The Influence of Love of Money and Machiavellians on Tax Evasion with Religiosity as Moderating Variable
(Case Study on Individual Taxpayers at KPP Madya Batam)

Melvina; Nagian Toni; Enda Noviyanti Simorangkir; Aremi Evanta br.Tarigan

Faculty of Economics, Universitas Prima Indonesia, Medan, Indonesia

E-mail: endanoviyantisimorangkir@unprimdn.ac.id

Abstract

This study aims to examine the Effect of Love of Money and Machiavellian on Tax Evasion with Religiosity as Moderation (Case Study on Individual Taxpayers at KPP Madya Batam). The population used in this study were all Individual Taxpayers registered at the Batam KPP Madya. This study used convenience sampling, which is a sampling technique that was selected according to the available population and easily accessible by researchers. This study uses data analysis using the Partial Least Square (PLS) approach. PLS is a Structural Equation Modeling (SEM) model based on variance and components. The results of the analysis show that the Love of Money has an effect on Tax Evasion (Case Study on Individual Taxpayers at KPP Madya Batam). Machiavellian hasn't an effect on Tax Evasion (Case Study on Individual Taxpayers at Batam Madya KPP). Religiosity is not able to moderate the effect of Love of Money on Tax Evasion (Case Study on Individual Taxpayers at KPP Madya Batam). Religiosity is not able to moderate the Machiavellian influence on Tax Evasion (Case Study on Individual Taxpayers at KPP Madya Batam).

Keywords: *Love of Money; Machiavellian; Tax Evasion; Religiosity*

Introduction

In the development of state infrastructure and other things, funds are certainly needed to be able to carry out this development which has the goal of increasing the welfare of its people. Efforts to achieve the independence of a country in terms of development financing, namely through income derived from taxes. In accordance with Law no. 16 of 2009 which regulates the General Provisions and Procedures for Taxation, states that taxes are a form of participation and/or contribution that is obligatory by an entity or an individual to the State that is owed and is coercive based on a law that does not directly receive compensation, is used to meet the needs of the State and the welfare of its people.

The Ministry of Finance noted that tax revenue in December 2020 only reached Rp. 1,019.56T which is equivalent to 85.65% of the APBN target. Compared to November 2019 receipts

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of Rp. 1,312.4T, receipts in December 2020 are much lower (Source: Taxku.com). One of the causes of not achieving maximum tax revenue is due to the ineffectiveness of law enforcement regarding taxation, where taxpayers are not paying taxes on time and depositing taxes according to the correct amount. The government's efforts to maintain state income through taxes are by increasing revenue from 55 KPP (Tax Service Offices),

According to Tri Lestari (2021:22), tax evasion is an effort made with the aim of reducing tax debt. According to Mardiasmo (2013) in Choiriyah, et al (2020: 4) tax evasion is an attempt by taxpayers to lighten their tax burden by illegally violating the law.

According to Widyaningrum et al (2018) the love of money is defined as the trait of someone who loves money excessively and thinks that money is important for their life. Where according to Basri (2015) states that the love of money affects the perception of taxpayers about the ethics of tax evasion where taxpayers who have the nature of love of money tend to be more active in obtaining money to justify any means to achieve their goals.

Related to research discussing the love of money and tax evasion researched by Asih and Dwiyanti (2019) that the love of money has a negative effect on the ethical perception of tax evasion in Individual Taxpayers, where the higher the love of money nature of Individual Taxpayers, the tax payer's perception of the ethics of tax evasion is also getting higher, which means that taxpayers will tend to commit tax evasion and this behavior is considered ethical for taxpayers because of their love of money.

However, it is different from the results of research from Choiriyah, et al (2020) which states that the nature of love of money that exists in a person cannot influence a person in committing acts of tax evasion, this is because tax payer realizes that paying taxes is the obligation of every citizen and will get reciprocal benefits of the taxes they have deposited.

According to Styarini and Nugrahani (2020), Machiavellian means a negative attitude that influences a person to behave unethically with the aim of self-benefit. Where according to Aziz and Taman (2015) taxpayers assume that the taxes they pay reduce profits so they do everything possible so that their profits are not reduced, one of which is tax evasion.

There are research results from Oktaviani (2020) which state that Machiavellian has an influence on tax evasion due to pressure or pressure that underlies these actions such as high tax rates, the inability of a person to fulfill his tax obligations and so on so that a person who has Machiavellian traits tends to ignore his morality.

However, it is different from research conducted by Lestari (2021) which states that Machiavellian has no influence on ethical perceptions of tax evasion, in which individuals with Machiavellian traits do not necessarily commit tax evasion because tax evasion is carried out if there is a compelling circumstance.

According to Lau et al (2011) in Danti & Oktaviani (2020), religiosity is a person's life attitude based on the values he believes in. The attitude of religiosity in psychoanalytic theory seems to be supported by the desire to avoid dangerous situations that will befall him and to give himself a sense of security. High religiosity tends to make a person behave ethically and avoid tax evasion because one's religious beliefs are expected to prevent illegal behavior through feelings of guilt for doing tax evasion.

Based on the results of research conducted by Purnamasari, et al (2021) stated that religiosity weakens the effect of love of money on tax evasion, which means that the higher one's religiosity,

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the higher one's belief in religion and behavior becomes more ethical so that the effect of love of money on tax evasion can be reduced by religiosity. According to research results from Arthalin (2021), religiosity is able to moderate the Machiavellian influence on perceptions of the ethics of tax evasion in Individual Taxpayers.

As for research that does not support religiosity as a moderating variable of love of money and Machiavellian to tax evasion, including research from Danti and Oktaviani (2020) states that religiosity is not able to moderate Machiavellian with tax evasion, in which one of the principles is that there is nothing absolute in Professional life is not categorized as very important, but only conditionally applied situationally and the level of religiosity can go up or down at a certain point. According to the results of research from Lestari (2021) religiosity has not been able to moderate the love of money for tax evasion, which means that the higher the religiosity that a person has, it is not necessarily able to prevent him from avoiding bad traits such as love of money, and vice versa.

There is a real example of the case of a director at an oil company PT. Jambi Tulo Pratama whose name is Andri Tan is suspected of committing tax evasion. Andri Tan is registered as a taxable entrepreneur (PKP) at KPP Pratama Jambi Serving. The criminal case for alleged tax evasion by the defendant was handed over on March 11, 2022. The embezzlement case occurred from March 2019 to July 2019 where he deliberately used a tax invoice so that it was as if the oil company had paid taxes to the State. This action was carried out when there was a purchase transaction for diesel fuel made by PT. Jambi Tulo Pratama to PT. Puspa Indah Karya worth more than IDR 35 billion. However, because the tax invoice was deliberately used, the tax that should have been paid in the amount of Rp. 3 billion more was as if it had been paid. The prosecutor accused Andri Tan of tax evasion as violating Article 39A letter a and Article 29 paragraph (1) letter d, i of Law No. 6 of 1983 as amended by RI Law no. 16 of 2009 concerning General Provisions and Tax Procedures in conjunction with Law no. 11 of 2020 concerning Job Creation. (Source: detik.com)

Of the many cases of tax evasion that have occurred in Indonesia and the world, it has led to the perception of the wider community that tax evasion is an act that is classified as ethical. One of the causes of tax evasion is caused by ethics, where ethics can be interpreted as a perspective regarding good or bad judgments.

This research was inspired by Ayunda and Helmayunita's research (2022) entitled "The Effect of Love of Money and Machiavellian Characteristics on the Tendency of Fraud Accounting with Gender as a Moderating Variable" but there are updates in this study as follows: (1) changing the dependent variable to tax evasion (2) changing the moderating variable to religiosity (3) the research object is Individual Taxpayers at Batam Middle KPP.

From the reforms described above, the purpose of this study is to re-analyze whether there is a love of money and Machiavellian effect on tax evasion with religiosity as a moderating variable for Individual Taxpayers at KPP Madya Batam.

Based on the problems found in the background, the researcher is interested in conducting research with the title "The Effect of Love of Money and Machiavellian on Tax Evasion with Religiosity as Moderating Variable (Case Study on Individual Taxpayers at KPP Madya Batam)".

According to the figure above, the hypotheses of this study are:

H1: Love of Money has an influence on tax evasion
H2: Machiavellian has an influence on tax evasion
H3: Religiosity is able to moderate the effect of love of money on tax evasion
H4: Religiosity is able to moderate the Machiavellian influence on tax evasion

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Method

The population used in this study were all Individual Taxpayers registered at the Batam KPP Madya. This study used convenience sampling, which is a sampling technique that was selected according to the available population and easily accessible by researchers. The type of data used in this study is primary data which is directly obtained from the source, namely Individual Taxpayers registered at KPP Madya Batam by distributing questionnaires.

This study uses data analysis using the Partial Least Square (PLS) approach. PLS is a Structural Equation Modeling (SEM) model based on variance and components. According to (Ghozali and Latan, 2015) in Addaraini (2020) PLS is an alternative approach that shifts from a covariance-based SEM approach to a variant-based one. PLS is also referred to as a powerful analysis method which is referred to as soft modeling because it eliminates the assumption of OLS (ordinary least squares) regression, such as the data must be normally distributed in a multivariate manner and there are no multicollinearity problems between exogenous variables.

PLS (Partial Least Square) is a multivariate statistical technique which can handle many response variables as well as explanatory variables at once. PLS is a predictive technique that can handle many independent variables, even if there is multicollinearity between these variables (Ramzan and Khan, 2010). The purpose of PLS is to explain whether or not there is a relationship between latent variables and to analyze at the same time constructs that are formed with reflexive indicators and formative indicators and this is not possible in a Structural Equation Model (SEM) because an unidentified model will occur. Convergent validity is assessed based on individual item reliability testing using the standardized loading factor which describes the magnitude of the correlation between each indicator and it's construct. A loading factor value above 0. 70 is stated as an ideal/valid measure as an indicator that regulates constructs for concompanyatory research and a loading factor value between 0.6 to 0.7 for explanatory research is still acceptable, as well as the Average Variant value Extracted (AVE) must be greater than 0.5 . Discriminant validity was assessed based on cross loading measurements with constructs. The cross loading value above 0.70 or the AVE square root is greater than the correlation between the constructs in the model, so it is declared an ideal/valid size. Discriminant validity was assessed based on cross loading measurements with constructs. The cross loading value above 0.70 or the AVE square root is greater than the correlation between the constructs in the model, so it is declared an ideal/valid size. Discriminant validity was assessed based on cross loading measurements with constructs. The cross loading value above 0.70 or the AVE square root is greater than the correlation between the constructs in the model, so it is declared an ideal/valid size.

Hypothesis testing is done by t-test. It is said that the test is significant if the p-value obtained for this test is < 0.05 ($\alpha = 5\%$), otherwise if the p-value is > 0.05 ($\alpha = 5\%$) then the test is not significant. If the hypothesis testing on the outer model is significant, this can mean that the indicator can be used as an instrument for measuring latent variables. Meanwhile, if the test results on the inner model show significant, this means that there is a significant influence between latent variables.

Results and Discussion

Data Analysis Results

A. Evaluation of the Measurement Model (Outer Model)

Source: Secondary data processing, 2023

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1.Convergent Validity

This study uses a type of convergent validity (Convergent Validity) in the SmartPLS 3.0 program. The validity testing procedure is convergent validity, namely by correlating the item score (component score) with the construct score which then produces a loading factor value.
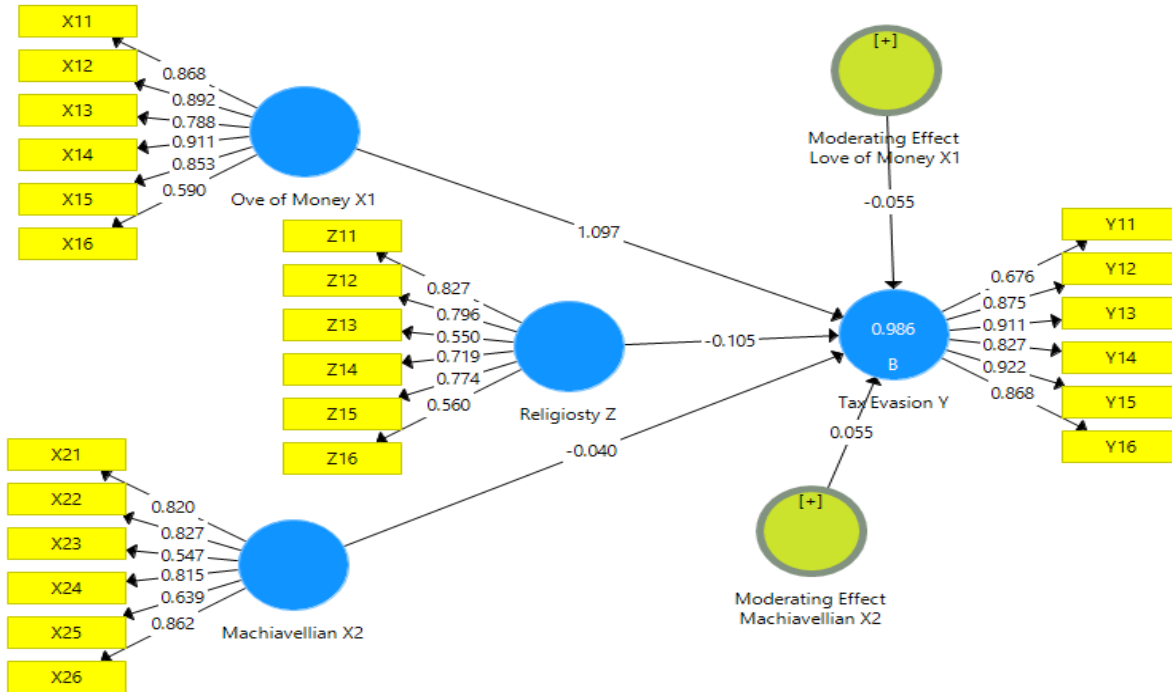
Source: SmartPLS 2022 Data Processing

The convergent validity of a construct with a reflective indicator is evaluated using the Average Variance Extracted (AVE). AVE value must be above 0.5. The following is a table of AVE values:

	Average Variance Extracted (AVE)
Love of Money (X1)	0.679
Machiavellian (X2)	0.578
Moderating Effect Love of Money (X1)	1,000
Machiavellian Moderating Effect (X2)	1,000
Religion Z	0.508
tax evasion Y	0.723

From the table, it can be seen that the Average Variance Extracted (AVE) value for each variable is > 0.5, so the validity is good.

2. Discriminant Validity

The value of discriminant validity is an additional concept which means that two conceptually different concepts must show adequate differences. The point is that a set of indicators that are combined are expected not to be unidimensional. Discriminant validity measurement uses the criteria presented by Fomell-Larcker and cross loading. The following is the Fomell-Larcker table.

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	Love of Money X1	Machiavellian X2	Tax Evasion Y	Religion Z
Love of Money X1	0.824			
Machiavellian X2	0.712	0.760		
Tax Evasion Y	0.989	0.668	0.851	
Religion Z	0.668	0.728	0.600	0.713

From the table above, it can be concluded that the value of each construct variable is greater than the correlation value between constructs and other constructs in the model.

In this study, the cross loading correlation value with other latent variables must be greater than the correlation with other variables. The following is a cross loading table:

	Love of Money X1	Machiavellian X2	Tax Evasion Y	Religion Z
X1.1	0.868	0.658	0.859	0.551
X1.2	0.892	0.548	0.902	0.459
X1.3	0.788	0.554	0.784	0.548
X1.4	0.911	0.630	0.902	0.584
X1.5	0.853	0.479	0.865	0.501
X1.6	0.790	0.774	0.501	0.820
X2.1	0.408	0.820	0.360	0.526
X2.2	0.597	0.827	0.531	0.651
X2.3	0.174	0.747	0.106	0.395
X2.4	0.589	0.815	0.583	0.535
X2.5	0.528	0.739	0.533	0.447
X2.6	0.674	0.862	0.620	0.698
Y1	0.674	0.412	0.776	0.465
Y2	0.872	0.669	0.875	0.574
Y3	0.892	0.545	0.911	0.458
Y4	0.826	0.600	0.827	0.570
Y5	0.916	0.656	0.922	0.588
Y6	0.853	0.467	0.868	0.486
Z1	0.588	0.788	0.497	0.827
Z2	0.518	0.691	0.445	0.796
Z3	0.330	0.234	0.307	0.750
Z4	0.501	0.560	0.435	0.719
Z5	0.467	0.394	0.441	0.774
Z6	0.408	0.331	0.408	0.760

Based on the table above, it can be seen that the largest cross loading value is found in the variable it forms compared to the cross loading on other variables. The cross loading value must be greater than 0.70.

From the Formell-Larcker table and the Cross Loading table it can be concluded that the resulting value meets the requirements of discriminant validity with the specified method.

3. Reliability Test (Composite Reliability)

As for the use of reliability measurement models in this study, which is also called composite reliability. For reliability, cronbach's alpha can be used. The minimum value for reliability is 0.70 while the ideal value is 0.80 or 0.90. However, if the value is > 0.50 to 0.60 it is considered sufficient. The following is a table of outer loading values:

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	Love of Money X1	Machiavellian X2	Tax Evasion Y	Religion Z
X1.1	0.868			
X1.2	0.892			
X1.3	0.788			
X1.4	0.911			
X1.5	0.853			
X1.6	0.590			
X2.1		0.820		
X2.2		0.827		
X2.3		0.547		
X2.4		0.815		
X2.5		0.639		
X2.6		0.862		
Y1			0.676	
Y2			0.875	
Y3			0.911	
Y4			0.827	
Y5			0.922	
Y6			0.868	
Z1				0.827
Z2				0.796
Z3				0.550
Z4				0.719
Z5				0.774
Z6				0.560

From the table of outer loading results, it can be seen that all variables with indicators measured have fulfilled the requirements by having a value of > 0.50 to 0.60 which is considered sufficient, a value of > 0.70 which means moderate and ideally it is usually at 0.80 or 0.90.

Reliability test can also use internal consistency reliability. Which aims to measure how capable the indicator can measure its latent constructs. The tools used to assess this are composite reliability and cronbach alpha. The following is a table of composite reliability and cronbach alpha values. The following table shows the results of the Cronbach alpha test.

	Cronbach's Alpha	Composite Reliability
Love of Money X1	0.921	0.926
Machiavellian X2	0.877	0.889
Tax Evasion Y	0.921	0.944
Religion Z	0.814	0.859

Based on the table above, it can be seen that the Cronbach's alpha value is above the value of 0.70 and the composite reliability of 0.6 - 0.7 indicates a high value of the reliability of measuring instruments, meaning that the gauges of each construct are highly correlated

B. Evaluation of the Inner Model

1. Coefficient of Determination (R Square)

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The coefficient of determination of the hypothesis basically measures how far the model's ability to explain the variation of the dependent variable.

	R Square	R Square Adjusted
Tax Evasion Y	0.986	0.985

Based on the table above, it is found that the coefficient of determination of the hypothesis is 0.985. This shows that 98.5% of the tax evasion variable (Y) can be explained by variations in love of money (X1), Machiavellian (X2) and religiosty (Z). The remaining 1.5% are other variables not proposed in this study.

C. Hypothesis Test Results

	Original Sample (O)	T-Statistics	P-Values
Love of Money X1 → Tax Evasion Y	1,097	18,446	0.000
Machiavellian X2 → Tax Evasion Y	-0.040	0.960	0.337
Religion Z → Tax Evasion Y	-0.105	2,811	0.005
Moderating Effect Love of Money X1 → Tax Evasion Y	-0.055	0.922	0.357
Moderating Effect Machiavellian X2 → Tax Evasion Y	0.055	0.878	0.381

Source: secondary data processing, 2023

It can be seen that the effect ofLove of Money (X1) on Tax Evasion (Y) has a p-value < 0.05, t-statistics > 1.96 and original sample > 0 which means it has a positive effect, and the effect of Religiosity (Z) on Tax Evasion (Y) has a p-values < 0.05, t-statistics > 1.96 and original sample < 0 which means it has an effect on a negative relationship. While the influence of Machiavellian (X2) on Tax Evasion (Y), moderating effect Love of Money on Tax Evasion, and Moderating Effect Machiavellian on Tax Evasion has a P-Value > 0.05 and T-Statistics < 1.96 which means it has no effect.

Hypothesis Testing

H1. Hypothesis Test

From the results of testing the hypothesis, the t statistic for the love of money variable (X1) is 18.446, where the t statistic > t table (18.446 > 1.96) is significant (0.000 <0.05). The original sample value is 1.097 which indicates that the relationship between love of money and tax evasion is positive. The original sample value of 1.097 means that if the love of money increases by 1 unit, the tax evasion will increase by 1.097. The results show that H1 is accepted, which means the love of money has a significant effect on tax evasion.

H2. Hypothesis Test

From the results of hypothesis testing, it was obtained that the t statistic for the Machiavellian variable (X2) was 0.960, where the t statistic < t table (0.960 < 1.96) was significant (0.337> 0.05). The original sample value is -0.040 which indicates that the Machiavellian relationship to tax evasion is negative. The original sample value of -0.040 means that if the Machiavellian increases by 1 unit, the tax

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evasion will decrease by 0.040. The results showed that H2 was rejected, which means that Machiavellian has no significant effect on tax evasion.

H3. Hypothesis Test

From the results of testing the hypothesis, it was obtained that the t statistic variable love of money (X1) with the moderating variable religiosty (Z) was 0.922, where the value of the t statistic < t table (0.922 < 1.96) was significant (0.357 > 0.05). The original sample value is -0.055 which indicates that religiosity is not a moderating variable. Religiosty does not strengthen or weaken the effect of the love of money on tax evasion. But religiosty can have an impact on tax evasion. Based on the results of hypothesis testing in this study, it shows that H3 is rejected, which means that the effect of love of money on tax evasion is not moderated by religiosity.

The effect of love of money on tax evasion has a statistical t value > t table (18.446 > 1.96) with a significant (0.000 <0.05), indicating that love of money has a significant effect on tax evasion. These results indicate that the type of moderation that occurs is predictor moderation or predictor moderation because religiosty interactions as a moderating variable weaken the effect of love of money on tax evasion and love of money without religiosty can affect tax evasion.

H.4 Hypothesis Test

From the results of testing the hypothesis, it was obtained t statistic for the Machiavellian variable (X2) with the moderating variable religiosty (Z) of 0.878, where the value of the t statistic < t table (0.878 < 1.96) was significant (0.381 > 0.05). The original sample value is 0.055 which indicates that religiosity is not a moderating variable. Religiosty does not strengthen or weaken the Machiavellian influence on tax evasion. But religiosty can have an impact on tax evasion. Based on the results of hypothesis testing in this study, it shows that H4 is rejected, which means that the Machiavellian effect on tax evasion is not moderated by religiosity.

The Machiavellian effect on tax evasion has a statistical t value < t table (0.960 < 1.96) with a significant (0.337 > 0.05), indicating that Machiavellian does not have a significant effect on tax evasion. These results indicate that the type of moderation that occurs is predictor moderation or predictor moderation because religiosty interactions as a moderating variable weaken the Machiavellian effect on tax evasion and Machiavellian without religiosty can have no effect on tax evasion.

Discussion of Research Results

1. The Effect of Love of Money on Tax Evasion

The results of this study are that Love of Money has an effect on Tax Evasion (Case Study on Individual Taxpayers at KPP Madya Batam). This means that Individual Taxpayers's love of money can affect tax evasion. Love of Money includes the nature caused by internal factors and external factors, if the taxpayer's behavior is controlled personally including internal factors and driven by external factors such as pressure from family situations, co-workers or circumstances that encourage taxpayers to carry out tax evasion because when an individual positions money in life priority is given to someone, so one can do tax evasion.

The higher the Individual Taxpayers's love of money, the higher the taxpayer's perception of the ethics of tax evasion, which means that the taxpayer will tend to commit acts of tax evasion and this behavior is considered ethical for the taxpayer due to his love of money.

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The results of this study are not in line with the research of Choiriyah, et al (2020) which states that the nature of the love of money that exists in a person cannot influence a person in committing acts of tax evasion, this is because taxpayers realize that paying taxes is the obligation of every citizen and will get reciprocal benefits from the taxes they have deposited.

The results of this study are in line with Farhan, et al (2019), love of money has a negative effect on tax evasion. It can be concluded that the higher a person's love of money, the higher a person will behave unethically and intend to manipulate the taxes he will pay. The results of this study are in line with Styarani & Nugrahani (2020), Asih & Dwiyanti (2019) and Cindy Arthalin (2021) who state that love of money influences tax evasion.

2. Machiavellian Influence on Tax Evasion

The results of this study are that Machiavellian has no effect on tax evasion (Case Study on Individual Taxpayers at Batam Middle Tax Office). This means that a person's Machiavellian nature does not affect the ethical perception of tax evasion. Taxpayers who have high Machiavellian characteristics and taxpayers who have low Machiavellian characteristics have no difference in carrying out tax evasion.

Someone tends to indicate internal factors as the cause of behavior due to the lack of information and experience he gets so that he misunderstands individual behavior where external factors tend to underlie decisions in carrying out tax evasion actions.

The results of this study are not in line with Styarini & Nugrahani (2020), Machiavellian has an influence on tax evasion. This is because taxpayers think that the taxes they pay will reduce their profits.

The results of this study are in line with Lestari (2021) which states that Machiavellian has no influence on ethical perceptions of tax evasion, in which individuals with Machiavellian traits do not necessarily commit tax evasion because tax evasion is carried out if there is a compelling circumstance. The results of this study are in line with Farhan, et al (2019), Enne Maedani (2021), Esther Dwitia (2020) stating that Machiavellianism has no influence on the ethics of tax evasion.

3. The Effect of Love of Money on Tax Evasion with Religiosity as Moderation

The results of this study are religiosty is not a moderating variable for the love of money in increasing the effect on tax evasion. This means that a Individual Taxpayers who loves money does not necessarily carry out tax evasion because the Individual Taxpayers can still control and be aware of making tax payments. A person's high religiosity attitude does not necessarily prevent him from carrying out bad traits such as love of money, and vice versa the lower a person's religiosity attitude does not necessarily have the trait of love of money.

The results of this study are not in line with Purnamasari, et al (2021) stating that religiosity weakens the effect of love of money on tax evasion, which means that the higher one's religiosity, the higher one's belief in religion and behavior becomes more ethical so that the effect of love of money on tax evasion can be reduced by the presence of religiosity.

The results of this study are in line with Tri Lestari (2021), religiosity does not moderate the relationship between love of money and tax evasion. It was concluded that the higher the religiosity possessed by a person, it is not necessarily able to prevent himself from bad traits such as love of money, and vice versa, the lower the religiosity, it is not certain that a person has the trait of love of money.

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4. The Machiavellian Effect on Tax Evasion with Religiosity as Moderation

The results of this study are that religiosty is not a moderating variable for Machiavellians in increasing the effect on tax evasion. This means that a Individual Taxpayers has a Machiavellian attitude where one of the ethical principles is that nothing is absolute in professional life, not categorized as very important, but only conditionally applied situationally and the level of religiosty has increased or decreased and makes religiosity not yet able to become a variable. moderation in tax evasion. When a person's Machiavellian attitude is directly confronted with ethical behavior, they will experience a dilemma or urgent situation, so tax evasion can actually reduce the level of religiosity.

The results of this study are not in line with Purnamasari (2021), religiosity weakens the Machiavellian influence on tax evasion. It can be concluded that the higher the religiosity a person has, the higher a person's belief in the religion he adheres to so that tax evasion can be reduced by the presence of religiosity.

The results of this study are in line with Danti and Oktaviani (2020) stating that religiosity is not able to moderate Machiavellian tax evasion, in which one of the principles is that nothing is absolute in professional life. religiosity that can go up or down at a certain point.

Conclusion

Based on the results of the research and discussion of the results of the research that has been done, the following conclusions can be drawn:

1. Love of Money influences Tax Evasion
2. Machiavellian has no effect on tax Evasion
3. Religiosity is not able to moderate the effect of Love of Money on tax evasion
4. Religiosity is not able to moderate the Machiavellian influence on tax evasion

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