

ABSTRACT

Rizal Al Fariqi, *Taxpayers' Ethical Perceptions towards Tax Evasion and Tax Avoidance Behavior Post Tax Amnesty (Study in Universitas Trunojoyo Madura)*.
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This study was aimed to analyze different ethical perceptions between taxpayers as lecturers and taxpayer as staffs toward tax evasion and tax avoidance behaviors post tax amnesty. Regarding the accidental sampling method by acquiring Taxpayer Identification Number, the sample which was taken by using slovin formula had resulted 90 respondents out of 505 populations of lecturers and 285 of staffs in Universitas Trunojoyo Madura. Questionnaire was the primary data in this study. The data were analyzed by using hypotheses and processed on SPSS 23.

The result showed that none of differences on both ethical perceptions between taxpayers as lecturers and taxpayer as staffs toward tax evasion and tax avoidance behavior post tax amnesty.

Keywords: *Perceptions, Tax Evasion, Tax Avoidance, Tax Amnesty*

ABSTRAK

Rizal Al Fariqi, Persepsi Etis Wajib Pajak terhadap Perilaku *Tax Evasion* dan *Tax Avoidance* Pasca *Tax Amnesty* (Studi Pada Universitas Trunojoyo Madura). Di bawah bimbingan Prof. Dr. H. M. Nizarul Alim, S.E., M.Si., Ak., CA. dan Anis Wulandari, S.E., MSA., Ak., CA.

Penelitian ini bertujuan untuk menganalisis perbedaan persepsi etis antara wajib pajak dosen dan wajib pajak karyawan terhadap perilaku *tax avasion* dan *tax avoidance* pasca *tax amnesty*. Berdasarkan metode *sampling aksidental* dengan kriteria mempunyai nomor pokok wajib pajak , sampel diambil menggunakan rumus *slovin* dengan hasil 90 responden dari populasi 505 dosen dan 285 karyawan yang berada pada Universitas Trunojoyo Madura. Penelitian ini menggunakan data primer berupa kuesioner. Data dianalisis menggunakan uji hipotesis dan diolah melalui spss 23.

Hasil penelitian menunjukkan bahwa tidak terdapat perbedaan persepsi etis antara wajib pajak dosen dan wajib pajak karyawan terhadap perilaku *tax evasion* dan *tax avoidance* pasca *tax amnesty*.

Kata kunci : Persepsi, *Tax Evasion*, *Tax Avoidance* dan *Tax Amnesty*