The Role of Religiosity and Patriotism in Improving Taxpayer Compliance

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ABSTRACT*:* The purpose of this study is to examine the direct effect of religiosity on taxpayer compliance. In addition, this study also examines the indirect effect of religiosity on taxpayer compliance using the mediation variables of taxpayer patriotism. The data were gathered survey method that was able to collect as much 78 data that can be used for analysis. The validity, reliability of instruments and classical assumptions test were conducted before testing the hypotheses. Simple and multiple regression were used to test the relationship between variables. The indirect influence was tested using Hayes's bootstrapping method. The results showed that the level of religiosity had a positive effect on patriotism and taxpayer compliance. High patriotism would increase taxpayer compliance. The results also provided empirical evidence that there was an indirect influence of religiosity on taxpayer compliance through the mediation of patriotism.

KEYWORDS: religiosity; taxpayer compliance; patriotism

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This article is avalilable in:
http://journal.umy.ac.id/index.php/ai

Introduction

Sustainable national development will able to improve people's welfare. Financing for national development can be obtained from tax revenues and non-tax revenues (Alabede, 2011). Tax is a contribution to the state treasury regulated by law but does not get lead services directly. Taxes are used to finance general expenses. Various policies are issued by the government as an effort to increase tax revenues.

In 2017 the total tax revenue reached IDR. 1,147.5 billion, which is 89.4 percent of those targeted in the 2017 income and expenditure budget (Kementerian Keuangan Republik Indonesia, 2017). However, the achievement of state revenues from taxes is not in accordance with what the government has targeted. In addition, based on tax.go.id site data, it is stated that up to the peak of the annual personal income tax return report in 2018, compliance with report submissions has not reached the specified target of 64.5% for quarter 1. Based on existing phenomena, there is a gap between the target and the actual achievement of tax revenue. This phenomenon shows that taxpayers non-compliance is an important thing to be elaborated in this study.

Achieving tax revenue targets requires the role of tax authorities as well as the active role of taxpayers. The role of the taxpayer itself is very important, especially with the existence of a taxation system that was initially official assessment now has turned into a self assessment. The self-assessment system gives trust to taxpayers to register, calculate, pay, and report their own tax obligations. Awareness of taxpayers is one form of implementation of tax compliance. Taxpayer compliance can directly increase state tax revenues.

Taxpayer compliance in carrying out its tax obligations can be seen from both internal (such as understanding, religiosity) and external factors (such as tax sanctions, servants tax) in the taxpayer (Gangl & Kirchler, 2015; Jannah, Hutadjulu, & Rante, 2018; Jatmiko, 2006; McKerchar, Bloomquist, & Pope, 2013; Welch et al., 2005).This study examines the influence of internal factors, that are factors originate from the taxpayer himself as the driver in carrying out tax obligations. Internal factors are important to study because the taxation system has embraced self-assessment. The self-assessment system which causes the active role of the taxpayer in terms of paying taxes becomes a prominent factor. Therefore, the internal factors, namely patriotism and religiosity influence on increasing tax compliance are assessed in this study.

Patriotism was initially interpreted as an effort to fight colonialism. Patriotism in this study is interpreted as the pride of individuals for their country. Patriotism will foster bond between citizens and their nation or country. This bond can be shown through the citizens' love for the nation and pride of their national identity as citizens (Gangl & Kirchler, 2015). Willingness to sacrifice for the sake of the nation and state is a manifestation of a sense of patriotism. A form of love for the state can manifest in compliance to the tax regulations that have been issued by the state. The results of previous studies indicate that the manifestation of love for the state can affect citizen tax compliance (Pradini, Ratnasari, & Hidayat, 2016). This research is in accordance with what has been conducted by Konrad and Qari (Konrad & Qari, 2012) who found that a person's patriotism is related to the level of tax compliance.

Religiosity is defined as a devotion to religion, piety of an individual (Setiawan, 2012). A high level of religiosity will have a positive impact on everyday life (Nazaruddin, Rezki, & Rahmanda, 2018). Religiosity will also affect a person's love for his country. Love for the country or patriotism is one form of diversities. The results of previous studies indicate that religiosity has a positive impact on individual compliance in paying taxes (Benk, Budak, Yüzbaşı, & Mohdali, 2016; Mohdali & Pope, 2014; Torgler, 2006).

This study assesses the direct influence of patriotism and religiosity on taxpayer compliance. There are only a few researches that study the influence of religiosity and patriotism simultaneously (Pertiwi, 2017). This study develops the results of previous studies (Gangl & Kirchler, 2015; Jannah et al., 2018; Qari, Konrad, & Geys, 2011; Torgler, 2006), by exploring the indirect influence of religiosity towards taxpayer compliance which is mediated by religiosity. Previous studies have shown that religiosity can increase patriotism, but in the context outside taxes (Rifa'i, Prajanti, & Alimi, 2017). This research is developed in the context of tax compliance. The research contribution is in addition to seeing the direct influence, also examining the effect of religiosity on the attitude of taxpayer patriotism and its implications for taxpayer compliance. The researcher assesses whether love of religion will have an impact on the love of the country and its implications for compliance with the regularity of taxation. The results of this study contribute to policy-makers in developing indicators that can improve tax compliance, especially about religiosity and patriotism.

Literature Review and Hypotheses Development

Social Identity Theory

The correlation between religiosity and patriotism towards taxpayer compliance is in line with social identity theory (Tajfel, 1974). Humans basically cannot live alone but depend also on society and the environment. Individuals are part of a particular group. Social identity is a definition of a person based on social identity (Verkuyten, 2005). The theory of social identity has a correlation with feelings of caring, a feeling of pride in the group where the individual includes in it. The existence of individuals in groups will grow emotional bonds so that they can influence the individual in behaving in accordance with the conditions in the group. Based on social theory, social identity in the form of religiosity (a religious identity) and patriotism (as national identity) can affect the behavior of citizens in this case taxpayers on their compliance in fulfilling tax obligations.

Attribution Theory

Attribution theory is a theory that explains the initiates of other people's behavior and individual behavior itself (Kelley, 1997). In accordance with attribution theory, taxpayer compliance is influenced by the taxpayer's perception of taxes. Taxpayer perceptions are also determined by internal and external conditions of taxpayers (Jatmiko, 2006). In this study, the issues being investigated are the internal conditions of taxpayers which are the level of religiosity and patriotism. Several other studies also use attribution theory to explain taxpayer compliance in addition to the research conducted by Jatmiko (Dewi & Merkusiwati, 2018; Septarini, 2015).

Taxpayer Compliance

Taxpayer compliance is the fulfillment of tax rights and obligations by taxpayers. Taxpayers compliance becomes the concern of the government because it is one of the elements of state revenue. The important role of taxes on state development has attracted many previous researchers to identify antecedent factors that influence taxpayer compliance. This happens because of the gap between targeted taxes and taxes received by the state. Description of tax compliance can be explained by an economic approach or by a behavioral approach (James & Alley, 2004). Taxpayers compliance using economic rationalization approach can be explained by the number of tax sanctions, taxpayers income or tax rates. Behavioral approach (behavior) see the taxpayer compliance side based on the taxpayer, and among them are religiosity and patriotism.

Religiosity, Patriotism and Taxpayer Compliance

Religiosity is an appreciation towards religious values and applies or practices the values contained therein (Nazaruddin, 2012). Religiosity is a commitment to religion by carrying out the values taught in the religion. Individuals who have a high level of religiosity will have attention to the welfare of others and be voluntary (Clary & Snyder, 1991). Religion also teaches love for the country. The results of previous studies indicate that

religiosity has a positive effect on nationalism (Rifa'i et al., 2017). Religiosity or diversity is a gift from God and it is essential, and diversity also teaches love for the country, fosters to patriotism (Murod, 2011).

Religion plays an important role in guiding individuals in their everyday life. Religion can control individual behavior from unethical behavior (Nazaruddin et al., 2018; Sofyani & Nadia, 2015). Religiosity is a belief that is integrated into lifestyles, ritual activities, and institutions that give meaning to human life and direct humans to the highest values. Religiosity is the belief in God and the extent to which individuals carry out orders that have been determined to be believed (McDaniel & Burnett, 1990). A high religious value will encourage individuals to carry out positive values and prevent individuals from doing negative values. Individuals with a high level of religiosity tend to be happy to undergo and comply tax regulations issued by their country (Torgler, 2006). Previous research found that people who have a high level of religiosity tend to be more sensitive and empathetic (Wiebe & Fleck, 1980). Previous researches show a positive effect of religiosity on tax compliance, and also found that religiosity is negatively related to tax evasion. However, several studies show that religiosity has no effect on tax compliance (McKerchar et al., 2013; Welch et al., 2005).

H_1: Religiosity has a positive effect on Patriotism.

H_2: Religiosity has a positive effect on tax compliance.

Patriotism and Tax Compliance

The existence of individuals as part of a country is expressed with ownership, love, loyalty, pride, and protection towards groups and their homeland (Davidov, 2009). One form of social identity is the national identity (Blank & Schmidt, 2003). Nationalism describes the subjective feelings of individuals in their country. One form of national identity is patriotism (Blank & Schmidt, 2003). Patriotism as a person's bond to his group (ethnicity, nation, political party, etc.), the intended bond is willingness (Staub, 1979). Several studies on patriotism and tax compliance have been carried out, and provide empirical evidence that individual patriotism has a correlation with the level of tax compliance (Konrad & Qari, 2012). This is supported by of the research hypothesis which states that a country with a population that has a high patriotic attitude then the level of tax compliance is also high. Individuals who have a high patriotic level tend to be more honest in their income and obedient in paying taxes. The results of these studies prove that the attitude of patriotism can facilitate the achievement of tax revenue and improve compliance. Patriotism can directly influence one's compliance attitude toward taxes and ultimately also improve social norms (Lavoie, 2010). This is because individuals with high and strong patriotism towards their nation are assumed to have a greater desire to comply with prevailing social norms.

If paying taxes is considered as a factor that supports the welfare of the nation, then individuals with high patriotic levels are more obedient and honest in paying taxes compared to individuals with low patriotic levels. From the results of previous researchers showed that patriotism has a positive effect on tax compliance (Pradini et al., 2016).
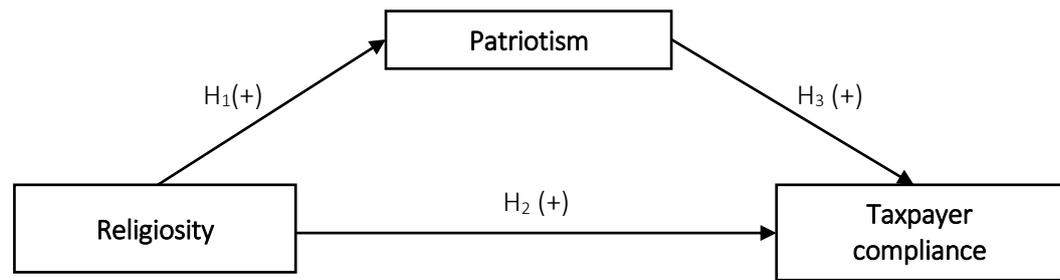
Figure 1 Research model

H₃: Patriotism has a positive effect on the level of taxpayer compliance.

Based on the results of previous studies described earlier, in this study the research model can be seen in Figure 1.

Research Method

Research Samples

This study used personal taxpayers in the Special Region of Yogyakarta as samples which were gathered using questionnaires. The sampling technique used in this study was incidental sampling/convenience sampling technique which is one of the nonprobability taking techniques. The accidental sampling technique was used because of the ease of accessibility in terms of time, geography (Etikan, 2016). The questionnaire consists of three parts, the first part contains a request to the respondent to fill out the questionnaire. In this section, the purpose of the research is to disclosed and explain the important role of respondents' participation in research. In addition, it also explains that the confidentiality of respondents is maintained and only is used for research purposes. The second section contains questions about the respondents' demographics, and the third section contains questions to measure the variables being studied. Questionnaires were distributed directly to the respondents and souvenirs were given to increase the response rate.

Operational Definition and Variable Measurement

Taxpayer Compliance

Taxpayer compliance is defined as being obedient, submissive and compliant as well as carrying out regulations on taxation. The taxpayer compliance variable is measured by 5 questions using the Pradini instrument (Pradini et al., 2016). Taxpayer Compliance refers to Minister of Finance Regulation No. 192 / PMK.03 / 2007. The question of taxpayer compliance related to the punctuality of tax payments and the correctness of the tax paid. Other questions related to compliance and punctuality in reporting tax returns. Besides, there were subjective questions related to their attitude if they do not carry out tax obligations. Measurement of the dependent variable used a 5-point Likert scale, if the respondent answered that they always fulfill the

obligation then it point 5 was, which means the level of compliance was high, and the vice versa.

Patriotism

Patriotism is defined as a person's bond to his group (ethnicity, nation, political party, etc.). This bond includes the willingness to identify himself in a certain social group which then being loyal to it. The questions about patriotism were measured by adopting questions from previous research which consists of 8 questions (Konrad & Qari, 2012; Pradini et al., 2016; Qari, Konrad, & Geys, 2011). The questions used in measuring patriotism are how proud the taxpayer is to his country on the democratic system, economic achievement, knowledge and technology achievement, social justice, social security systems, sports achievements, Indonesian political influence at the international level, and law enforcement performance in Indonesia. The questions used 5-point Likert scales, if the respondent chose number 5, it shows that the taxpayer has a high level of patriotism or pride in his country.

Religiosity

Religiosity is a commitment to the religion embraced to carry out and implement in the daily life of the taxpayer. The instrument used to measure religiosity in research was religious intrinsic oriented, because some studies show that intrinsic religiosity has the ability to explain one's behavior or in other words, intrinsic religiosity is consistent with behavior (Deci & Ryan, 1987). Intrinsic religion is also said to be a master motive in life (Allport & Ross, 1967). Religiosity measurement instruments consisted of 7 items using 5-point Likert scales. There were two negative questions from 7 questions, so that re-coding was conducted. The questions used to measure religiosity were related to; the practice of religion in daily life attitude, spend time for himself/herself and pray, live in accordance with the rules of religion, the existence of God's presence, the influence of religion in daily life, religion is a thing important, the pleasure of learning religion. The higher the respondent's answer point shows the higher level of religiosity.

Validity and Reliability Test

The validity and reliability of the instruments were tested using analysis factor test and Cronbach's alpha. Validity and reliability test results are in tables 1, 2 and 3. The results of validity tests indicated that the instruments of each variable are relatively valid and meet the validity standards seen from the value of the Kaiser-Meyer-Olkin Measure of Sampling Adequacy and loading factors which are greater than 0, 5 (Hair, Black, Babib, Anderson, & Tatham, 2006). The taxpayer compliance variable consists of 5 questions, the value of the loading factor ranges from 0.663 to 0.898. Religiosity variables have a loading factor value between 0.521 to 0.846. The variable of patriotism loading factor ranges from 0.516 to 0.773.

Table 1 Test Results on Taxpayer Compliance Validity and Reliability Analysis

Indicator	Factor Loading	Kaiser-Meyer-Olkin Measure of Sampling Adequacy	Cronbach's Alpha
Accuracy on the amount of tax paid	0.898		
Punctuality in paying tax	0.663		
Carry out notification letter (SPT) report	0.819	0.783	0.889
Punctuality in reporting notification letter (SPT)	0.883		
Feeling embarrassed if tax obligations are not conducted properly and correctly	0.895		

The validity of the instrument to measure taxpayer compliance has a loading factor value of more than 0.5 (table 1) especially in compliance indicators relating to accuracy on the number of tax payments (0.898). Indicators showing the subjective taxpayer compliance which is the feeling of embarrassement if not paying taxes properly also has a high value (0.895). The reliability test results also show that the taxpayer compliance variable is reliable based on the Cronbach's alpha value of 0.889 (Ghozali, 2016).

The results of the religiosity validity test show that the seven indicators used to measure religiosity as a whole are valid (table 2), because they have a value of loading factor data> 0.5 (Ghozali, 2016). The highest indicator is item 3, which is to live in accordance with the rules of the religion of 0.846. Cronbach's alpha value 0.795 indicates that religiosity variable is reliable. The validity of each indicator of the patriotism variable has a factor loading value above 0.5. This shows that 8 questions used to measure patriotism are all valid. Indicators of questions related to pride in law enforcement in Indonesia have the highest validity value and also the reliability meets those that have been standardized.

Hypotheses Testing

Hypotheses testing was conducted using the statitisic equation as follows:
$Y = α1 + cX$ .... equation 1
$M = α2 + aX$ .... equation 2
$Y = α3 + c'X + bM$ .... equation 3

Information:
Y	= tax compliance
M	= patriotism
X	= religiosity
α	= constant
a	= regression coefficient of religiosity towards patriotism
b	= patriotism regression coefficient towards taxpayer compliance by controlling religiosity
c	= religiosity regression coefficient towards taxpayer compliance
c'	= the regression coefficient of religiosity towards taxpayer compliance by controlling patriotism

Testing for indirect effects using Hayes bootstrapping method. This method is used to overcome the weaknesses of the sobel test (Hayes, 2013).

Table 2 Test Results on Religiosity Validity and Reliability Analysis

Indicator	Factor Loading	Kaiser-Meyer-Olkin Measure of Sampling Adequacy	Cronbach's Alpha
Practice of religion in daily life attitude	0.770		
Spend time for himself/herself and pray	0.760		
Live in accordance with the rules of religion	0.846	0.782	0.795
Existence of God's presence	0.597		
Influence of religion in the daily life	0.521		
Religion is an important thing	0.561		
Pleasure of learning religion	0.713		

Result and Discussion

Respondent Demographics

Questionnaires were distributed to non-business taxpayers in the Special Region of Yogyakarta. From 150 questionnaires distributed, the data that can be used in hypotheses testing was 78. Respondents based on gender showed the number of male respondents was male 40 people, female respondents were 37 people and 1 respondent did not fill in. The demographic details of the respondents are in Table 4.

Descriptive statistics

The results of the descriptive statistical test are shown in table 5. Based on descriptive statistics shows that the level of patriotism is relatively high seen from the actual mean of 26.38 higher than the theoretical mean, and the data are also heterogeneously seen from the standard deviation of 4.721. Descriptive statistics for compliance variables indicate that taxpayers have a high level of compliance. It can be seen from the actual mean of 20.85, which is greater than the theoretical mean. The level of religiosity of respondents is also high in which the actual mean of 29.03 is greater than the theoretical mean of 21.

Table 3 Test Results on Analysis of Validity, Reliability and Patriotism Mean

Indicator	Mean	Factor Loading	Kaiser-Meyer-Olkin Measure of Sampling Adequacy	Cronbach's Alpha
Democratic system	3.42	0.516		
Economic achievement	3.36	0.758		
Knowledge and technology achievements	3.76	0.647	0.776	0.834
Social Justice	2.94	0.768		
Social Security System	3.51	0.575		
Sports achievements	3.46	0.646		
Indonesian Politics at the international level	3.15	0.757		
Performance of law enforcement in Indonesia	2.79	0.737		

Table 4 Respondent Demografics

Information		Quantity	Percentage
Gender	Male	40	51.9
	Female	37	47.4
	Did not fill in	1	1.3
Age	Between 20-30 y.o	8	10.3
	Between 31-40 y.o.	22	28.2
	Between 41-50 y.o.	20	25.6
	More than 50 y.o.	27	34.6
	Did not fill in	1	1.3
Occupation	Entrepreneur	10	12.8
	State-owned company	16	20.5
	Freelancer	3	3.8
	Civil servant	35	44.9
	Others	13	16.7
	Did not fill in	1	1.3
Education	Senior high school	22	28.2
	Diploma	12	15.4
	Bachelor	39	50
	Postgraduate	4	5.1
	Did not fill in	1	1.3

The general statistics show that taxpayers have a patriotism attitude, high religiosity and relatively good level of taxpayer compliance. This is because the actual mean value in each variable is higher than the theoretical mean. The results of descriptive statistics also show relatively heterogeneous data. The mean details of the mediating variables are shown in table 3. Descriptive statistics shows that pride towards the achievement of knowledge and technology has the highest mean of 3.76. While pride in law enforcement in Indonesia and pride in social justice has a low average value among the eight indicators, which is 2.79 and 2.94 respectively.

Classical Assumption Test Results

Classical assumption testing was conducted before the regression test. Classical assumption testing consists of 3 parts, namely data normality test, heteroscedasticity test, and multicollinearity test. Normality test used Kolmogorov-Smirnov, Heteroscedasticity test used Glejser and multicollinearity test used tolerance values and VIF.

The Kolmogorv-Smirnov test result for the second equation (religiosity towards patriotism) shows that the data are normally distributed as well as

Table 5 Descriptive Statistics

Variable	Theoretical Mean			Actual Mean			
	Min	Max	Mean	Min	Max	Mean	Standard Deviation
Patriotism	8	40	24	12	36	26.38	4.721
Compliance	5	25	15	13	25	20.85	2.460
Religiosity	7	35	21	19	35	29.03	3.871

the assessment for the three equations (religiosity and patriotism towards taxpayer compliance) which are indicated by the P value> 0.05. Based on these results the classic assumption test for data normality does not result in a problem, because the data are normally distributed. The Glejser test results for equations 2 and 3 show that there is no heteroscedasticity (p value> 0.05). These results indicate classic assumptions show that there is no heteroscedasticity disorder. The results of multicollinearity test show that there is no multicollinearity. There was no multicollinearity which could be shown from a tolerance value of 0.943> 0.1 and VIF 1.061 <10. The classic assumption test results showed no disruption of normality, heteroscedasticity, and multicollinearity. Assumptions for linear regression have been fulfilled.

Hypotheses Test Results

The result of hypothesis 1 test are shown in table 6, it shows a positive regression coefficient of 0.291 with a sig value. 0.035 significant with p-value 0.035 that religiosity has a positive effect on patriotism. These results provide empirical evidence that hypothesis 1 is accepted.

The results of testing hypothesis 2 show a positive regression coefficient of 0,150 with a sig value. 0.025 (table 6). The test is significant with a p-value of 0.025 that religiosity has a positive effect on tax compliance enhancement. Based on the test results in table 5 it can be concluded that hypothesis 2 is accepted. The results of hypothesis 3 test show that the patriotism regression coefficient is 0.196 and the direction is positive, while the significance value is 0.001. These results indicate that an increase in patriotism will increase taxpayer compliance or in other words hypothesis 3 is accepted.

Discussion

The results of this study support the theory of social identity which shows that social identity in the form of patriotism and religiosity can foster a sense of togetherness that encourages individual taxpayers to be loyal to their country so that it influences tax compliance (Huddy & Khatib, 2007) The results of the study also show support for attribution theory, when individuals have the perception that taxpayer compliance is useful for the benefit of their country in accordance with social identity theory, the taxpayer will be more obedient in implementing tax obligations.

Table 6 Hypotheses Test Results

Dependent Variable	Independent Variable	Unstandardized Coefficients		Standardized Coefficients	Sig.	Adjust. R^2
		B	Std. Error	Beta		
Compliance	(Constant)	14.827	2.018		.000*	.095
	Religiosity	.207	.069	.326	.004*	
Patriotism	(Constant)	17.927	3.978		.000*	.045
	Religiosity	.291	.136	.239	.035	
Compliance	(Constant)	11.317	2.109		.000*	.291
	Religiosity	.150	.066	.237	.025	
	Patriotism	.196	.054	.376	.001*	

The effect of religiosity on patriotism

The influence of religiosity on patriotism in table 4 shows that religiosity has a positive effect on patriotism. This means that the higher the level of religiosity a person has, the higher the level of patriotism. Taxpayers who have a high level of religiosity then will live based on the religion and apply its teachings on their daily basis, so that they tend to increase the nature of patriotism which is proud of the country and respect the country. The results of this study are in line with Rifai's research (Rifa'i et al., 2017) and Murod's research (Murod, 2011) but they are not in line with Brubaker's research which separates diversity and patriotism (Brubaker, 2012).

The effect of religiosity towards taxpayer compliance

The hypothesis that religiosity has a positive effect on tax compliance is supported by empirical evidence. This shows that taxpayers who have a high level of religiosity will encourage them to comply with tax payments. They will be embarrassed if they do not pay taxes properly because one form of implementation of religious teachings is obedient to the rules in the country. The results of this study support Torgler's research (Torgler, 2006) but are not in line with the results of McKerchar and Tittle's research (McKerchar et al., 2013; Tittle & Welch, 1983). The results of this study indicate the role of religious values will be able to encourage positive behavior that is increasing taxpayer compliance (Mohdali & Pope, 2014). Religiosity is a commitment to religion by carrying out the values taught in the religion so that individuals who have a high level of religiosity will have attention to the welfare of others, have a willingness and willing to comply with tax regulations (Clary & Snyder, 1991).

The influence of patriotism on tax compliance

The assessment of hypothesis 3 shows that the higher the patriotism of a taxpayer then it will increase his/her compliance in implementing tax regulations. Individuals who are proud of their country will cause higher levels of compliance. Individuals who have a high patriotic level tend to be more honest in their income and obedient in paying taxes. This research is in line with the results of Gangl's research (Gangl & Kirchler, 2015). The results of this study are in line with previous studies which state that the higher the level of taxpayer patriotism, the higher the role of taxpayers in complying with applicable tax regulations (Lavoie, 2011).

Indirect influence of religiosity towards taxpayer compliance with mediated patritism

The results of assessing the indirect effects of the Hayes bootstrapping method are shown in the following table 7. Table 7 shows that there is a direct influence of religiosity on taxpayer compliance, which has a positive effect with a coefficient of 150 (p-value 0.0254). The total effect of direct and indirect influences has a coefficient of 0.2074 and is positive. The test results also show that there is an indirect influence of religiosity on taxpayer compliance. This condition illustrates that patriotism mediates the relationship of religiosity to taxpayer compliance. The magnitude of the

Table 7 Result of Indirect Influence Test

Information	Direct influence	Indirect influence	Total influence
Religiosity → taxpayer compliance	0.1503 (0.0254)		
Religiosity→Patriotism→tax payer compliance		0.0898	
Total			0.2074 (0.0036)

indirect influence is 0.0898 and acts as a mediation is seen from the amount of BootLLC1 0.0058 and BootULCI 0.1367.

Partriotism is a partial mediation because religiosity also has a direct influence on tax compliance (Baron & Kenny, 1986). The results of this direct influence test mean that taxpayers who have a high level of internal religiosity will respect their country more so that they will be encouraged to be more obedient in terms of taxation because it is one of the implementations of their religiosity.

Conclusion

This study aims to provide empirical evidence about direct religiosity towards taxpayer compliance. The influence of religiosity on patriotism was also tested, as well as the indirect influence of religiosity on tax compliance with a mediated influence of patriotism. A questionnaire survey was conducted in collecting research data. The research respondents consisted of 78 personal taxpayers in the Special Region of Yogyakarta.

The results showed that the higher the level of religiosity of a taxpayer, the taxpayer tends to be more obedient in implementing tax regulations. High religiosity can also increase patriotism or pride in the country. High patriotism will motivate taxpayers to comply with tax regulations. Additional test results show high religiosity will increase pride to the country or increase patriotism and have implications for increasing tax compliance.

This research based on the theoretical review shows the need to consider internal factors, which are religiosity and patriotism in increasing tax compliance. The results of this study can also become a consideration in the education field, to motivate students to have a love for the country and improve religious education so that it can improve taxpayer compliance and have an impact on state income. For policymakers, this research can be a material of consideration in improving the justice system and law enforcement in Indonesia. Improvements in both systems will increase the pride of taxpayers to the state. The increased pride can improve patriotism so that the taxpayer's love for the state is higher and at the end, it has an impact on increasing taxpayer compliance and state income.

This study has several limitations because sampling is nonprobability and the scope of the sample is limited to one area, Yogyakarta Special Region, so caution is needed in generalizing the results of the study. This study is also

limited to the variables of religiosity, patriotism that are used to explain the behavior of taxpayer compliance. Future researches need to expand the scope of the sample so that it can increase the generalization of the results. This study uses a survey method, therefore, future researchers need to consider the use of experimental methods and mix methods (qualitative and quantitative) approach to improve valuableness and increase the development of research on tax compliance.

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