

THE INFLUENCE OF THE LEVEL OF RELIGIOSITY, KNOWLEDGE OF THE TAX ADMINISTRATION SYSTEM AND THE LEGITIMACY OF TAX AUTHORITIES ON THE COMPLIANCE OF TAXPAYERS IN ACEH WITH TAX MORALE AS MODERATION

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ABSTRACT: This study aimed at testing the influence of religiosity level, the knowledge on tax administration systems, and tax authorities legitimacy on tax compliance. The population in this study are individual and institutional tax payers registered in the Aceh Regional Office of Directorate General of Taxation. After selected through purposive sampling techniques, 400 taxpayers are selected as the sample for this research. The data analysis techniques used are multiple linear regression and moderation analysis. The results of the study revealed that the religiosity level, knowledge on tax administration systems, and tax morale influence the tax compliance. On the other hand, tax authority legitimacy do not have influence on tax compliance. However, tax morale diminished the relationship between religiosity level, knowledge on tax administration systems, tax authority legitimacy, and tax compliance.

Keywords: Level of Religiosity, Knowledge of Tax Administration System, Legitimacy of Tax Authorities, Tax Morale, and Tax Compliance

INTRODUCTION

The implementation of Islamic law in Aceh Province brings positive things in the lives of Muslim taxpayers, ranging from procedures for behaving, speaking, to very disciplined and good patterns of daily life. Mohdali *et al.*, (2017) mentioned that the role of religious values can trigger positive behavior and prevent negative behavior towards tax compliance, so that through

strong religious beliefs it will encourage an increase in taxpayer compliance behavior. Despite the fact that taxes are a social obligation, it must be remembered that as citizens in a particular country, once the state imposes a tax, provided that it is for a legitimate reason and will be used in a legitimate manner, Muslims will become obliged and liable to pay the taxes

imposed on them (Putri & Tanno, 2017)

Tax compliance (*Tax Compliance*) is the attitude of taxpayers who willingly and sincerely without being forced to carry out tax obligations in the form of calculating taxes, paying their own taxes and reporting taxes (Ermawati, 2018). Compliance regarding taxation is a responsibility for the government and the people as taxpayers to their Lord to fulfill all tax obligation activities and exercise their tax rights (Tahar & Rachman, 2014). Taxpayer Compliance is behavior based on a Taxpayer's awareness of his tax obligations while still based on applicable laws and regulations.

In reality, taxpayer compliance is an action that is not easy to actualize for every actor, including taxpayers in Aceh. The Regional Office of the Directorate General of Taxes of Aceh (Kanwil DJP Aceh), which is mandated to collect tax collection in Aceh has 8 (eight) Primary Tax Service Offices (KPP) namely KPP Pratama Banda Aceh, KPP Pratama Lhokseumawe, KPP Pratama Meulaboh, KPP Pratama Bireuen, KPP Pratama Langsa, KPP Pratama Tapak Tuan, KPP Pratama Subulussalam and KPP Pratama Aceh Besar. The realization of tax revenue at the DGT Aceh Regional Office based on historical data in recent years has never reached 100%, as can be seen in table 1.

Table 1
Realization of DGT Aceh Regional Office Tax Revenue

| Year | Tax Revenue Target | Realization of Tax Revenue | (%) |
|------|-----------------------|----------------------------|--------|
| 2015 | IDR 5,474,701,552,996 | IDR 3,474,738,800,016 | 79.10% |
| 2016 | IDR 6,029,162,795,997 | IDR 4,330,285,172,615 | 73.22% |
| 2017 | IDR 5,406,531,905,000 | IDR 4,414,725,125,380 | 81.46% |
| 2018 | IDR 5,315,576,974,000 | IDR 4,404,399,563,353 | 82.09% |
| 2019 | IDR 5,261,060,762,000 | IDR 4,364,939,329,762 | 90.34% |
| 2020 | IDR 4,520,850,300,000 | IDR 4,754,525,744,186 | 92.44% |

Source: DGT Aceh Regional Office

The low level of compliance of taxpayers in Aceh in paying taxes is also followed by the level of compliance of taxpayers in submitting annual tax returns. In 2020, the DGT Aceh Regional Office has not succeeded in meeting the target of Compliance with the Submission of Annual Corporate and Private Tax Returns set by the government. Data from the DGT Aceh Regional Office is known from 340,747 taxpayers who are required to submit

annual tax returns, the total taxpayers who submit annual tax returns are only 278,299 taxpayers or as many as 81.67%, and no KPP Pratama in Aceh has succeeded in meeting the compliance target of taxpayers to file annual tax returns.

The low level of taxpayer compliance is certainly caused by many facts, such as religiosity (Benk et al., 2016), Knowledge of Tax Administration System (Oladipupo & Obazee, 2016),

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Legitimacy of Tax Authorities and *Tax Morale* (Murti et al., 2014). The first factor affecting taxpayer compliance is religiosity. Religiosity is the belief held by taxpayers to believe in God accompanied by a commitment to follow the principles they believe in and fear of violating tax regulations (Basri, 2016). The level of trust a taxpayer has in his God encourages him to be obedient in fulfilling tax rights and obligations, and religious commitment is used as a key variable to measure the level of religiosity of individuals based on the application of religious values, beliefs and practices in daily life. In religion, it is taught how great the reward is in helping the poor. Tax as one of the channels of income distribution from high-income people to low-income people is a means for people who have a high level of religiosity in donating.

Research linking the value of religiosity with tax compliance has been conducted by Benk et al., (2016) who conducted a study of 403 individual taxpayers in Turkey. The results of the study stated that in general, religiosity affects voluntary tax compliance and forced tax compliance. The next factor that affects taxpayer compliance is knowledge of the tax administration system. Knowledge of the tax administration system includes the understanding possessed by Taxpayers about the rights and obligations of Taxpayers, NPWP (Taxpayer Identification Number), tax sanctions, understanding of tax rates, PTKP (Non-Taxable Income), how to pay and report

taxes (Ilhamsyah et al., 2016). Someone who has qualified taxation education will have knowledge about taxation both about the tax rate they will pay and tax benefits that will be useful for their lives.

The next factor affecting Taxpayer compliance is the legitimacy of the tax authorities. Çevik, (2016) explain the legitimacy of the tax authority is the trust given by taxpayers to the tax authority in managing the administration of state revenues in the form of taxes. Trust in tax authorities is expected to improve taxpayer compliance. On the other hand, transparency carried out by tax authorities will encourage taxpayers to make voluntary tax payments. Good tax morals are closely related to one's religiosity. A Taxpayer who Religiosity tend to have *Tax Morale* who are high and tax-abiding. Thus *Tax Morale* may affect the religiosity of a Taxpayer and will increase Taxpayer compliance. This is in line with the results of the study Torgler, (2004) where found that *Tax Morale* will improve one's Taxpayer compliance.

Not all taxpayers understand tax administration. A taxpayer who understands tax administration is one who has *Tax moral* which is high. Thus *Tax Morale* can affect the understanding of tax administration of a Taxpayer and will improve Taxpayer compliance. This is in line with the results of the study Torgler, (2004) where found that *Tax Morale* will improve one's Taxpayer compliance. *Tax morale* is one of the variables that can explain the level of willingness of taxpayers in the aspect of

compliance with the fulfillment of their obligations (Frey & Torgler, 2007). Thus *Tax Morale* may affect the legitimacy of tax authorities and will improve Taxpayer compliance. Research by Mickiewicz et al., (2017) which examines the correlation of trust evaluation to the government to *Tax Morale*. The company found that evaluations of trust in government correlated with *Tax Morale* company.

RESEARCH METHODS

This research is a verifiative research (*Verificative Research*). The approach taken in this study is quantitative analysis econometrically through multiple linear regression using the SPSS program. Regression is a study of how the dependent variable is influenced by one or more independent variables with the aim of estimating and or predicting the average value of the variable. The population in this study is Individual Taxpayers and Corporate Taxpayers registered at the DGT Aceh Regional Office until 2020 totaling 481,785 Taxpayers. The sampling techniques used in this study are technique *Simple random sampling*. According to Sugiyono, (2017) technique *Simple random sampling* Allows all populations to have an equal chance of being sampled. In this study, The equation for moderation regression analysis is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_1*X_4 + \beta_6X_2*X_4 + \beta_7X_3*X_4 + e$$

Information:

| | | |
|----|---|--|
| Y | = | Taxpayer Compliance |
| X1 | = | Level Religiosity |
| X2 | = | Knowledge of Tax Administration System |

researchers randomly selected as many populations as needed. The technique used to collect data in this study is a documentation technique in the form of questionnaire distribution. Taxpayers who are the research sample are given a questionnaire which is a collection of statements representing each variable that is first tested. The questionnaire used in this study used digital assistance, namely: *Google Forms*. *Google forms* It is a useful tool to collect information easily and efficiently, namely by inputting questionnaire questions through the application and later distributed digitally to research representatives. Taxpayers who are the next research sample are asked to fill in by providing a cross of conditions that describe their opinions in real terms. To test the effect of moderating variables, interaction tests are used, namely moderation regression analysis techniques (*Moderating Regression Analysis*) i.e. test whether *Tax Morale* moderating the effect of the level of religiosity on Taxpayer compliance, testing whether *Tax Morale* moderating the effect of tax administration system knowledge on Taxpayer compliance as well as to test whether *Tax Morale* moderating the influence of the legitimacy of tax authorities on Taxpayer compliance.

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- X3 = Legitimacy of Tax Authorities
- X4 = *Tax Morale*
- X1*X4 = Interaction between Level of Religiosity on Taxpayer Compliance
- X2*X4 = Interaction between Knowledge of Tax Administration System on Taxpayer Compliance
- X3*X4 = Interaction between Legitimacy of Tax Authority on Taxpayer Compliance
- α = Constanta
- $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7$ = Regression Coefficient
- e = StandardError

The moderating variable in this study is *Tax Morale*. Moderation variables can be classified into 4 types, namely pure moderation (pure moderation), *quasi-moderation* (pseudo-moderation), *homologiser moderation (potential moderation)*, and *moderation predictor (moderation as predictor)*.

Based on the validity test, it is known that all statements show valid where the value of Sig. (2-tailed) < 0.05 and *Pearson Correlation* is positive so that it can be concluded to pass the validity test.

Reliability Test

The results of reliability testing of all research variables can be seen in the table below:

RESULTS OF RESEARCH AND DISCUSSION

**Table 2
Reliability Test Results**

| No | Variable | Alpha Value | Ket |
|----|--|-------------|----------|
| 1 | Taxpayer Compliance | 0,864 | Reliable |
| 2 | Level of Religiosity | 0,855 | Reliable |
| 3 | Knowledge of Tax Administration System | 0,937 | Reliable |
| 4 | Legitimacy of Tax Authorities | 0,935 | Reliable |
| 5 | <i>Tax Morale</i> | 0,863 | Reliable |

Based on table 3 above, the entire *Cronbach alpha value statement* of all variables > 0.600. So it can be concluded that all variables in this study are declared reliable.

Characteristics of Respondents

Before discussing further about the results of this study, first discussed

the characteristics of respondents. The characteristics of respondents are classified based on the Taxpayer Category (Individual/Entity), religion, and length of time the Taxpayer was registered.

Table 3
Characteristics of Respondents

| Types of Taxpayers | f | % |
|---------------------------|----------|----------|
| Corporate Taxpayers | 19 | 4,75 |
| Individual Taxpayer | 381 | 95,25 |
| Religion | f | % |
| Islam | 387 | 96,75 |
| Protestant Christianity | 4 | 1 |
| Catholic Christianity | 6 | 1,5 |
| Hindu | 1 | 0,25 |
| Buddhist | 2 | 0,5 |
| Length of Taxpayer | f | % |
| 1-5 years | 108 | 27 |
| 6-10 years | 132 | 33 |
| 11-15 years | 95 | 23,75 |
| > 15 years | 65 | 16,25 |

The results of the study based on the Taxpayer category showed that out of 400 respondents, as many as 19 respondents (4.75%) were Corporate Taxpayers and 381 respondents (95.25%) were Individual Taxpayers. The results of the study based on respondents' religion showed that out of 400 respondents, as many as 387 respondents (96.75%) were Muslims, 4 respondents (1%) were Protestant Christians, 6 respondents (1.5%) were Catholic Christians, 2 respondents (0.5%) were Buddhist and 1 respondent (0.25%) were Hindus. Based on the length of registered taxpayers, it shows that out of 400 respondents, as many as 108

respondents (27%) have only been registered for 1-5 years, as many as 132 respondents (33%) have been registered for 5-10 years, as many as 95 respondents (23.75%) have been registered for 11-15 years and 65 respondents (16.25%) have become taxpayers >15 years.

Descriptive Statistics

This descriptive statistic provides an overview of the number of samples (N), minimum value, maximum value, mean value (mean) and standard deviation (σ) for each variable. The description in this study includes 6 variables presented in.

Table 4
Statistical Descriptive Results

| Variable | N | Minimum | Maximum | Mean | Standard Deviation |
|---------------------|----------|----------------|----------------|-------------|---------------------------|
| Taxpayer Compliance | 400 | 1.00 | 5.00 | 4.18 | 0.62 |

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| | | | | | |
|--|-----|------|------|------|------|
| Level of Religiosity | 400 | 1.00 | 5.00 | 4.11 | 0.65 |
| Knowledge of Tax Administration System | 400 | 1.00 | 5.00 | 4.16 | 0.67 |
| Legitimacy of tax authorities | 400 | 1.00 | 5.00 | 4.18 | 0.70 |
| <i>Tax Morale</i> | 400 | 1.00 | 5.00 | 4.20 | 0.63 |

Source: Output SPSS 22 (2021)

Based on the table above, it can be explained that:

- a. Taxpayer compliance with the number of samples as much as 400, from the results of the minimum value (smallest) which is 1 for the lowest total score, then the maximum value (largest) is 5 and the mean (average value) 4.18, this shows that respondents tend to answer very affirmatively based on the statements submitted by researchers. The standard deviation value is 0.62 assuming deviations from Taxpayer Compliance in fulfilling their tax obligations and reporting in accordance with applicable provisions are very small because they are below the average value.
- b. The level of religiosity with 400 total samples, where the total minimum (smallest) score is 1 for the lowest total score, then the maximum value (largest) is 5 and the mean (average value) is 4.11, this shows that respondents tend to answer very affirmatively based on the statements submitted by researchers. The standard deviation value is 0.65 which means that the deviation from the level of religiosity is very small because it is below the average value.
- c. Knowledge of Tax Administration System with the number of samples as many as 400, the total minimum score (smallest) is 1 for the lowest total score, then the maximum value (largest) is 5 and the mean (average value) is 4.16, this shows that respondents tend to answer strongly affirmatively based on the statements submitted by researchers. The standard deviation value is 0.67 which means that the deviation from the Knowledge of the Tax Administration System is very small because it is below the average value.
- d. Legitimacy of tax authorities with as many valid samples as 400, the answer from the minimum value (smallest) is 1, then from the maximum value (largest) which is 5 and the mean (average value) 4.18 this shows that respondents tend to answer strongly agree based on the statements submitted by researchers. The standard deviation value is 0.70 assuming a deviation from the legitimacy of the tax authority is very small because it is below the average value.
- e. *Tax Morale* With a sample of 400, the answer from the minimum value (smallest) is 1, then from the maximum value (largest) which is 5

and the mean (average value) 4.20 this shows that respondents tend to answer strongly agree based on the statements submitted by researchers. The standard deviation value is 0.63, meaning the deviation over *Tax Morale* Very small because it is below the average value.

Classical Assumption Testing

Normality Test

The results of the normality test are known to be the sig value in the normality test is $0.200 > 0.05$. In *the Kolmogorov-Smirnov one sample test*, the variables have *asympt. Sig (2-tailed)* above the significant level of 0.05 means that these variables have a normal distribution.

Multicollinearity Test

The test results show that the value *tolerance* The independent

variable has a value greater than 0.10. The VIF value is below the value of 10. According to Ghazali, (2016), a regression model shows multoinlinearity if the tolerance value is less than 0.10 and the VIF value is more than 10. The conclusion is that the independent variable regression model does not have multicollinearity and has fulfilled the assumption of the multicollinearity test.

Heteroscedasticity Test

The heteroscedasticity test is used to test whether in regression models there is an inequality of *variance* from the residual of one observation to another. To test the presence or absence of heteroscedasticity can be done by looking at the *scatterplot graph*.

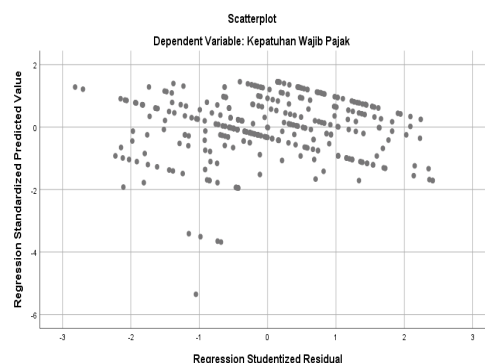


Figure 1. Heteroscedasticity Test Results

Hypothesis Testing Results

The analysis technique used to test the hypothesis of H1, H2, H3, H4, uses multiple linear regression analysis by progressing the Level of Religiosity, Knowledge of the Tax Administration

System, Legitimacy of Tax Authority and *Tax Morale* on Taxpayer Compliance. Meanwhile, to test the H6, H7, H8 hypotheses, using moderation analysis with an interaction test approach or Moderated Regression Analysis (MRA).

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Test this hypothesis by using the SPSS Version 22 program.

Multiple Linear Regression Test Results

Multiple linear regression analysis was used to examine the effect of Religiosity Level, Tax Administration System Knowledge, Tax Authority Legitimacy and *Tax Morale*. The results

of multiple linear regression analysis include the results of the Determinant Coefficient Test, Simultaneous Test and Partial Test.

Coefficient of Determination

The results of the Determinant Coefficient Test can be seen in Table 6 below:

Table 5
Determinant Coefficient Test Results (R2)

| Type | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|------|-------|----------|-------------------|----------------------------|
| 1 | .867a | .752 | .749 | .30915 |

a. Predictors: (Constant), Tax Morale, Level of Religiosity, Legitimacy of Tax Authorities, Knowledge of Tax Administration Systems

Source : Output SPSS 22 (2021)

Based on the results of the coefficient of determination test above, the R value is 0.867 which shows that there is a relationship between the Level of Religiosity, Knowledge of the Tax Administration System, Legitimacy of Tax Authorities, *Tax Morale* with Taxpayer Compliance of 0.867 or 86.7%. While the R Square (R2) value of 0.752 which shows that 75.2% of Taxpayer

Compliance is influenced by the Level of Religiosity, Knowledge of the Tax Administration System, Legitimacy of Tax Authorities, and *Tax Morale*. The remaining 24.8% was influenced by other variables outside the study.

Simultaneous Test

Simultaneous tests can be seen in the following table:

Table 6
Test Results f-Simultaneous Test

| Type | Sum of Squares | Df | Mean Square | F | Sig. |
|------------|----------------|-----|-------------|---------|-------|
| Regression | 114.421 | 4 | 28.605 | 299.292 | .000b |
| Residuals | 37.753 | 395 | .096 | | |
| Total | 152.174 | 399 | | | |

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Morale, Level of Religiosity, Legitimacy of Tax Authorities, Knowledge of Tax Administration Systems

Source: Output SPSS 22 (2021)

Based on the table above, it can be seen that in multiple regression testing shows The F value is calculated at 299,292 with a significance value of 0.000 or less than 0.05, while the table t at the significance level of 0.05 and the free degree (df) is $df = n-k-1 = 400-5-1=394$ obtained a value of 1,971, thus the value of t is calculated $> t$ table ($299,292 > 1,971$). Similarly, the significance value < 0.05 ($0.000 < 0.05$). So H_a was accepted and H_o was rejected. This shows that there is

a simultaneous influence of the Level of Religiosity, Knowledge of the Tax Administration System, Legitimacy of Tax Authorities, *Tax Morale* to Taxpayer Compliance.

Partial Test

The t test aims to determine the influence between the independent variable and the dependent variable partially. The Partial Test Results can be seen in table 8 below:

Table 7
Test Results t – Partial Test

| Type | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | .400 | .116 | | 3.461 | .001 |
| Level of Religiosity | .360 | .035 | .377 | 10.303 | .000 |
| Knowledge of Tax Administration System | .423 | .038 | .458 | 11.267 | .000 |
| Legitimacy of Tax Authorities | .036 | .034 | .041 | 1.059 | .290 |
| Tax Morale | .092 | .036 | .094 | 2.532 | .012 |

Based on Table 8, the multiple linear regression equation can be arranged as follows:

$$Y = 0.400 + 0.360X_1 + 0.423X_2 + 0.036X_3 + 0.092X_4 + e$$

Based on the regression equation, it can be explained that:

1. A Constant Value of 0.400. This shows that the Level of Religiosity, Knowledge of the Tax Administration System, Legitimacy of the Tax Authority, and *Tax Morale* is zero then the Taxpayer Compliance becomes 0.400.
2. The regression coefficient of the Level of Religiosity is 0.360. This

shows that if Taxpayer Compliance increases by one unit, the Level of Religiosity will increase by 0.360. This means that if Taxpayer Compliance has increased, it is part of the increase in religiosity owned by Taxpayers. The religiosity of taxpayers will make it easier for the DGT Aceh Regional Office to improve their compliance in carrying out tax obligations.

3. The coefficient of regression of Knowledge of the Tax Administration System is 0.423. This shows that if Taxpayer Compliance increases by one unit, the Knowledge of the Tax

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Administration System will increase by 0.423. This means that if Taxpayer Compliance has increased, it is part of the Tax Administration System Knowledge owned by Taxpayers. Knowledge of the Tax Administration System owned by Taxpayers will facilitate Taxpayers in reporting their tax obligations, so that by always increasing state revenue from the tax sector and Taxpayer compliance will increase.

4. The Tax Authority Legitimacy regression coefficient is 0.036. This shows that if Taxpayer Compliance increases by one unit, the Legitimacy of the Tax Authority will increase by 0.036. This means that if Taxpayer Compliance has increased, it is because of the trust that the Taxpayer has in the tax officer. Legitimacy or trust in tax authorities will always improve taxpayer compliance.
5. The Tax Morale *regression coefficient* is 0.092. This shows that if Taxpayer Compliance increases by one unit, Tax Morale will increase by 0.092. This means that if Taxpayer Compliance increases, it is part of the Tax Morale owned by Taxpayers. Tax Morale owned by taxpayers will increase their compliance in carrying out tax obligations.

The proposed hypothesis will be interpreted based on the results of the t test or partial test with table values that have sig. $\alpha = 0.05$ and $df = n-k-1 = 400-5-1=394$ are 1.966. The results of the

interpretation are described as follows:

1. The Level of Religiosity Affects Taxpayer Compliance

The level of religiosity has a calculated t value of 10.303 greater than t table 1.966 ($10.303 > 1.966$) with a probability of a significance level of 0.000 less than a significance level of 0.05 then H1 is accepted. This shows that the Level of Religiosity affects Taxpayer Compliance, where the better the Level of Religiosity of the Taxpayer, the more Taxpayer Compliance.

2. Knowledge of the Tax Administration System affects Taxpayer Compliance

Knowledge of the Tax Administration System has a calculated t value of 11,267 greater than t table 1,971 ($11,267 > 1,966$) with a probability of significance level 0.000 smaller than the significance level of 0.05 then H2 is accepted. This also shows that Knowledge of the Tax Administration System affects Taxpayer Compliance, where the better the Knowledge of the Tax Administration System owned by Taxpayers, the more it will increase Taxpayer Compliance.

3. The legitimacy of the Tax Authority does not affect the Compliance of Taxpayers

The legitimacy of the Tax Authority has a calculated t value of 1.059 less than t table 1.966 ($1.059 < 1.966$) with a probability of a significance

level of 0.290 greater than the significance level of 0.05 then H3 is rejected. This shows that the Legitimacy of the Tax Authority has no effect on Taxpayer Compliance, meaning that the Taxpayer's trust in the tax officer does not affect Taxpayer Compliance.

4. *Tax Morale* affects Taxpayer Compliance

Tax Morale has a calculated t value of 2.532 greater than t table 1.966 (2.532 > 1.966) with a probability of significance level 0.012 smaller than the significance level of 0.05 then H4 is accepted. This also shows that *Tax Morale* affects Taxpayer

Compliance, where the better the *Tax Morale* owned by Taxpayers, the more Taxpayer Compliance will increase.

Results of the Moderation Regression Test with the Interaction Test approach or *Moderated Regression Analysis (MRA)*.

To find out how the role of *Tax Morale* on the influence of the Level of Religiosity, Knowledge of the Tax Administration System, Legitimacy of Tax Authorities on Taxpayer Compliance. Discussions related to hypothesis testing involving moderation variables can be described as follows:

Table 9
Test Results t – Partial Test (Moderation)

| Type | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -.237 | .381 | | -.623 | .534 |
| Level of Religiosity | .693 | .240 | .726 | 2.885 | .004 |
| Knowledge of Tax Administration System | .580 | .252 | .629 | 2.298 | .022 |
| Legitimacy of Tax Authorities | -.283 | .207 | -.320 | -1.367 | .172 |
| <i>Tax Morale</i> | .255 | .103 | .260 | 2.463 | .014 |
| X1. X4 | -.080 | .056 | -.582 | -1.419 | .157 |
| X2. X4 | -.040 | .060 | -.302 | -.661 | .509 |
| X3. X4 | .077 | .050 | .595 | 1.532 | .126 |

Source: Output SPSS 22 (2021)

Table 9 illustrates the regression equation as follows:

$$Y = -0.237 + 0.693X_1 + 0.580X_2 - 0.283X_3 + 0.255X_4 - 0.080X_1 \times X_4 - 0.040X_2 \times X_4 + 0.077X_3 \times X_4 + e$$

Based on the above equation can be explained as follows:

1. A constant value of -0.237 indicates that if the Level of Religiosity,

Knowledge of the Tax Administration System, Legitimacy of the Tax Authority, *Tax Morale* and the interaction between *Tax Morale* and the Level of Religiosity, Knowledge of the Tax Administration System, Legitimacy of the Tax Authority is assumed to be equal to zero, then

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- the Taxpayer Compliance will occur of -0.237.
2. The regression coefficient value of the Level of Religiosity in this study of 0.693 can be interpreted that when the Level of Religiosity increases, the Taxpayer Compliance will also increase.
 3. The value of the regression coefficient of Tax Administration System Knowledge in this study of 0.580 can be interpreted that when Tax Administration System Knowledge increases, Taxpayer Compliance will also increase.
 4. The value of the regression coefficient of Tax Authority Legitimacy in this study is -0.283 which can be interpreted that when the Legitimacy of the Tax Authority decreases, the Taxpayer Compliance will decrease.
 5. The value of the Tax Morale regression coefficient *in this study of 0.255 can be interpreted that when the Tax Morale variable increases, the Taxpayer Compliance will increase.*
 6. The value of the regression coefficient of interaction between internal control and budget participation in this study of 0.063 can be interpreted that with the interaction between internal control and budget participation, managerial performance will increase by 0.063.
 7. The regression coefficient of interaction between *Tax Morale and the Level of Religiosity in this study of -0.080 shows that every addition of Tax Morale by 1% will reduce the Level of Religiosity by -0.008 %.* The coefficient marked negative indicates that there is no influence between *Tax Morale* and the Level of Religiosity. In addition, with a significant value of $0.157 > 0.05$, it shows that *Tax Morale* will strengthen the influence between the Level of Religiosity on Taxpayer Compliance.
 8. The regression coefficient of interaction between *Tax Morale and Tax Administration System Knowledge in this study of -0.040 shows that every addition of Tax Morale by 1% will reduce Tax Administration System Knowledge by -0.040 %.* The coefficient marked negative indicates that there is no influence between *Tax Morale* and Knowledge of the Tax Administration System. However, with a significant value of $0.509 > 0.05$, it shows that *Tax Morale* will strengthen the influence between Tax Administration System Knowledge on Taxpayer Compliance.
 9. The regression coefficient of interaction between *Tax Morale and Tax Authority Legitimacy in this study of 0.077 shows that every addition of Tax Morale by 1% will increase the Legitimacy of Tax Authorities by 0.077%.* The coefficient marked positive indicates that there is an influence between *Tax Morale* and the Legitimacy of the Tax Authority. However, with a significant value of

0.126 > 0.05, it shows that Tax *Morale* will strengthen the influence between the Legitimacy of Tax Authorities on Taxpayer Compliance.

The results of the interpretation of the proposed research hypothesis (H5, H6, and H7) can be seen as follows:

The Effect of Religiosity Level on Taxpayer Compliance with Tax *Morale* as Moderation

A significant value of the Tax *Morale* t test was obtained of 0.014. The value is less than 0.05 which means that there is an effect of Tax *Morale* on Taxpayer Compliance. Furthermore, in regression with interaction, the significance value of the interaction of the Level of Religiosity and Tax *Morale* was 0.157 which showed that the interaction had no effect. Because the coefficients b2 is significant and b3 is insignificant, this shows that there is a predictor of moderation (*predictor moderator*), meaning that Tax *Morale* only acts as a predictor variable in the relationship model formed. Thus H5 is rejected.

The Effect of Knowledge of the Tax Administration System on Taxpayer Compliance with Tax *Morale* as Moderation

A significant value of the Tax *Morale* t test was obtained of 0.014. The value is less than 0.05 which means that there is an effect of Tax *Morale* on Taxpayer Compliance. Furthermore, in regression with interaction, the significance value of the interaction of Knowledge of the Tax Administration

System and Tax *Morale* was 0.509 which showed that the interaction had no effect. Because the coefficients b2 is significant and b3 is insignificant, this shows that there is a predictor of moderation (*predictor moderator*), meaning that Tax *Morale* only acts as a predictor variable in the relationship model formed. Thus H6 is rejected.

The Effect of Tax Authority Legitimacy on Taxpayer Compliance with Tax *Morale* as Moderation

A significant value of the Tax *Morale* t test was obtained of 0.014. The value is less than 0.05 which means that there is an effect of Tax *Morale* on Taxpayer Compliance. Furthermore, in regression with interaction, the significance value of the interaction of Legitimacy of Tax Authority and Tax *Morale* was 0.126 which showed that the interaction had no effect. Because the coefficients b2 is significant and b3 is insignificant, this shows that there is a predictor of moderation (*predictor moderator*), meaning that Tax *Morale* only acts as a predictor variable in the relationship model formed. Thus H7 is rejected.

CONCLUSION

Based on the results of the discussions that have been carried out, it can be concluded that the level of Religiosity has a positive effect on Taxpayer Compliance, the knowledge of the Tax Administration System has a positive effect on Taxpayer Compliance, legitimation of the Tax Authority does not affect Taxpayer Compliance, Tax

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morale has a positive effect on Taxpayer Compliance, Tax morale unable to moderate the effect of the Level of Religiosity on Taxpayer Compliance, Tax morale is unable to moderate the influence of Tax Administration System Knowledge on Taxpayer Compliance and Tax morale is unable to moderate the influence of Tax Authority Legitimacy on Taxpayer Compliance.

Based on the conclusions, the researcher suggested that taxpayers are expected to be more active in seeking information related to taxation, especially regarding their tax rights and obligations. So that by understanding the rights and obligations as a Taxpayer, it is expected that Taxpayers will be more obedient in fulfilling their tax obligations. For the government, it is expected to further increase tax socialization to taxpayers, especially regarding the many changes in tax regulations, both from payment procedures, reporting procedures and changes in tax rates. And for tax authorities to further improve services related to tax information and administration, so that taxpayers know when to pay and report their tax obligations to avoid tax sanctions. This is expected to increase taxpayer awareness, and will increase taxpayer compliance so that it will have a direct impact on state revenue.

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