

The Effect of Taxation Understanding, Religiosity, and Machiavellianism on Individual Taxpayer Compliance Who Perform Freelance Job in Dki Jakarta

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ABSTRACT

This research is the first conducted using the population of individual taxpayers who do freelance job in DKI Jakarta. This research sought to examine the effect of Taxation Understanding, Religiosity, and Machiavellianism on Individual Taxpayer Compliance in DKI Jakarta. This research made use of primary data obtained through questionnaire. There were 185 research samples tested and analyzed using SmartPLS version 3.3.3. The research results revealed that taxation understanding and religiosity have significant effect on individual taxpayer compliance. On the other hand, Machiavellianism has no significant effect on individual taxpayer compliance.

Keywords: Tax Compliance, Tax Understanding, Religiosity, Machiavellianism, Attribution Theory, Slippery Slope Theory.

INTRODUCTION

Devos (2014) defined compliance as compliance with reporting requirements. Taxpayer compliance is a condition when a taxpayer understands or tries to understand all taxation laws and regulations, fills out tax forms completely and clearly, calculates the amount of tax owed correctly, and pays taxes owed on time (Heriningsih et al., 2020).

Nurlis & Ariani, (2020) conducted a research related to the effect of taxation understanding on taxpayer formal compliance and their results showed that taxation understanding has an effect on tax compliance. High taxation understanding by taxpayers is able to guarantee their tax compliance. This is in line with the results of a research conducted by Triandani & Apollo, (2020) which stated that taxation understanding has a positive effect on taxpayer compliance. With higher level of knowledge and understanding, a taxpayer can shape his behavior better and in accordance with the provisions of taxation, namely being more compliant.

Ghani et al., (2020) also conducted a research using the same variable, but their results revealed that taxation understanding has no effect on taxpayer compliance because they believe that without taxation knowledge or understanding, anything can still be done based on perceptions. Such perceptions, for example, are the perception of not being audited or of being caught if they

avoid taxes and the perception that the government is not wise in using taxes. The same variable was used by Fadilah et al., (2018) in their research and the results showed that taxpayer compliance is not influenced by taxation understanding.

Religiosity refers to all religious values upheld by a person. Religiosity has a good impact on the behavior of a person which forms an honest and wise character in him. Eiya et al., (2016) suggested that religiosity has a positive effect on taxpayer compliance. According to them, religiosity is a religious attitude that a person has to act honestly and act fairly in accordance with what he believes. Someone who has high level of religiosity voluntarily carries out his obligations and does not violate the regulations that have been set, including taxation regulations. Likewise with Kurniawati & Purba, (2019) which examined the relationship between religiosity and tax compliance with their results showing that taxpayer compliance is influenced by religiosity. According to them, religious values can be used to encourage taxpayers to increase their willingness to comply with taxation regulations. It is different with Arya, (2018) who stated that taxpayer compliance is not influenced by religiosity factor. The same result was also obtained by Ermawati & Afifi, (2018), that religiosity has no effect on taxpayer compliance.

Machiavellianism is one type of personality where someone with this characteristic tends to do bad things in order to achieve his goals, generally by doing manipulation. Christie and Geis (1970) in Purnamasari (2006) in Yudi & Handoko, (2018), defined Machiavellianism as a personality that shows lack of affection in personal relationships, ignores conventional morality, and shows low ideological commitment. Purnamasari (2006) in Yudi & Handoko, (2018) stated that individuals with high Machiavellianism tend to lie more. A research conducted by Alifia & Noviani, (2015) stated that Machiavellianism has negative effect on taxpayer compliance, meaning that lower Machiavellianism leads to higher level of taxpayer compliance. This is in line with the research conducted by Cahyonowati et al., (2020) which stated that Machiavellianism is empirically proven to affect taxpayer compliance. Taxpayers with low Machiavellianism or who are in very synergistic tax climate will have higher tax compliance, and vice versa.

A contrary opinion is proposed by Shafer & Wang, (2017) who stated that Machiavellian nature has no effect on taxpayer compliance. Pratama, (2017) also conducted similar research using Machiavellianism as one of the independent variables and found that Machiavellianism has no effect on taxpayer compliance.

LITERATURE REVIEW

Attribution Theory

Attribution theory was first discovered in 1958 by Fritz Heider in a book entitled *The Psychology of Interpersonal Relationships*. According to Fritz Heider, attribution theory explains the behavior of a person. Redae & Sekhon, (2016) defined attribution theory as an assessment of behavior, both ones shown by others and by oneself.

Slippery Slope Theory

Slippery Slope Theory is one of recent theories about tax compliance introduced by Kirchler et al. (2008) in Ratmono & Cahyonowati, (2013). According to them, this theory states that social psychology variables and deterrence are factors that determine the level of tax compliance.

According to Utama & Wahyudi, (2016), voluntary tax compliance is a belief or principle that taxpayers will pay taxes according to regulations and report their income honestly. This means that taxpayers will be motivated to pay taxes correctly and there is no desire to commit fraud in fulfilling tax obligations. Therefore, it is important for the Government to increase the public's confidence in the legal system and taxation so they will comply with tax regulations voluntarily (voluntary tax compliance).

Taxpayer Compliance

In his book entitled "Factors Influencing Individual Taxpayer Compliance Behavior", Ken Devos defined compliance as compliance with reporting requirements, meaning that taxpayers must fulfill all their tax obligations correctly and appropriately and in accordance with applicable regulations (Devos, 2014). A compliant taxpayer must properly calculate his taxable income, properly claim the expenses due to which he is entitled and then pay the tax due and report it by the due date.

According to Song and Yarbrough (1978) in Hanifah & Yudianto, (2019), tax compliance must be defined as the ability of taxpayers to comply with ethics, legal environment, and other situational factors at a certain time and certain place. Kirchler (2007) in Hanifah & Yudianto, (2019) also explained that tax compliance is the willingness of taxpayers to pay their taxes. Singh and Bhupalan (2008) in Oladipupo & Obazee, (2016) elaborated that tax compliance requires honesty, knowledge, and adequate taxation skills to use knowledge, timeliness, accuracy, and records to complete Annual Tax Return and other documents related to taxation. From these definitions, it can be concluded that taxpayer compliance is the ability and willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for examination, investigation, scrutiny, warning or threat, and penalty, both legal and administrative.

Taxation Understanding

Taxation understanding or knowledge is one of the strategies employed by the government as an effort to increase taxpayer compliance. In a book published by the OECD, (2015) entitled "Building Tax Culture, Compliance and Citizenship: A Global Source Book On Taxpayer Education", it was revealed that taxation understanding is not only a strategy to achieve to increase tax revenues nor is it specifically focused on explaining why taxes must be paid. It also strengthens the attitude and commitment of taxpayers to the common good by emphasizing the social value of taxes and their relationship to public spending and monitoring how public money is spent and emphasizing the detrimental effects of tax fraud and corruption on a country and its citizens.

According to Widyastuti et al., (2017), taxation knowledge refers to all information used by taxpayers in calculating and reporting their tax obligations. Meanwhile, Pebrina & Hidayatulloh, (2020) defined taxation understanding as the process carried out by taxpayers to understand and know about tax regulations, laws, and procedures, as well as implementing tax activities. Taxation activities include paying taxes, reporting annual tax returns, and so on. Adiasa (2013) in Pebrina & Hidayatulloh, (2020) said that if individuals have understood and comprehended taxation, then taxpayer compliance increases, with high taxation knowledge and understanding, the taxpayers can shape their behavior better and in accordance with tax provisions, namely being more compliant. From these several definitions, it can be concluded

that taxation knowledge is the knowledge possessed by taxpayers in understanding tax regulations, laws, and procedures, as well as their implications in terms of calculating, paying, and reporting taxes.

Religiosity

The Indonesian has Pancasila serving as the the basis and ideological foundation for the nation. This means that since the very beginning, Indonesia is formed based on the values of God or religiosity. According to Satinem, (2019) in the book entitled "Appreciation of Fiction Prose: Theory, Method, and Application", religiosity is defined as the value that underlies and guides the actions of human in his life, in maintaining and developing divinity for human in the correct ways and objectives. Mc Daniel & Burnett, (1990) in Rosianti (2014) in Budiarto et al., (2018) defined religiosity as a belief in God by being committed to following the principles that have been set by God. Ermawati & Afifi, (2018) suggested that religiosity is the attitude of people in being honest and fair in accordance with their respective beliefs.

Christian Protestant religion teaches its congregation to pay taxes. During His lifetime, Jesus also taught and set an example about paying taxes as recorded in the Book of Matthew chapter 22 verse 21, " Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's." The same thing was taught by the apostle Paul that everyone must obey and submit to the government as written in the Book of Romans chapter 13 verses 6-7, " For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honour to whom honour is owed." Christians believe that whatever is owned belongs to God. And paying taxes is the duty of every citizen, and Christians are called to be good citizens.

Machiavellianism (Mach)

Machiavellianism was taught by an Italian political philosopher named Niccolo Machiavelli (1469-1527). Bereczkei, (2017), in his book entitled Machiavellianism: The Psychology of Manipulation, suggested that Machiavellian people tend to cheat and manipulate others as important trait of their character. Christie & Geis, (1970) defined Machiavellian as a personality that lacks affection in personal relationships, ignores conventional morality, and shows low ideological commitment. Purnamasari (2006) in Yudi & Handoko, (2018) stated that individuals with high Machiavellian traits tend to lie more. Machiavellian personality shows a tendency to manipulate others and holds very low respect for others.

Hypotheses

1. The Effect of Taxation Understanding on Taxpayer Compliance

Heriningsih et al., (2020) stated that taxation understanding is a process where taxpayers understand taxation and then apply that knowledge to pay taxes. According to Kamil (2015) in Heriningsih et al., (2020), with knowledge and understanding of tax regulations, people will think openly that taxes must be used for the needs of the nation and its people. If taxpayers do not have the knowledge of tax regulations and processes, then they cannot determine their behavior and action properly in terms of fulfilling their tax obligations.

This research departed from the research conducted by Heriningsih et al., (2020), Widyastuti et al., (2017) and the research by Oladipupo & Obazee, (2016) which stated that taxation

understanding has positive effect on taxpayer compliance. Based on this description, the first hypothesis proposed in this research was:

H₁: Taxation understanding has a positive effect on taxpayer compliance

2. The Effect of Religiosity on Taxpayer Compliance

Religiosity is seen as the belief in God or other spiritual beings in determining the extent to which people fulfill their tax obligations according to applicable laws and regulations. Every religion adheres to teachings that are oriented to goodness and truth so that taxpayers with good religiosity will instinctively be compelled to do good and right things. In terms of taxation, taxpayers will always comply with applicable tax laws and regulations.

This research referred to the research conducted by Eiya et al., (2016), Nazaruddin, (2019), Hanifah & Yudianto, (2019), Arya, (2018), Benk et al., (2016), Palupi & Hidayatulloh, (2019), Zelmiyanti & Bariato, (2018), as well as Utama & Wahyudi, (2016) who suggested that religiosity has positive effect on tax compliance. Based on the description above, the second hypothesis proposed in this research was:

H₂: Religiosity has a positive effect on taxpayer compliance

3. The Effect of Machiavellianism on Taxpayer Compliance

The Machiavellian nature or personality was first introduced by an Italian political philosopher named Niccolo Machiavelli, which is a trait that tends to be manipulative. This trait is driven by factors coming from within a person. This research referred to the research of Alifia & Noviari, (2018), Yudi & Handoko, (2017) as well as Sudiartana & Apriada, (2018) which stated that Machiavellianism has negative effect on taxpayer compliance. Based on this description, the third hypothesis proposed in this research was:

H₃: Machiavellianism has a negative effect on taxpayer compliance

RESEARCH DESIGN AND METHOD

This research implemented a causal type of research with quantitative method. A quantitative research method, according to Sugiyono (2011) in Wati (2017), is a research method based on the philosophy of positivism, used to examine certain populations or samples, with the sampling techniques generally carried out randomly, data collected using research instruments, data analysis performed descriptively and quantitatively with the aim of testing the established hypothesis.

This research objects were individual taxpayers doing freelance job in DKI Jakarta area based on type of freelance job written in the Government Regulation no. 46 of 2013.

This research used SEM analysis by referring to Hair et al. (2010) calculation as a method of determining the number of samples. The calculation states that the number of research indicators should be multiplied by 5 to 10. Thus, the research samples were 170 taxpayers as shown by the following calculation below:

Number of indicators: 34

$n = \text{Number of Indicators} \times 5$

$= 34 \times 5$

$= 170 \text{ samples}$

This research used primary data. The method to collect the data was survey method using a questionnaire. There were statements that must be filled out by respondents contained in the questionnaire to assess the variables discussed in this research. The questionnaire results were analyzed using Smart PLS software run on a computer.

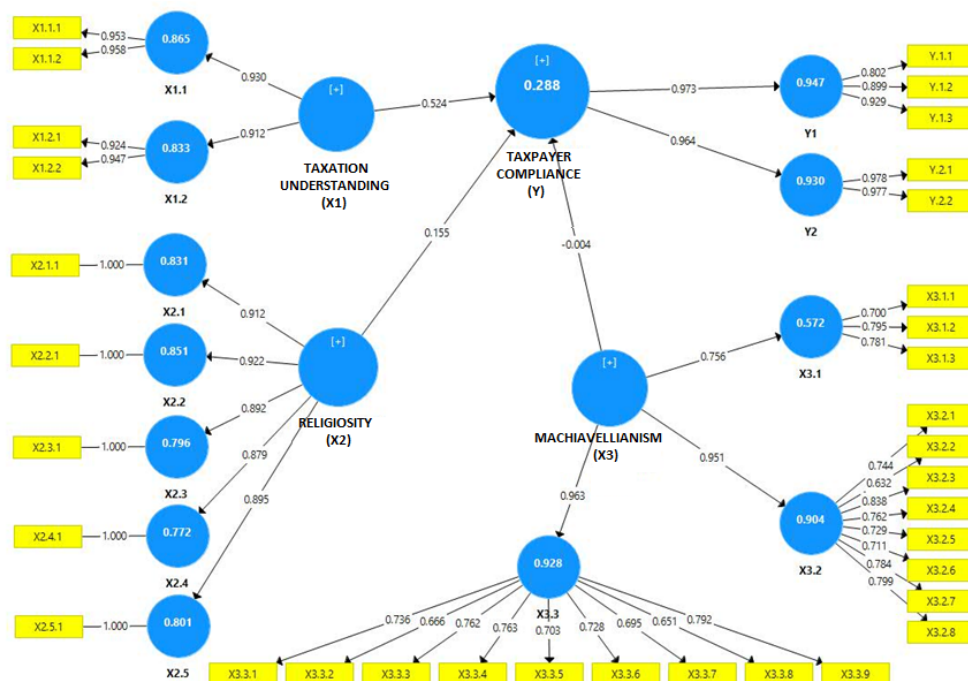
DESCRIPTION OF RESEARCH OBJECTS

This research was conducted with the objective of empirically proving that Taxation Understanding, Religiosity, and Machiavellianism has effects on the compliance of individual taxpayers doing freelance job in DKI Jakarta. The selected samples were individual taxpayers domiciled in DKI Jakarta and had an NPWP registered at Tax Service Office in DKI Jakarta, running their own business or work without being tied or receiving a fixed wage or salary from a certain company.

Data collection was carried out by distributing online questionnaires through WhatsApp, Facebook, and Telegram platforms. The questionnaire was created using Google form so that the respondents could fill out the questionnaire using a gadget or computer/laptop connected to the internet. In the midst of the Covid-19 pandemic, outdoor activities are very limited. Therefore, the distribution of the questionnaire in this research was carried out using the snowball technique.

TESTS OF ASSUMPTIONS AND QUALITY OF RESEARCH INSTRUMENTS

Based on the following flowchart, it can be analyzed that each indicator has a loading factor value greater than the minimum value of convergent validity of 0.5, thus meeting the convergent validity criteria and declared valid.



Source: PLS results (2021)

Figure 1. Flowchart

Reliability Test

Table 1. Reliability test outputs

VARIABLE	AVE	Composite Reliability	Cronbach's Alpha
TAXATION UNDERSTANDING (X1)	0.757	0.925	0.891
RELIGIOSITY (X2)	0.810	0.955	0.941
MACHIAVELLIANISM (X3)	0.471	0.946	0.940
TAXPAYER COMPLIANCE (Y)	0.794	0.950	0.934

Source: PLS results (2021)

Based on the results above, it can be seen that all variables have composite reliability and Cronbach's alpha of more than 0.6, so it can be concluded that the indicators used in each variable are reliable or the predetermined indicators have been able to measure each latent variable well.

Evaluation of Goodness of Fit Structural Model (Inner Model)

Table 2. R-Square outputs

	R Square	R Adjusted	Square
TAXPAYER COMPLIANCE	0.288	0.276	

Source: PLS results (2021)

The evaluation of goodness of fit of the research model was measured using the R-Square (R^2) value. The R-Square value in the output above is 0.288 with the Adjusted R-Square (Adj- R^2) value of 0.276. This means that the taxpayer compliance model is explained by Taxation Understanding, Religiosity, and Machiavellianism by 28.8%, the rest is explained by other variables not discussed in this research.

HYPOTHESIS TESTING

The following is a flowchart presenting the results of evaluating the structural model of the hypothesis testing that has been carried out using the PLS method obtained from the SmartPLS Bootstrapping Report with one-tailed test type.

Based on the results, the highest t-statistic value is owned by the variable of taxation understanding, which is 8,079, meaning that this variable is the most dominant variable in affecting taxpayer compliance compared to other independent variables discussed in this research. Thus, efforts to improve taxation understanding can be done by increasing the taxpayers' taxation understanding regarding their tax obligations and increasing their religiosity.

Table 3. Hypothesis testing outputs

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic (O/STDEV)	P Value
Taxation Understanding → Taxpayer Compliance	0.523	0.523	0.064	8.162	0.000
Religiosity → Taxpayer Compliance	0.155	0.165	0.080	1.939	0.027
Machiavellianism → Taxpayer Compliance	-0.016	-0.021	0.069	0.232	0.408

Source: PLS results (2021)

The effect of exogenous latent variables on endogenous latent variables in the table above can be explained as the following:

1. The path parameter coefficient (Original Sample (O)) obtained from the effect of Taxation Understanding on Taxpayer Compliance is 0.523 with a t-statistic value of 8.162 > 1.64 at a significance level of = 0.05 (5%). It states that there is a positive effect and a P-value < 0.05 shows that there is a significant effect between Taxation Understanding and Taxpayer Compliance. The value of 0.523 in the parameter coefficient means that the higher Taxation Understanding, the higher Taxpayer Compliance. This will support the first hypothesis (H₁) and the first hypothesis is accepted.
2. The path parameter coefficient (Original Sample (O)) obtained from the effect of Religiosity on Taxpayer Compliance is 0.155 with a t-statistic value of 1.939 > 1.64 at a significance level of = 0.05 (5%). It states that there is a positive and significant effect between Religiosity and Taxpayer Compliance. The value of 0.155 in the parameter coefficient means that the higher the religiosity of taxpayer, the higher their tax compliance. This will support the second hypothesis (H₂) and the second hypothesis is accepted.
3. The path parameter coefficient (Original Sample (O)) obtained from the effect of Machiavellianism on Taxpayer Compliance is negative, namely -0.016, meaning that the direction of this test is in accordance with the proposed hypothesis. However, because the t-statistic value is 0.232, which is < 1.64 at the significance level = 0.05 (5%), the third hypothesis is declared rejected. Thus, it shows that Machiavellian does not have a negative effect on Taxpayer Compliance.

DISCUSSION

The Effect of Taxation Understanding on Individual Taxpayer Compliance Doing Freelance Job

The result of the first hypothesis testing proves that Taxation Understanding has a significant positive effect on Taxpayer Compliance with the indicator Knowledge of Deadline (X1.2) as the most dominant indicator. This means that Knowledge of Deadline is the most significant indicator. The Taxation Understanding discussed in this research includes understanding of the concepts, regulations, procedures, and regulation. This result indicates that there is a significant effect between Taxation Understanding on Taxpayer Compliance. This is relevant with the Attribution theory and Slippery Slope theory, where the more taxpayers understand about tax

regulations and processes, the more they will be driven by their intrinsic desire to carry out their tax obligations voluntarily.

This result is in accordance with the research conducted by Heriningsih et al., (2020), Widyastuti et al., (2017), Oladipupo & Obazee, (2016), as well as Solichah et al., (2019), stating that Taxation Understanding has a significant effect Taxpayer Compliance. Taxpayers who have an understanding of taxation will have knowledge that carrying out tax obligations obediently is something that must be done. The higher their Taxation Understanding, the more compelled they will be to carry out their tax obligations.

This is in contrast to the research conducted by Ghani et al., (2020), Fadilah et al., (2018), Raharjo et al., (2020) and Fauziati et al., (2016), stating that Taxation Understanding has no effect on Taxpayer Compliance. According to Ghani et al., (2020), taxpayers who do not have knowledge about taxation will only carry out and perform their tax obligations based on their perceptions.

The Effect of Religiosity on Individual Taxpayer Compliance Doing Freelance Job

The second hypothesis states that Religiosity has a significant positive effect on Tax Compliance. Based on the result of hypothesis testing, it is evident that Religiosity has a significant positive effect on Tax Compliance. The dominant indicator on this variable is behaving honestly and obeying applicable regulations (X2.5), meaning that the X2.5 indicator has a significant effect. Taxpayers who have high religious values will show honesty, ethics, and behavior in accordance with their religious teachings. Therefore, one step to improve Tax Compliance is by instilling religious values from an early age so that voluntary Taxpayer Compliance is nurtured.

In Christian teachings, the person in charge of taxes is a servant of God or a representative of God who is responsible for upholding truth and justice. According to this teachings, Christians must carry out their tax obligations voluntarily and do not go into debt in the sense of delaying paying and reporting taxes. This is relevant to the Attribution theory and Slippery Slope theory. This result is in accordance with the research conducted by Eiya et al., (2016), Nazaruddin, (2019), Hanifah & Yudianto, (2019), Benk et al., (2016), Saragih et al., (2020), Zelmiyanti & Bariato, (2018), as well as Utama & Wahyudi, (2016), stating that Religiosity has a significant positive effect on Taxpayer Compliance. According to Zelmiyanti and Bariato, the attitude that exists in a person will show how much commitment to his religion is. Therefore, his attitude will affect his behavior in terms of fulfilling his tax obligations.

On the other hand, this result is contrasted with the research conducted by Pertiwi, (2017) and Arya, (2018), stating that Religiosity has no effect on Taxpayer Compliance. One of the reasons why this variable does not affect Taxpayer Compliance, as stated by Rahmawaty (2014) in Palupi & Hidayatulloh, (2019), is because their research subjects considered that Tax Compliance has nothing to do with the afterlife.

The Effect of Machiavellianism on Individual Taxpayer Compliance Doing Freelance Job

Based on the result of this hypothesis testing, Machiavellianism is declared to have no effect on Taxpayer Compliance. This is evidenced by the coefficient score or the inner model indicated

by the t-statistic value of less than 1.64 at 5% alpha. Thus, the Machiavellian nature of taxpayers has no effect on their compliance in fulfilling tax obligations.

This result is in line with the research conducted by Sudiartana & Apriada, (2018), stating that Machiavellianism has no effect on Taxpayer Compliance. However, it is contrary to the research conducted by Alifia & Noviari, (2015), stating that Machiavellianism has negative effect on Taxpayer Compliance.

CLOSING

Conclusions

Based on the results of testing, data analysis, and discussion that have been elaborated in the previous sections, this research produces several conclusions as follows:

1. Taxation Understanding has significant positive effect on Taxpayer Compliance. The more taxpayers understand the concepts, regulations, procedures, and regulations, the more likely they will voluntarily comply. It is natural that taxpayers with low Taxation Understanding will find it difficult to calculate, compute, pay, and submit his Annual Tax Return. Therefore, often taxpayers cannot carry out their tax obligations compliantly due to their lack of understanding concerning taxation. Taxpayer Compliance will increase if they have adequate understanding of tax regulations.
2. Religiosity partially has a significant positive effect on Taxpayer Compliance. The higher the level of Religiosity of taxpayers, the encouragement from within to act obediently and honestly will increase. Every religion teaches to behave well and honestly. Taxpayers who understand their religious teachings well tend to do good things. In terms of taxation, taxpayers will behave in compliance with applicable tax regulations and carry out their tax obligations honestly.
3. Machiavellianism partially has no effect on Taxpayer Compliance.

Suggestions

This research has succeeded in proving that Taxation Understanding and Religiosity are factors that have significant positive effect on Taxpayer Compliance. The more taxpayers have high level of Religiosity and Taxation Understanding in calculating, paying, and reporting taxes, the more they will try to act obediently in fulfilling their tax obligations.

The researchers admits that this research is far from perfect and still has many shortcomings related to the lack of in-depth discussion in several units of analysis. However, these shortcomings can open new opportunities for further research. Here are some recommendations proposed for further research:

1. It is recommended for further research to add other variables that might affect taxpayer compliance, such as the imposition of tax sanctions and the application of tax income subsidies by the government during the Covid-19 pandemic.
2. This research was conducted by focusing on DKI Jakarta, therefore it is recommended for further research to change or add research locations in order to obtain better results.
3. For tax agencies, it is expected to be more effective in conducting socializations and trainings related to tax concepts and regulations, especially for individual taxpayers doing freelance job. Thus, these taxpayers can provide previously untapped tax potentials. Collaborations with tax consultants and tax volunteers will be very helpful in effectively disseminating tax-related concepts, especially taxpayer compliance.

4. For tax agencies, the government can cooperate with religious figures to educate taxpayers that paying taxes is their part in helping this nation. Paying taxes should not be out of fear of the tax authorities, but voluntarily because they take part in obeying their religious teachings.

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