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The Influence of Religiosity, Tax Socialization, and Tax Justice on Tax Compliance with Intention as a Moderation Variable

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The Influence of Religiosity, Tax Socialization, and Tax Justice on Tax Compliance with Intention as a Moderation Variable*

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Abstract

This study examines the influence of tax justice, tax socialization, and religiosity on tax compliance among WPOP MSMEs in Java, with intention as a moderating variable. A quantitative research method using multiple regression analysis. A structured questionnaire was used to gather information from 380 respondents, considering potential biases in subjective responses. The results show that religiosity does not significantly affect tax compliance, while tax socialization and tax justice have positive effects. Intention, as a moderating variable, does not significantly enhance the relationships between religiosity, socialization, and justice with compliance. The study is limited by the use of self-reported data and its focus on WPOP MSMEs in Java, which may affect the generalizability of the results. Future research should explore similar relationships in broader contexts. This study highlights the importance of improving the understanding of tax justice and socialization among WPOP MSMEs, offering practical strategies for enhancing compliance. Findings suggest that compliance is primarily driven by legal obligations rather than religiosity, contributing to discussions on effective tax governance. This study contributes to the literature by exploring the moderating role of intention in the relationship between religiosity, tax socialization, tax justice, and tax compliance, offering both theoretical and practical insights.

Keywords: religiosity, tax socialization, tax justice, tax compliance, intention

1 Introduction

Taxpayer compliance in a country is essential. It assists the government in increasing state revenues. To maximize tax revenue, the government must focus on various programs (Agun, Datrini, and Amlayasa 2022). A compliant attitude towards taxes is essential to increasing tax revenues in a country, but state tax revenues in Indonesia still need to be optimal.

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In Indonesia, MSMEs are growing comparatively quickly and have the potential to generate revenue for the government. The goal of the Ministry of Finance's Directorate General of Taxation is to become the finest state revenue collection institution possible to uphold the state's independence and sovereignty. The Directorate General of Taxation envisions, among other things, obtaining income through high voluntary tax compliance. To meet the tax collection target established by the State Collection and Expenditure Budget (APBN), the Directorate General of Taxes frequently seeks to improve tax compliance. Putting efficient counseling and education programs in place is one way to encourage higher tax compliance. By modifying the behavior of taxpayers to become compliant taxpayers, particularly MSME taxpayers, indicators of successful counseling and tax socialization can boost taxpayer compliance.

Taxpayer compliance is still attractive to research because it relates to state revenues. Many taxpayers in Indonesia still need to comply with reporting their taxes. The importance of religion is one factor that affects compliance. This can be seen in several previous studies. The conviction that taxpayers have in their creator is known as religiosity, where taxpayers will feel afraid if they violate tax regulations. It is said that religion can restrain people from acting unethically. It is said that someone with a high level of religiosity tends to behave ethically and avoid tax violations. There are strong religious beliefs, and Hanifah and Yudianto (2019) shows research results that religiosity influences taxpayer compliance. The outcomes are anticipated to be able to stop criminal activity by instilling guilt, particularly in cases of tax evasion. It is thought that the presence of moral principles in religion will influence tax adherence. Religiousness is valuable because it generally positively impacts voluntary tax compliance (Benk et al. 2016). Saragih, Dessy, and Hendrawan (2020) shows that taxpayer compliance and religion have a positive link. Agbetunde, Raimi, and Akinrinola (2022) indicate that corporate tax compliance behavior is significantly influenced by taxpayer views and religiosity, including intra- and inter-religiosity. On the other hand, Carsamer and Abbam (2023) study demonstrates that religiosity values imply religiosity and that religion does not promote taxpayer compliance. The findings of A. Utama and Wahyudi (2016) study demonstrate that Enforced Tax Compliance is unaffected by intrapersonal or interpersonal religiosity components. Intrinsic religiosity cannot increase the impact of intentions on taxpayer compliance (Damayanti 2018).

Tax socialization is another element that influences tax compliance. Tax socialization is necessary to ensure that all taxpayers understand the vital role taxes play in the nation's growth and can contribute to that development by paying taxes. The goal of socialization initiatives is always to improve taxpayer compliance. Andreas and Savitri (2015) show that the tax socialization impact taxpayer compliance. Sukesi and Yunaidah (2020) show that tax socialization has both a direct and an indirect influence on taxpayer compliance and the effectiveness of tax socialization.

Apart from religiosity and tax socialization, taxpayer compliance can also be seen from tax fairness. Far-rar et al. (2020) researched tax justice to explore the importance of the association between the three main dimensions of tax justice and tax compliance. The taxpayer compliance is positively impacted by views of fairness (Yulianti and Kurniawan 2019; Taing and Chang 2021). On the other hand, Lestary, Sueb, and Yudianto (2021) and Fitria and Supriyono (2019) show that tax fairness does not influence compliance. MSME actors need a sense of fairness regarding taxes to feel motivated to be compliant and report their taxes to the government.

This study highlights intention as a moderating component, building on the findings of Muzakkir, Indrijawati, and Syamsuddin (2019), who demonstrated its impact on tax compliance. Intention is used as a moderating variable in this research to provide a deeper understanding of taxpayer behavior. Kim and Wan (2022) examined tax fairness as one of their research variables, measuring it through five dimensions: Vertical Fairness, Exchange Fairness, Horizontal Fairness, Distributive Fairness, and Procedural Fairness. However, their measurement of tax justice has several weaknesses. First, it remains too general and lacks specificity. Second, it requires refinement to reflect better taxpayers' perceptions of fairness regarding the actions of tax authorities. Third, it does not adequately address the penalties imposed on taxpayers in cases

of violations or negligence. These limitations highlight the need for a more comprehensive approach to assessing tax justice. This study introduces additional dimensions of tax justice to address these gaps, classified into three types: (1) Restorative Justice, based on Suzuki and Yuan (2021), with three indicators; (2) Commutative Justice, based on Bonica and Klein (2021), with five indicators; and (3) Interactional Justice, based on Tran, Lepistö, and Järvinen (2021), with five indicators. Additionally, this research modifies Kim and Wan (2022) measurement framework by refining specific dimensions: Vertical Justice is revised to three indicators, Exchange Justice to two indicators, Distributive Justice to two indicators, and Procedural Justice to three indicators.

The relationship between normative, behavioral, and control beliefs plays a crucial role in shaping individual behavior, particularly in tax compliance. Normative beliefs refer to an individual's expectations and perceptions about what should be done. In the context of taxation, this can be linked to the religiosity of taxpayers, which motivates them to have confidence in complying with tax regulations. Behavioral beliefs explain how individuals perceive the outcomes of their actions before making a decision. In taxation, this relates to taxpayers' awareness of the importance of paying taxes. When individuals believe that paying taxes has significant benefits, they develop a stronger commitment to fulfilling their tax obligations. Consequently, tax payments contribute to national development by increasing state revenue. Control beliefs are associated with external factors that influence behavior, such as tax sanctions and incentives. Tax sanctions are imposed to ensure compliance with tax laws and regulations, while incentives encourage voluntary tax compliance. These beliefs collectively shape a person's behavior and intentions. Intention represents the stage where an individual forms the willingness to act, whereas behavior is the actual execution of that action. Tax socialization plays a crucial role in strengthening taxpayers' understanding of the benefits of tax payments. Through effective tax socialization, individuals develop the intention to comply, which eventually translates into actual compliance. Additionally, tax sanctions act as a deterrent, reinforcing the intention to avoid penalties and ensuring adherence to tax regulations.

This study provides valuable insights for governments, tax authorities, and communities in developing effective policies to enhance tax compliance. It examines social, psychological, and moral factors that influence tax behavior, with a particular focus on religiosity. Religious teachings often emphasize honesty and obedience, which can shape attitudes toward legal obligations such as paying taxes. The study explores how religious beliefs affect tax compliance or avoidance and assesses the impact of tax socialization—educating the public about tax responsibilities—on increasing knowledge and compliance.

Additionally, the research highlights the importance of tax justice, where perceptions of fair tax collection and transparent fund allocation contribute to higher compliance rates. It also considers individual intentions to comply as a moderating factor, helping policymakers align tax policies with social and cultural values. By integrating social, psychological, and cultural perspectives, this study offers a holistic approach to understanding tax compliance. Its originality lies in examining the interplay of these factors, with intention as a moderating variable, providing fresh insights into this complex relationship. Ultimately, this approach enhances tax policy design and improves tax literacy through targeted education programs.

2 Literature Review

The Theory of Planned Behavior (TPB) provides a comprehensive framework for understanding how psychological and social factors, such as religiosity, tax socialization, and perceived tax fairness, influence tax compliance intentions, which ultimately affect tax compliance behavior (Mohammed and Tangl 2024). According to TPB, a positive attitude toward a behavior—such as paying taxes—increases the likelihood of performing that behavior. For instance, individuals with higher religiosity tend to have a more positive attitude toward taxation, which strengthens their intention to comply (M. S. Utama et al. 2022).

Tax socialization refers to the process through which individuals learn about tax obligations, influenced by their surroundings, including family, friends, and the community. In the context of TPB, this aligns with subjective norms—social expectations that shape an individual's decision to comply with tax regulations (Loughmiller-Cardinal and Cardinal 2023). Meanwhile, tax justice, or the perception of fairness in the tax system, affects perceived behavioral control (PBC), which reflects an individual's sense of control over their tax compliance. If taxpayers perceive the system as unfair or non-transparent, they may feel a lack of control over their tax payments, reducing their motivation to comply (Bani-Khalid, Alshira'h, and Alshirah 2022).

In TPB, intention serves as a key determinant of behavior. Attitudes, subjective norms, and perceived behavioral control directly influence tax compliance intention, which in turn predicts actual compliance (Barbera and Ajzen 2020). This study adopts TPB as its theoretical foundation because it explicitly links psychological and social factors to behavioral intentions, ultimately shaping tax compliance behavior. By applying TPB, we can better understand how religiosity, tax socialization, and tax justice influence an individual's intention to comply with tax obligations and how this intention translates into actual tax compliance (M. S. Utama et al. 2022).

2.1 Hypothesis Development

Understanding the significance of filing taxes is essential for all individuals and businesses. Taxpayers must recognize that paying taxes is a fundamental duty to the government, as taxation serves as the primary policy instrument for reallocating funds to the public sector. Tax revenues enable governments to finance social and economic programs, as well as provide essential goods and public services. In Indonesia, tax revenue plays a crucial role in funding development across various sectors.

The majority of businesses in Indonesia consist of small, medium, and large enterprises, with micro, small, and medium-sized enterprises (MSMEs) making up a significant portion. However, many MSME owners still lack awareness of the importance of tax compliance. Despite employing a large workforce, MSMEs rely more on labor than capital, making them a key driver of the Indonesian economy. Their need for labor also means that they contribute significantly to job creation.

Efforts to enhance tax compliance are closely linked to tax socialization. The Directorate General of Taxation actively disseminates tax information to educate the public about tax laws, regulations, and procedures. This dissemination strategy aims to improve taxpayer compliance by increasing awareness and understanding of tax obligations. Research by Pitaloka, Kardoyo, and Rusdarti (2018) suggests that tax socialization significantly influences tax compliance and enhances taxpayers' comprehension of tax regulations.

Tax justice is another critical factor influencing compliance. Taxpayers expect a fair and transparent taxation system, which affects their willingness to comply. Research by Sinnasamy, Bidin, and Ismail (2015) in Malaysia found that perceptions of unfair taxation could lead to noncompliance. Conversely, studies by Nartey (2023) indicate a strong positive correlation between tax justice and compliance. The degree of fairness perceived by taxpayers directly influences their willingness to fulfill tax obligations, particularly among SMEs. Tax justice is commonly assessed using multiple dimensions, including restorative justice, commutative justice, distributive justice, vertical justice, procedural justice, and interactional justice.

According to attribution theory, individuals' behaviors are influenced by both internal and external factors. Taxpayers' intentions play a crucial role in determining compliance, as intentions directly impact behavior (Muzakkir, Indrijawati, and Syamsuddin 2019). Research by Sudiartana and Mendra (2018) highlights that strong compliance intentions lead to greater adherence to tax regulations. Additionally, Hanifah and Yudianto (2019) found that religiosity positively affects tax compliance, as more religious taxpayers are more likely to follow tax laws. However, compliance is also influenced by government actions. Braithwaite and Levi (1998) argue that when taxpayers believe the government is working in their best interests and maintain-

ning a fair taxation system, they are more likely to comply voluntarily. Other studies confirm that perceived fairness of the tax system significantly determines voluntary compliance (Damayanti et al. 2015; Kogler et al. 2013). Kostritsa and Sittler (2017) further emphasize that taxpayers' willingness to comply depends on their perception of fairness in the authorities' actions.

Tax knowledge is another crucial component of compliance. Ermawati (2018) defines tax knowledge as taxpayers' understanding of taxation procedures, regulations, and obligations. A well-informed taxpayer is more likely to comply with tax laws. Studies by Saad (2014) and Mayasari, Zaitul, and Muslim (2015) suggest that religiosity, combined with tax knowledge, can prevent tax avoidance—whether intentional or unintentional. Additionally, Zelmiyanti and Amalia (2020) found that tax socialization directly influences compliance by increasing awareness and knowledge about tax regulations.

Justice is a fundamental principle in taxation policy. However, because justice is an abstract and subjective concept, achieving absolute fairness in tax policies is challenging. While taxation policies aim to be equitable, different perspectives on fairness can lead to disagreements. In its simplest form, tax fairness refers to the redistribution of social wealth, where the wealthy contribute more than the poor (Farrar et al. 2020). A taxation system perceived as fair fosters greater taxpayer trust and compliance (Oktris, Muktiasih, and Azhar 2024).

Based on the discussion above, the following hypotheses are proposed:

- H1: Religious belief positively affects tax compliance.
- H2: Tax compliance benefits from tax socialization.
- H3: Tax fairness has a positive effect on tax compliance.
- H4: The impact of religiosity on tax compliance is strengthened by intention.
- H5: The goal of enhancing tax socialization strengthens its impact on tax compliance.
- H6: The goal of enhancing tax fairness strengthens its impact on tax compliance.

3 Metodology

The registered MSME taxpayers on the island of Java comprise the population under study in this study. Because the author of Hair Jr et al. (2021) utilized the SEM PLS 4 statistical tool, the researcher used the minimal sample size to calculate estimates based on that work. The following sample conditions were applied: (1) WPOP MSMEs with a gross income of less than 4.8 billion rupiah; (2) own an NPWP; and (3) reside on the island of Java. Respondents must be located in the Java Island region, possess a Taxpayer Identification Number (NPWP), and run a business with a gross revenue of no more than 4.8 billion rupiah, according to the criteria used to establish the sample for this study. based on the purposive sampling method, the number of samples obtained for this study was 380, with the following details:

Table 1: Research samples.

Description	Numbers
Total of MSMEs	13.129
MSME with gross income > 4.8 billion rupiahs	8.544
MSMEs (WPOP) who doesn't own NPWP	2.368
MSMEs Reside out of Java Island	1.837
Total Sample	380

Data from 380 respondents was acquired for the research period from March 2024 to May 2024 from the determined data. Primary data sources are used in this study. The independent variables in this study are

Religiosity, Tax Socialization, and Tax Justice. While the Moderation Variable is Intention, and the dependent variable is Tax Compliance. The independent variables in this study are Religiosity, Tax Socialization, and Tax Justice. While the Moderation Variable is Intention, and the dependent variable is Tax Compliance.

Religiosity refers to an individual's level of belief, practice, and appreciation of their religion or spiritual beliefs, including adherence to teachings and daily practices (Herzog 2020). Tax socialization is the process through which people develop understanding, attitudes, and behaviors about taxes via social interactions and education, shaping views on tax obligations and fairness (Mohammed and Tangl 2024). Tax justice emphasizes a fair system where tax duties align with ability to pay, ensuring wealthier individuals contribute more while others have lighter burdens (Prastiwi and Diamastuti 2023). Intention to comply with taxes is the desire to meet tax obligations, which influences actual compliance (Paleka and Vitezić 2023). Tax compliance measures how well individuals and entities adhere to tax laws by accurately reporting and paying taxes (Bani-Khalid, Alshira'h, and Alshirah 2022). The sampling method in this study is Purposive Sampling. With Purposive Sampling, researchers can obtain a representative sample from the population of taxpayers who have a gross income of less than 4.8 billion rupiah, and the results of this study can be expected to reflect the entire population well. Filling out responses to the questionnaire This study used a Likert scale with a range of 1 to 5. According to Hair Jr et al. (2021), the reason for choosing a 5-point Likert scale was to make it easier for respondents to answer.

4 Results

Demographic samples refer to groups of individuals in a study who are selected based on certain demographic characteristics. These demographic characteristics include a variety of social and economic factors that are relevant to the purpose of the study. Demographic samples are used to describe or study a population in more detail and help researchers analyze patterns, behaviors, or phenomena associated with a particular group based on these attributes. Table 1 shows the demographic data of this study.

Table 2: Respondent demographics.

Number of respondents (N=380)		Amount	Percentage
Type of business			
1	Service	24	6.32%
2	Trading	355	93.42%
3	Cattle	1	0.26%
Age of research respondents			
1	< 30 years old	162	42.63%
2	30 - 40 years old	81	21.32%
3	40 – 50 years old	100	26.32%
4	> 50 years old	37	9.74%
Gender			
1	Male	160	42.11%
2	Female	220	57.89%
Education			
1	SD	13	3.42%
2	SMP equal	26	6.84%
3	SMA equal	176	46.32%
4	Diploma/Bachelor	149	39.21%
5	Postgraduate (S2/S3)	16	4.21%

Table 3: Summary of research descriptive statistics.

No	Variables	N	Min	Max	Mean	Std. Deviation
1	Religiosity	380	1.00	6.00	4.924	0.728
2	Tax Socialization	380	1.00	6.00	4.352	0.872
3	Tax Justice	380	1.00	6.00	4.551	0.714
4	Tax Compliance	380	1.00	6.00	4.154	1.086
5	Intention	380	1.00	6.00	4.551	0.893
6	Tax Awareness	380	1.00	6.00	4.550	0.832
7	Tax Sanctions	380	1.00	6.00	3.938	1.108
8	Intensive	380	4.00	6.00	4.154	0.948

In the context of SmartPLS 4 and Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis, diagnostic tests commonly performed on classical regression models are not always necessary. This is because PLS-SEM, used in SmartPLS, is a different technique from traditional linear regression and has a more flexible approach to the assumptions typically tested in traditional regression models.

Table 4: Reliability construct and validity.

Variables	Composite reliability (rho_c)	Average variance extracted (AVE)	Cronbach's Alpha
Tax Sanction	0.924	0.859	0.944
Intencive	0.873	0.633	0.813
Intention	0.949	0.904	0.904
Religiosity	0.899	0.536	0.878
Tax Awareness	0.890	0.730	0.876
Tax Compliance	0.948	0.819	0.926
Tax Fairness	0.964	0.515	0.944
Tax Socialization	0.907	0.620	0.902

The composite reliability results in table 3 show that values above 0.7 are well accepted, indicating good internal reliability. While AVE values above 0.5 are generally well accepted. This indicates that more than 50% of the variance in the indicator is explained by the latent construct. Table 3 proves that the indicators explained by the latent construct are well accepted. The Cronbach's Alpha value in table 3 shows that the value is above 0.7. This has met the value criteria stating that $\alpha \geq 0.70$ is generally accepted, indicating good internal reliability. Discriminant validity is a measure used to assess the extent to which a construct can be clearly distinguished from other constructs in a measurement model. In the context of SmartPLS 4, discriminant validity refers to the ability of a construct to show that its indicators do not overlap with indicators of other constructs. The results of the study indicate that the discriminant validity of this study shows that its indicators do not overlap with indicators of other constructs. Based on the suitability test, this research is shown in the table below:

Table 5: Research model fit test.

	Saturated model	Estimated model
SRMR	0.089	0.094
NFI		0.803
Chi-Square		311.613

Testing the model fit comes next after testing the device. Table 4 indicates that the SRMR value is 0.094 based on the abovementioned SRMR test. it is known that the SRMR value is $0.094 < 0.10$ which means that the model in this study is good. The NFI value obtained is 0.803, if the NFI value is getting closer to 1 it indicates a good model/better fit so that the NFI value of 0.803 can be said to be good/suitable. So it can be said that the model in this study is good.

Table 6: Testing the coefficient of determination.

	R Square	Adjusted R Square
Tax Compliance (TC)	0.602	0.592

The next test for model fit is the coefficient of determination. The test results show that the modified R square coefficient value is 0.592, which indicates that behavioral changes in the independent variable may account for 59.2% of the variation in the dependent variable, tax compliance. The remaining forty-eight percent comprises several additional independent factors that affect compliance. The model does not account for taxes.

4.1 Results of multiple linear regression analysis

The processing results for testing the research hypothesis are shown in Table 7.

Table 7: Research hypothesis testing.

Hypothesis Coefficient		Tax compliance model			
		T statistic	P-value	Conclusion	
“H1”	Tax compliance is positively impacted by religiosity	“-0.068”	“1.583”	“0.114”	“Hypothesis not supported”
“H2”	Tax socialization has a good effect on tax compliance”	“0.227”	“4.661”	“0.000***”	“Hypothesis supported”
“H3”	Tax compliance is positively impacted by justice	“0.141”	“2.586”	“0.010**”	“Hypothesis supported”
“H4”	The impact of intention on religious observance of taxes	“0.062”	“1.476”	“0.141”	“Hypothesis not supported”
“H5”	The impact of tax socialization on tax compliance is strengthened by intention”	“-0.088”	“2.232”	“0.026”	“Hypothesis not supported”
“H6”	The impact of intention on tax compliance increases the effect of tax fairness”	“0.040”	“0.755”	“0.451”	“Hypothesis not supported”
	Tax compliance is positively impacted by tax awareness	“0.107”	“1.796”	“0.073*”	
	“Sanctions positively impact tax compliance” Tax compliance is positively impacted by tax awareness	“0.033”	“0.769”	“0.442”	
	Tax incentives positively impact tax compliance	“0.292”	“5.914”	“0.000***”	

Figure 1: Expansion SEM-PLS model.

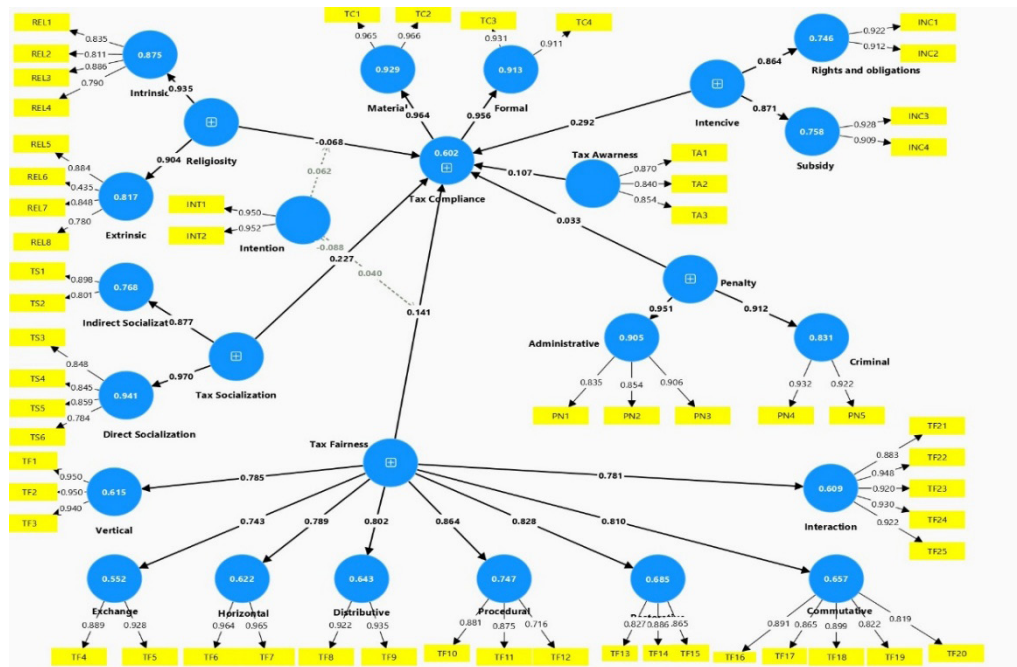


Table 8: Expansion test results.

Hypothesis	Coefficient	Tax compliance model			Tax compliance model		
		T statistic	P-value	Coefficient	T statistic	P-value	
“H1”	“Tax compliance is positively impacted by religiosity”	“-0.068”	“1.583”	“0.114”			
“H2”	“Tax socialization has a good effect on tax compliance”	“0.227”	“4.661”	“0.000***”			
“H3”	“Tax compliance is positively impacted by justice”	“0.141”	“2.586”	“0.010**”			
“H3a”	“Vertical justice has a positive effect on tax compliance.”				“0.261”	“2.213”	“0.028***”
“H3b”	“Exchange fairness has a positive effect on tax compliance”				“-0.121”	“1.929”	“0.055”
“H3c”	“Horizontal justice has a positive effect on tax compliance”				“0.085”	“1.262”	“0.208”
“H3d”	“Distributive justice has a positive effect on tax compliance”				“0.071”	“1.016”	“0.311”
“H3e”	“Procedural justice has a positive effect on tax compliance”				“0.037”	“0.560”	“0.576”
“H3f”	“Restorative justice has a positive effect on tax compliance”				“0.115”	“1.590”	“0.113”

Hypothesis	Coefficient	Tax compliance model			Tax compliance model		
		T statistic	P-value	Coefficient	T statistic	P-value	
"H3g"	"Commutative justice has a positive effect on tax compliance"				"-0.083"	"1.097"	"0.273"
"H3h"	"Interaction fairness has a positive effect on tax compliance"				"0.092"	"1.762"	"0.080*"
"H4"	"Intention moderates the influence of religiosity on compliance"	"0.062"	"1.476"	"0.141"	"0.048"	"1.051"	"0.294"
"H5"	"Intention moderates the effect of socialization on tax compliance"	"-0.088"	"2.232"	"0.026**"	"-0.142"	"1.180"	"0.239"
"H6"	"Intention moderates the effect of tax fairness on tax compliance"	"0.040"	"0.755"	"0.451"			
"H6a"	"Intention moderates the influence of vertical justice on tax compliance."				"0.056"	"0.490"	"0.625"
H6b	Intention moderates the effect of exchange fairness on tax compliance				"0.024"	"0.337"	"0.736"
H6c	"Intention moderates the effect of horizontal justice on tax compliance"				0.074	"0.802"	"0.423"
H6d	Intention moderates the influence of distributive justice on tax compliance.				"-0.028"	"0.291"	"0.771"
"H6e"	"Intention moderates the influence of procedural justice on tax compliance"				"-0.048"	"0.653"	"0.514"
"H6f"	"Intention moderates the influence of restorative justice on tax compliance"				"-0.023"	"0.259"	"0.796"
"H6g"	"Intention moderates the effect of commutative justice on tax compliance"				"-0.005"	"0.061"	"0.951"
"H6h"	"Intention moderates the effect of interaction justice on tax compliance"				"0.069"	"1.299"	"0.195"
	"Tax sanctions have a positive effect on tax compliance"	"0.107"	"1.796"	"0.073*"	"0.049"	"1.176"	"0.241"
	"Awareness has a positive effect on tax compliance"	"0.033"	"0.769"	"0.442"	"0.107"	"1.821"	"0.070*"
	"Incentives have a positive effect on tax compliance"	"0.292"	"5.914"	"0.000***"	"0.271"	"5.392"	"0.000*"
"Adjusted R-square		"0.592"			"0.600"		

It has been shown that tax fairness benefits tax compliance and is an independent variable in the model without expansion (see data in Table 7). The dimensions of distributive justice, procedural justice, restorative justice, commutative justice, interaction justice, vertical justice, exchange justice, horizontal justice, and distributive justice are added to the model as variables that directly impact tax compliance rather than variables related to tax justice. The vertical and interaction justice dimensions directly impact tax compliance. Vertical justice impacts tax compliance, as demonstrated by the vertical justice component's p-value of 0.028 at the 5% significance level. Interaction fairness directly affects tax compliance, with a 10% significant threshold and a 0.080 interaction dimension p-value. The expansion test revealed a 0.008 rise in the adjusted R-square value, from 0.592 to 0.600. The R square with the expansion test is more significant since it increases to 0.600, or 60%, at 0.008. The independent variable used in this study may account for 60% of the dependent variable's explanation, with the remaining 40% coming from other sources.

5 Discussion

5.1 The Influence of Religiosity on Tax Compliance

According to the findings of the statistical analysis of hypothesis 1, there is no discernible positive correlation between religion and tax compliance. WPOP thinks religious observance relates to tax compliance and has little to do with individuals. They believe that the bond between humans and their creatures is reflected in religion. They have faith in paying their taxes. Carsamer and Abbam (2023), whose research indicates that religiosity and religion do not promote SME compliance, corroborate the findings of this study. The findings of Yuniarta and Purnamawati (2020) investigation also provide credence to this study.

5.2 The Effect of Tax Socialization on Tax Compliance

A significant value of 0.000 below 0.05 in the statistical testing findings for hypothesis 2 indicates that socializing improves tax compliance. Lends credence to the notion. WPOP MSMEs get tax outreach, which helps them learn about direct and indirect socialization channels and improves MSME tax compliance. Lestary, Sueb, and Yudianto (2021) findings, which show that tax socialization affects tax compliance, corroborate the findings of this study. Research by Zelmiyanti and Amalia (2020), Taing and Chang (2021), Nopiana and Natalia (2018), and Andreas and Savitri (2015) also supports this study. Tax information dissemination will provide an understanding for taxpayers regarding tax procedures, regulations, and sanctions if they do not comply (Widawati 2017). According to attribution theory, a person's behavior is influenced by internal or external factors. Both factors are expected to motivate taxpayers to be obedient in paying taxes so that tax socialization can improve taxpayer compliance in paying taxes. This is supported by the research conducted by Yuwono (2015) and Boediono, Sitawati, and Harjanto (2019) that tax socialization affects taxpayer compliance.

5.3 The Influence of Tax Fairness on Tax Compliance

The statistical testing findings for hypothesis 3 indicate a significant value of 0.010 below 0.05, which indicates that tax justice significantly improves tax compliance. This lends credence to the notion. When WPOP MSMEs feel that tax justice is being served, as shown by the eight characteristics of justice, they have greater faith in the tax authorities and treat taxpayers equally, which impacts tax compliance. Loo, McKerchar, and Hansford (2009) posit that even though taxpayers may have ample knowledge about the

tax systems and laws, they may not comply with the tax laws if they perceive the tax system as unfair. Thus, fairness perception has the potential to significantly mediate the relationship between tax knowledge and voluntary tax compliance. The relationship between trust in government and voluntary tax compliance has also been confirmed in the extant literature (Alm and Torgler 2006; Levi and Stoker 2000). According to Inasius et al. (2020) and several other prior studies, we use the theoretical perspective of the slippery slope framework to examine the role of trust and tax fairness in voluntary tax compliance.

5.4 The Impact of Religiosity on Tax Compliance is Strengthened by Intention

A p-value of 0.114 and a resulting coefficient value of 0.062 do not support the hypothesis, which points in a negative direction. Therefore, the purpose has no more significant impact on tax compliance than religious belief. Therefore, tax knowledge is assumed to be one of the factors that can strengthen the relationship between religiosity and tax compliance. High religiosity and good tax knowledge will help taxpayers carry out their tax obligations, increasing tax compliance. Moreover, with religiosity and good tax knowledge, tax avoidance behavior, intentionally or unintentionally, can be prevented (Saad 2014).

5.5 The Goal of Enhancing Tax Socialization's on Tax Compliance

A p-value of 0.026 and a resulting coefficient value of -0.088 show a negative direction, indicating that the hypothesis is not supported. Therefore, there needs to be a deliberate improvement in the effect of tax socialization on tax compliance. The direction of the coefficient is opposite to the hypothesis, but the significance level has an influence. Based on this, it can be explained based on the phenomenon in MSMEs that they continue to comply with the tax. However, taxpayers' intentions are the opposite, meaning they already have to pay the final tax according to PP 55 of 2022.

5.6 The Goal of Enhancing Tax Fairness Impact on Tax Compliance

A p-value of 0.451 and a consequent coefficient value of 0.040 indicate that the hypothesis is unsupported. Consequently, tax justice impacts tax compliance more than the aim. According to research by Alm, McClelland, and Schulze (1992), there is one thing or one very crucial factor that affects taxpayers' tax compliance: tax justice. The existence of a government-created and -implemented taxation system ought to have an impact on increasing tax compliance for taxpayers. This demonstrates how having a tax system that the government implements fairly can increase taxpayer compliance. Understanding taxpayers for the applicable taxation system is very important because a tax system that works well and fairly will affect taxpayer compliance. Any increase in the perception of tax justice leads to an increase in the development of tax compliance. Several previous studies have found a positive influence between tax compliance and tax justice (Aktaş Güzel, Özer, and Özcan 2019; Casal et al. 2016). In addition, research according to Schisler (1995), states that the perception of tax justice affects tax compliance behavior. The effect of the perception of tax justice on tax compliance has a greater influence than the tax rate. Kirchler (2007) and Gilligan and Richardson (2005) states in his study that perceptions of tax justice affect tax compliance.

5.7 Effect of Control Variables

Three control variables are used in this study: tax intensity, tax awareness, and punishments. The test results were obtained based on Table 6. According to data with a significance level of 0.073—more significant than 0.05, tax knowledge does not affect taxpayer compliance. However, if you apply a significance level of 0.10, tax knowledge affects taxpayer compliance more. With a significance level of 0.442, the second control

variable, tax sanctions, did not appear to impact tax compliance. Tax intention, the final control variable, has a significance level of 0.000, indicating that tax intensity affects tax compliance.

6 Conclusions

Based on the results of the hypothesis test, this study discovered that the following relationships were found to be true: One of the study's limitations is the use of a questionnaire, which may allow respondent subjectivity to affect responses. It's important to note that tax duties are governed by law and are solely the responsibility of the taxpayer, regardless of their religion.

The findings of this study advance the subject of accounting science, particularly about taxes, by contributing to the development of measuring tax justice into eight dimensions, namely vertical justice, exchange justice, horizontal justice, distributive justice, procedural justice, restorative justice, commutative justice and interaction justice. The development of this measurement turned out to be better than previous measurements (Kim and Wan 2022), as proven in sensitivity testing.

This study can further the development of justice theory by incorporating three more aspects into the tax justice variable. The research instrument's testing findings have been deemed valid and trustworthy to enable the novelty dimension to be utilized as a reference in variable creation. The study's findings add to WPOP MSMEs' comprehension of justice. Including justice components such as restorative justice, commutative justice, and interaction justice enhances comprehension and facilitates taxpayers' ability to comply with their tax duties.

Tax compliance is greatly influenced by tax socialization and tax fairness. The results of this research illustrate that regulators need to increase tax outreach to MSME taxpayers and provide lots of training related to tax applications and other training. Providing tax fairness to WPOP MSMEs.

This study is not without some limitations. First and foremost, this study uses taxpayer data for MSMEs that have a Taxpayer Identification Number (NPWP). The study contributes to MSMEs related to tax understanding, tax fairness is related to taxpayer compliance. Where religiosity and tax socialization factors are very meaningful in increasing tax insight for MSMEs. Meanwhile, future research can consider demographic factors and other social factors and their influence on voluntary tax compliance. Can include other possible mediators. Finally, there may be explanatory variables that can significantly affect voluntary tax compliance.

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