



THE INFLUENCE OF RELIGIOSITY AND TAX AWARENESS ON TAX COMPLIANCE (CASE STUDY: PONDOK PESANTREN DAARUSSALAM DEPOK)

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Abstract

Tax compliance of citizen becoming important since it influences tax revenue of a country. Moreover, In Indonesia more than 70% of state revenue comes from tax. This study aims to examine the influence of religiosity and tax awareness on tax compliance. The Theory of Planned Behaviour and Social Learning Theory are used as the foundational theories in the analysis. The population is all teachers at Pondok Pesantren Daarussalam Depok. Samples are selected using Saturated Sampling. The number of samples were 57 respondents, consisted of 39 male teachers and 18 female teachers which represent 81% of teacher population (in total 70 teachers) in Pondok Pesantren Darussalam. This study used quantitative approach with primary data from questionnaires distribution. Data analysis was conducted using analysis of multiple regression. The result indicate that religiosity does not effects on tax compliance, while tax awareness has positive influence. The findings in this study imply the importance of tax awareness, as Indonesia adopt a self-assessment system, where citizen's tax compliance is greatly influenced by their tax awareness.

Keywords: Religiosity, Tax Awareness, Tax Compliance

INTRODUCTION

The state's revenue comes from three sources, Tax, Non-Tax Revenue (PNBP) and Grants. Tax serves as significant source of funding for governments from all three sources. According to Abdu & Adem (2023), taxes are significant source of funding for governments worldwide, including in developed, developing and low income countries. In Indonesia, there was 70% taxes contribution of total state revenue. The following Table 1 presents the state revenue of 2023.

Table 1 State Revenue in 2023

Component	Target (RpTrillion)		Realization in 2023	Percentage Realization	
	Beginning of the year	Perpres 75 in 2023		Beginning of the year	% of Perpres
Tax Revenue	1.718,03	1.818,2	1.867,87	108,72%	102,73%
Customs and Excise Revenue	303,19	300,1	286,34	94,44%	95,41%
PNBP	441,38	515,8	612,59	138,79%	118,76%
Grant	0,40	3,1	16,96	42,40%	547,10%
Amount of State Revenue	2.463	2.637,2	2.783,78	113,02%	105,56%

Source: (Kemenkeu, 2023)

The table illustrates that off all the sources of state revenue, taxes contribute 70%, custome and excise contribute 12,3%, non-tax revenue contributes 18%, and grants contributes 0,0016% to the total state revenue. This means that taxes are the main source of country's income since it provides the largest contribution compares to other sources. It is crucial for government to maintain the stability of tax revenue to prevent disruptions or reductions in state income. However, the amount of tax collected by the government depends on the willingness of taxpayers to comply with tax regulations (Fjeldstad et al., 2012). Abdu & Adem (2023) reveal that most citizen are reluctant to pat their tax obligations in the correct amount, at the right time and in appropriate place. This is due to the negative attitude of these individuals. Many taxpayers attempt to reduce or even avoid paying their tax obligation (Amina & Saniya, 2015).



Religious values serve as the foundation for an individual's action and behaviour in life including those related in fulfilling tax obligations. Religiosity is a belief within an individual that forms the basis of their faith in God the Almighty. In terms of taxation, religiosity can be seen as set of rules that encourages taxpayers to fulfill their tax obligations, driven by fear of violating these rules. Religiosity is an attitude inherent in individuals that can motivate them to act, including in matters related to taxation. A person with strong religious values is expected to be more likely to comply with government regulations regarding the fulfillment of their tax obligations, such as accurate calculating, paying, and reporting their taxes on time according to their income. Furthermore, individuals with a high level of awareness of the importance of taxes for the state are more likely to comply to government regulations on taxation, as they recognize that public facilities and infrastructures are funded by the taxes they pay, it motivates them to pay tax voluntarily.

Ermawati (2018) found that religiosity has an influence on tax compliance, since individuals with a high level of religiosity tend to develop ethical behavior, motivating them to consistently fulfill all their obligations, including tax obligations. Meanwhile, Pulungan & Arifin (2022) found the opposite result, indicating that religiosity does not have a significant effect on taxpayer awareness.

Tax compliance is also influenced by an individual's willingness to pay taxes. Although tax obligations are mandatory, many taxpayers still hesitate to fulfill their tax duties in practice. This indicates a low level of taxpayer awareness. Awareness is defined as the result of a person's feelings, views, and life principles. Tax awareness refers to the actions of taxpayers in the form of opinions, attitudes, and tendencies to act in accordance with the applicable tax regulations (Mustafa et al., 2021). Indicators of taxpayer awareness include the ability to file tax returns, the timeliness, and the accuracy of their tax payments. Tax awareness has been proven to be related to tax compliance. The first empirical study to examine this relationship was conducted by (Eriksen & Fallan, 1991), followed by subsequent research. For example, (Hikmah, 2019; Le et al., 2024) found that tax awareness has a significant positive effect on tax compliance. Tax awareness essentially begins with the public's understanding of the applicable tax rules and legal provisions, which can lead to individuals violating tax regulations or, unintentionally, contributing to tax violations.

An individual's behaviour often associated with religiosity which consider as an important factor that influence individual's action. This also apply into individual's obedience in tax compliance. Pondok Pesantren Daarussaalaam is an Islamic boarding school located in Depok. They have a curriculum based on TMMI (Tarbiyatul Mu'allimin Al Islamiyah) which integrates three proportional curriculums: national education system, modern and salafi in Islamic education method of boarding school. Islamic boarding school is an ideal place to instill religiosity which making it relevant to conduct a research based on the research theme. According to Amanda (2019), islamic boarding schools can be used as a means to instill religious values in a person through the process of learning religious knowledge that is usually carried out every day. Previous studies have shown varying results, with some indicating an influence and others showing no significant impact of religiosity on tax compliance. Given these issues, the researcher aims to conduct a study on the influence of religiosity and taxpayer awareness on tax compliance at Pondok Pesantren Daarussalaam Depok.

Pondok pesantren or islamic boarding school is expected to produce a high understanding of religiosity generation. In this regard, research on the influence of religiosity on individual tax compliance, specifically among teachers, *asatidzah*, and the management of the pondok pesantren, is important. Studies show that individuals with high religiosity tend to have good moral awareness. This is expected to align with the awareness and compliance of individuals as taxpayers, because according to several studies, religious values encourage individuals to



fulfill their obligations as members of society and good citizens, including fulfilling their duties as taxpayers.

Furthermore, strong religious values are instilled in both students (*santri*) and teachers, so there are expectations that these values will serve as a moral motivator and individual's character. This character is expected to reflect in their behaviour in school and society. One of the characters is tax awareness and tax compliance. Tax awareness refers to knowledge, understanding and individual tax compliance. This awareness is substantial in individual decision making to fulfill tax regulation (Hikmah, 2019).

The education and understanding provided within the pesantren are expected to influence the awareness of fulfilling tax obligations. Through educational programs that emphasize the importance of contributing to the state through taxes, as well as understanding the role of taxpayers in national development and its benefits to society, it is hoped that this will encourage tax awareness among the taxpayers at the pesantren. This study aims to examine the influence of religiosity and taxpayer awareness on tax compliance at Pondok Pesantren Daarussalam Depok

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

Theory of Planned Behaviour (TPB) is introduced by (Ajzen, 1991). This theory focuses on an individual's intentional behaviour. The Theory of Planned Behavior (TPB) explains that a person's behavior in making action is influenced by the intention within themselves. Intentions can motivate an individual to strive and do what they have planned. The stronger the intention, the better the performance that is achieved.

According to Le et al. (2024), TPB is often used as a theoretical basis to examine tax compliance. In this study, TPB is used as the foundational theory for two reasons. First, an individual with a high level of religiosity is likely to have the intention to engage in good actions that align with the regulations, including complying with their tax obligations. Second, tax awareness can strengthen an individual's intention to consistently comply with tax regulations and tax compliance

Social Learning Theory (SLT)

Social Learning Theory (SLT) is introduced by Albert Bandura in 1977. This theory emphasizes the importance of observational learning, where an individual acquires knowledge, skills, attitudes and beliefs by observing the actions of others and the consequences of those actions. SLT is used as basic theory in tax compliance research (Wati, 2016). Based on this theory, individual will observe the importance of paying taxes and its consequences.

In Indonesia, taxes are the main source of state revenue as breadwinner in financing government expenditures, including public facilities such as education, healthcare, and public infrastructure that will be benefit for people. Individual who understands these consequences is likely to have a better level of tax compliance.

Research Hypothesis Development

The Influence of Religiosity on Tax Compliance

Religiosity refers to the beliefs had by individuals which bring them closer to their religion. These beliefs turn as guidance including in term of taxation. Torgler (2006) reveals that religiosity factor has a systematic influence on individual's tax morality, where a person with a higher level of religiosity is likely to have better tax morality. Religiosity can be used as a control for taxpayers to distinguish between good and bad. According to Ermawati (2018), taxpayers will strive to engage in ethical actions including complying tax regulations. In other words, religiosity will encourage taxpayers to fulfill their tax obligation due to ethical obligation. Several researchers have proven that religiosity has an impact on tax compliance



(Ermawati, 2018; Harahap & Kristanti, 2019; Hwang & Nagac, 2021; Nicholson, 2019). The religiosity embedded within taxpayers can instill a 'sense of shame' in those who violate religious rules, thus serving as a tool to prevent tax fraud. One reason why individuals comply with taxes is to fulfill their moral and religious obligations. On the other hand, (Carsamer & Abbam, 2020; Pulungan & Arifin, 2022) the opposite result was found that religiosity does not influence tax compliance. This is because the characteristic and personality of taxpayers are key determinants of tax compliance.

Although there are differences in the results of previous studies, this research establishes the first hypothesis as follows:

H_0 = Religiosity does not affect tax compliance

H_1 = Religiosity has a positive significant effect on tax compliance

The Influence of Tax Awareness on Tax Compliance

Taxpayers awareness refers to memories, vigilance, and knowledge of taxpayers regarding their responsibility to pay tax. In tax collection, Indonesia adopts self-assessment system, which requires taxpayers to calculate, pay, and report their taxes to the government or in this case through Tax Service Office (Kantor Pelayanan Pajak/KPP). Therefore, tax awareness plays an important role in taxpayer compliance.

The self-assessment system provides taxpayers to fulfill all their tax obligation (Nurkhin et al., 2018). Several researchers have proven the influence of tax awareness on tax compliance. According to Ogungbade et al. (2021), taxpayers awareness has negative effect on tax evasion, which means taxpayers become more compliant in paying tax when their tax evasion decreases. Or in other words, taxpayers become more compliant in paying their taxes. This result is also consistent with several other studies such as (Le et al., 2024; Mustafa et al., 2021; Nurkhin et al., 2018) which found a positive effect of tax awareness on tax compliance. However, Karnedi & Hidayatulloh (2019) showed the opposite result, namely that tax awareness does not affect taxpayer compliance in fulfilling their tax obligations. This is because tax awareness is not the primary factor determining taxpayer compliance, but rather other factors such as family and community environment.

Therefore, this research develops the second hypothesis as follows:

H_0 = Tax awareness does not affect tax compliance

H_1 = Tax awareness has a positive significant effect on tax compliance

Conceptual Framework

Based on the development of the hypothesis, the conceptual framework established in this study is as follows:

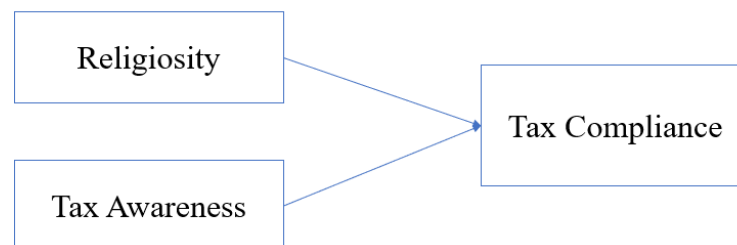


Figure 1 Conceptual Framework

METHODS

This study uses quantitative approach with primary data from questionnaires distribution. The research is located in Pondok Pesantren Daarussalam. Population consists of 70 teachers, the research sample is non-probability sampling and was selected using saturation sampling.



The operationalization of the research variables is shown in Table 2. Data analysis is performed using Multiple Linear Regression, which consists of several stages. The first stage is descriptive statistics, which aims to observe the data distribution. The second stage is the questionnaire instrument test, which includes Validity and Reliability Tests to ensure that the items in the questionnaire are valid and reliable. The third stage is classical assumption tests, which consist of Normality Test, Multicollinearity Test, and Heteroscedasticity Test to ensure that this study is BLUE (Best Linear Unbiased Estimator). Finally, hypothesis testing, including the F Test, T Test, and Coefficient of Determination, is conducted to determine whether the hypotheses are accepted or rejected. The research model is as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Explanation:

Y : Tax Compliance

X₁ : Religiosity

X₂ : Tax Awareness

α : Constant

β : Coefficient

ε : Error

Table 2 Operationalization of Variables

No.	Variable	Type	Indicator
1	Taxpayer Compliance (Pohan, 2013)	Independent	a. Compliance in registering as taxpayer and submitting the tax return (SPT) b. Compliance in accurate reporting (on the tax calculation and payment) c. Compliance in payment (on outstanding year-end taxes)
2	Religiosity (Harahap & Kristanti, 2019)	Dependent	a. Ideological Aspect b. Ritualistic Aspect c. Exsperiential Aspect d. Intellectual Aspect e. Consequential Aspect
3	Taxpayer Awareness (Wardani & Rumiyatun, 2017)	Dependent	a. Awareness of the right and obligation to pay taxes b. Public trust in paying taxes for state and regional financing. c. Self-motivation to voluntarily pay taxes.

Source: data processed (2024)

The indicators are outlined in the questionnaire statement item. The research questionnaire is attached.

RESULTS AND DISCUSSION

Respondent Distribution

The respondents in this study are 70 teachers at Pondok Pesantren Daarussalam Depok. However, the number of returned questionnaires that could be analyzed was 57 respondents. This number is considered sufficient because according to Gay & Diehl (1992), the minimum number of samples for correlational research is 30.

The following table presents the distribution of the research respondents.

Table 3 Respondent Distribution

	Description	Total	Percentage
Gender	Male	39	68%
	Female	18	32%
Age	Under 25 years	31	54%



	25-30 tahun	18	32%
	Over 30 years	8	14%
Education	High School	44	77%
	Bachelor'Degree	13	23%

Source: Data Processed (2024)

The table above shows that the majority of respondents, 39 people or 68% are male, while female respondents total 18 or 32% of the total respondents. On average, more than 80% respondents age are below 30 years old. This is consistent with the situational analysis during the research, which indicated that most of the teachers at the school are relatively young. The highest level of education among the teachers is high school and bachelor's degree, with 77% of teachers having graduated from high school or its equivalent, and 13% holding a bachelor's degree. Some of the teachers are graduates of Islamic Senior High School and from the pesantren itself, while others are still continuing their studies.

Descriptive Statistic

The following table presents descriptive statistics showing the distribution of the questionnaire results that were distribute.

Table 4 Descriptive Statistic

Variable	Statement	Min	Max	Mean	St. Dev
Religiosity	R1	3	4	3,72	0,45
	R2	3	4	3,58	0,50
	R3	3	4	3,63	0,49
	R4	1	4	3,07	0,49
	R5	1	4	3,07	0,59
	R6	1	4	3,00	0,65
	R7	1	4	2,92	0,56
	R8	1	4	3,29	0,56
	R9	3	4	3,37	0,49
Tax Awareness	S1	2	4	3,16	0,56
	S2	2	4	3,19	0,44
	S3	3	4	3,26	0,44
	S4	1	4	3,05	0,61
	S5	1	4	3,04	0,60
	S6	2	4	3,05	0,44
	S7	2	4	3,14	0,48
	S8	2	4	3,09	0,51
	S9	2	4	2,96	0,60
Tax Compliance	P1	2	4	3,14	0,48
	P2	1	4	2,61	0,65
	P3	2	4	3,12	0,47
	P4	2	4	3,05	0,48
	P5	2	4	3,14	0,44
	P6	3	4	3,18	0,38
	P7	2	4	3,09	0,43
	P8	2	4	3,02	0,55
	P9	2	4	3,04	0,46

Source: Data Processed (2024)

The table above displays the descriptive statistics of the respondents' answers. The minimum value is 1 which means the respondents answer strongly disagree, and the maximum 4 to strongly agree. The mean value is above 3 which means that the average respondent answered yes to the statement submitted in the questionnaire. The standard deviation value is quite low indicating that the data spread is close to the average value.

Instrument Test

Validity Test



This study uses two independent variables, Religiosity and Tax Awareness, and one dependent variable, Tax Compliance. Each variable consists of 9 questionnaire items. The following are the results of the validity test for each of these questions

Table 5 Validity Test Results

Variable	Question	R Value	Sig. Value
Religiosity	R1	0,720	0,000
	R2	0,593	0,000
	R3	0,697	0,000
	R4	0,755	0,000
	R5	0,704	0,000
	R6	0,727	0,000
	R7	0,697	0,000
	R8	0,625	0,000
	R9	0,596	0,000
Tax Awareness	S1	0,739	0,000
	S2	0,770	0,000
	S3	0,766	0,000
	S4	0,758	0,000
	S5	0,691	0,000
	S6	0,755	0,000
	S7	0,852	0,000
	S8	0,810	0,000
	S9	0,731	0,000
Tax Compliance	P1	0,691	0,000
	P2	0,322	0,015
	P3	0,778	0,000
	P4	0,787	0,000
	P5	0,817	0,000
	P6	0,688	0,000
	P7	0,857	0,000
	P8	0,838	0,000
	P9	0,833	0,000

Source: Processed Data (2024)

This study uses 57 respondents with a significance level of 5%, so the r-Table value is 0.220. Based on the table above, the r-Calculated value for all item questions for each variable is greater than 0.220, with a significance value below 0.05. Therefore, it can be concluded that the questionnaire items used in this study are valid and can be utilized for the research.

Reliability Test

The results of the reliability test in this study are presented in the following table

Table 6 Reliability Test Results

Variabel	Cronbach Alpha
Religiosity	0,852
Tax Awareness	0,905
Tax Compliance	0,878

Source: Processed Data (2024)

A questionnaire is considered reliable if the cronbach alpha above 0,6. Table 6 shows the cronbach alpha values for religiosity, tax awareness and tax compliance as 0,852, 0,905, and 0,878 which all are greater than 0,6. Therefore, the questionnaire is valid and can be proceed to the next phase of analysis.

Classical Assumption Test



There are three classical assumption tests conducted in this study, namely the Normality Test, Multicollinearity Test, and Heteroscedasticity Test. The following explains the results of these tests.

Normality Test Result

The normality test can be conducted by observing the significance value of the One-Sample Kolmogorov-Smirnov Test. If the significance value is greater than 0.05, the data is normally distributed. Below are the results of the normality test for this study

Table 7 Normality Test Result

		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.09030031
Most Extreme Differences	Absolute	.110
	Positive	.110
	Negative	-.071
Test Statistic		.110
Asymp. Sig. (2-tailed)^c		.080

Source: Processed Data (2024)

The table shows the Asymp.Sig (2-tailed) value of 0,080 which greater than 0,05, indicating that the data used in this study is normally distributed.

Multicollinearity Test result

The Multicollinearity Test can be conducted by observing the Tolerance and VIF values. If the Tolerance value is greater than 0.1 and the VIF value is less than 10, multicollinearity does not occur. Below are the results of the multicollinearity test:

Table 8 Multicollinearity Test Results

Variabel	Tolerance	VIF
Religiosity	0,970	1.031
Tax Awareness	0,970	1.031

Source: Processed Data (2024)

Table 8 shows that the Tolerance value for the variables of Religiosity and Tax Awareness is 0.970, which is greater than 0.1, and the VIF value is 1.031, which is less than 10. Therefore, it can be concluded that no multicollinearity exists, meaning that the independent variables in this study are not correlated with each other.

Heteroscedasticity test Results

The heteroscedasticity test can be conducted using the Glejser Test by observing the significance value. If the significance value is greater than 0.05, heteroscedasticity does not occur. Below are the results of the heteroscedasticity test that was performed.

Table 9 Heteroscedasticity test Results

Variable	Significancy value
Religiosity	0,633
Tax Awareness	0,460

Source: Processed Data (2024)

The table shows that the significance values for religiosity and tax awareness are 0,633 and 0,460. Respectively both are gretaeer than 0,05. This indicates there is homoscedasticity or no occurrence of heteroscedasticity.

Hypothesis Testing

T-test Results (Partial Test)



After conducting the instrument test (i.e. validity and reliability test) and Classical Assumption Test, the next step is hypothesis testing. The first test examines the partial effect of independent variable on the dependent variable. The result is as follows.

Table 10 T-Test Result

Variable	t-statistic	Significance
Religiosity	0,156	0,876
Tax Awareness	3,388	0,001

Source: Processed Data (2024)

The t-Table value for 57 respondents and a 5% significance level is 2.004. From the table above, the t-statistic value for Religiosity is 0.156, which is smaller than the t-Table value, and the significance value is 0.876, which is greater than 0.05. This means that the first hypothesis of this study accept H_0 and rejects H_1 . In other words, the Religiosity variable does not have an effect on tax compliance. The results of this study support the research of (Carsamer and Abbam, 2020; Pulungan and Arifin, 2022) which could not empirically prove the effect of religiosity on tax compliance. A higher level of religiosity does not necessarily lead to increased tax compliance. This is due to various factors, such as a lack of understanding about taxation. The teachers at Daarussalam Islamic Boarding School are mostly very young and recent graduates, suggesting that their understanding of the importance of taxation for national development is limited. This is supported by the research respondent distribution data, which shows that more than 50% of respondents are under 25 years old. Therefore, there is a need for the government's role in providing socialization on this topic. Furthermore, Indonesian tax regulations are 'mandatory,' requiring citizens to comply regardless of their level of religiosity.

The t-value for Tax awareness is 3,388 which bigger tha the t-table value, and the significance value is 0,001, which less than 0,05. This means that the second hypothesis rejects H_0 and accepts H_1 , indicating that tax awareness has a significant positive effect on tax compliance. The result of this study align with previous research, such as Le et al. (2024) which found a significant positive impact of tax awareness on tax compliance. The higher of tax awareness, the greater of their tax compliance level in fulfilling their tax obligations.

F-Test (Simultaneous Test)

The simultaneous test is used to detect whether religiosity and tax awareness have a significant effect on tax compliance. Similar to the t-test, the F-test is evaluated by comparing the F-calculated value with the F-table value or by examining the significance value and alpha level of Below are the results of the F-test in this study.

Table 11 F-test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	139.959	2	69.979	6.024	.004 ^b
	Residual	627.304	54	11.617		
	Total	767.263	56			

Source: Processed Data (2024)

According to Table 12, the degrees for the numerator (N1) is 2, and denominator degree (N2) is 54, with an alpha level of 0,05. The F-table value is 3,17. The F-calculated value is 6,024, bigger than F-table value, and the significance value is 0,004 which less than 0,05. Therefore, it can be concluded that religiosity and tax awareness, simultaneously have significant effect on tax compliance.

Coefficient of Determination (R2)



The coefficient of determination is useful for determining the extent to which independent variables influence the dependent variable. The following table presents the results of the coefficient of determination

Table 12 Coefficient of Determination Value

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.427 ^a	.182	.152	3.40833

Source: Processed Data (2024)

Table 12 shows an adjusted R Square value of 0,152 which means that independent variables in this study (i.e. Religiosity and Tax Awareness) influence 15,2% of the variance in the dependent variable (tax compliance), while the remaining 84,8% is explained by other variables not included in this study.

CONCLUSION

This study examines the effect of religiosity and taxpayer awareness on tax compliance. The subjects of the study were teachers who teach at the Darussalam Islamic Boarding School in Depok. The results of the study indicate that religiosity has no effect on tax compliance, in line with research conducted by (Carsamer and Abbam, 2020; Pulungan and Arifin, 2022) but in contrast to research from several researchers who have proven that religiosity has an effect on tax compliance, for example (Ermawati, 2018; Harahap & Kristanti, 2019; Hwang & Nagac, 2021; Nicholson, 2019). Meanwhile, the results of taxpayer awareness have been shown to have a significant positive effect on tax compliance, the higher the taxpayer awareness, the more likely they are to pay taxes correctly and on time. These results are also in line with several studies conducted by (Le et al., 2024; Mustafa et al., 2021; Nurkhin et al., 2018) which found a positive effect of tax awareness on tax compliance. The results of this study indicate the importance of the role of taxpayer awareness in encouraging their compliance in paying taxes. (Akbar & Gunadi, 2021) quoting from Matthijjs and Kommer, one aspect that influences tax compliance is knowledge of the tax system and the requirements involved. Based on the test results, the R2 value in this study is quite small, which is below 20%, so there are still many other factors that can influence tax compliance. Further research can test these factors, for example, Taxpayer Understanding or Sanctions given if taxpayers are not obedient in paying taxes. The recommendation from the results of this study is that the Government or tax authorities must provide assistance to teachers and education personnel in schools so that they can carry out their tax rights and obligations properly. There are several changes to tax regulations and rates, this is also the government's concern to continue to provide socialization so that voluntary tax compliance is built. Finally, this study was only conducted in one location, namely the Daarussalam Islamic Boarding School, so the results of the study cannot be generalized. Further research can test similar topics but by expanding the research location.

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Appendix 1: Questionnaire

No.	Pertanyaan	Pilihan Jawaban			
		STS	TS	S	SS
Variabel Religiusitas					
1	Agama sangat penting bagi saya karena menjawab banyak pertanyaan tentang kehidupan				
2	Kepercayaan saya terhadap agama mempengaruhi setiap keputusan hidup yang saya ambil				
3	Saya selalu berusaha untuk menjalani kehidupan saya sesuai dengan keyakinan agama saya				
4	Saya rutin membaca Al-Qur'an dan buku-buku mengenai Agama Islam				
5	Saya banyak menghabiskan waktu untuk selalu meningkatkan pemahaman saya mengenai Iman dan Islam saya				
6	Saya berusaha selalu terlibat dalam kegiatan agama di tempat saya bekerja				
7	Saya memberikan kontribusi keuangan untuk lembaga dan kegiatan keagamaan				
8	Saya mempertimbangkan pahala dan dosa ketika hendak melakukan perbuatan kecurangan dalam membayar pajak				
9	Saya merasa berdosa apabila melakukan kecurangan yang berkaitan dengan pajak				
Kesadaran Pajak					
1	Saya sadar pajak yang saya bayar akan bermanfaat bagi saya sendiri				
2	Membayar pajak merupakan bentuk partisipasi dalam menunjang pembangunan Negara				
3	Saya harus membayar pajak karena pajak adalah kewajiban kita sebagai warga Negara				
4	Saya memahami jika saya menunda pembayaran pajak maka dapat merugikan Negara				
5	Saya memahami jika saya membayar pajak tidak sesuai dengan jumlah yang seharusnya dibayar maka akan sangat merugikan Negara				
6	Saya dengan senang hati melaksanakan kewajiban Perpajakan saya				
7	Saya menyiapkan dokumen yang diperlukan untuk membayar pajak				
8	Saya melaksanakan kewajiban Perpajakan tepat waktu				
9	Saya membayar pajak dengan kemauan saya sendiri.				
Kepatuhan Pajak					
1	Saya akan tetap membayar pajak walaupun masyarakat disekitar saya tidak bayar pajak				
2	Saya pernah mendapatkan sosialisasi pajak dari kantor pajak setempat				
3	Saya mendaftarkan diri sebagai Wajib Pajak untuk memenuhi kewajiban saya sebagai warga Negara yang baik.				
4	Saya membayar secara sukarela dengan jumlah yang benar dan sesuai dengan tarif yang dibebankan				
5	Saya akan menghitung pajak terutang dengan jujur dan benar				
6	Saya selalu patuh membayar sanksi administrasi				
7	Saya telah menyampaikan SPT dengan lengkap dan sesuai dengan kebutuhan perpajakan.				
8	Saya mengisi dan melaporkan SPT atas kemauan dan keinginan sendiri				
9	Saya melaporkan SPT tepat pada waktunya				