ABSTRACT

This study aims to analyze the relationship between religiosity and individual tax morale in Indonesia using data from the seventh wave of the World Values Survey (WVS) in 2018. Tax morale is measured through individuals' assessments of tax evasion, while religiosity is measured using three indicators: the importance of religion in life, participation in religious organizations, and the frequency of attending religious activities. The analysis employs Ordinary Least Squares (OLS) and logistic regression as a robustness check, using both dummy and ordinal dependent variables, with the assistance of STATA 17 and controlling for demographic, socioeconomic, and subjective perception variables. The results show that religiosity, in general, is not significantly associated with individual tax morale. The importance of religion and the frequency of attending religious activities consistently show positive associations, but are not statistically significant across all models. Meanwhile, participation in religious organizations shows a positive association in models with a dummy dependent variable, but a negative association in models with an ordinal dependent variable, and is statistically significant only in the OLS model. These findings indicate that the three indicators of religiosity do not show a consistent association with individual tax morale in Indonesia.

***Keywords**: religiosity, tax morale, World Values Survey, Ordinary Least Squares, logistic regression.*

SEMARANG
FEB UNDIP