

-RESEARCH ARTICLE-

**ANTECEDENTS OF RELIGIOSITY AND E-FILING, THE EFFECT ON TAX COMPLIANT BEHAVIOR MEDIATED BY ATTITUDE, BEHAVIOR CONTROL, AND TAX COMPLIANT INTENTION**

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## —Abstract—

The study's objective is to examine the antecedents of attitudes, subjective norms, and behavior control, as well as their impact on tax-compliant intents and conduct. Primary data were acquired via a questionnaire. SEM is used to analyze data. The population for this study is the 529 companies registered with the directorate general of taxation of large taxpayers (Badan) in Jakarta and the KPP big taxpayers one and two. Religion (X1) and electronic filing (X2) both have a beneficial effect on attitude (Y1) and behavior control (Y2). Additionally, both attitude (Y1) and behavior control (Y2) had a considerable favorable effect on tax compliance intention (Y3). Finally, the tax-compliance purpose (Y3) positively impacts tax-compliance behavior (Y4).

**Originality:** As mediating variables in this study, we look at attitude, behavior control, and tax compliance intention.

**Keywords:** taxpayers, e-filing, tax compliant behavior.

## 1. INTRODUCTION

According to [Johnson et al. \(2001\)](#), religiosity is defined as an individual's commitment to their religion and faith and their application of its teachings; thus, individual attitudes and behaviors reflect this commitment. According to [Worthington et al. \(2010\)](#), religiosity or religious commitment is "the degree to which an individual adheres to and applies religious ideas, beliefs, and practices in daily life." Religious devotion is classified into two types: intrapersonal religion, which is defined by individual beliefs and attitudes, and interpersonal religion, which is determined by personal involvement with a religious community or institution. According to [Byabashaija et al., 2011](#), religious principles promote positive conduct and deter negative behavior toward behavioral compliance, encouraging good behavior ([Briard et al., 2020](#)).

E-Filing is the term used to describe the electronic tax return that the government is implementing. E-Filing is a way of submitting tax returns electronically or online via the Directorate General of Taxes (DGT Online) website or other government-established e-filing channels. Taxpayers no longer have to visit the tax office to report their taxes via e-filing.

According to [Azwar \(2010\)](#), attitude is a reaction or response that an individual has toward an object that affects the individual's conduct toward that object in certain ways. Attitudes frequently explain a person's behavior or demonstrate that an attitude and behavior are related ([A, 2009](#)). Attitude toward a behavior is described as a person's judgment of whether the behavior is positive or not. The more favorable the appraisal, the stronger the intention generated ([Byabashaija et al., 2011](#)). Thus, based on the individual's attitude, they can ascertain the nature of the individual's actions ([Chong et al., 2018](#); [Night et al., 2020](#)).

In some instances, a measure of perceived behavioral control may improve the accuracy of individual behavior predictions. The term "behavioral control" relates to an individual's perceptions of his ability to exhibit specific behaviors (I Ajzen, 2005). This means that Behavior Control refers to the degree to which an individual believes that they have control over whether or not to exhibit a particular behavior (Duke et al., 2020). Perceived Behavior Control is frequently proven to predict behavioral intentions accurately. Additionally, in conjunction with perceived behavioral control, purpose can account for most behavioral variation (I Ajzen, 1991). According to Ghufron (2011), Conduct Control is a proclivity for attracting attention, the urge to alter one's behavior to accommodate others, they need to feel comfortable with others, and they want to conceal one's emotions (Gudalov et al., 2020). Under these circumstances, the perceived behavior control measure may add only a small amount of accuracy to behavior predictions, allowing it to be used to forecast the likelihood of success of a behavior's goal (I Ajzen, 2005).

While the object is identical, not all persons have the same attitude toward it. An individual's circumstances, experiences, information, and unique requirements are impacted by it. Each individual's perspective shapes their qualities, one of which is religiosity (Abd Rahman et al., 2015; Budiharjo, 2016; Lu et al., 2016; Utama, 2016; Wibowo et al., 2018).

According to Jogiyanto (2007), the intention is the desire to undertake a behavior. Choices are not necessarily static; they can evolve. In terms of tax compliance, the purpose is defined as an individual taxpayer's desire to engage in tax compliance or non-compliance activity. The indicators employed in this study were drawn from Suryani's research (2007). These are the markers of proclivity and decision. The propensity is a taxpayer's proclivity or proclivity to obey or defy his tax duties (Habanabakize, 2020). The decision to obey or disobey tax regulations is personal by taxpayers. Numerous research utilizing the Theory of Planned Behavior demonstrates that intention affects behavior. Bobek et al. (2003) show in Mustikasari (2007) that the will to behave positively affects behavior. According to Ernawati's (2009) research, which studied personal taxpayer compliance using the Theory of Planned Behavior, intention affected tax compliance. Hidayat et al. (2010) conducted an empirical investigation of the Theory of Planned Behavior's effect on individual taxpayers' tax non-compliance behavior. The findings indicated that an individual's goal to avoid paying taxes positively and significantly impacted tax evasion behavior (Kikulwe et al., 2020).

Tax compliance is commonly characterized as a condition in which the taxpayer pays all required taxes on time and reports accurately in accordance with the applicable rules, laws, and court rulings (Roth, 1989). #R1.1 The purpose of this study is to examine the variables that influence tax compliance intentions, specifically religion and perceived risk by taxpayers (Wallenius et al., 2020). It is envisaged that the variables discovered would increase taxpayer compliance. Additionally, this study discusses the role of

electronic filing (Matthews et al., 2020). This can be utilized as a method by the government to improve taxpayer compliance to meet the revenue objective. It must be incorporated into a model that includes numerous other significant variables affecting paying tax compliance (Valencia, 2020).

## 2. LITERATURE REVIEW

### 2.1 Religiosity

This study defines religiosity as taxpayers' enjoyment and attitude toward life-based on religious ideals. Tax compliance behavior demonstrates this appreciation. In general, religiosity is related to cognition (knowledge and religious belief), which affects what is done with emotional attachment or emotional feelings about religion and conduct, such as attending places of worship, reading holy books, and praying (Sulistyo, 2011). In particular, Glock et al. (1965) define religiosity as having five critical dimensions: belief (ideological), religious activity (ritualistic), appreciation, intellectual knowing (intellectual), and practice (consequential).

### 2.2 E-Filing

In simple terms, e-filing is a sort of e-government implementation in tax administration, particularly tax return reporting, to enhance the existing tax system by increasing tax compliance levels, facilitating tax reporting, and minimizing tax payment errors. According to Desmayanti et al. (2012) and Laihah (2013), the markers for determining the effectiveness of e-filing are frequency of usage, system simplicity, and comprehensive security.

### 2.3 Attitude

An attitude is a collection of thoughts and sentiments regarding particular items and the proclivity to act on these objects in specific ways (Ramdhani, 2011). According to Sarwono (2009), attitude is a term that refers to the way someone feels about something, whether it is joy, dislike, or a neutral mood. Fishbein and Ajzen claimed in Rahma (2011) that attitudes are formed by behavioral belief and behavioral belief evaluation.

### 2.4 Behavior Control

The capacity to exert control over one's behavior to accomplish specific goals is behavior control. A person who possesses sufficient self-control can completely comprehend the implications of their actions. Self-control is defined as the ability to regulate a person's bodily, psychological, and behavioral processes, or, in other words, a sequence of self-shaping operations (Yoon et al., 2020). Self-control encompasses all aspects of an individual's development, including physical, psychological, and behavioral mechanisms. Perceived advantages and costs are the signs that shape behavior control, according to Koziar et al. (2011).

## 2.5 Tax Compliant Intention

According to [Olivia et al. \(2017\)](#), the tax compliance principle requires taxpayers to grasp tax laws and regulations to perform tax administration tasks. According to the ministry of finance's rule 192/PMK.03/2007, compliant taxpayers are taxpayers determined to meet specified requirements by the director-general of taxes. Two methodologies are required to quantify the tax compliant intention variable: the inclination and the choice to comply ([Mustikasari, 2007](#)).

## 2.6 Tax Compliant Behavior

Behavior is an individual's response/reaction to external or internal stimuli. Thus, tax compliant behavior encompasses all behaviors undertaken by the community due to the public's response to external or internal stimuli with a specified frequency or duration associated with tax payment compliance. In TPB-based measurement, predictor variables are specified using ATCT criteria ([Icek Ajzen, 2006](#)), namely the Action, Target, Context, and Time (ATCT) of the specific behavior to be measured, which in this case is tax compliant behavior.

## 3. METHODOLOGY

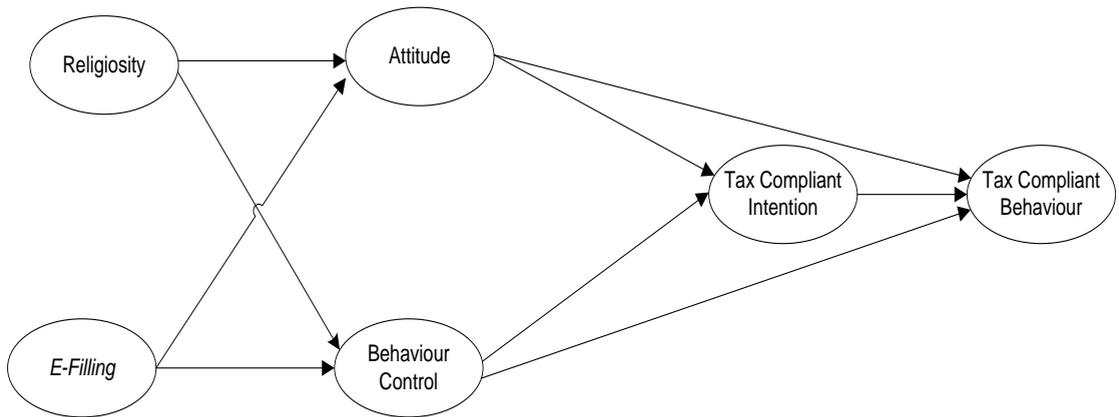
The purpose of this study was to quantify phenomena associated with policy execution at the directorate general of taxation of large taxpayers (Badan) in Jakarta. The data analyzed are primary sources. A questionnaire was used to collect data for this investigation. Analyses of data using the Structural Equation Model (SEM). #R1.3 This study employed SEM analysis rather than multiple linear regression analysis because, as [Sarwono \(2009\)](#) points out, SEM has several advantages over various regression:

1. enables the use of more flexible assumptions;
2. enables the testing of models with many dependent variables;
3. the use of confirmatory factor analysis to minimize measurement errors caused by the presence of several indicators in a single latent variable;
4. the ability to test the model as a whole rather than individual coefficients;
5. the aptitude for modeling intermediate variables;
6. the graphical modeling interface's attractiveness, which makes it easier for consumers to read the output of the analysis results;

The population for this study is the 529 companies registered with the directorate general of taxation of large taxpayers (Badan) in Jakarta and the KPP big taxpayers one and two.

#### 4. RESULT

The validity and reliability of the research data from the questionnaire were determined. Validity testing is required to confirm the accuracy of the study data, whereas reliability testing is used to ensure that the instrument accurately measures the variable.



**Figure 2.** Conceptual Framework

#### 5. RESEARCH HYPOTHESIS

- H1: religiosity has a significant effect on attitude
- H2: religiosity has a significant effect on behavior control
- H3: e-filing has a significant effect on attitude
- H4: e-filing has a significant effect on tax compliant intention
- H5: attitude has a significant effect on tax compliant intention
- H6: attitude has a significant effect on tax compliant behavior
- H7: behavior control has a significant effect on tax compliant intention
- H8: behavior control has a significant effect on tax compliant behavior
- H9: tax compliant intention has a significant effect on tax compliant behavior

**Table 1. Validity and Reliability Test**

Variable	<i>Alpha-Cronbach</i>	Conclusion
Religiosity (X1)	0,792	Reliable
<i>E-Filing</i> (X2)	0,755	Reliable

Variable	Alpha-Cronbach	Conclusion
Attitude (Y1)	0,751	Reliable
Behavior Control (Y2)	0,754	Reliable
Tax Compliant Intention (Y3)	0,756	Reliable
Tax Compliant Behavior (Y4)	0,752	Reliable

Source: Research Data (2019)

Cronbach's Alpha values for the four research variables are greater than 0.6, as shown in Table 1. According to these findings, the variables religiosity (X1), e-filing (X2), attitude (Y1), behavior control (Y2), tax compliance intention (Y3), and tax compliant behavior (Y4) are valid and reliable, and the data from the questionnaire can be used for data analysis at a later stage.

The outer model is measured as the first stage of WarpPLS research. The WarpPLS has two exterior metrics, namely reflective and formative models. Table 2 details the measurement model, the measurement loading value, and the p-value for each indicator for each variable.

**Table 2. Evaluation of the Measurement Model**

Variable	Indicator	Weight	p-value
Religiosity (X1)	Faith (ideological) (X1.1)	0,291	<0,001
	Religious Practices (X1.2)	0,284	<0,001
	Appreciation (X1.3)	0,259	<0,001
	Knowledge (intellectual) (X1.4)	0,262	<0,001
	Practice (Consequences) (X1.5)	0,255	<0,001
Perceived Risk (X2)	Financial Risk (X2.1)	0,266	<0,001
	Functional Risk (X2.2)	0,245	<0,001
	Physical Risk (X2.3)	0,246	<0,001
	Psychological Risk (X2.4)	0,250	<0,001
	Social Risks (X2.5)	0,251	<0,001
	Time Risk (X2.6)	0,233	<0,001
E-Filing (M1)	Frequency of Use (M1.1)	0,410	<0,001
	Simplicity of the System (M1.2)	0,399	<0,001
	Comprehensive Security (M1.3)	0,410	<0,001
Attitude (Y1)	Behavioral Belief (Y1.1)	0,559	<0,001
	Evaluation of Behavioural Belief (Y1.2)	0,559	<0,001
Tax Compliant Intent (Y2)	Personal Tendency to Behave (Y3.1)	0,558	<0,001
	Decision to Be Compliant (Y3.2)	0,558	<0,001

Source: Research Data (2021)

According to [Table 2](#), all latent variables have good and realistic indicators. In summary, it is utilized to determine which indicator is the most influential contribution to the latent construct. The most important predictor of religiosity formation (X1) is belief (ideological) (X1.1), which has the highest factor loading of 0.291. The most important indicators in establishing electronic filing (X2) are frequency of usage (X2.1) and comprehensive security (X2.3), both of which have a loading factor of 0.410. Then, the primary indicators in creating attitude (Y1) are behavioral belief (Y1.1) and behavioral belief evaluation (Y1.2), both of which have a loading factor of 0.559. The indicators that best represent behavior control (Y2) are perceived benefit (Y2.1) and perceived cost (Y2.2), both of which have a factor loading value of 0.558. Tax compliance intention (Y3) has two factors with the highest loading factor of 0.558: a personal proclivity for conduct (Y3.1) and decision to be compliant (Y3.2). The most powerful predictor of tax-compliant behavior (Y4) is action (Y4.2), which has a value of 0.345.

The second stage of WarpPLS research is to quantify the inner model, alternatively referred to as the structural model. The structural model depicts the link between the variables under investigation. The structural model coefficient provides information on the magnitude of the relationship between two variables. If the p-value of one variable is less than 0.05, that variable has a significant effect on the other variable. There are two types of impacts in WarpPLS: direct and indirect. The results of the direct effect test are presented in [Table 3](#), while the results of the indirect effect test are shown in [Table 4](#).

**Table 3. Result of Estimation and Testing the Direct Effect**

Hubungan antar Variabel	Hipotesis	Koefisien Jalur	P-value	Kesimpulan
Religiosity → Attitude	H1	0,229	0,002	Significant
E-Filing → Attitude	H2	0,090	0,126	Not Significant
Religiosity → Behavior Control	H3	0,223	0,002	Significant
E-Filing → Behavior Control	H4	0,242	<0,001	Significant
Attitude → Tax Compliant Intention	H5	0,245	<0,001	Significant
Behavior Control → Tax Compliant Intention	H6	0,233	0,001	Significant
Attitude → Tax Compliant Behavior	H7	0,082	0,149	Not Significant
Behavior Control → Tax Compliant Behavior	H8	0,110	0,081	Not Significant
Tax Compliant Intent → Tax Compliant Behavior	H9	0,278	<0,001	Significant

The following table summarises the results of the subsequent internal model testing:

1. The direct effect of religiosity on attitudes, with a path coefficient of 0.229 and a 0.002 p-value (less than 0.05). Religion has a significant direct impact on attitudes. Given the positive path coefficient, it can be assumed that the attitude will likewise grow when religiosity increases.
2. E-filing directly affected attitude, with a path coefficient of 0.090 and a p-value of 0.126. (more than 0.05). E-filing has a direct and minor impact on attitude. Given the positive path coefficient, it can be argued that as e-filing increases, the perspective will likewise increase.
3. The direct effect of religion on self-control, with a path coefficient of 0.223 and a p-value of 0.002. (less than 0.05). Religion has a substantial immediate impact on behavior regulation. Given the positive route coefficient, it may be concluded that the greater the religion, the greater the ability to control behavior.
4. The direct effect of electronic filing on self-control, with a path coefficient of 0.242 and a p-value of 0.001 (less than 0.05). Electronic filing has a large direct effect on behavior control. Given the positive route coefficient, it can be concluded that the greater the e-filing, the greater the behavioral control.
5. With a path coefficient of 0.245 and a p-value of 0.001, the direct effect of views on tax compliance intentions (less than 0.05). Attitudes regarding tax-compliant intents have a large direct impact. Given the positive path coefficient, it may be concluded that the more favorable the attitude, the greater the likelihood of tax compliance.
6. The direct effect of behavior modification on tax-compliance intention, with a path coefficient of 0.233 and a p-value of 0.001. (less than 0.05). Behavior control has a large direct effect on tax-compliant choices. Given the positive path coefficient, it may be concluded that the more the behavioral power, the greater the option to pay taxes.
7. Attitudes directly affected tax compliance behavior, with a path coefficient of 0.082 and a p-value of 0.149. (more than 0.05). Attitude has an immediate and negligible effect on tax compliance behavior. Given the positive route coefficient, it may be concluded that the more favorable the attitude, the more tax-compliant the conduct.
8. The direct effect of behavior modification on tax compliance, with a path coefficient of 0.110 and a p-value of 0.081. (more than 0.05). Behavior control has a direct and insignificant effect on tax compliance behavior. Given the positive route coefficient, it may be concluded that the more the behavioral control, the more tax compliant the activity.
9. The direct influence of tax-compliant intention on tax-compliant conduct, with a path coefficient of 0.278 and a 0.001 p-value (less than 0.05). The tax-compliant purpose has a substantial direct effect on tax-compliant behavior. Given that the route coefficient is

positive, it may be concluded that the more the choice to be tax compliant, the greater the likelihood of tax-compliant conduct.

**The indirect effect of variable religiosity on tax compliant intention**

According to Table 4, religion (X1) has a favorable but small impact on corporate competitiveness (Y3) via attitude (Y1) and behavior control (Y2). This indicates that the attitude (Y1) and behavioral control (Y2) variables can mediate the religiosity (X1) and tax-compliance intention (Y3) variables by 0.108 and 0.086, respectively.

**The indirect influence of the e-filing variable on intentions to be tax compliant.**

According to Table 4, the e-filing variable (X2) has a positive but negligible effect on the tax compliance intention (Y3) variable, which is mediated by attitude (Y1) and behavioral control (Y2). This indicates that the attitude (Y1) and behavior control (Y2) variables can mediate the e-filing (X2) and tax compliant intentions (Y3) variables by 0.078 and 0.161, respectively.

**Table 4. Result of Estimation and Testing of Indirect Effects**

Indirect Effect			Coefficient	P-value	Conclusion
Independent	→	Dependent			
Religiosity (X1)	→	Tax Compliant Intent (Y3)	0,108	0,086	Not Significant
E-Filing (X2)	→	Tax Compliant Intent (Y3)	0,078	0,161	Not Significant
Religiosity (X1)	→	Tax Compliant Behavior (Y4)	0,043	0,291	Not Significant
E-Filing (X2)	→	Tax Compliant Behavior (Y4)	0,034	0,334	Not Significant
Attitude (Y1)	→	Tax Compliant Behavior (Y4)	0,068	0,113	Not Significant
Behavior Control (Y2)	→	Tax Compliant Behavior (Y4)	0,065	0,125	Not Significant

**Variable religiosity has an indirect effect on tax compliance behavior**

According to Table 4, religion (X1) has a favorable but small effect on tax compliance behavior (Y4) via attitude (Y1) and behavior control (Y2). This indicates that the attitude (Y1) and behavior control (Y2) variables can mediate the religiosity (X1) and tax compliance (Y4) variables by 0.043 with a p-value of 0.291.

**The indirect impact of e-filing variables on tax compliance**

According to Table 4, e-filing (X2) has a favorable but negligible influence on tax compliance behavior (Y4), which is mediated by attitude (Y1) and behavioral control

(Y2). This suggests that the attitude (Y1) and behavioral control (Y2) variables can mediate the e-filing (X2) and tax compliant behavior (Y4) variables by 0.034 and 0.334, respectively.

### Indirect effects of attitude variables on tax compliance

According to Table 4, the attitude variable (Y1) has a small but positive effect on the tax compliance behavior (Y4) variable, which is mediated by tax-compliant intention (Y3). For example, the tax compliance intention (Y3) variable has a p-value of 0.113 and can mediate the tax compliant attitude (Y1) and tax compliant conduct (Y4) variables of 0.068.

### Indirect effects of behavioral control variables on tax compliance

According to Table 4, the behavior control variable (Y2) has a small but positive effect on the tax compliant behavior (Y4) variable, which is mediated by tax-compliant intent (Y3). This suggests that the tax compliant intention (Y3) variable has a p-value of 0.125 and can mediate the behavior control (Y2) and tax compliance behavior (Y4) variables by 0.065.

The model feasibility test, also known as the goodness of fit, is used to determine the model's fit/suitability to the research data it contains. Based on the model feasibility test (goodness of fit), it can be concluded that all analysis models developed in this study based on the ten criteria for fit and quality indices model met the measurement model's goodness/feasibility. Thus, the size of the relationship between the latent variables is acceptable or expected, allowing the model to be used for prediction in the subsequent analysis.

**Table 5. Research Model Quality Index**

Quality Index	Criteria	Statistical Value	Conclusion
Average path coefficient (APC)	Significant if $p < 0.05$	0,192 (P =0,003)	Significant
Average R-squared (ARS)	Significant if $p < 0.05$	0.103 (P = 0.048)	Significant
Average adjusted R-squared (AARS)	Significant if $p < 0.05$	0.089 (P = 0.065)	Not Significant
Average block VIF (AVIF)	Accepted if $\leq 5$ Ideal if $\leq 3.3$	1.026	Ideal
Average full collinearity VIF (AFVIF)	Accepted if $\leq 5$ Ideal if $\leq 3.3$	1.123	Ideal
Tenenhaus GoF (GoF)	Small $\geq 0.1$ Medium $\geq 0.25$ Big $\geq 0.36$	0.268	Medium

<b>Quality Index</b>	<b>Criteria</b>	<b>Statistical Value</b>	<b>Conclusion</b>
Sympson's paradox ratio (SPR)	Accepted if $\geq 0.7$ Ideal if = 1	1.000	Ideal
R-squared contribution ratio (RSCR)	Accepted if $\geq 0.9$ Ideal if = 1	1.000	Ideal
Statistical suppression ratio (SSR)	Accepted if $\geq 0.7$	1.000	Accepted
Nonlinear bivariate causality direction ratio (NLBCDR)	Accepted if $\geq 0.7$	1.000	Accepted

## 6. DISCUSSION

As a consequence of the research findings, it is clear that religiosity (X1) and electronic filing (X2) both have a favorable and significant effect on attitude (Y1). This demonstrates that one can enhance one's attitude (Y1) by first raising religiosity (X1) and e-filing (X2).

On the other hand, hypothesis testing indicates that religiosity (X1) and electronic filing (X2) have a small but beneficial effect on behavior control (Y2).

However, through attitude (Y1) and behavioral control, religiosity (X1) and e-filing (X2) are known to have a favorable and significant effect on tax compliant intention (Y3) (Y2). This suggests that increasing religiosity (X1) and electronic filing (X2) will result in an increase in attitude (Y1) and behavioral control (Y2), which will increase tax compliance intents (Y3). This demonstrates that attitude (Y1) and behavior control (Y2) play a critical role in mediating the effect of religiosity (X1) and electronic filing (X2) on tax compliance intentions (Y3).

Additionally, it is well established that attitude (Y1) and behavior control (Y2) have a favorable and significant effect on tax compliance conduct (Y4) based on tax-compliant purpose (Y3). This indicates that an increase in attitude (Y1) and behavioral control (Y2) will increase tax-compliant intention (Y3), which will increase tax-compliant conduct (Y4) (Y4). This demonstrates the critical function of tax-compliant intention (Y3) in mediating between tax-compliant attitude (Y1) and behavior control (Y2) in tax-compliant behavior (Y4).

## 7. IMPLICATIONS

This research contributes to developing concepts and theories about religion and electronic filing. By analyzing the influence of religion and e-filing on attitudes, behavior control, and tax compliance intentions, the findings of this study can help develop the notion of tax compliance. Additionally, this research advances organizational behavior theory by examining the tax compliance behavior of the

directorate general of taxation of large taxpayers (Badan) in Jakarta and the KPP big taxpayers one and two. The findings of this study will also help the government understand the conditions that exist at the organizational level, such as the directorate general of taxes, as a basis for decision-making and policy formation regarding taxpayer compliance.

#R1.4 The Indonesian economy benefits from a low tax rate. The implication is that taxes have been unable to contribute to the effectiveness of the deficit spending program, among other things. Pursuing the tax ratio must first ensure taxpayer compliance with the Annual SPT reporting requirement. Taxpayers have not fully utilized the application given by the Directorate General of Taxes. The government's electronic SPT is called E-Filing. E-Filing is a method of filing tax returns electronically or online through the Directorate General of Taxes' website (DJP Online) and the government's official E-Filing channel. E-Filing eliminates the requirement for taxpayers to visit the tax office to report taxes. Increased public awareness of the benefits of electronic filing is necessary to boost tax compliance.

## 8. CONCLUSION

Based on the findings of empirical investigation, it can be determined that religiosity has a considerable and beneficial effect on attitude. E-filing has a positive but insignificant influence on attitude. Religion has a substantial impact on behavior control. Electronic filing has a strong and beneficial effect on behavior control. Attitudes have a strong and healthy effect on tax compliance intention.

Additionally, behavior control positively and significantly affects tax compliance intention. However, attitude and behavior control on tax compliance is somewhat positive. Finally, the tax-compliant purpose has a favorable and considerable impact on tax-compliant behavior.

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