

ABSTRACT

This study aims to examine the effect of love of money, machiavellian, equity sensitivity on the ethical perception of individual taxpayers regarding tax evasion. The population in this study were all individual taxpayers in Palembang. The type of research conducted in this research is causal associative research with a quantitative approach. The result of this study indicates that love of money has no effect on ethical perceptions of individual taxpayers regarding tax evasion, machiavellian influences on ethical perceptions of individual taxpayers regarding tax evasion and equity sensitivity affect ethical perceptions of individual taxpayers regarding tax evasion.

Keywords: Love of Money, Machiavellian, Equity Sensitivity, Ethical Perceptions of Individual Taxpayers, Tax Evasion.