



THE ROLE OF INTRINSIC RELIGIOSITY MODERATE SUBJECTIVE NORMS, LOVE OF MONEY, AND MACHIAVELLIAN TOWARDS TAX EVASION INTENTION

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Abstract

This study aims to examine and analyze the effect of intrinsic religiosity in moderating subjective norms, love of money, machiavellian on the intention to do tax evasion. This study uses primary data that collected through questionnaire. Respondents of this study are individual taxpayers who do business or independent work registered at the Pratama tax office in Bali Province. The probability sampling method with stratified random sampling technique was used in this study. The number of questionnaires distributed are 400 questionnaires, while as much as 340 questionnaires can be used for further analysis. The data analysis technique used is moderated regression analysis. The test results provide empirical evidence that subjective norms, love of money, machiavellian have a positive effect on the intention to do tax evasion. Intrinsic religiosity weakens the influence of subjective norms, love of money, machiavellian on the intention to do tax evasion. Further research suggested to add variables related to control beliefs such as taxation system, tax audit and tax rates.

Keywords: Subjective Norms, Love of Money, Machiavellian, Intrinsic Religiosity, Tax Evasion Intention

INTRODUCTION

Tax has an important contribution for a state, because taxes are a source of state revenue to finance all expenses including development expenses. On the other hand tax is also very important in economic growth through tax policy. Revenue from the tax sector must meet the needs of the government in accordance with domestic capabilities to collect state funds. Since the tax role is very essential, accurate revenue forecasting is needed to achieve the target. The accuracy of the tax revenue target will influence the continuity of the national development. Table 1 shows the target and the realization of state revenue from the tax sector obtained from official state tax website (Pajak.go.id. 2019).

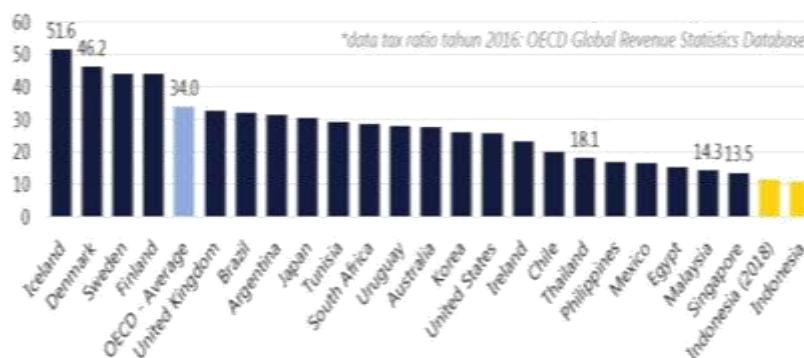
Table 1. Target and The Realization of Tax Revenue in 2014-2018 period
(Served in Milion Rupiah)

Year	Tax Revenue		
	Target	Realization	Percentage
2014	1.072.000.000	985.000.000	91,88%
2015	1.294.000.000.	1.055.000.000	81,53%
2016	1.355.200.000.	1.105.730.000	81,59%
2017	1.283.570.000.	1.151.000.000	89,67%
2018	1.424.000.000	1.315.510.000	92,24%

Source: pajak.go.id, 2019.

Based on Table 1, the realization of tax revenue has not reached the target. The percentage of tax revenue in 2018 amounted to 92.24%. This has resulted in Indonesia's lowest tax ratio (11,5 percent) compared to several countries in the regions of Asia and Southeast Asia (Kompas.com, 2019). Further, figure 1 shows the comparison of the tax ratio obtained from official state tax website (pajak.go.id. 2019).

Figure 1. Tax Ratio Comparison



Source: www.pajak.go.id. (2019)

Tax revenue target that has not achieved indicate the ineffectiveness of tax law enforcement, when the taxpayer do not pay the tax at the right time and amount (Pajak.go.id, 2019). This indicates the existence of taxpayers who avoid tax, such as not reporting all income earned, tax evasion involving tax officers and taxpayers (Farhan, 2019). Table 2 shows several tax evasion cases that occurred in Indonesia.

Table 2. Tax Evasion Cases in Indonesia

No	Cases
1	AK or DP, commissioner of PT. SEP in Tangerang reporting tax return that are not based on actual transactions
2	Albertus Irwan Tjahyadi Oedi submitting the incorrect annual corporate income tax returns
3	Panama Paper with illegal transaction cases
4	Handang Soekarno with the case of taking bribes
5	Gayus Tambunan with the case of alleged acceptance of bribes

Many tax evasion cases occur and negative stigma against taxes, resulting in the emergence of a perception among the public that tax evasion is a thing that can be done (Fatmawati, 2018). Theory of Planned Behavior (TPB) explains that there are several factors that cause a person to have the intention to behave. Likewise tax evasion as stated in TPB theory that there are several factors that cause a person to have the intention to carry out tax evasion are subjective norms, love of money, and machevellian.

A person who has a machiavellian attitude tend to act unethically, violate procedures and ignore the rules (Tang *et al.*, 2008). Tang *et al.* (2008) also states that people who love money very highly tend to not want to spend money on something that does not give back to them. This raises the desire for taxpayers to commit tax fraud, either by not paying taxes or reporting taxes with an incorrect value. While, subjective norms relate to the individual's belief in the normative expectations of individuals or other people who become their reference, so that they will do something when the reference approves it, and the individual will take an action because they are motivated by the reference (Wanarta, 2014).

Several studies related to research on tax evasion have been widely conducted and show inconsistent results. The results of research conducted by Rosianti (2014), Rachmawati & Ceacilia (2018), Saras (2019) found that there was a positive influence between money ethics on tax evasion. Meanwhile, research conducted by Farhan (2019) found that love of money has a significant negative effect on ethical perceptions of tax evasion. Research by Fatmawati

(2018) and Surahman (2018) found that money ethics or love of money has no effect on tax evasion. Research by Supriyati (2017) and Gunawan (2017) found that machiavellian has a positive effect on ethics on tax evasion. Meanwhile, research by Budiarto et al. (2017) found that machiavellian has no effect on tax evasion. Budiarto et al. (2017) Farhan's (2019) study found that machiavellianism has no effect on ethical perceptions of tax evasion. Asih's research (2019) found that being machiavellian had a negative effect on ethical perceptions of tax evasion. Saras (2019)'s research also included subjective norm variables which found that subjective norms had no effect on tax evasion ethics. Research by Siti (2017) and Surahman (2018) found that subjective norms have no effect on tax evasion. Amir's research (2016) found that subjective norms have a negative effect on intentions for tax evasion. Wanarta (2014) and Hatmawan's (2017) research found that subjective norms have a positive and significant effect on the intention to commit tax evasion.

The inconsistency of the previous studies led to the use of a contingency approach that allows the existence of moderating variables that can affect the relationship between subjective norms, love of money, and machiavellian with tax evasion (Jogiyanto, 2014: 171). The moderating variable used in this study is intrinsic religiosity. Individuals with intrinsic religiosity held religious beliefs and habits as the most important values (Allport, 1967). Hindu believed the gospel of the Tri Kaya Parisuda, which means three noble behaviors. Hinduism teaches and strongly emphasizes and respects the way to obtain something, such as wealth, work, position, and so on through *dharma* that is holding on the right attitude and behavior and actions.

Safitri (2018) found that religiosity had a negative and significant effect on tax evasion. If someone has a high degree of religiosity then they will have a higher level of taxation interest. Similarly, Ansar *et al.* (2018) found that intrinsic religiosity was able to moderate the relationship between money ethics with tax evasion. This research aim to examine intrinsic role of religiosity in moderating subjective norms, love of money, machiavellian on the intention to carry out tax evasion (study of individual taxpayers in Bali Pratama tax office).

LITERATURE REVIEW AND RESEARCH HYPOTHESES

Theory of Planned Behavior

Theory of Planned Behavior (TPB) developed by Ajzen 1988 is a development of Theory of Reasoned Action (TRA) which explains that behavior is carried out because individuals have intention or desire to do so (Ajzen, 1991). Ajzen, (1991) stated that there are 3 factors that influence intention to behave, namely behavioral belief, normative belief, and control belief. Behavioral belief is a belief as the results of a behavior and evaluation towards of the outcome. Normative belief is belief in the normative expectations of a reference that will influence their

behavior. Control belief is a belief about the existence of things that support or hinder the behavior and the perception of how strong that things is.

Tri Kaya Parisuda

Hinduism in Indonesia are familiar with the The Tri Kaya Parisuda. Kurniawan (2016) stated that Tri means three, Kaya means behavior and Parisuda means noble, it referred to think good (Manacika Parisuda), speak good (Wacika Parisuda), and act good (Kayika Parisuda). These three behaviors are an essential part in developing the quality of Hindus in the Kali Yuga era and the era of free trade. Hinduism strongly emphasizes how to obtain something, such as wealth, work, position through 'Dharma', which is holding on to attitudes that justified by religious norms and state law.

This relates to intrinsic religiosity which means that by internalizing religious teachings a person will be able to control the process of thinking, saying, and doing so that a person will be able to control himself more and not to doing anything that can harm oneself or others, including tax evasion. Rachmawati & Ceacilia (2018) said that tax evasion is an act that violates religion, because in religion it is recommended to share what we have. By following religious teachings a person will be able to control themselves to avoid acts of fraud (Safitri, 2018). Therefore, every taxpayer who internalizes his religious teachings will be able to control himself to act honestly and not carry out tax evasion.

Research Hypotheses

Theory of planned behavior explains that someone has the intention to behave because there are several factors that can also influence taxpayers to commit tax evasion. Subjective norms are formed from normative beliefs, namely individual beliefs about the normative expectations of individuals or other people who are considered important references to agreeing or refusing to carry out a given behavior and motivation given by those referred to individuals. A person will intend to do certain behavior when he feels that other people who are considered important think he should do it (Ajzen, 1991). Siti (2017) states that subjective norms are human attitudes that are sometimes easily influenced by others so that the opinions of the people around them will greatly influence a person's intention to behave, so that in taxation subjective norms will also affect the individual's intention to behave disobediently in paying taxes.

Wanarta (2014), Hatmawan (2017), Asrofi (2019), Hatmawan (2017) show that subjective norms have a positive and significant effect on the intention to commit tax evasion.

H1: Subjective norms have positive effect on tax evasion intention

Theory of planned behavior explains that someone has the intention to behave because there are several factors that can also influence taxpayers to commit tax evasion. Attitude factor is a factor that comes from behavioral belief, in the results of a behavior and an evaluation or assessment of the results of that behavior (Ajzen, 1991). Attitude factor that can influence is love of money. Tang (2003) states that love of money is an individual's understanding and attitude towards money, as well as individual desires and aspirations for money.

Tang et al. (2013) found that money ethics or love of money has a positive effect on unethical behavior, in this case tax evasion. In line with Rosianti's (2014) research which states that money ethics has a positive and significant effect on tax evasion. Rahmawati and Ceacilia (2018) also found that love of money has a positive and significant effect on tax evasion. Supported by Saras (2019), which results in a positive and significant effect on love of money and tax evasion.

H2: Love of money have positive effect on tax evasion intention

Theory of planned behavior explains that someone has the intention to behave because there are several factors that can also influence taxpayers to commit tax evasion intentions. Attitude factor is a factor that comes from behavioral belief, which is a belief in the results of a behavior and an evaluation or assessment of the results of that behavior (Ajzen, 1991). Attitude factor that can influence is machiavellian. Machiavellian is based on manipulation, exploitation, trickery, without trust. A machiavellian tends to be selfish, manipulative, and also aggressive in achieving goals without paying attention to the feelings, rights and needs of others (Budiarto et al., 2017).

Gunawan (2017) found that the higher the machiavellian attitude of the taxpayer, the higher the desire to make tax payments that are not in accordance with actual income. Supriyati (2017), Suaryana (2018) found that the higher the machiavellian nature possessed by taxpayers, the higher the taxpayer's perception of tax evasion ethics, where taxpayers will tend to commit tax evasion which is considered ethical by taxpayers because of their tendencies. abandoning morality for his own benefit.

H3: Machiavellian have positive effect on tax evasion intention

Theory of planned behavior explains that someone has the intention to behave because there are several factors that can also influence taxpayers to commit tax evasion. Subjective norms are formed from normative belief. Siti (2017) states that subjective norms are human attitudes that are sometimes easily influenced by others so that the opinions of the people

around them will greatly influence a person's intention to behave, so that in taxation subjective norms will also affect the individual's intention to behave disobediently in paying taxes.

Allport (1967) developed the concept of intrinsic religiosity which states that individuals who have intrinsic religiosity internalize religious beliefs, values, and teachings in their lives. Tri kaya parisuda teaches to always walk in the right direction through three ways of controlling, namely thinking, saying, and doing the right thing. From correct thinking, one will not have the thought of committing tax evasion, through speaking the truth one will not tell others that tax evasion is justified, if one has correct thoughts and words, one will be able to do right. Safitri (2018) Safitri (2018), Amir (2020), Andika (2020) and Ansar et al. (2018) found that religiosity has a negative and significant effect on tax avoidance. If someone has a high level of religiosity, they will tend to have a higher level of tax compliance.

H4: Intrinsic religiosity weakens the effect of subjective norms on the tax evasion intention

Theory of planned behavior explains that someone has the intention to behave because there are several factors that can also influence taxpayers to commit tax evasion intentions. Attitude factor is a factor that comes from behavioral belief. Attitude factor that can influence is love of money. Tang (2003) states that love of money is an individual's understanding and attitude towards money, as well as individual desires and aspirations for money.

Tri kaya parisuda in the teachings of Hinduism teaches people to always do good deeds through three ways of self-control, namely thinking, saying, and doing the right thing. Through these three controls, a person will be able to act in this case not to commit tax evasion. Safitri (2018), Amir (2020), Andika (2020) and Ansar et al. (2018) found that religiosity has a negative and significant effect on tax evasion. If someone has high religiosity then they will tend to have a higher level of tax compliance.

H5: Intrinsic religiosity weakens the effect of love of money on the tax evasion intention

Theory of planned behavior explains that someone has the intention to behave because there are several factors that can also influence taxpayers to commit tax evasion intentions. Attitude factor is a factor that comes from behavioral belief in which a person tends to think about the positive and negative consequences that will be obtained from doing a behavior. Attitude factor that can influence is machiavellian. Tang et al (2008) stated that a person who has a

machiavellian attitude will tend to commit unethical actions, violate procedures, be selfish, and ignore rules including tax evasion.

Tri kaya parisuda in Hinduism teaches people to always do good deeds through self-control. Hinduism teaches and highly emphasizes and appreciates how to obtain something, such as wealth, employment, position, and so on through dharma, namely adhering to attitudes and behaviors and actions that are justified by religious norms as well as by laws and regulations applies in their country. By internalizing high religious values and teachings it can suppress tax evasion caused by individuals who tend to be selfish, manipulative, and also aggressive to achieve goals without paying attention to the feelings, rights, and needs of others.

Safitri (2018), Amir (2020), Andika (2020) and Ansar et al. (2018) found that religiosity has a negative and significant effect on tax evasion. If someone has high religiosity then they will tend to have a higher level of tax compliance

H6: Intrinsic religiosity weakens the effect of machiavellian on the tax evasion intention

RESEARCH METHOD

This study uses a quantitative approach in the form of associative research. The type of data used in this study is primary data collected through survey methods with questionnaire related to subjective norms, love of money, machiavellian, intrinsic religiosity and tax evasion.

Respondents include all individual taxpayers who carry out business activities or independent work registered in all Pratama tax offices in Bali Province, which were registered in 2018. Individual taxpayers (non-employees) are selected because the business sector has a substantial contribution to tax. Sampling method used in this study is proportional stratified random sampling. The number of samples is determined by the Slovin formula, the use of the Slovin formula due to the large number of population. The number of respondents in this study were 400 respondents, while those that could be used for further analysis were 340 respondents.

A summary of the research variables and indicators is presented in Table 3. Data collected was subject to descriptive and inferential statistics. All research hypotheses were tested using Moderated Regression Analysis (MRA).

Table 3. Summary of Research Variables and Indicators

No	Variables	Indicators	Statement Number List	References
1	Subjective Norms	1. Friend influence 2. Family Influence 3. Tax consultant influence 4. Tax officer influence	1 2 3 4	Siti, dkk (2017) with medication
2	Love of money	1. Good 2. Evil 3. Achievement 4. Freedom 5. Respect 6. Budget	1, 4 3 5 6, 10, 11 7, 8 2, 9	Asih, dkk (2019)
3	Machiavellian	1.1. Tactics 2. Human nature 3. Abstract morality	1,2,4,7,9,13,17 3,5,12,16,18,20 6,8,10,11,14,15,19	Christie & Geis (1970)
4	Intrinsic religiosity	1. Religiosity based on practice 2. Religiosity based on belief 3. Religiosity based on knowledge 4. Religiosity based on feeling perasaan 5. Religiosity based on effect	6, 12 2, 3 1 4, 5, 9 7, 8, 10, 11	Budiarto, dkk (2017)
5	Tax evasion intention	1. Not submitting a tax return 2. Submitting incorrect tax return 3. Not registering or misusing Tax Identification Number 4. Not submitting taxes that have been collected / withheld 5. Trying to bribe the tax authorities.	1 2 4 5, 6 7, 8	Nuraeni (2018) with modication

RESULTS AND DISCUSSION

A questionnaire is said to be valid if the questions or statements on the questionnaire are able to reveal something that is measured by the questionnaire, the higher the validity of a questionnaire, the smaller the error variant (Ghozali, 2016: 52). If the correlation to the total score item is greater than 0.30 then the research instrument is valid with a significance level of 0.05 (Sugiyono, 2017). The research instrument consisting of items of intention to do tax

evasion (Y), subjective norms (X₁), love of money (X₂), machiavellian (X₃), intrinsic religiosity (M) is valid. This is because the correlation between the scores of each statement with a score above 0.30 so that each instrument in this study can be analyzed further.

Reliability Tests

Reliability test is used to determine the consistency of measuring instruments (Sugiyono, 2017). Reliability testing uses Statistical Reliability Analysis with Cronbach's Alpha values greater than 0, 70 (Ghozali, 2016: 52). The reliability test results are presented in Table 4.

Table 4. Reliability Test Result

No	Variables	Cronbach's Alpha	Remarks
1	Subjective Norms (X ₁)	0,812	Reliable
2	Love of Money (X ₂)	0,956	Reliable
3	Machiavellian (X ₃)	0,877	Reliable
4	Intrinsic Religiosity (M)	0,848	Reliable
5	Tax Evasion Intention (Y)	0,805	Reliable

The reliability test results shown in Table 4 show all research instruments are said to be reliable where the entire instrument is fit to be used to collect data.

Descriptive statistics

Descriptive statistics provide an overview of each variable that shows the minimum value, maximum value, average value and standard deviation. The results are presented in Table 5.

Table 5. Descriptive Statistics Results

Variables	N	Min.	Max.	Avrg.	Dev. Std.
Subjective Norms (X ₁)	340	12	18	15,03	1,166
Love Of Money (X ₂)	340	37	55	46,67	3,869
Machiavellian (X ₃)	340	64	99	82,62	3,567
Intrinsic Religiosity (M)	340	37	60	47,82	3,593
Tax Evasion Intention (Y)	340	25	35	30,60	1,754

The intention to do tax evasion variable (Y) has a value between 25-35 with an average value of 30603. Standard deviation is 1.754. This means that the standard deviation of the data to the mean value is 1.754. The subjective norm variable (X₁) has a value between 12-18 with an

average value of 15.03. Standard deviation 1.166. which means that the standard deviation of the data to the average value is 1.166. The love of money (X2) variable has a value between 37-55 with an average value of 46.67. The standard deviation is 3.869, which means that the standard deviation of the data against the mean is 3.869. The machiavellian (X3) has a value between 64-99 with a mean value of 82.62. The standard deviation is 3.567, which means that the standard deviation of the data to the mean is 3.567. The intrinsic religiosity (M) has a value between 37-60 with a mean value of 47.82. The standard deviation is 3.593, which means that the standard deviation of the data to the mean value is 3.593.

Classic Assumption Test

Classic assumption test aim to test the feasibility of the regression model used in research (Ghozali, 2016: 103) This test include normality and heteroscedasticity test.

Normality test

A good regression model is distributed normally. Normality test done by looking at Asymp. Sig (2-tailed). If the Asymp value. Sig (2-tailed) is more than 0.05 then H0 is accepted and means that the data distribution is normal (Suyana, 2016: 101). The results of the normality test are followed in Table 5.

Table 5. Normality Test Result

Kolmogorov-Smirnov	N	Asymp. Sig (2-tailed)
0,853	340	0,208

Based on Table 5, it can be seen that the Asymp value. Sig (2-tailed) of the equation model is worth 0.208 greater than the significance level of 0.05. This shows that it distribute normally so that the research equation model formed can be moderated regression test.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether the regression model occurs inequalities variance from the residuals of one observation to another. One way to test the presence or absence of heteroscedasticity is the Glejser test. If the significance of the correlation results is less than 0.05 then the regression equation contains heteroscedasticity and vice versa means non-heteroscedasticity (Suyana, 2016). The results of the heteroscedasticity test are shown in the Table 6.

Table 6. Heteroscedastisity Test Result

Variables	Sig.	Information
X	0,390	No Heteroscedastisity
X2	0,299	No Heteroscedastisity
X3	0,106	No Heteroscedastisity
M	0,061	No Heteroscedastisity
X1*M	0,605	No Heteroscedastisity
X2*M	0,732	No Heteroscedastisity
X3*M	0,062	No Heteroscedastisity

Based on Table 6, it can be seen that the significance value of each variable in the two regression models is greater than 0.05 so the model is free from the symptoms of heteroscedastisity and the research equation model formed is fit for regression test.

Moderated Regression Analysis (MRA)

Moderated Regression Analysis (MRA) is used which contains the interaction between the multiplication of two or more dependent variables. The results of the role of intrinsic religiosity moderate the norms of subjectivity, love of money, machiavellian on tax evasion intention can be seen in Table 8.

Table 8. Moderated Regression Analysis Test Result

Variables	Unstandardized	Coefficient Std. Error	Standardized	t-value	Sig.
	B		Coefficient Beta		
Constant	2,187	0,459	-	4,765	0,000
X1	0,055	0,012	0,070	4,68	0,001
X2	0,134	0,014	0,181	9,81	0,000
X3	0,098	0,046	0,077	2,12	0,041
M	-0,124	0,030	-0,161	-4,15	0,001
X1*M	-0,075	0,032	-0,419	-2,35	0,032
X2*M	-0,036	0,013	-0,209	-2,83	0,021
X3*M	-0,040	0,017	-0,239	-2,27	0,035
R Square	0,551				
Adjusted R Square	0,523				
Fhitung	7,724				
Sig. F	0,000				

Based on the Table 8 the MRA regression equation is obtained as follows:

$$Y = 2,187 + 0,055 X_1 + 0,134 X_2 + 0,098 X_3 - 0,124 M - 0,075X_1^* M - 0,036X_2^*M - 0,040X_3^*M$$

F count of 7,724 with a significance level of 0,000 smaller than $\alpha = 0.05$. Thus, this research model is suitable to be used to prove the hypotheses formed. The amount of the adjusted R2 value is 0.523, which means that 52 percent of the intention to do tax evasion can be explained by subjective norms, love of money, machiavellian moderated by intrinsic religiosity, the remaining 48 percent is influenced by other variables not included in this research model.

Based on Table 7, it can be seen that the t value for the subjective norm variable is 4.68 with a significance level of 0.001 where the value is less than 0.05. This proves that the subject matter norm affects the intention to carry out tax evasion for individual taxpayers in Bali Province. The t value for the love of money variable is 9.81 with a significance level of 0.000 where the value is less than 0.05. The t value for the machiavellian variable is 2.12 with a significance level of 0.041 where the value is less than 0.05.

The t value for the interaction variable of subjective norm and intrinsic religiosity is -2.35 with a significance level of 0.032 where the value is less than 0.05. The value of t count for the interaction variable love of money and intrinsic religiosity is -2.83 with a significance level of 0.021 where the value is less than 0.05. The amount of t value for the interaction variable machiavellian and intrinsic religiosity is -2.27 with a significance level of 0.035 where the value is less than 0.05.

The Effects of Subjective Norms on Tax Evasion Intention

The results of this study are consistent with the research by Wanarta (2014) which found that taxpayers will have the intention to commit tax evasion if they feel that people who are considered important motivate to commit tax evasion. Asrofi (2019) found that the greater the influence of other people from the taxpayer environment to not comply with taxes, the greater the intention of taxpayer non-compliance to pay taxes. Bidin (2014) found subjective norms as the most influential factor on behavioral intention, in this case tax evasion. Hatmawan (2017) found that taxpayers consider the views of people in their environment so that taxpayers are motivated to commit tax evasion.

The Effects of Love of Money on the Tax Evasion Intention

The second hypothesis (H2) states that love of money has a positive effect on the intention to carry out tax evasion, statistically this hypothesis is accepted. This means that the higher the love of money, the higher the intention to do tax evasion. The results of this study are in line

with Theory of Planned Behavior (TPB) which explains that behavior is carried out because the individual has the intention or desire to do so.

The results of this study are consistent with Rachmawati (2018) who found that taxpayers think tax evasion can be done because money is an important and valuable factor in human life. Dwi (2016) found that taxpayers with a high love for money will place a great interest in money and will tend to commit tax evasion. Saras (2019) found that taxpayers who have a high love for money will be increasingly unwilling to spend money on things that do not provide direct returns, for example tax payments. For individuals who have a high level of love for money, paying taxes is an action that is considered not directly beneficial and feels loss when they have to spend money on tax payments imposed from the income earned.

The Effects of Machiavellian on the Tax Evasion Intention

The third hypothesis (H3) states that machiavellian has a positive effect on the intention to carry out tax evasion, statistically this hypothesis is accepted. This means that the higher the machiavellian, the higher the intention to carry out tax evasion. The results of this study are in line with Theory of Planned Behavior (TPB) which explains that behavior is carried out because the individual has the intention or desire to do so. For some purpose someone who has a machiavellian attitude will do everything he can without regard to other people's feelings and rights. A person who has a machiavellian attitude will tend to commit unethical actions, violate procedures and ignore rules (Tang et al., 2008).

The results of this study are consistent with the results of research conducted by Supriyari (2017) which found that taxpayers always want to commit tax evasion because taxpayers have a personality that tends to ignore morality for their own benefit. Gunawan (2017) found that someone who tends to have a machiavellian attitude will make tax payments that are not in accordance with actual income. Suaryana (2018) also found that the stronger the machiavellian attitude a person has, the unethical decisions taken.

The Role of Intrinsic Religiosity Moderates the Effect of Subjective Norms on Tax Evasion Intention

The fourth hypothesis (H4) states that intrinsic religiosity weakens the influence of subjective norms on the intention to do tax evasion, statistically this hypothesis is accepted. This means that the better one's intrinsic religiosity is able to weaken one's intention to carry out tax evasion which is influenced by the person being the reference or subjective norm. Theory of Planned Behavior (TPB) explains that behavior is carried out because the individual has the

intention or desire to do so. In TPB, there are several factors that influence a person's intention to behave, one of which is the subjective norms factor.

Someone who has the intention to do tax evasion who is influenced by other people can be suppressed by the presence of intrinsic religiosity. Allport (1967) states that individuals who are able to properly internalize their religious teachings will be able to control themselves. In the teachings of Hindu religion, tri kaya parisuda teaches to always walk in the right direction through three ways of controlling, namely thinking, saying, and doing the right thing. From correct thinking, a person will not have thoughts of committing tax evasion, through speaking the truth one will not tell others that tax evasion is justified, if he has correct thoughts and words, one will be able to do right.

The results of this study are also consistent with the results of research conducted by Safitri (2018), Amir (2020), Andika (2020) and Ansar et al. (2018) who found that if someone has a high intrinsic religiosity then they will tend to have a higher level of tax compliance.

The Role of Intrinsic Religiosity Moderates the Influence of Love of Money on Tax Evasion Intention

The fifth hypothesis (H5) states that intrinsic religiosity weakens the effect of love of money on the intention to do tax evasion, statistically this hypothesis is accepted. This means that the better someone's intrinsic religiosity is able to weaken one's intention to undertake tax evasion who has a high love for money. The teachings of Hinduism, namely tri kaya parisuda teach us to always walk on the path of dharma. For that we need three ways of controlling, namely thinking, saying, and doing what is right. Someone who has the intention to do tax evasion who is influenced by a high love for money can be suppressed by the presence of intrinsic religiosity. Therefore, a person must be able to exercise self-control so as not to commit tax evasion (tax evasion).

The results of this study are also consistent with the results of research conducted by Safitri (2018), Amir (2020), Andika (2020) and Ansar et al. (2018) who found that if someone has a high intrinsic religiosity then they will tend to have a higher level of tax compliance.

The Role of Intrinsic Religiosity Moderates the Effect of Machiavellian on Intention to Perform Tax Evasion

The sixth hypothesis (H6) states that intrinsic religiosity weakens the machiavellian influence on the intention to do tax evasion, statistically this hypothesis is accepted. This means that the better someone's intrinsic religiosity is able to weaken one's intention to carry out tax evasion which is influenced by one's manipulation attitudes. Allport (1967) states that individuals who

are able to properly internalize their religious teachings will be able to control themselves. Such individuals will not violate existing regulations, just as individual taxpayers, if they properly internalize religious teachings, will be able to control themselves so as not to violate existing rules. In Nusantara Hinduism, for example, we know the teachings of tri kaya parisuda which means three noble / clean / holy behaviors. Hinduism teaches and highly emphasizes and appreciates how to obtain something, such as wealth, work, position, and so on through dharma, namely adhering to the right attitude and behavior and actions.

The results of this study are also consistent with the results of research conducted by Safitri (2018), Amir (2020), Andika (2020) and Ansar et al. (2018) who found that if someone has a high intrinsic religiosity then they will tend to have a higher level of tax compliance.

CONCLUSION AND SUGGESTIONS

Based on the discussion, it can be concluded that subjective norms, love of money and machiavellian have a positive and significant effect on the intention to do tax evasion. This means that the higher the subjective norm, love of money, machiavellian one has, the intention of someone to commit tax evasion also tends to increase. Intrinsic religiosity, known in Hinduism as the teaching of self-control, namely the tri Kaya parisudha or three noble behaviors, has been able to weaken the effect of each subjective norm, love of money, and machiavellian on the intention to do tax evasion.

The results of this study can increase understanding for taxpayers about the behavior of tax evasion and provide information to the government, especially tax officials about the reasons for taxpayers to commit tax evasion so that later the government can take actions that can reduce tax evasion behavior. The adjusted R2 value shows that 52 percent of the intention to do tax evasion is influenced by subjective norm variables, love of money, machiavellian and intrinsic religiosity, while the remaining 48 percent is influenced by other variables not presented in this research model. This is an opportunity for further researchers to be able to add variables related to control beliefs such as the taxation system, tax audit and tax rates. For further research, it can develop this research using laboratory studies (experiments).

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