

ABSTRACT

This research aims to provide an overview of ethics taxation individual taxpayers after their formation program taxpayer, studying the obstacles perceived, and studied the ethical and also rationalization undertaken in meeting tax obligations. This study used three research objects. The object of the research is the florist who belong to a community of florists in the city of Surabaya. Florists are classified as Micro Small and Medium Enterprises (SMEs) and accentuate the beauty of the art of flower to offer a product that they sell. The selling price of the products cannot be calculated with certainty yet rated based on the art. Therefore, it would provide a loophole for florists to make tax obligations is not true.

Reviewed the literature on ethics in general, the function of ethics, systematic ethics, ethics: the science of morality, tax moral, tax compliance, and taxation Indonesia used to support this research. Ethics taxation florists can be attributed to the tale as three ethical approach in studying the ethics of a person, a moral tax, tax compliance and tax laws prevailing in Indonesia.

Besides this research using qualitative interpretive approach and classified as basic research. The author uses a technique that is able to explain the explanatory translation of the extent to which ethics taxation individual taxpayer after their training program conducted by the Directorate General of Taxes in 2015. The study will be conducted using three methods of data collection that interview, observation and analysis of documents and to reduce bias used data triangulation method.

The results of the study illustrate that the taxation ethics shown by florists is still not good. This is because of the constraints in the field of taxation that is felt by the florist. But the florists have a desire to change the ethics of taxation which has been shown when the constraints that they feel can be overcome.

Keywords: ethics, Taxation, Development taxpayer, Florists