

**PENGARUH *MONEY ETHIC*, ETIKA WAJIB PAJAK, RELIGIUSITAS  
INTRINSIK DAN EKSTRINSIK DAN *TAX MORALE* TERHADAP  
PERSEPSI WAJIB PAJAK MENGENAI *TAX EVASION*  
(Studi Empiris pada Kantor Pelayanan Pajak Pratama Kota Singaraja)**

Oleh

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *money ethics*, etika wajib pajak, religiusitas intrinsik dan ekstrinsik, dan *tax morale* terhadap persepsi wajib pajak mengenai *tax evasion* di KPP Pratama Singaraja. Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan adalah seluruh WPOP yang terdaftar pada KPP Pratama Singaraja. Teknik pengambilan sampel pada penelitian ini menggunakan metode *convenience sampling*, dengan sampel sejumlah 346 wajib pajak. Sumber data yang digunakan adalah data primer. Analisis data dalam penelitian ini menggunakan analisis deskriptif, uji kualitas data, uji asumsi klasik, analisis regresi linier berganda dan uji hipotesis dengan bantuan program SPSS versi 23.0.

Hasil penelitian menunjukkan (1) *money ethics* berpengaruh positif dan signifikan terhadap persepsi wajib pajak mengenai *tax evasion*, (2) etika wajib pajak berpengaruh negatif dan signifikan terhadap persepsi wajib pajak mengenai *tax evasion*, (3) religiusitas intrinsik dan ekstrinsik berpengaruh negatif dan signifikan terhadap persepsi wajib pajak mengenai *tax evasion*, (4) *tax morale* berpengaruh negatif dan signifikan terhadap persepsi wajib pajak mengenai *tax evasion*; dan (5) *money ethics*, etika wajib pajak, religiusitas intrinsik dan ekstrinsik, dan *tax morale* berpengaruh simultan terhadap persepsi wajib pajak mengenai *tax evasion* di Kantor Pelayanan Pajak (KPP) Pratama Singaraja.

**Kata kunci:** *money ethics*, etika, religiusitas intrinsik dan ekstrinsik, *tax morale*, *tax evasion*

***THE EFFECT OF MONEY ETHICS, TAXPAYERS' ETHICS, INTRINSIC  
AND EXTRINSIC RELIGIUSITY AND TAX MORALE TOWARD THE  
TAXPAYERS' PERCEPTION ON TAX EVASION***

***(An Empirical Study at Primary Tax Service Office of Singaraja City)***

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***ABSTRACT***

*This study aimed to investigate the effect of tax ethics, taxpayers' ethics, intrinsic and extrinsic religiosity, and tax morale toward taxpayers' perceptions on tax evasion in Primary Tax Service Office of Singaraja City. The type of research was quantitative research. The population of the study was the entire personal taxpayers published in the office. The sampling technique used was convenience sampling method, with a sample of 346 taxpayers. The data source used was primary data which were analyzed by using descriptive analysis, data quality test, classic assumption test, multiple linear regression analysis and hypothesis testing with SPSS version 23.0.*

*The results showed that (1) money ethics had a positive and significant effect toward taxpayers' perception on tax evasion, (2) taxpayers' ethics has a negative and significant effect toward taxpayers' perceptions on tax evasion, (3) intrinsic and extrinsic religiosity had negative and significant effect toward perceptions of the taxpayers on tax evasion, (4) tax morale had a negative and significant effect on taxpayers' perception on tax evasion; and (5) money ethics, taxpayers' ethics, intrinsic and extrinsic religiosity, and tax morale simultaneously affected the taxpayers' perception on tax evasion in Primary Tax Service Office of Singaraja City.*

***Keywords:*** *money ethics, ethics, intrinsic and extrinsic religiosity, tax morale, tax evasion*