

ABSTRACT

Tax is a source of income for the country. Tax compliance is the key to increasing state revenues. The Christian church is one of the taxpayers who must obey the tax rules. In previous studies only review and focus on the factors that influence church tax compliance, and explain how the value of religiosity affects tax compliance. Most of the previous studies have not reviewed the dualism of meaning in interpreting taxation in the Christian church, and how the role of professional judgment in giving opinions when the Christian church will interpret taxes.

Interpretive paradigms with qualitative approaches and phenomenological methods are used in this study. The use of interpretive paradigms to find out the meaning of an act by the church related to taxation. In depth interview were conducted with informants in the church, be it pastors, treasurers, church staff or assistant pastors. Data analysis and research phenomena were obtained through the process of open coding, axial coding and selective coding (Strauss, 2013). Decoupling perspective is used as a lens to discuss the main phenomena in this study.

This research shows that in the Christian church there is a dualism of meaning in interpreting taxation. The first meaning is tax as God's commandment, while the second meaning is the service of the people is not worthy of taxation. The Christian church when going to interpret tax as God's command or service of the people always asks for professional judgment, so that professional judgment has an important role in the tax compliance of the Christian church.

Keywords: *Tax Compliance, Meaning Dualism, Professional Judgment, Decoupling.*