

ABSTRACT

The research titled “The Role of Tax Sanctions in Moderating the Effects of Tax Morality, Religiosity, and Nationalism on Tax Compliance” was motivated by the continuing fluctuations in the compliance rates of non-employee individual taxpayers in filing their Annual Tax Returns (SPT), even though compliance has improved in the jurisdiction of the Regional Office II of the Directorate General of Taxes.

This study aims to analyze the effects of tax morality, religiosity, and nationalism on tax compliance and to examine the role of tax penalties in moderating these three variables. This study employs a quantitative approach using an associative method. The study population consists of non-employee individual taxpayers registered with the Regional Office II of the Directorate General of Taxes who have filed their annual tax returns for the 2024 tax year, totaling 110,884 taxpayers. Sampling was conducted using purposive sampling, with a sample size of 138 respondents. Primary data were collected through a questionnaire using a Likert scale and analyzed using IBM SPSS Statistics 27.

The results of the study indicate that tax morality, religiosity, and nationalism have a positive and significant effect on tax compliance. Furthermore, tax penalties moderate the effects of tax morality and nationalism on tax compliance, but do not moderate the effect of religiosity on tax compliance. These findings indicate that increased tax compliance is influenced by internal factors such as tax morality, religiosity, and nationalism, and is reinforced by external factors in the form of strict enforcement of tax sanctions.

Keywords: Tax Morality, Religiosity, Nationalism, Tax Sanctions, Tax Compliance

ABSTRAK

Penelitian berjudul “Peran Sanksi Pajak dalam Memoderasi Pengaruh Moral Pajak, Religiusitas dan Nasionalisme Terhadap Kepatuhan Pajak” dilatarbelakangi oleh masih berfluktuasinya tingkat kepatuhan Wajib Pajak Orang Pribadi Non-Karyawan dalam pelaporan Surat Pemberitahuan (SPT) Tahunan, meskipun di wilayah Kanwil Direktorat Jenderal Pajak II mengalami peningkatan.

Penelitian ini bertujuan untuk menganalisis pengaruh moral pajak, religiusitas dan nasionalisme terhadap kepatuhan pajak serta menguji peran sanksi pajak dalam memoderasi ketiga variabel tersebut. Penelitian ini menggunakan pendekatan kuantitatif dengan metode asosiatif. Populasi penelitian adalah Wajib Pajak Orang Pribadi Non-Karyawan yang terdaftar di Kanwil Direktorat Jenderal Pajak II dan telah melaporkan SPT tahunannya untuk tahun pajak 2024 sebanyak 110.884 wajib pajak. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling* dengan jumlah sampel sebanyak 138 responden. Data primer dikumpulkan melalui penyebaran kuesioner menggunakan skala likert dan dianalisis menggunakan aplikasi IBM SPSS Statistics 27.

Hasil penelitian menunjukkan bahwa moral pajak, religiusitas dan nasionalisme berpengaruh positif dan signifikan terhadap kepatuhan pajak. Selain itu, sanksi pajak mampu memoderasi pengaruh moral pajak dan nasionalisme terhadap kepatuhan pajak, namun tidak mampu memoderasi pengaruh religiusitas terhadap kepatuhan pajak. Temuan ini menunjukkan bahwa peningkatan kepatuhan pajak dipengaruhi oleh faktor internal seperti moral pajak, religiusitas dan nasionalisme, serta diperkuat oleh adanya faktor eksternal berupa penerapan sanksi pajak yang tegas.

Kata Kunci: Moral Pajak, Religiusitas, Nasionalisme, Sanksi Pajak, Kepatuhan Pajak