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# THE RELIGIOSITY OF TAXPAYERS AND THE POWER OF TAX AUTHORITIES IN INDONESIAN INDIVIDUAL TAXPAYER COMPLIANCE CONTEXT

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## ABSTRACT

This research aims to empirically prove the influence of coercive power, legitimate power, and religiosity on tax compliance. Also, we investigate the influence of tax morale and the impact of tax morale on tax compliance in a sample context that experiences changes in tax regulations. The research sample was 199 taxpayers in Indonesia who were determined using purposive sampling. We show that tax power based on legitimacy effectively increases tax compliance and morale. However, on the contrary, the tax coercive approach reduces tax compliance. The research results also show that high religiosity is a high belief in God, dedication, and religious fervor. Thus, in the Indonesian context, religiosity encourages its followers to increase tax morale and compliance as proof that they comply with government regulations (as *ulul amri*). We also find that tax morale increases tax compliance. This research implies that Indonesia's tax authority or government should take policies that can improve their legitimacy power and reduce coercive power approaches to increase tax morale and compliance.

## 1. INTRODUCTION

Through the Independent Campus program, The Indonesian government encourages state universities to become autonomous, independent, innovative, and creative universities to improve the quality of higher education in Indonesia. To realize this objective, the Indonesian government issued Minister of Education and Culture Regulation Number 4 of 2020 concerning changing State Universities to Legal Entity Universities. Based on this regulation, Indonesia has changed the status of 21 state universities to become State Universities with Legal Entity Status (hereafter called PTNBH). This status change benefits universities because they have the right to determine policies, manage finances, and open or close study programs/faculties independently. However, this policy brings changes in the imposition of employee tax rates, which tend to be higher than before, and this change allows for changes in tax compliance (Paleka & Vitezić, 2023; Hassan et al., 2021; Ali et al., 2001). Due to this status change, at least two tax regulations have been altered. First, the income paid by PTNBH to employees will be subject to tax deductions of income under Article 21. Second, the tax rate that will be applied is progressive.

The researchers' main concern is the study of individual taxpayer compliance because of taxpayers' evasion. Societies and governance face the challenge of limiting tax evasion and reducing this phenomenon because it causes the reduction of government revenues (Paleka & Vitezić, 2023). Although previous researchers have researched tax compliance, they used a context with no tax rate change. The literature explores the causes of the tax compliance behavior of firms and individual taxpayers with selected economic, social, behavioral, and institutional factors (Hassan et al.,

2021). This individual tax compliance behavior is studied through the multi-perspective lenses of the attribution theory (Kaplan et al., 1988), equity theory, expected utility theory, and social exchange theory (Hassan et al., 2021). Previous studies focused more on tax compliance for micro, small, and medium enterprises (Agusti & Rahman, 2023; Hermanto, 2022; Nartey, 2023), individual taxpayers (Okafor, 2023; Palil & Rusyidi, 2013; Rahmawati, 2022), overseas taxpayers (D'Avino, 2023), and corporate taxpayers (Tang et al., 2023; Nwokoye et al., 2022; Alshirah et al., 2022). This research develops previous studies by using individuals affected by changes in tax rates as research objects.

Second, we use religiosity as a factor that can influence tax morale and tax compliance. Recent studies emphasize that human behavior has been influenced considerably by religious practice and belief and provide empirical evidence that religiosity influences people's behavior, including reducing fraud (Rohman et al., 2023; Said et al., 2018), choice of investment instruments (Aysan et al., 2018), consumption choices (Mokhlis, 2009), individual performance (Osman-Gani et al., 2013), risk-taking (Azmat et al., 2021), and dishonest behavior (Ridwan & Diantimala, 2021). Prior studies used religiosity to explain prohibited and permitted religious behavior and are limited to behavior to pay taxes. Meanwhile, religiosity toward tax compliance is limited (Jun & Yoon, 2018).

## 2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Indonesian Government Regulation Number 80 of 2010 concerning withholding rates and the imposition of Article 21 income tax on income that is a burden on the state income and expenditure budget or regional income and expenditure budget, Article 4 states that civil servants are subject to Article 21 Income Tax deductions following the Income Tax Law and is not borne by the Government. Article 21 income tax rates imposed on civil servants are grouped into three: (1) zero percent of the gross amount of honorarium or other remuneration for civil servants in grade II; (2) five percent of the gross amount of honorarium or other compensation for civil servants in grade III; (3) fifteen percent of the gross amount of honorarium or other compensation for civil servants in grade IV. However, the income tax rates for private employees based on Law number 7 of 2021 concerning harmonization of tax regulations are classified as (1) five percent of taxable income up to IDR 60,000,000; (2) fifteen percent of taxable income of more than IDR 60,000,000 to IDR 250,000,000; (3) twenty-five percent of taxable income of more than IDR 250,000,000 to IDR 500,000,000; and (4) thirty-five percent of the taxable income is more than IDR 500,000,000.

Changes in tax rates for PTBH employees require outreach and education from all taxpayers. This is because this change can cause confusion for taxpayers and can further reduce compliance with paying taxes (Alshirah et al., 2022; Palil & Rusyidi, 2013; Hardika et al., 2022; Hermanto, 2022). To avoid this decrease in taxpayer

compliance, taxpayers need to have more effective tax literacy. This is because tax literacy can increase taxpayer understanding and thus increase tax compliance (Agusti & Rahman, 2023; Çetin Gerger et al., 2019; Mihaylov et al., 2015).

Taxes are the main source of income for all countries, especially in Indonesia. The sustainability of state operations requires continuous tax revenues, so the state applies sanctions such as fines, penalties, and imprisonment to increase taxpayer compliance in paying taxes. (Kastlunger et al., 2013). According to the Slippery Slope Framework for Tax Compliance, a citizen's willingness to comply with the law depends on their belief in the authorities' ability to enforce it, as well as their willingness to cooperate voluntarily. As the tax authority, the government has weak power, causing taxpayers to use weaknesses in tax regulations to avoid taxes. On the contrary, strong power tax authority can force taxpayers to increase voluntary taxes and tax compliance.

Moreover, based on Becker's theory of crime, the choice to pay taxes is portrayed as a challenge of economic-oriented decision-making. Due to the potential audits and penalties, taxpayers elect to cooperate if evading taxes does not make sense (Kastlunger et al., 2013). Coercive powers to ensure taxpayers are tax compliant and pay their fair share of taxes and enhance tax authority legitimacy and status, as the Government state is considered the most powerful source of symbolic capital (Yong & Fukofuka, 2023). Kastlunger et al. (2013), Chong & Arunachalam (2018), and Sadress et al. (2019) show that coercive power has a positive influence on enforce power and tax compliance of taxpayers. However, Bakar et al. (2022) found that the coercive power of tax authorities does not influence tax compliance. This finding is based on the characteristics of the sample used, namely, workers who earn a fixed salary and employers who deduct a portion of their wages to pay the scheduled taxes.

H1a. The power of tax authorities (Coercive power) has a positive influence on tax compliance.

Morals are concerned with or relate to what is right and wrong in human behavior. The theory of moral development is principally related to justice, and its development continues throughout human life (Kohlberg, 1958). In carrying out life, humans socialize with a societal structure bound by laws or regulations so that regulations control behavior, determine right and wrong, and play a role in determining morals. Based on this argument, the coercive power of tax authorities influences the morale of taxpayers towards tax avoidance (Bakar et al., 2022). Coercive power will implement fines and penalties to encourage more tax compliance (Bakar et al., 2022).

H1b. The power of tax authorities (Coercive power) negatively influences the morale of tax avoidance.

Various tax authority policies respond to the rise of tax avoidance. Based on the classic economic approach, increasing the power of tax authorities is the method taken because the most effective tactics to combat tax crime seem to be audits, penalties, and fines (Kastlunger et al., 2013). The power of tax authorities can be seen from two different perspectives: Coercive power and legitimate power (Agusti & Rahman, 2023). Based on social sociology, coercive power is the power that controls tax crimes through

coercion or violence by imposing punishments, fines, and penalties. On the other hand, legitimate power is related to the authority's ability to ensure that taxpayers act cooperatively, where the governance/state as authority enforces the willingness of society to cooperate voluntarily. From a legitimate power perspective, taxpayers' trust in tax authorities will increase because they believe that taxes positively affect them through the benefits provided by the government. Gangl et al. (2020) report that Legitimate power encourages a culture of service, voluntary taxes, and reasoned trust. H2a. The power of tax authorities (legitimate power) has a positive influence on tax compliance.

Tax morale is an area of considerable interest among tax authorities because this point has a significant correlation to tax compliance (Alexander & Balavac-Orlic, 2022). Scholars discuss how to increase tax morale by framing tax morale (Brizi et al., 2015) and legitimate power tax authorities (Bakar et al., 2022). The official power granted to a society or individual to collect, withdraw, and administer a tax on an organization is known as the legitimate power of tax authorities. Legitimate power is a "parental" role within an organization, and they are responsible for decision-making on tax policy and executing plans that push the organization forward. Based on this argument, people believe, know, and understand the tax authorities to manage taxes. Trust is defined as the voluntary cooperation of taxpayers, where high trust perceives that tax is a duty to fulfill societal needs (Kastlunger et al., 2013). Thus, legitimate power causes a decrease in taxpayer morale to avoid taxes (Bakar et al., 2022).

H2b. The power of tax authorities (legitimate power) has a negative influence on tax morale.

In recent decades, religious practice and belief have influenced human behavior considerably. Religiosity refers to the beliefs and behaviors of individuals. Recent studies provide evidence that religiosity influences people's behavior regarding fraud (Rohman et al., 2023; Said et al., 2018), choice of investment instruments (Aysan et al., 2018), consumption choices (Mokhlis, 2009), individual performance (Osman-Gani et al., 2013), Islamic tax compliance (Haji-Othman et al., 2018; Bin-Nashwan et al., 2019), risk-taking (Azmat et al., 2021), and dishonest behavior (Ridwan & Diantimala, 2021). Prior studies used religiosity to explain prohibited and permitted religious behavior and are limited to behavior to pay taxes. Religiosity can be defined as an individual's belief level in God, often manifested by their dedication and religious fervor. Meanwhile, religion provides behavioral guidelines for its followers, encouraging them to comply with government regulations (as *ulul amri*). The government has obliged the society to pay taxes. However, studies on the role of religiosity on tax compliance are limited (Jun & Yoon, 2018).

Recent studies divided religiosity based on two orientations: religious affiliation and religious commitment. The concept of religious affiliation pertains to an individual's self-identified association with a certain religion, while religious commitment encompasses the degree to which an individual follows their religious principles, convictions, and rituals and integrates them into their daily existence (Worthington

et al., 2003). In the context of religious commitment, Torgler & Murphy (2004) found that high religiosity significantly increases tax payments because they pay tax as a sense of moral and religious obligations (Benk et al., 2017). The research conducted by Mohdali & Pope (2014) reveals a statistically significant positive correlation between religiosity and voluntary tax compliance. The prevalence of strong religious values and the deeply embedded concept of giving within society can be identified as contributing factors to enhance tax compliance.

H3a. Religiosity has a positive influence on tax compliance.

Religiosity is associated with human obedience to religious teachings or beliefs. Religion contains good and bad teachings about behavior and behavior that are recommended, permitted, and prohibited by humans, so religion functions as a guide to behavior. High religiosity indicates strict religious teachings as a guide to behavior. Based on an Islamic perspective, zakat is a religious obligation that God has determined, while tax is an obligation of citizens that the government has determined. Muslims, as citizens of a country, are obliged to pay zakat and taxes in accordance with the law, so taxes have the same position as zakat in religion, and avoiding both is a sinful act. Davidescu et al. (2022) report the empirical findings that several dimensions of religiosity, including religious affiliation, belief in God, the importance attributed to God, and the level of confidence in other religions and religious institutions, significantly contribute to the level of tax morale in a favorable manner. Torgler (2006) studied individual taxpayers from more than 30 countries, examining the role of religiosity on tax morals. His studies using church attendance, religious education, active membership in a church or a religious organization, perceived religiosity, religious guidance, and trust in the church show that religiosity increases tax morale.

H3b. Religiosity has a negative influence on tax morale.

Tax morale is often defined as the intrinsic motivation or value to pay taxes. Prior studies provide evidence that tax morale increases people's willingness to pay taxes (Rahmawati, 2022). Tax morale refers to the propensity of people to comply with their tax responsibilities. The phenomenon is subject to the effect of multiple causes, one of which is the availability of public goods. Research has demonstrated that the existence of an adequate provision of public amenities has a positive influence on tax morale. Taxpayers are more likely to comply with their tax duties when they have trust in their governing institutions, are satisfied with the provision of public goods, and perceive receiving reciprocal benefits from their tax contributions (Castañeda, 2023). Rahmawati (2022) surveyed MSME taxpayers in Indonesia and posed several findings that tax morale increases taxpayer compliance. Based on the theory of planned behavior, Taing & Chang (2021) report that increasing tax morale will significantly motivate participation in compliance intention. Similarly, Chong & Arunachalam (2018) document that tax non-compliance is more common in those with poor tax morale.

H4. Tax morale has a negative influence on tax compliance.

### 3. METHOD

This study examines employees at Indonesian state universities who experienced tariff adjustments following the institution's transition to State Universities with Legal Entity Status (PTN-BH). Based on career groups, employees can be subject to three different tax rates: the second level career group is a group that is free from income tax; the level 3 career group is subject to a 5% tax rate, and the level 4 career group is subject to a 15% tax rate. Since their institutional status changed to PTN-BH, all groups are subject to the same tax rate. This policy is not profitable for employees with a career grade 2, and vice versa; it is beneficial for employees with level 4. For this reason, we use career class as a control variable.

We use non-random sampling because researchers cannot force all PTNBH employees to become research samples. Thus, we rely on their willingness to become respondents in our research. The questionnaires were distributed using a purposive sampling method, either directly or online, and targeted to employees with different career groups. During the four months we distributed the questionnaire, 199 questionnaires were returned, as depicted in Table 2. J. Hair et al. (2010) suggest that the minimum sample size when using Structural Equation Modeling-Partial Least Square) (PLS-SEM) as an analysis technique is the '10 times rule'. This means the sample size must be larger than the variable with the largest number of indicators in a model. In this research, tax literacy is the variable with the largest number of indicators, namely 7. Therefore, as J. Hair et al. (2010) suggested, the minimum sample size recommended is 70 (7x10). The sample size 199 meets the minimum sample size recommended by J. Hair et al. (2010).

Table 1 describes the variable measurement indicators. Variables were measured using a Likert scale (scale 5) and analyzed using the SEM-PLS approach. We use SEM-PLS because this particular tool is particularly well-suited for managing models that involve second-level structures or the construction of models (Kosiba et al., 2022). Also, SEM-PLS is best relocated to be a predictor for both the interaction and imagination constructs and is suitable for testing newly developed models of conceptualized models (Barrett et al., 2021). Dash & Paul (2021) emphasize sample size, where CB-SEM demands a large sample size, whereas PLS-SEM is quite lenient. Kock & Hadaya (2018) recommend that the minimum sample size estimation method in PLS-SEM be greater than ten times the maximum number of inner or outer model links pointing at any latent variable in the model.



**Table 1.** Indicators of Variables

<b>Variables</b>	<b>Item</b>	<b>Measuremetnt</b>	<b>References</b>
Tax compliance	TC_1	I pay taxes voluntarily.	(Kirchler et al., 2008)
	TC_2	it takes a long time to figure out how to avoid taxes.	
	TC_3	Pay taxes according to regulations.	
	TC_4	There are periodic tax audits.	
	TC_5	The taxes I pay support the country and other citizens.	
	TC_6	I like to contribute to the good of everyone.	
Tax morale	TM_1	I will not do tax evasion even if there is an opportunity.	(Bakar et al., 2022; Torgler, 2007; Paleka & Vitezić, 2023)
	TM_2	Taxpayers reporting all their income to reduce tax income is reasonable.	
	TM_3	Tax evasion is an illegal way to meet economic needs.	
	TM_4	Tax evasion is an illegal act.	
Power of tax authorities (Coercive power)	CP_1	The tax office aims to impose penalties.	(Kastlunger et al., 2013)
	CP_2	The tax office investigates something that could potentially be tax smuggling.	
	CP_3	The tax office fosters hatred.	
	CP_4	The tax office sets the tax at the highest rate.	
Power of tax authorities (Legitimate power)	LP_1	Tax evasion is detected in a high percentage of cases.	(Kastlunger et al., 2013)
	LP_2	Tax offices/officers efficiently eradicate tax crimes.	
	LP_3	Tax evasion is likely to be detected by the tax office/officials.	
	LP_4	Tax offices/employees know how to detect every act of tax evasion.	
	LP_5	Tax offices/employees are competent in detecting every act of tax evasion.	
Religiosity	REL_1	I believe in the existence of God, life after death, and hell and heaven.	(Rohman et al., 2023)
	REL_2	God is important in a person's life.	
	REL_3	Religion is important in a person's life.	
	REL_4	Frequency of recitation attendance.	
	REL_5	Frequency of religious obligatory prayers/worship.	
	REL_6	Pray to God other than at times.	

Source: Paleka & Vitezić (2023); Rohman et al. (2023); Bakar et al. (2022); Kastlunger et al. (2013); Kirchler et al. (2008); Torgler (2007)



## 4. RESULT AND DISCUSSION

### a. Descriptive Analysis

Table 2 presents a description of the research respondents. The results showed that we used more male respondents than females. Based on employment status, 82.35% of respondents have permanent employee status. The low participation of non-permanent employees is due to the characteristics of the research population, where 85% are permanent employees. In addition, based on class, Table 2 shows that 56.78% have grade 3, 15.58% of respondents have grade 2, and the remaining 27.64% are grade IV employees.

**Table 2.** Descriptive of Respondents

Indicators	Gender		Employee Status		Grade		
	Male	Female	Permanent	Non-Permanent	II	III	IV
Total	109	90	140	30	31	113	55
Percentage	54.77%	45.23%	82.35%	17.65%	15.58%	56.78%	27.64%

Source: Author's own work

Statistical description of all variables. Table 3 shows that the average taxpayer compliance response is 4,004 (sound). However, the average value of the two indicators is close to doubtful. The tax compliance indicator with the lowest score is the taxpayer's time requirement for tax avoidance (TC\_2, mean 3.126). This tax compliance score is confirmed by the low average tax morale score, which indicates the sample has good tax morale (mean of 1.989). However, the sample gave moderate respondents regarding the indicator of honesty in reporting wealth (mean of 2.477).

**Table 3.** Statistic Descriptive

Variables and Indicators	Mean	Median	Min.	Max.	Std. dev.	Factor Loading
TC1	3.955	4.000	1.000	5.000	0.944	0.690***
TC2	3.126	3.000	1.000	5.000	1.025	0.945**
TC3	4.291	4.000	1.000	5.000	0.573	0.746***
TC4	4.01	4.000	1.000	5.000	0.674	0.699***
TC5	4.347	4.000	1.000	5.000	0.616	0.758***
TC6	4.296	4.000	1.000	5.000	0.649	0.802***
<b>Average Score</b>	<b>4.004</b>	<b>3.833</b>	<b>1.000</b>	<b>5.000</b>	<b>0.747</b>	<b>0.773***</b>
TM1	1.487	1.000	1.000	4.000	0.602	0.791***

TM2	2.477	2.000	1.000	5.000	1.180	0.830***
TM3	2.04	2.000	1.000	5.000	0.864	0.778***
TM4	1.95	2.000	1.000	5.000	0.815	0.740***
<b>Average Score</b>	<b>1.989</b>	<b>1.750</b>	<b>1.000</b>	<b>4.750</b>	<b>0.865</b>	<b>0.785***</b>
CP1	2.101	2.000	1.000	5.000	0.974	0.802***
CP2	3.759	4.000	1.000	5.000	0.981	0.503**
CP3	1.905	2.000	1.000	5.000	0.832	0.785***
CP4	2.352	2.000	1.000	5.000	0.988	0.923***
<b>Average Score</b>	<b>2.529</b>	<b>2.500</b>	<b>1.000</b>	<b>5.000</b>	<b>0.944</b>	<b>0.753***</b>
LP1	3.201	3.000	1.000	5.000	0.904	0.855***
LP2	3.472	4.000	1.000	5.000	0.898	0.932***
LP3	3.844	4.000	1.000	5.000	0.69	0.839***
LP4	3.894	4.000	1.000	5.000	0.685	0.808***
LP5	3.92	4.000	1.000	5.000	0.654	0.778***
<b>Average Score</b>	<b>3.666</b>	<b>3.800</b>	<b>1.000</b>	<b>5.000</b>	<b>0.766</b>	<b>0.842***</b>
REL1	4.744	5.000	3.000	5.000	0.46	0.917***
REL2	4.814	5.000	1.000	5.000	0.461	0.955***
REL3	4.804	5.000	3.000	5.000	0.41	0.918***
REL4	3.613	4.000	1.000	5.000	1.008	0.700***
REL5	4.688	5.000	2.000	5.000	0.589	0.829***
REL6	4.724	5.000	3.000	5.000	0.459	0.649***
<b>Average Score</b>	<b>4.565</b>	<b>4.833</b>	<b>2.167</b>	<b>5.000</b>	<b>0.565</b>	<b>0.828***</b>

\*\*\*Significant at  $p < 0.01$ ; \*\* Significant at  $p < 0.05$

Source: Author's own work

Table 3 shows the average Power of Tax Authorities (coercive power) score is 2.529. This score is lower than the average score of the power of tax authorities (Legitimate power) (means 3.666). This result shows that tax authorities of the tax office have greater legitimate power than coercive power. The law supports the high score of legitimate power. The law is the basis for the tax office to carry out tax policies, including their authority to examine taxpayers who are indicated to have committed tax fraud. Based on religion, respondents have a high level of religiosity (average score of 4,565). The high level of religiosity is supported by the high score on the importance of God and religion as a guide to living life.

### b. Model Fit Test

This study employs five latent variables, assessed using a 5-point Likert scale. Structural equation modeling (SEM) is utilized for data processing due to its three key advantages over traditional multivariate methods. SEM is particularly suitable for latent variables as it estimates unobserved variables through observed ones. SEM explicitly assesses measurement error and model testing, where a structure can be imposed and evaluated to fit the data (Novikova et al., 2013). In using SEM as a data processing method, researchers face two methods to choose from: covariance-based SEM (CB-SEM) and variance-based SEM (VB-SEM) or PLS-SEM (Dash & Paul, 2021). We decided to use PLS-SEM because PLS-SEM has three major advantages over CB-SEM: (1) suitable for handling models that involve the use of second-level constructs or model development (testing the new model) (Kosiba et al., 2022), (2) focus on estimation and prediction (Al-Adwan et al., 2022) and (3) test the conceptualized model from the previous theoretical deduction (Barrett et al., 2021).

**Table 4.** Fit model

	<b>TC</b>	<b>TM</b>	<b>CP</b>	<b>LP</b>	<b>REL</b>
Cronbach's Alpha	0.708	0.750	0.732	0.785	0.790
Composite Reliability	0.811	0.853	0.783	0.855	0.853
AVE	0.597	0.582	0.512	0.551	0.506
VIFs	1.813	1.563	1.303	1.388	1.195

Source: Author's own work

Table 4 reports all variables producing a Cronbach alpha value  $\geq 0.7$  and indicates that the test data shows that all constructs have internal consistency (J. F. Hair et al., 2019). Composite Reliability test results range between 0.783 and 0.855. The composite reliability value exceeds the recommended value of 0.7 (Faqih, 2022). Following (Rokhman et al., 2022), we used the Average variances extracted (AVE) value as the loading factor to measure construct validity and discriminant validity. Table 4 shows that the results of the AVE test resulted in the lowest score of 0.597 and exceeded the recommended minimum requirement of 0.5 (Faqih, 2022). Moreover, the loading factor score resulted in the lowest score, ranging from 0.702 to 0.918. The loading factor value is higher than the recommended value of 0.7 and is higher than the recommended value by (Devlin et al., 2014). The variance inflation factor (VIF) test is used to see the correlation between variables. We present the VIF score in Table 4, where the largest score is 1.813. The tolerance score of VIF is 0.10, so the model does not have a multicollinearity problem (Rokhman et al., 2022).

To ensure that our model is valid enough to answer the hypotheses, We assess the feasibility of the model, which includes Average path coefficient (APC), Average R-squared (ARS), Average Adjusted R-squares (AARS), and Average Block VIF (AVIF) (Devlin et al., 2014). The fit and quality indices test model is presented in Table 3.

Table 3 shows APC, ARS, and AARS scores with P-value <0.001. The ideal APC, ARS, and AARS values are  $\leq 0.05$ . It shows that the goodness-of-fit model has been achieved. Table 2 also shows that the AVIF and AFVIF scores are 1.799 and 2.481. Both scores are ideal because they are over 3.3.

**Table 5.** Test of Model Fit and Quality Indices

Item	Scores	Ideal score*
Average path coefficient (APC)	0.268, P<0.001	-
Average R-squared (ARS)	0.464, P<0.001	-
Average adjusted R-squared (AARS)	0.447, P<0.001	-
Average block VIF (AVIF)	1.178	acceptable if $\leq 5$ , ideally $\leq 3.3$
Average full collinearity VIF (AFVIF)	1.453	acceptable if $\leq 5$ , ideally $\leq 3.3$
Tenenhaus GoF (GoF)	0.499	small $\geq 0.1$ , medium $\geq 0.25$ , large $\geq 0.36$
Sympson's paradox ratio (SPR)	1.000	acceptable if $\geq 0.7$ , ideally = 1
R-squared contribution ratio (RSCR)	1.000	acceptable if $\geq 0.9$ , ideally = 1
Statistical suppression ratio (SSR)	1.000	acceptable if $\geq 0.7$

\*This ideal score is the output from the WarpPLS tool  
Source: Author's own work

The results of hypothesis 1a testing show that the power of tax authorities (coercive power) has a coefficient of -0.061 and a p-value of 0.258 and indicates that the Power of tax authorities (Coercive power) does not influence tax compliance. The results of this research indicate that the application of sanctions to taxpayers who violate tax laws by imposing fines, penalties, and imprisonment is ineffective in increasing taxpayer compliance. Normatively, a citizen's willingness to comply with the law depends on their belief in the authorities' ability to enforce it as well as their willingness to cooperate voluntarily, so weak power tax authority causes taxpayers to use weaknesses in tax regulations to commit tax evasion. However, this result depends on the taxpayer's condition. Our study uses a sample of employees who have a monthly salary and are required to allocate a portion of their income to pay taxes. The result is consistent with the latest studies by Bakar et al. (2022), who suggest that coercive power does not impact tax compliance on 116 self-employed and salaried individuals in East Malaysia. According to a study conducted by Mohdali et al. (2014), the implementation of coercive power, specifically through the application of fines and penalties, has been seen to have a restricted influence on salaried taxpayers who already demonstrate adherence to tax regulations. Using SMEs in Indonesia, Agusti &

Rahman (2023) provide evidence that the power of tax authorities had no significance in determining tax evasion.

The results of hypothesis test 1b show that the Power of tax authorities (coercive power) has a coefficient of -0.426 and a p-value  $<0.001$ . These results show that the power of tax authorities (coercive power) negatively influences tax morale. This research shows that enforcing tax regulations with coercive power, imposing penalties, and high penalties on taxpayers cause taxpayers to have the morals to avoid tax. Based on moral theory, humans socialize with a societal structure bound by laws or regulations in their environment. They are also bound by regulations, norms, and laws that regulate their lives so that regulations control behavior. Rules/norms determine right and wrong and play a role in determining morals. The high coercive power of tax authorities increases the issuance of regulations to determine whether tax activities are permissible, thus increasing tax morale.

However, in the context of the Indonesian tax system, tax calculations use a self-assessment system. In this system, taxpayers can calculate and report their taxes. With this system, trust from the tax authority to taxpayers is essential. The resulting study confirmed those of Bakar et al. (2022), McCulloch et al. (2021), and Mickiewicz & Rebman (2019) that vigorous formal law enforcement in the form of high penalties and the likelihood of being caught would shape taxpayers' intrinsic motivation or tax morale. However, the results of this research are different from the study by Bakar et al. (2022) that the coercive power of tax authorities has a positive influence on the morale of taxpayers.

The results of hypothesis test 2a show that the power of tax authorities (legitimate power) has a coefficient of 0.490 and p-value  $<0.001$  and indicates that the power of tax authorities (legitimate power) has a positive influence on tax compliance. The tax office has strong legitimacy and a strong legal basis in determining, auditing, and fines for taxpayers, causing taxpayers to report tax obligations under regulations. So, it will increase tax compliance. Researchers divide the power of tax authorities into two perspectives: Coercive power and legitimate power (Agusti & Rahman, 2023; Kirchler et al., 2008). Based on social psychology, legitimate power is related to the authority's ability to ensure that taxpayers act cooperatively, where the governance/state as authority enforces the willingness of society to cooperate voluntarily.

Based on a legitimate power perspective, taxpayers' trust in tax authorities will increase because they believe that taxes positively affect them through the benefits provided by the government. Gangl et al. (2020) report that legitimate power encourages a culture of service, voluntary taxes, and reasoned trust. Legitimate power pertains to the authority's capacity to effectively induce taxpayers to exhibit cooperative behavior, hence fostering taxpayers' consciousness and compliance with tax obligations (Agusti & Rahman, 2023). The results of this research confirm (Kastlunger et al., 2013) that legitimacy power has a positive influence on tax compliance. Based on Kirchler et al. (2008), legitimate power is an effective tool for achieving higher trust levels and, consequently, higher compliance levels.

Table 6. Hypothesis Test Results

Hypothesis and path	Path coefficient	p-value	Std. Errors	Effect Size	Decision
H1a: CP → TC	-0.061	0.258	0.093	0.020	Rejected
H1b: CP → TM	-0.426***	<0.001	0.085	0.213	Accepted
H2a: LP → TC	0.490***	<0.001	0.083	0.317	Accepted
H2b: LP → TM	0.274***	0.001	0.088	0.099	Accepted
H3a: REL → TC	0.277***	0.001	0.088	0.126	Accepted
H3b: REL → TM	0.148*	0.054	0.091	0.047	Accepted
H4: TM → TC	0.203**	<0.001	0.090	0.104	Accepted

\*\*\* Significant at  $p < 0.01$ , \*\* Significant at  $p < 0.05$ , \* Significant at  $p < 0.1$   
Source: Author’s own work

The results of hypothesis 2b testing show that the power of tax authorities (legitimate power) has a coefficient of 0.274 and a significance of 0.001. These results indicate that the power of tax authorities (legitimate power) positively influences tax morale. The tax office has the task of establishing tax regulations relating to determining rates and collecting and receiving reports from taxpayers. In the legitimacy of power approach, society trusts the tax authority or government to manage taxes. This belief is a form of taxpayer awareness to pay taxes, increasing tax morale. The primary determinant influencing individuals’ adherence to tax regulations is a credible tax authority and the taxpayers’ trust in obtaining collaborative treatment, particularly within a robust tax system (Bakar et al., 2022). Thus, legitimacy power increases taxpayers’ tax morale. The results of this research strengthen the findings of Bakar et al. (2022) in Malaysian employed and self-employed taxpayers, which concluded that legitimacy power positively impacts tax morale. Legitimate power fosters reason-based taxpayer trust, a service climate, and a voluntary motivation to pay taxes (Gangl et al., 2020). The positive experiences lead to a confident climate with committed motivation to pay taxes and lead to ethics for complying with taxes.

Table 6 shows that religiosity (REL) has an efficiency of 0.277 and a p-value  $< 0.01$ . These results indicate that religiosity positively influences tax compliance (TC) at the 1% level. These findings indicate that religiosity has a positive influence on tax compliance. Recent studies use religiosity to explain prohibited and permitted religious behavior. Religiosity can be defined as an individual’s belief level in God, often manifested by their dedication and religious fervor.

Meanwhile, religion provides behavioral guidelines for its followers and encourages them to comply with government regulations (as *ulul amri*). The government has obliged people to pay taxes, so paying taxes is a form of human compliance with government regulations (*ulul amri*), including behavior to comply with taxes. The results of this research are in line with the findings Torgler & Murphy (2004) show that

high religiosity significantly greater tax payments because they pay tax as a sense of moral and religious obligations (Benk et al., 2017). The research conducted by Mohdali & Pope (2014) reveals a statistically significant positive correlation between religiosity and voluntary tax compliance. The prevalence of strong religious values and the deeply embedded concept of giving within society can be identified as contributing factors to enhance tax compliance.

The research results also show that religiosity (REL) has an efficiency of 0.148 and a p-value score  $<0.05$ . This indicates that religiosity positively influences tax morale (TM) at the 5% level. These findings indicate that religiosity has a positive influence on tax morale. This finding also corroborates the findings of Davidescu et al. (2022) that several dimensions of religiosity (religious affiliation, belief in God, the importance attributed to God, confidence in other religions and religious institutions) significantly contribute to tax morale. In the Islamic context, paying taxes is proof that they obey Muslims as citizens. High religiosity indicates the strictness of religious teachings as a guide to a person's behavior. Based on an Islamic perspective, Muslims must pay zakat (a religious obligation that God has determined) and taxes (a citizen's obligation based on government regulations).

Table 6 provides evidence that tax morale (TM) has an efficiency of 0.203 and a p-value score  $<0.001$ . These findings indicate that tax morals positively influence tax compliance (TC) at the 1% level. Tax morale is often defined as the intrinsic motivation or value to pay taxes. The results of this research support previous studies providing evidence that tax morale increases people's willingness to pay taxes (Rahmawati, 2022; Taing & Chang, 2021; Chong & Arunachalam, 2018). Based on Small and medium-sized enterprise taxpayers in Indonesia, Rahmawati (2022) reports that tax morale increases taxpayer compliance. Taing & Chang (2021) use the theory of planned behavior and report that increasing tax morale will significantly motivate participation in compliance intention. Moreover, Chong & Arunachalam (2018) document that tax non-compliance is more common in those with poor tax morale.

## 5. CONCLUSION

This study empirically examines the impact of coercive power, legitimate power, and religiosity on tax compliance and tax morale and the effect of tax morale on tax compliance. The findings reveal that coercive power does not affect tax compliance and has a negative impact on tax morale. In contrast, legitimate power enhances both tax compliance and tax morale. The researchers categorize tax power into coercive and legitimate types. However, in this study's context, legitimacy-based tax power effectively increases tax compliance and morale, whereas a coercive tax approach reduces tax compliance.

The research results also show that religiosity increases tax compliance and tax morale. High religiosity is a high belief in God, high dedication, and religious fervor.



Thus, religiosity encourages its followers to increase tax morale and compliance as proof that they comply with government regulations (as *ulul amri*). We also find that tax morale increases tax compliance. Taxpayers' trust in governing institutions, satisfaction with the provision of public goods, and perceived receiving reciprocal benefits from their tax contributions enhance compliance with their tax duties.

We recommend that the tax authority or government adopt policies to increase their legitimacy power and reduce coercive power approaches to increase tax morale and compliance. The government can also take policies by issuing regulations to increase citizens' religiosity because their religiosity increases tax morals and compliance. This research uses a sample of monthly salaried employees whose employers deduct their salaries. As a result, they have limited opportunities for tax avoidance. Other studies can expand the sample with different characteristics, expanding the literature on tax avoidance in different study contexts.

For PTNBH, the leaders are encouraged to build interpersonal relationships with employees, using strong interpersonal skills to influence others to improve tax compliance. Employees are encouraged to practice worship and rules and how deeply they appreciate the religion they believe in as an effort to increase their religiosity. High religiosity can encourage employees to develop attitudes and behaviors that increase tax morale and compliance.

The limitation of this study is that we used samples of taxpayers in Indonesia. The characteristic of the Indonesian taxpayer is that it adheres to one religion recognized by the government. In this context, the role of religion is vital to be the basis of behavior, including behavior in tax compliance. Samples with different characteristics are recommended for further research to broaden the research results, especially in explaining the role of religiosity on tax compliance. For further study, the religiosity variable could be used as a moderating variable. The aim is to determine whether the religiosity variable can strengthen or weaken taxpayer compliance.

### **Conflicts of Interest**

The authors declare that no potential conflict of interest was reported in this research.

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