

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh keadilan pajak, sistem perpajakan, dan diskriminasi perpajakan terhadap etika penggelapan pajak (tax evasion). Penggelapan pajak merupakan upaya yang dilakukan oleh wajib pajak untuk mengurangi jumlah pajak terutang atau mengalihkan beban pajak dengan cara yang melanggar ketentuan perpajakan yang berlaku.

Jenis penelitian ini adalah penelitian kuantitatif yang dilaksanakan di KPP Pratama Jagir Surabaya. Teknik pengambilan sampel menggunakan metode random sampling, yaitu teknik pemilihan sampel secara acak dari populasi. Penggunaan metode ini bermanfaat untuk meningkatkan validitas, akurasi, dan representativitas hasil penelitian.

Data penelitian diperoleh dari data primer melalui penyebaran kuesioner kepada wajib pajak yang datang ke KPP Pratama Jagir Surabaya pada saat penelitian berlangsung. Dari 100 responden, 68% berjenis kelamin laki-laki (68 orang) dan 32% berjenis kelamin perempuan (32 orang). Analisis data dilakukan dengan menggunakan regresi linier berganda melalui bantuan program Statistical Package for the Social Sciences (SPSS).

Hasil penelitian menunjukkan bahwa: (1) keadilan pajak berpengaruh negatif terhadap penggelapan pajak, (2) sistem perpajakan berpengaruh negatif terhadap penggelapan pajak, dan (3) diskriminasi perpajakan berpengaruh positif terhadap penggelapan pajak.

Kata kunci: Keadilan Pajak, Sistem Perpajakan, Diskriminasi Perpajakan, Etika Penggelapan Pajak

ABSTRACT

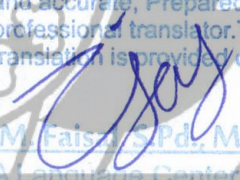
This research examines and analyzes the effect of tax fairness, the tax system, and tax discrimination on tax evasion ethics. Tax evasion is the taxpayer's efforts to reduce the amount of tax payable or tax shifting by breaking existing regulations.

The research applies quantitatively. Furthermore, the population consists of taxpayers in KPP Pratama Jagir, Surabaya. The data collection technique used was random sampling. The sampling has a significant benefit in acquiring validity, accuracy, and takes as the study's result representatives.

The data were primary. Moreover, the instrument of the data collection technique was a questionnaire. The questionnaire was in the form of a printout and distributed to the taxpayers who came to KPP Pratama Jagir, Surabaya. Besides, most of the respondents were men, 68 (68%). Meanwhile, the rest of the respondents were women, 32 (32%) of the total population of 100 (100%). Additionally, the data analysis technique used was multiple linear regression with SPSS.

The result shows that independent variables, namely (1) tax fairness has a negative effect on tax evasion ethics, (2) the taxation system has a negative effect on tax evasion ethics, and (3) discrimination has a positive effect on tax evasion ethics.

Keywords: *the effect of tax fairness, taxation system, tax discrimination, and tax evasion ethics.*

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