK PERTAMA dan **PIHAK KEDUA** secara bersama-sama sepakat mengikatkan diri dalam suatu Kontrak Penelitian Dasar Unggulan Perguruan Tinggi Tahun Anggaran 2019 dengan ketentuan dan syarat-syarat sebagai berikut :

Pasal 1
Ruang Lingkup Kontrak dan Tim Peneliti

(1) **PIHAK PERTAMA** memberi pekerjaan kepada **PIHAK KEDUA** dan **PIHAK KEDUA** menerima pekerjaan tersebut dari **PIHAK PERTAMA,** untuk melaksanakan dan menyelesaikan Penelitian Dasar Unggulan Perguruan Tinggi Tahun Anggaran 2019 dengan judul: **MODEL PEMETAAN DAN PERANCANGAN PENGENAAN PAJAK DAERAH DENGAN WATERFALL MODEL (PRESMAN) UNTUK MEWUJUDKAN PENDAPATAN ASLI DAERAH, DAN KINERJA PEMDA SERTA OTONOMI PEMERINTAHAN YANG GOOD GOVERNANCE PADA KABUPATEN SLEMAN D.I. YOGYAKARTA**

(2) Tim Peneliti terdiri dari :
   (a) Dr. Ir. Agus Zainul Arifin, M.M. sebagai Ketua
   (b) Dr. Drs. Ishak Ramli, M.M. sebagai Anggota
   (c) Dr. Yanuar, S.E., M.M. sebagai Anggota

Pasal 2
Dana Penelitian

(1) Besarnya dana untuk melaksanakan penelitian dengan judul sebagaimana dimaksud pada Pasal 1 adalah sebesar **Rp. 95.220.000,- (Sembilan puluh lima juta dua ratus dua puluh ribu rupiah)** sudah termasuk pajak.

(2) Dana Penelitian sebagaimana dimaksud pada ayat (1) dibebankan pada Daftar Isian Penelitian Anggaran Direktorat Jenderal Penguatan Riset dan Pengembangan (DIPA), Kementrian Riset, Teknologi dan Pendidikan Tinggi Nomor : 225/SP2H/LT/DRPM/2019 tanggal 27 Maret 2019.

Pasal 3
Tata Cara Pembayaran Dana Penelitian

(1) **PIHAK PERTAMA** akan membayarkan Dana Penelitian kepada **PIHAK KEDUA** secara bertahap dengan ketentuan sebagai berikut :

    (a) Pembayaran Tahap Pertama sebesar 70% dari total bantuan dana penelitian yaitu 70% X **Rp. 95.220.000,- = Rp. 66.654.000,- (Enam puluh enam juta enam ratus lima puluh empat ribu rupiah),** yang akan dibayarkan oleh **PIHAK PERTAMA** kepada **PIHAK KEDUA** setelah **PARA PIHAK** membuat dan melengkapi rancangan pelaksanaan penelitian yang memuat judul penelitian, pendekatan dan metode penelitian yang digunakan, data yang akan diperoleh, anggaran yang akan digunakan, dan tujuan penelitian berupa luaran yang akan dicapai.

    (b) Pembayaran Tahap Kedua sebesar 30% dari total dana penelitian yaitu 30% X **Rp. 95.220.000,- = Rp. 28.566.000,- (Dua puluh delapan juta lima ratus enam puluh enam ribu rupiah),** dibayarkan oleh **PIHAK PERTAMA** kepada **PIHAK KEDUA** setelah **PIHAK KEDUA** mengunggah ke SIMLITABMAS yaitu Laporan Pelaksanaan Penelitian dan Catatan Harian.

    (c) Biaya tambahan dibayarkan kepada **PIHAK KEDUA** bersamaan dengan pembayaran Tahap Kedua dengan melampirkan Daftar Luaran Penelitian yang sudah di validasi oleh **PIHAK PERTAMA**

(2) Dana Penelitian sebagaimana dimaksud pada ayat (1) akan disalurkan oleh **PIHAK PERTAMA** kepada **PIHAK KEDUA** ke rekening sebagai berikut :

Nama	: Dr. Ir. Agus Zainul Arifin, M.M.
Nomor Rekening	: 483-0190673
Nama Bank	: BCA

(3) **PIHAK PERTAMA** tidak bertanggung jawab atas keterlambatan dan/atau tidak terbayarnya sejumlah dana sebagaimana dimaksud pada ayat (1) yang disebabkan karena kesalahan **PIHAK KEDUA** dalam menyampaikan data peneliti, nama bank, nomor rekening, dan persyaratan lainnya yang tidak sesuai dengan ketentuan.

Pasal 4
Jangka Waktu

Jangka waktu pelaksanaan penelitian sebagaimana dimaksud dalam Pasal 1 sampai selesai 100%, adalah terhitung sejak **Tanggal 27 Maret 2019** dan berakhir pada **Tanggal 16 November 2019.**

Pasal 5
Target Luaran

(1) **PIHAK KEDUA** berkewajiban untuk mencapai target luaran wajib penelitian berupa *Prosiding dalam pertemuan ilmiah Internasional*

(2) **PIHAK KEDUA** berkewajiban untuk melaporkan perkembangan pencapaian target luaran sebagaimana dimaksud pada ayat (1) kepada **PIHAK PERTAMA.**

Pasal 6
Hak dan Kewajiban Para Pihak

(1) Hak dan Kewajiban **PIHAK PERTAMA:**
   (a) **PIHAK PERTAMA** berhak untuk mendapatkan dari **PIHAK KEDUA** luaran penelitian sebagaimana dimaksud dalam Pasal 7:
   (b) **PIHAK PERTAMA** berkewajiban untuk memberikan dana penelitian kepada **PIHAK KEDUA** dengan jumlah sebagaimana dimaksud dalam Pasal 2 ayat (1) dan dengan tata cara pembayaran sebagaimana dimaksud dalam Pasal 3.
(2) Hak dan Kewajiban **PIHAK KEDUA :**
   (a) **PIHAK KEDUA** berhak menerima dana penelitian dari **PIHAK PERTAMA** dengan jumlah sebagaimana dimaksud dalam Pasal 2 ayat (1);
   (b) **PIHAK KEDUA** berkewajiban menyerahkan kepada **PIHAK PERTAMA** luaran Penelitian Produk Dasar dengan judul **MODEL PEMETAAN DAN PERANCANGAN PENGENAAN PAJAK DAERAH DENGAN WATERFALL MODEL (PRESMAN) UNTUK MEWUJUDKAN PENDAPATAN ASLI DAERAH, DAN KINERJA PEMDA SERTA OTONOMI PEMERINTAHAN YANG GOOD GOVERNANCE PADA KABUPATEN SLEMAN D.I. YOGYAKARTA** dan catatan harian pelaksanaan penelitian;
   (c) **PIHAK KEDUA** berkewajiban untuk bertanggung jawab dalam penggunaan dana penelitian yang diterimanya sesuai dengan proposal kegiatan yang disetujui;
   (d) **PIHAK KEDUA** berkewajiban untuk menyampaikan kepada **PIHAK PERTAMA** laporan penggunaan dana sebagaimana dimaksud dalam Pasal 7.

Pasal 7
Laporan Pelaksanaan Penelitian

(1) **PIHAK KEDUA** berkewajiban untuk menyampaikan kepada **PIHAK PERTAMA** berupa laporan kemajuan, Surat pertanggungjawaban belanja, laporan akhir, luaran penelitian dan rekapitulasi penggunaan anggaran sesuai dengan jumlah dana yang diberikan oleh **PIHAK PERTAMA** yang tersusun secara sistematis sesuai pedoman yang ditentukan oleh **PIHAK PERTAMA.**
(2) **PIHAK KEDUA** berkewajiban mengunggah Laporan Kemajuan dan Catatan harian penelitian yang telah dilaksanakan ke SIMLITABMAS paling lambat **tanggal 10 September 2019**
(3) **PIHAK KEDUA** berkewajiban menyerahkan *Hardcopy* Laporan Kemajuan dan Rekapitulasi Penggunaan Anggaran 70% kepada **PIHAK PERTAMA,** paling lambat **tanggal 17 September 2019.**
(4) **PIHAK KEDUA** berkewajiban mengunggah Laporan Akhir, Capaian Hasil, Poster, Artikel Ilmiah dan Profil pada SIMLITABMAS paling lambat **tanggal 16 November 2019** (bagi penelitian tahun terakhir).

(5) Laporan hasil Penelitian sebagaimana tersebut pada ayat (4) harus memenuhi ketentuan sebagai berikut :
  a. **Format Font: Times New Romans ukuran 12 spasi 1.5** dan kertas A4;
  b. Di bawah bagian cover ditulis;

Dibiayai oleh:
Direktorat Riset dan Pengabdian Masyarakat
Direktorat Jenderal Penguatan Riset dan Pengembangan
Kementrian Riset, Teknologi, dan Pendidikan Tinggi
Sesuai dengan Kontrak Penelitian
Nomor: 29/AKM/PNT/2019, 27 Maret 2019

Pasal 8
Monitoring dan Evaluasi

(1) **PIHAK PERTAMA** dalam rangka pengawasan akan melakukan Monitoring dan Evaluasi internal terhadap kemajuan pelaksanaan Penelitian Tahun Anggaran 2019 ini sebelum pelaksanaan Monitoring dan Evaluasi eksternal oleh Direktorat Riset dan Pengabdian Masyarakat, Direktorat Jenderal Penguatan Riset dan Pengembangan, Kementrian Riset, Teknologi, dan Pendidikan Tinggi.

(2) Peneliti/Pelaksana penelitian yang tidak hadir dalam kegiatan pemonitoran dan evaluasi tanpa pemberitahuan sebelumnya kepada Direktur Riset dan Pengabdian Masyarakat, maka pelaksanaan penelitian tidak berhak menerima sisa dana tahap kedua.

Pasal 9
Penilaian Luaran

(1) Penilaian luaran Penelitian dilakukan oleh Komite Penilai/*Reviewer* Luaran sesuai dengan ketentuan yang berlaku.

(2) Apabila dalam penilaian luaran terdapat luaran tambahan yang tidak tercapai maka dana tambahan yang sudah diterima oleh pen

(3) eliti harus disetorkan kembali ke Kas Negara.

Pasal 10
Perubahan Susunan Tim Pelaksana dan Substansi Pelaksanaan

Perubahan terhadap susunan tim pelaksana dan substansi pelaksanaan Penelitian ini dapat dibenarkan apabila telah mendapat persetujuan tertulis dari Direktur Riset dan Pengabdian Masyarakat, Direktorat Jenderal Penguatan Riset dan Pengembangan, Kementrian Riset, Teknologi dan Pendidikan Tinggi.

Pasal 11
Penggantian Ketua Pelaksana

(1) Apabila **PIHAK KEDUA** selaku ketua pelaksana tidak dapat melaksanakan Penelitian ini, maka **PIHAK KEDUA** wajib mengusulkan pengganti ketua pelaksana yang merupakan salah satu anggota tim kepada **PIHAK PERTAMA**.

(2) Apabila **PIHAK KEDUA** tidak dapat melaksanakan tugas dan tidak ada pengganti ketua sebagaimana dimaksud pada ayat (1), maka **PIHAK KEDUA** harus mengembalikan dana penelitian kepada **PIHAK PERTAMA** yang selanjutnya disetor ke kas Negara.

(3) Bukti setor sebagaimana dimaksud pada ayat (2) disimpan oleh **PIHAK PERTAMA**.

Pasal 12
Sanksi

(1) Apabila sampai dengan batas waktu yang telah ditetapkan untuk melaksanakan Penelitian ini telah berakhir, namun **PIHAK KEDUA** belum menyelesaikan tugasnya, terlambat mengirim laporan Kemajuan, dan/atau terlambat mengirim laporan akhir, maka **PIHAK KEDUA** dikenakan sanksi administratif berupa penghentian pembayaran dan tidak dapat mengajukan proposal penelitian dalam kurun waktu dua tahun berturut-turut.

(2) Apabila **PIHAK KEDUA** tidak dapat mencapai target luaran sebagaimana dimaksud dalam Pasal 5, maka kekurangan capaian target luaran tersebut akan dicatat sebagai hutang **PIHAK KEDUA** kepada **PIHAK PERTAMA** yang apabila tidak dapat dilunasi oleh **PIHAK KEDUA**, akan berdampak pada kesempatan **PIHAK KEDUA** untuk mendapatkan pendanaan penelitian atau hibah lainnya yang dikelola oleh **PIHAK PERTAMA**.

Pasal 13
Pembatalan Perjanjian

(1) Apabila dikemudian hari terhadap judul Penelitian sebagaiman dimaksud dalam Pasal 1 ditemukan adanya duplikasi dengan Penelitian lain dan/atau ditemukan adanya ketidakjujuran, itikad tidak baik, dan/atau perbuatan yang tidak sesuai dengan kaidah ilmiah dari atau dilakukan oleh **PIHAK KEDUA**, maka perjanjian Penelitian ini dinyatakan batal dan **PIHAK KEDUA** wajib mengembalikan dana penelitian yang telah diterima kepada **PIHAK PERTAMA** yang selanjutnya akan disetor ke Kas Negara.

(2) Bukti setor sebagaimana dimaksud pada ayat (1) disimpan oleh **PIHAK PERTAMA**.

Pasal 14
Pajak-Pajak

Hal-hal dan/atau segala sesuatu yang berkenaan dengan kewajiban pajak berupa PPN dan/atau PPh menjadi tanggung jawab **PIHAK KEDUA** dan harus dibayarkan oleh **PIHAK KEDUA** ke kantor pelayanan pajak setempat sesuai ketentuan yang berlaku.

Pasal 15
Peralatan dan/alat Hasil Penelitian

Hasil Pelaksanaan Penelitian ini yang berupa peralatan dan/atau alat yang dibeli dari pelaksanaan Penelitian ini dalah milik Negara yang dapat dihibahkan kepada Univesitas Tarumanagara sesuai dengan ketentuan peraturan perundang-undangan.

Pasal 16
Penyelesaian Sengketa

Apabila terjadi perselisihan antara **PIHAK PERTAMA** dan **PIHAK KEDUA** dalam pelaksanaan perjanjian ini akan dilakukan penyelesaian secara musyawarah dan mufakat, dan apabila tidak tercapai penyelesaian secara musyawarah dan mufakat maka penyelesaian dilakukan melalui proses hukum.

Pasal 17
Lain-lain

(1) **PIHAK KEDUA** menjamin bahwa penelitian dengan judul tersebut di atas belum pernah dibiayai dan/atau diikutsertakan pada Pendanaan Penelitian lainnya, baik yang diselenggarakan oleh instansi, lembaga, perusahaan atau yayasan, baik di dalam maupun di luar negeri.

(2) Segala sesuatu yang belum cukup diatur dalam Perjanjian ini dan dipandang perlu diatur lebih lanjut dan dilakukan perubahan oleh **PARA PIHAK**, maka perubahan-perubahannya akan diatur dalam perjanjian tambahan atau perubahan yang merupakan satu kesatuan dan bagian yang tidak terpisahkan dari Perjanjian ini.

Perjanjian ini dibuat dan ditandatangani oleh **PARA PIHAK** pada hari dan tanggal tersebut di atas, dibuat dalam rangkap 2 (dua) dan bermaterai cukup sesuai dengan ketentuan yang berlaku, yang masing-masing mempunyai kekuatan hukum yang sama.

PIHAK PERTAMA

PIHAK KEDUA

Jap Tji Beng, Ph.D.

Dr. Ir. Agus Zainul Arifin, M.M.

Taxation System, Tax Sanctions, Justice, Discrimination, and Probability of Cheat Detect Impact on Taxpayer Perception Regarding Tax Evasion Ethics
(Study at Primary KPP in Yogyakarta)

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Abstract—This study is about Yogyakarta. Sleman as One of the regency in Yogyakarta had not enough regional original income (PAD) in order to invest in capital expenditure, especially for the information technology. So that collecting and maximizing the potential original incomes (PAD), especially regional taxes then is less than optimal. It is important to examine how the attitude or ethics of taxpayers in Yogyakarta to ensure information technology is urgently used as a driving force for increasing PAD, especially regional taxes. Using questionnaires distributed to the taxpayers of Pratama tax office (KPP) in Yogyakarta, we collect data to obtain primary data representing perceptions of taxpayer attitudes and ethics in Yogyakarta. Using the data from the questionnaires we examined and analyzed whether empirical taxation systems, taxation sanctions, fairness, discrimination, and probability of cheat detect is related to the taxpayer's perception of the ethics of tax evasion. The research population is all individual taxpayers registered with the KPP Pratama in Yogyakarta. We used the convenience sampling method. The data analyzed by multiple linear regression. The result is: (1). the taxation system has a negative influence on the perception of taxpayers regarding the ethics of tax evasion; (2). tax sanctions do not have a significant positive influence on the perception of taxpayers regarding the ethics of tax evasion; (3). justice has a positive influence on the perception of taxpayers regarding the ethics of tax evasion; (4). discrimination does not have a negative influence on the perception of taxpayers regarding the ethics of tax evasion; (5). probability of cheat detect has a negative influence on the perception of taxpayers regarding the ethics of tax evasion. Interesting findings that the probability of cheat detect causes taxpayers to ethically embezzle taxes. Our hope is that

information technology drives PAD, especially regional taxes, because it reduces cheating probability.

Keywords: tax evasion, tax system, tax sanctions, justice, discrimination, probability of cheat detect

I. INTRODUCTION

Sleman one of the regency in Yogyakarta had not enough regional original income (PAD) in order to invest in capital expenditure in the regional budget for years, especially for the information technology. So That the potential for maximizing original incomes (PAD), especially regional taxes then is less than optimal. It is proposed to maximize the income by using Information Technology, to minimize level of taxpayers' evasion. In order to optimize the proposal, It is important then to examine how the attitude or ethics of taxpayers in Yogyakarta, whether they evade. This is to ensure information technology is urgently used as a driving force for increasing PAD, especially regional taxes.

Tax avoidance is an important socio-economic problem in all communities in the world, regardless of the type of tax system or the level of economic development in the country. Tax evasion must be analyzed related to the interaction between taxpayers, tax systems, tax burdens, social environment, economic

development of the country, social status and motivation for individual tax avoidance. Tax evasion can be detected from large data processing. Combining with psychological- social portraits of tax evaders will enable their rapid identification. [1][2]. In addition, tax avoidance and corruption have a negative impact on total entrepreneurial activity, even though these entrepreneurs are encouraged to start businesses without other income sources with the lure of low tax rates and they are lesssensitive to institutional weaknesses.[3]. Tax evasion rates are found to be higher, in countries with lower tax rates [4]. Tax evasion is related to tax rates and the form of fines to be paid when fraud is detected [5]. Although this action benefits the tax authorities, entities that deal fairly face burdens, especially because of sanctions [6] [6]. Tax morale is important for dynamically encouraging higher levels of

tax compliance in large-scale populations. The presence of taxpayers who acted honestly from the start and were willing to impose sanctions on fraudulent fraudsters played an important role in the long-term success of fighting tax evasion [7].

According to the literature, tax evasion decisions by taxpayers are mainly on a large positive income of taxpayer [8], while payments with credit and debit cards are negatively related to VAT avoidance [9]. Findings on shrinking developing economies and informal sectors, and sectors that avoid taxation are expanding. collection of limited tax potential If shrinking informality is a by-product of development, and not vice versa, a solid tax base can be achieved by the tax authority effectively focusing on resolving formal tax evasion [10]. Lumir et.al.2017 [11] found that Corporate tax avoidance is positively affected by low trust in the government and in the justice system and by a higher perception of corruption and higher compliance costs. Smaller companies, individual businesses and companies in sectors that are less visible to the tax administration are more likely to avoid taxes. Overall, institutional factors also play an important role in determining corporate tax avoidance behavior in a transition economy [11].

The tax evasion and the inefficiency of the legal system affect the company's financial constraints. Higher levels of corporate tax evasion and judicial inefficiency both increase the company's financial constraints. In addition, tax evasion and legal system inefficiencies have a shared impact because they reduce each other's negative impacts on credit constraints[12]. Tax avoidance is also carried out by multinational companies because they consider long-term reputation due to tax evasion (unless there is repeated media follow-up); leaving no impact on profitability or company value[13]. In societies In societies where the percentage of private investment from GDP grows, tax evaders usually choose to protect the results of their illegal activities from official financial institutions, and productivity of public expenditure is often low, tax evasion and tax corruption can contribute to the development of private capital [14]. Tax evasion is successful or not - causes efficiency losses in the form of quality that is too low and less frequent trade. Thus, the economy can reduce welfare not only encouraging agents to spend to hide or to disclose taxable transactions, by imposing risks on tax evaders that avoid uncertainty and by distorting competition, but also by creating additional efficiency losses in the underlying market by losing possible benefits of trade and by encouraging the provision of inadequate quality [15].

Designing tax policies that are effective in preventing tax evasion and maximizing state incomes requires a strict understanding of taxpayer behavior [16].. Banks that are active abroad do less financial intermediation and focus more on international wire transfers. We show a positive relationship between bank offshore activities and corporate tax avoidance that do business through these banks [17]. Shopping cuts encourage the reallocation of production to the formal sector, thereby reducing tax evasion. Tax increases increase incentives to produce in the less productive shadow sector, implying higher output and unemployment losses. Corruption further adds to this loss by requiring greater tax increases to reduce debt- increasing levels of tax evasion during this consolidation and showing significant output and welfare losses, which can be substantially reduced by combating tax evasion and corruption [18].

In order to increase local taxes by reducing tax evasion we use the characteristics of tax evasion. The object of the study: Justice, Taxation System, Discrimination, tax sanctions and Possibility of Detection of Fraud Against Taxpayer Perception Regarding Tax Evasion Ethics. The object of research that is used by Individual Taxpayers registered at the Tax Service Office (KPP) Pratama Yogyakarta.

The objectives of this study are: (1). Evidence of the impact of the taxation system on the perception of taxpayers regarding the ethics of tax evasion; (2). Proof

of the impact of tax sanctions on the perception of taxpayers regarding the ethics of tax evasion; (3). Prove the impact of justice on the perception of taxpayers regarding the ethics of tax evasion; (4). Evidence of the impact of discrimination on the perception of taxpayers regarding the ethics of tax evasion; (5). Evidence of the probability of cheat detect against the perception of taxpayers regarding the ethics of tax evasion.

II. PREVIOUS RESEARCH

1. Nickerson, Larry Pleshko, Mcgee, (2009) [19], examined the Presenting the Dimension of An Ethics Scale for Training to Tax Evasion. The results indicate the level of assessment in each country varies. UK has the lowest average value of 4.15 which indicates low resistance to tax evasion, USA has the highest average score of 5.62.

2. Mcgee, Simon S.M Ho., And Annie (2008) [20], researching about A Comparative Study on Perceived, Ethics of Tax Evasion: Hongkong Vs the United States. The results show. The results showed that research in these two countries that tax evasion was ethical or unethical, depending on several circumstances where the government was corrupt, poor government performance, injustice, weak law, cultural differences and selfish motivations.

3. Yamen, Ahmed & Allam, Amir & Bani-Mustafa, Ahmed & Uyar, Ali, 2018 [21]the relationship between IEQ and tax evasion is different between old and new member states. Specifically, our results indicate that while regulatory quality, voice and accountability, control of corruption, political stability, and government effectiveness are significant determinants of tax evasion levels in older EU members, government effectiveness is the only significant factor in the new EU member states.

4. Kangoh Lee, 2016.[22]. This paper considers tax evasion with morality and its implication for equity of the tax system. In the standard model of tax evasion without moral costs, higher-income taxpayers evade more, relative to their incomes, than lower-income taxpayers, and evasion makes the tax system regressive. With moral costs, equity of the tax system depends on the degree of morality. As the level of morality in society increases, it increases moral costs of evasion and evasion become inferior. Higher-income

taxpayers evade less and pay more taxes, and evasion makes the tax system progressive for a high level of morality. The opposite holds true and evasion makes the tax system regressive for a low level of morality.

III. RESEARCH METHODS

The object studied is the Primary Tax Service Office (KPP) in the Yogyakarta area. The population in this study is an individual taxpayer registered in the Primary Tax Service Office (KPP) in Yogyakarta. The sample are individual taxpayers registered at the Tax Service Office (KPP) in the Yogyakarta region. Using convenience sampling, taking into account accessible accessibility.

Data Analyzed using multiple linear regression to test the Research Hypothesis Research model Multiple linear regression model used to prove the hypothesis.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Notes

Y = EPP= Taxpayer's Perception Regarding Ethics of Tax Evasion

X_1 = SIP= Taxation System

X_2 = SAP= Taxation Sanctions

X_3 = KP= Justice

X_4 = DP= Discrimination

X_5 = PCD= *Probability of Cheat Detect*

a = Constant number (Y, if $X = 0$) e = tolerated error (5%)

Research Results and Discussion
Statistical calculation activities using SPSS 15.

Research Results
Research Model

$$EPP = (-2,009) + 0,226SIP - 0,241SAP + 0,413KP + 0,309DP + 0,779PCD + 3,790$$

Table 1: Multiple Linear Regression Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	-2.009	3.790		-.530	.597
	SIP	.226	.099	.167	2.281	.024
	SAP	-.241	.159	-.105	-1.515	.132
	KP	.413	.145	.230	2.850	.005
	DP	.309	.171	.145	1.805	.073
	PCD	.779	.135	.412	5.758	.000

a. Dependent Variable: EPP

Source: Primary data processed by researchers

Table 2: F Test Results (Simultaneous)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3264.311	5	652.862	18.088	.000^a
	Residual	4836.510	134	36.093		
	Total	8100.821	139			

a. Predictors: (Constant), PCD, KP, SAP, SIP, DP
b. Dependent Variable: EPP

Source: Primary data processed by researchers

The taxation system, taxation sanctions, justice, discrimination, and probability of cheat detect simultaneously or jointly influence the taxpayer's perception of the ethics of tax evasion. Therefore, in an effort to reduce tax evasion, the government must improve the taxation system and improve sanctions or penalties related to taxpayers who carry out tax evasion. As well as the government's attitude that is not arbitrary or impartial in implementing policies related to the provisions of applicable tax laws and the government that does not discriminate against taxpayers.

Table 3. Coefficient of Determination (adjusted R2)

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.635^a	.403	.381	6.00778	1.377

a. Predictors: (Constant), PCD, KP, SAP, SIP, DP
b. Dependent Variable: EPP

Source: Primary data processed by researchers

The compatibility of the research model is in the form of multiple correlation coefficient (R) of 0.635. This indicates that the contribution of tax system variables, taxation sanctions, justice, discrimination, and probability of cheat detect has a very strong relationship that is equal to 63.5%, while the other 36.5% is determined by other factors outside the model that are not detected in the research. There are still many variables that can affect tax evasion,

such as the information system for imposing and paying taxes. Tax evasion will diminish or even prevent tax evasion through a cashless information and payment system.

1.   The taxation system has a negative effect on the perception of taxpayers regarding the ethics of tax evasion.
2.   Tax sanctions have a positive effect on the perception of taxpayers regarding the ethics of tax evasion.
3.   Justice has a positive effect on the perception of taxpayers regarding the ethics of tax evasion.
4.   Discrimination has a negative effect on the perception of taxpayers regarding the ethics of tax evasion.
5.   Probability of cheat detect has a negative effect on the taxpayer's perception of the ethics of tax evasion.

IV.   DISCUSSION

A. The Influence of the Taxation System on Taxpayer Perceptions of Tax Evasion

The taxation system is a method used by the government to increase tax revenues related to tax collection. If the taxation system implemented by the government does not apply fairly, tax evasion will increase and tax revenues received by the State will decrease. This happened because taxpayers felt that the existing tax system was not good enough to accommodate all of its interests. The results of the study show that the taxation system influences the perception of taxpayers regarding the ethics of tax evasion, which means the first hypothesis is accepted because it is seen from a significant value smaller than 0.05. The results of this study are in accordance with previous research conducted by Nickerson et, al (2009) [19], which states that the taxation system negatively affects the ethics of tax evasion, this condition is intended to lower the

taxation system the higher the level of tendency of taxpayers to commit tax evasion. But on the contrary, the taxation system applied by the government is good but the ethics possessed by taxpayers is low so they will see that ethical tax evasion is done.

B. The Effect of Tax Sanctions on Taxpayer's Perception in Tax Evasion

Taxation sanction is a guarantee that the provisions of tax laws and regulations will be obeyed or obeyed. Tax penalties are a means of prevention so that taxpayers do not violate taxation norms. Taxpayers will obey (because of pressure) because they think there are severe sanctions due to illegal actions in their efforts to smuggle taxes. Taxpayers will fulfill tax payments if they view tax sanctions to be more detrimental to them. The results of the study show that taxation sanctions affect the perception of taxpayers regarding the ethics of tax evasion, which means the second hypothesis is rejected because it is seen from a significant value greater than 0.05. This happens because if the government in giving tax sanctions only side with the side, taxpayers will feel they are not treated equally or not treated equally and they will feel disadvantaged by the government. The second hypothesis is rejected also related to the indicators contained in the questionnaire: late or not fulfilling tax obligations, hiding tax objections, tax administration sanctions, criminal sanctions, deliberate sanctions to avoid tax collection, and related to applicable tax regulations.

C. The Effect of Justice on Taxpayer's Perception in Tax Evasion

Justice is an attitude, action or behavior that is not arbitrary or non-arbitrary on the taxation system that applies, for example, the contribution provided by the Taxpayer in accordance with the benefits obtained from government services, including facilities and infrastructure provided by the government to improve the welfare of the community and every taxpayer is asked to pay according to his ability. The results of the study show that justice influences the perception of taxpayers regarding the ethics of tax evasion which means the third hypothesis is accepted because it is seen from a significant value smaller than 0.05. The results of this study are in accordance with previous studies conducted by McGee et, al (2007) and Purnamasari (2013) which state that justice has a strong influence on the ethics of tax evasion. The fairer the tax system that applies, compliance will increase and taxpayers will avoid tax evasion.

D. The Effects of Discrimination Against Taxpayer Perceptions in Tax Evasion

Discrimination is unbalanced behavior towards individuals or groups based on race, nationality, religion, and social. The government is said to be discriminatory if the policies implemented only benefit the tertiary parties while on the other hand there are parties who are harmed. Research results show that, discrimination influences the perception of taxpayers regarding the ethics of tax evasion, which means the fourth hypothesis is rejected because it is seen from a significant value greater than 0.05. This happens because, if the person views the Indonesian people as having the same justice, then the tendency of the Taxpayer to do tax evasion will be reduced so that tax evasion behavior tends to be unethical behavior to do. The fourth hypothesis is rejected also related to the indicators contained in the questionnaire, namely; related to religion, race and culture, one's political opinion, regarding zakat, foreign fiscal policy, and related to business turnover tax rates.

E. Effects of Probability of Cheat Detect on Taxpayer Perception in Tax Evasion

The government's effort to deal with fraud in taxation is to carry out a tax audit. Tax inspection is carried out in order to implement tax laws and regulations. Tax audit is intended to test only the taxpayer's compliance in fulfilling his tax obligations. Research results show that, probability of cheat detect influences the perception of taxpayers regarding the ethics of tax evasion which means the fifth hypothesis is accepted because it is seen from a significant value smaller than 0.05. This happens because, if the percentage of detected fraud rate through a low tax audit, taxpayers will tend to not comply with tax regulations and carry out tax evasion.

V.CONCLUSIONS AND RECOMMENDATIONS

Significant influence of taxation, justice, and Probability of cheat detect systems on Taxpayer perceptions regarding ethics of tax evasion. While taxation sanctions and discrimination do not significantly affect the perception of taxpayers regarding the ethics of tax evasion. Based on the results of the study stated that the taxation system, taxation sanctions, justice, discrimination, and Probability of cheat detect are very important factors in reducing tax evasion in the Yogyakarta region. So it is necessary to do a more in-depth analysis of the taxation system, taxation sanctions, justice, discrimination, and Probability of cheat detect.

Our suggestion: Adding the number of respondents and changing the research area so that it can be used as a better research.

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