

Abstract

Tax is something important for Indonesian country, because it acts as the largest contributor for the state revenue. One example of the tax is restaurant tax. This tax is a local tax for the mandatory contribution to the state owed by individuals or entities that are enforceable under the Act. But there is the possibility of fraudulent payment by the taxpayer or the taxpayer officer. Cheating in taxation commonly referred as fraud. This final project developed a system that can predict the data of tax payments to the class of Non-Fraud and fraud based on the type of error that has been described by Mardiasno in the book of *Perpajakan* in 2011. That class is namely fraud 1 if the taxpayer is late to pay the tax and the amount of fines paid doesn't fit or if the taxpayer fails to pay the fine, fraud 2 if the taxpayer has dependents to pay taxes but do not pay it, fraud 3 if the taxpayer makes payment of fines but has no dependents to pay taxes. This final project developed a model for the fairness of tax payments, if the model is not fulfilled then it will be categorized into classes fraud4 that is if the taxpayer makes payment of the tax less than the minimum limit of reasonableness payment of taxes. The model of the tax is based on the fairness of the tax payment data plus information of the restaurant such as building area, address and number of employees. Fraud detection system used restaurant data tax of a district in 2012-2014 period that will be preprocessed with 4 stages, that is data integration, feature creation, discretization and feature subset selection. Fraud detection system is built with naïve bayes classifier algorithm. The system was evaluated by measuring the accuracy of the system by calculating the amount of data that's been predicted correctly, divided by the number of overall data. The results show that the system that's been built produce 98% of accuracy. As for the classification with the proposed models get 90% of accuracy.

Keywords: Fraud detection, Tax, Naïve bayes classifier