# ABSTRACT

Thomas Julius Alexander / 31150245/2019 Effect of Justice, Self Assessment System, Tax Compliance on Perceptions of MSME Taxpayers regarding Tax Evasion "/ Advisor: Amelia Sandra, S.E., M.Sc., M.Ak

Tax evasion is an active effort of taxpayers to reduce or eliminate the tax burden owed illegally for violating tax laws. Tax evasion is a violation that harms the state, considering the importance of the tax function for the state, and tax evasion is one of the economic phenomena that occurs in Indonesia. The purpose of this study is to analyze the factors that influence the perception of tax evasion. However, due to time constraints, the researchers limited this study only to justice, self-assessment system, and compliance as factors that influence the perception of tax evasion. Where this factor is determined by the author based on the research gap in previous studies.

Justice is the principle of tax collection based on the condition of the taxpayer. With the application of high justice, the perception of tax evasion will decrease. Self assessment system, this system gives authority, trust, responsibility to Taxpayers to calculate, calculate, pay and report on the amount of tax payable, the consequence of implementing this system is the high perception of tax evasion, because all tax obligations are carried out by taxpayers themselves. Compliance is the compliance of taxpayers in fulfilling and implementing tax obligations in accordance with the provisions of tax laws and regulations. Tax compliance is an important issue throughout the world, both developed and developing countries. Because if the Taxpayer is not compliant, it will cause a desire to take tax evasion and evasion actions, so that the taxpayer's perception of tax evasion will increase

This research is a formal study, involving 100 respondents who assisted in the process of filling out questionnaires, and 30 people assisted in the process of filling in the questionnaire. The analytical tool used to test the pre-questionnaire is to test the validity and reliability. While the analysis tool used to test the questionnaire is descriptive analysis, classic assumption test, hypothesis test, and multiple regression analysis.

After processing, through the F test which is part of testing the hypothesis, test results obtained <5% for each variable, which means that the variables of justice, self-assessment system and compliance affect the perception of tax evasion. In addition, through multiple regression analysis the coefficient value is -0.207 for the results of the justice variable test, the regression coefficient of self-assessment system is 0.211. There is also a regression coefficient of the compliance variable of 0.232.

From the results of regression testing, it can be concluded that the justice variable has a negative influence on the perception of tax evasion. While the self assessment system variable has a positive influence on the perception of tax evasion. And for compliance variables have a positive influence on the perception of tax evasion

Keywords: Justice, Self Assessment System, Compliance and Tax Evasion Perception