

## Gender Perceptions of Religiosity and Machiavellian on Tax Evasion: an Empiric Study of Personal Taxpayers

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**Abstract.** Tax evasion has long been a problem for governments around the world. This study examines the influence of religiosity, Machiavellian, and gender on tax evasion, as well as the role of gender in moderating the relationship between religiosity and Machiavellian on tax evasion. The sample of this research is 120 respondents who already have NPWP in Jakarta and surrounding areas. The study's results prove that religiosity has a positive effect on tax evasion, and Machiavellian has no effect on tax evasion. In contrast, gender has a significant negative effect on tax evasion. In addition, gender can moderate the relationship between religiosity against tax evasion, but gender cannot moderate the relationship between Machiavellian and tax evasion.

**Keywords.** gender; religiosity; machiavellian; tax evasion

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### INTRODUCTION

Indonesia is one of the countries whose largest source of income comes from the taxation sector. In the state budget posture, taxes provide the largest income in state revenues, which is around 60-70 percent. Therefore, taxes are a reliable source of government revenue to finance routine expenditures and development expenditures (Hakim et al., 2016: 4). In Indonesia, taxes have two roles, namely budgetary and regulated. The role of a budgetary means that taxes are one of the sources of government revenue to finance both routine and development expenditures. While the role of regular end means tax as a tool to regulate or implement government policies in the social and economic fields, as well as achieve certain goals outside the financial sector (Siti Resmi, 2011: 3).

According to Law no. 28 of 2007 Article 1 concerning taxation, tax is a mandatory contribution to the state that is owned by any person or entity that has a coercive nature, but is still based on the law and does not receive direct compensation and is used for the needs and prosperity of the people. In addition to being a mandatory contribution, taxes are people's contributions to the state treasury based on the law without getting a direct contra-achievement that can be shown and which is used to pay general expenses. Based on the above definition, it can be seen that taxes have the characteristics of a unidirectional relationship, where one party is obliged to pay while the other party is not obliged to do anything directly to the party who has paid it. The state party as a tax receipt is not obliged to provide any compensation or counter-achievement, while taxpayers (personal and corporate) must pay and are threatened with legal sanctions if they are not fulfilled.

There is a diametric contradiction. Halim (2005: 50) in Nuraeni Fadilah (2018: 1) diametrical conflict means that the tax authorities, as the beneficiary party, will try to achieve the target of state cash receipts. Meanwhile, the community as taxpayers will try to find ways to reduce the tax burden that must be paid. As taxpayers, people will look for ways so that the taxes they pay are as minimal as possible from the amount of tax owed, even if it is possible to avoid it because the benefits of payment cannot be felt directly.

Taxes are also seen as a cost to reduce income or profits received. From this point of view, tax planning was then carried out (Nuraeni Fadilah, 2018: 2). Tax planning aims to reduce the tax burden that must be paid. Tax planning is divided into two, namely, tax avoidance and tax evasion. Although they have the same goal, namely reducing the burden of taxes paid, the two things have striking differences (Ardyaksa and Kriswanto, 2014: 476). Tax avoidance attempts to ease the tax burden by not violating the law. Meanwhile, tax evasion (tax evasion) is an effort to ease the tax burden by violating the law (tax evasion) (Mardiasmo, 2013: 9).

In practice, this tax planning is not in line with the original purpose of the taxation system because it makes taxpayers tend to do tax evasion, which is a way to minimize or eliminate tax debts that are not in line with the provisions of tax laws (Permatasari & Laksito, 2003). The difficulty of implementing tax avoidance makes taxpayers prefer to do tax evasion (Ayu and Hastuti, 2009: 2). Taxpayers tend to choose tax evasion rather than tax avoidance because tax evasion is easier to do even though it violates the regulations. Meanwhile, tax avoidance requires insight, broad knowledge, and competence in the field to know all the ins and outs of the tax law and then be able to find loopholes that can be penetrated to reduce the tax burden owed without violating existing regulations.

Tax evasion itself is very detrimental to a country because: first, tax evasion affects government spending logically. If a lot of tax evasion is carried out, the government's income will be less, and state spending will be less than optimal. Second, people's culture and behavior can influence tax evasion. Third, government regulations on taxpayers produce complex interactions that affect the morality and behavior of taxpayers (Pope & Mohdali, 2010: 565). Tax evasion is related to unethical behavior because an individual's decision to comply with tax regulations relates to morals and religion. Tax evasion is unethical because it is related to a person's psychology, an inseparable part of taxpayer morality (Dekeng, Yennisa; 2017).

The act of tax evasion is closely related to the Machiavellian attitude, which is a negative attitude towards a person. Tang & Chen (2008) in Dekeng, Yennisa (2017) negative attitudes that arise in a person are in the form of a desire to manipulate, deceive, ignore trust, honor, and politeness. Someone who has Machiavellian traits will tend to be selfish compared to others. For a certain purpose, someone who has a Machiavellian attitude will do everything possible without regard to the feelings and rights of others. Someone with a machiavellian attitude will tend to act unethically, violate procedures, and ignore rules. The rules in question can be in the form of tax rules or laws that apply in Indonesia.

In addition to Machiavellian traits, tax evasion is also related to one's religiosity. Religiosity relates to the values or philosophy that a person has regarding the religion that is his belief. In essence, all religions have norms that aim to encourage their followers to do all forms of good and prohibit all forms of evil. Someone who has a high level of religiosity will more easily avoid all forms of bad behavior and be more obedient to the rules and teachings of his religion (Basri & Surya, 2014). Religion is a form of universal belief and significantly influences attitudes, values, and behavior at the individual and community levels (Fauzan, 2015).

The act of tax evasion is closely related to the psychology of an individual. The psychology of an individual can be seen from the existence of gender differences. Gender in the male category is masculine, that is, dares to take risks. On the other hand, gender in the female category is feminist, namely: warm, gentle, sympathetic, and sensitive (Dewi, 2018). Dewi (2018) considers that women are more ethical and men pay less attention to ethics to achieve desires. Based on research conducted by Dekeng and Yennisa (2017), religiosity had a significant effect on tax evasion, while Machiavellian had no significant effect on tax evasion. In addition, there are no differences in the religiosity and Machiavellian variables based on gender, but there are differences based on gender in the tax evasion variable. This study aimed to examine the effect of gender, religiosity, and Machiavellian on tax evasion. In addition, this study also examines

gender moderation on the relationship between religiosity and Machiavellian tax evasion. The results of this study are also expected to encourage the government, universities, and religious leaders and organizations to increase awareness of paying taxes. The results of this study can also provide opportunities for further researchers to discuss from another perspective in uncovering various factors that encourage taxpayers to commit tax evasion

### **Perception Theory**

According to Gitosudarmo and Sudita (2013: 16), perception is a process of paying attention to and selecting, organizing, and interpreting environmental stimuli. Moorhead and Griffin (2013: 74) define perception as a series of processes that individuals are aware of and interpret about the environment. Meanwhile, according to Kreitner and Kinicki (2014: 185), perception is a cognitive process that makes it possible to interpret and understand the surrounding environment.

According to Gitosudarmono and Sudita (2013: 16), several factors influence the process of paying attention to environmental stimuli, including the following: (1) Size. The larger the size of a physical object, the more likely it is to be perceived; (2) Intensity. The greater the intensity of a given stimulus, the more likely it is that the stimulus will be noticed; (3) Frequency. The more often a stimulus is delivered, the more likely it is that the stimulus will be noticed; (4) Contrast. The stimulus that contrasts or are striking with the surrounding environment is likely to be chosen for attention greater than the same stimulus with its environment; (5) Movement. The stimulus that moves is more noticed than the fixed or immobile stimulus; (6) Change. A stimulus will be paid more attention if the stimulus or object is in a changing form. A new and unique stimulus will get attention more quickly than a familiar stimulus.

Perception is formed from a process. The process begins through an impulse received through our understanding. Most of these impulses are filtered, and the rest are organized and interpreted (Wibowo, 2015: 61). His past experiences influence a person's organization and interpretation of environmental stimuli. Everyone has a different background of past experiences. These differences then affect them in perceiving environmental stimuli.

Several misperceptions often occur in perceiving other people. According to Robbins and Judge (2016: 107), these errors include: (1) Selective Perception, namely the tendency to selectively interpret what one sees based on one's interests, background, experience, and attitudes; (2) Halo effect, namely the tendency to describe an impression about an individual based on a single characteristic; (3) Contrast Effect is an evaluation of a person's characteristics that are influenced by comparisons with other newly emerged people who rank higher or lower in the same characteristics; (4) Stereotypes categorize or judge a person based only on one or several characteristics of the group, such as gender, age, religion, and nationality.

### **Gender Theory**

The word gender comes from the Latin genus, which means type. This meaning is not quite right because the word gender has the same meaning as sex, which also means gender. Because the word gender is a new vocabulary, its meaning has not been found in detail in the Big Indonesian Dictionary. *Gender* is defined as the visible difference between men and women regarding values and behavior.

According to Caplan (1987: 117), gender is a behavioral difference between men and women apart from the biological structure, most of which are formed through social and cultural processes. Furthermore, Bem (1981: 354) states that gender is a personality characteristic, a person who is influenced by their gender role and is grouped into four classifications, namely masculine, feminine, androgynous, and not classified. Ratih Rinda (2018: 36) reveals that gender is a grouping of visible characteristics between men and women based on differences in their behavior formed naturally from social and cultural processes.

## Religiosity

Religiosity in the Big Indonesian Online Dictionary (KBBI) has the meaning of being obedient to religion. Religiosity can be said to be an individual's obedience to the religious orders he believes in. According to Nashori and Mucharam (2002: 71) in Nuraeni (2018: 18), religiosity is how far the knowledge is, how solid is the belief, how is the implementation of rules and worship, and how deep the appreciation of the religion they adhere to is.

Glock and Stark (1966: 74) in Nuraeni Fadilah (2018: 19) divide the concept of religiosity into five dimensions as follows: (1) Dimensions of belief (ideological), This dimension refers to the level of a person's belief in the truth of his religious teachings, especially teachings that are fundamental and dogmatic. So in this dimension, its adherents are expected to obey and hold fast to a certain theological view by acknowledging the truth of these doctrines; (2) Dimensions of Religious Practice (ritualistic), This dimension refers to the level of obedience of a person in carrying out ritual activities as recommended and ordered by his religion. This dimension includes worship behavior, obedience, and things that a person does to show commitment to his/her religion; (3) Experience Dimension (experiential), This dimension refers to the level of a person's feelings and experiencing religious feelings and experiences. This dimension relates to religious experiences, feelings, perceptions, and certain sensations experienced by a person; (4) Dimensions of Religious Knowledge (intellectual), This dimension refers to a person's level of knowledge and understanding of the teachings of his religion, especially regarding the central teachings of his religion contained in his holy book. This dimension refers to the expectation that religious people have at least some knowledge of their religion's fundamental beliefs, rituals, scriptures, and traditions; (5) Experience Dimension (consequences), This dimension refers to the degree to which a person's behavior is motivated by the teachings of his religion, namely how the individual relates to his world, especially with other humans. This dimension teaches how followers should think and act in everyday life, such as helpful behavior, giving charity, upholding justice, being honest, keeping the mandate, not stealing, not corrupting, not cheating, and not gambling.

## Machiavellian

The term Machiavellian was first introduced by Niccolo Machiavelli, an Italian philosopher, diplomat and politician. Richmond (2001: 84) in Muharsa Farhan (2019: 473) argues that Machiavellian means a process in which manipulators get more rewarded when they manipulate, while other people get less without manipulation, at least in an immediate context. *Machiavellianism* can be defined as a strategy of social behaviour that involves manipulating others for personal gain and often against the interests of others. Christie & Geis (1970: 15) Machiavellianism tends to have the following characteristics: relatively less influential in interpersonal relationships, inattention to conventional morality, gross psychopathology, and low ideological commitment (Tang & Chen, 2008: 76).

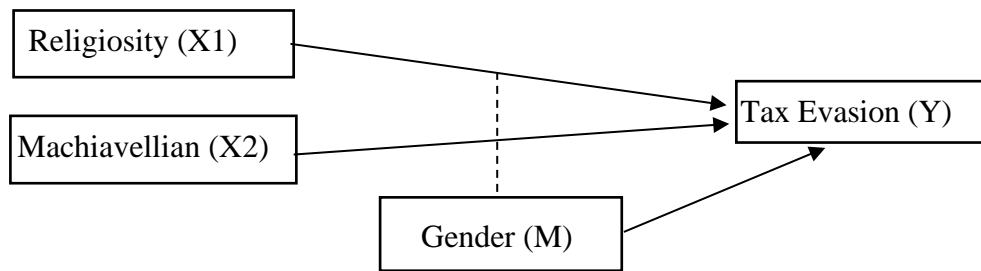
## Tax Evasion

According to Mohammad Zain (2008: 51), tax evasion is an act or several actions that violate tax laws and regulations. Mardiasmo (2013: 9) explains that tax evasion is an effort to lighten the tax burden by violating the law (tax evasion). Suandy (2014: 21) explains that tax evasion is a tax reduction by violating tax regulations such as providing false data. It is more likely to classify tax evasion by Article 38 and Article 39 of Law Number 6 of 1983 as amended, most recently by Law Number 16 of 2009, which includes fraud in all its forms, such as committing fraud. Bribery of tax officials or other acts of intimidation, payment by blank check, also includes acts such as the following (Zain, 2008: 52): (1) Unable to fulfill the obligation to submit Notification Letter; (2) Unable to fulfill the obligation to fill in the Tax Return wholly

and correctly; (3) Unable to fulfill the obligation to maintain books and records, including showing or lending other bookkeeping documents; (4) Unable to fulfill the obligation to deposit taxes that have been withheld or collected; (5) Not registering, abusing, or using the Taxpayer Identification Number without rights.

**Framework**

The framework of thought is a model that explains how the relationship between a theory and essential factors is known in a particular problem based on the literature review and hypotheses developed above. It can be presented as a framework of thought to describe the relationship of the independent variables, religiosity and machiavellian on the dependent variable tax evasion, with gender as moderation variable



**Hypothesis Developmen**

**The Effect of Religiosity on Tax Evasion**

Research conducted by Dekeng (2018) states that religiosity affects tax evasion because the morality of taxpayers will affect taxpayer compliance. Even a person will use his moral integrity above all things, even if it costs money. The results of this study are consistent with the results of Michael's (2018) research, which states that religiosity affects tax evasion, because the higher a person's religiosity, the smaller the opportunity for manipulation. On the other hand, research by Lasmia Dharma (2016) and Nuraeni Fadhilah (2018) showed that religiosity did not affect tax evasion. By analogy, someone with a high religiosity level is less likely to commit tax evasion because he violates religious orders, namely by committing dishonest acts. Therefore, the hypothesis of this research is as follows:

*H1: Religiosity has an effect on tax evasion*

**Machiavellian Effect on Tax Evasion**

Dekeng (2018) research states that Machiavellian does not affect tax evasion. In this study, the sample taken was students who still had a very high level of obedience to applicable procedures and regulations. Muhammad Farhan (2019), who says that Machiavellian does not affect tax evasion due to attribution errors, also supports this research. In these fundamental errors, a person tends to indicate internal factors as the cause of behavior, which occurs due to a lack of information and experience. They misunderstand behavior-individuals where external factors tend to underlie decisions in taking action.

Someone who has Machiavellian traits will tend to be selfish compared to others. For a specific purpose, someone who has Machiavellian nature will do everything possible without regard to the feelings and rights of others. Someone who has this attitude will tend to do unethical actions, violate procedures, and ignore rules. So the hypothesis of this research is as follows:

*H2: Machiavellian has an effect on tax evasion*

### **Analysis by Gender**

Perceptions about ethical behavior or not between men and women have differences. Men's ethical behavior tends to be lower than women's because most men are more willing to take risks and do everything they can to achieve their desires. Basri's research (2015) states that Muslim, Jewish, and Hindu men are more religious than women, but Christian women are more religious than men because of differences in traditions.

Yelshinta and Fuad's (2013: 731) research said that someone who has a high Machiavellian level would do everything possible to meet the needs, even if it is not by ethics. Men viewed from the Machiavellian level tend to be ambitious with a high degree of manipulation to achieve what they want, such as position, title, or authority.

A survey conducted by McGee and Preobragenskaya (2006: 299) in Germany said that respondents strongly opposed tax avoidance. However, it was not found that men or women were more opposed to tax avoidance. The structural approach states that the differences between men and women are caused by early socialization of work and other needs. Responding to tax evasion behavior, men and women have different answers. Cases of tax evasion when viewed Most of those who take action are men. Men do more tax evasion than women (Dharma, 2016: 1565).

Based on the description above, gender-specific women tend not to commit tax evasion. Furthermore, this study also wants to see whether gender perceptions can moderate the relationship between religiosity and tax evasion and moderate the relationship between Machiavellian and tax evasion. So, the hypothesis of this research is as follows:

*H3: Gender has a negative effect on tax evasion*

*H4: Gender can moderate the relationship between religiosity and tax evasion.*

*H5: Gender can moderate the relationship between Machiavellian and tax evasion.*

### **METHOD**

Research type is quantitative type using the primary data obtained from surveys. It is because this research aims to identify the influence of independent variables, namely, religiosity and *Machiavellian* to dependent variables, namely, gender. The data is obtained through questionnaire distribution using google form. The sample of this research is 129 personal taxpayers registered in KPP Jakarta and its surroundings by using purposive sampling method. From 129 questionnaires, there are 9 respondents that do not meet the criterion. Therefore, the total respondents become 120 individuals with 82 female respondents (64%) and 47 male respondents (36%).

Religiosity, measured uses 22 statements with 21 statements adopted from a research (Dekeng, 2017) and 1 additional statement from the writer. The statements are divided into 2 parts, namely, 13 statements of intrinsic religious and 9 statements of extrinsic religiosity, measured by using likert scale with point 1 (strongly disagree) to point 5 (strongly agree). Gender variable of this research is only used to moderate the relation between religiosity and *Machiavellian* to tax evasion. Gender is measured by using a dummy variable which is 1 for female and 0 for male.

*Machiavellian* is measured using 4 statement items adopted from the research (Dekeng, 2017) with 2 statements related to tactic and human nature. The statements are measured by using likert scale point 1 (strongly disagree) to 5 (strongly agree). Tax evasion variable is measured by using 16 statement items with 15 statements adopted from the research (Dekeng, 2017) and 1 additional statement from the writer. This tax evasion variable is measured by using the viewpoints. First, that is unethical tax evasion. Second, tax evasion

is sometimes unethical, and the third is ethical tax evasion. All those statements are measured by using *Likert* point 1 (strongly disagree) to 5 (strongly agree).

**RESULTS AND DISCUSSION**

From the results of the analysis output it can be seen that all constructs produce a loading factor value > 0.70 which means that all construct indicators are valid. Several variables are omitted because they are not valid.

Table 1. Intrinsic Validity Test Result

Variable	Item Code	Outer Loading	Desc.
Religiosity (X1)	RE3	0.755	valid
	RE5	0.710	valid
Machiavellian(X2)	MA3	0.794	valid
	MA4	0.854	valid
	PP1	0.825	Valid
	PP2	0.854	valid
	PP3	0.803	valid
	PP4	0.819	valid
	PP5	0.836	valid
	PP6	0.831	valid
	PP7	0.811	valid
	PP8	0.806	valid
	PP9	0.863	valid
	PP10	0.780	valid
	PP12	0.817	valid
	PP13	0.738	valid
PP14	0.776	valid	
PP15	0.860	valid	
PP16	0.842	valid	

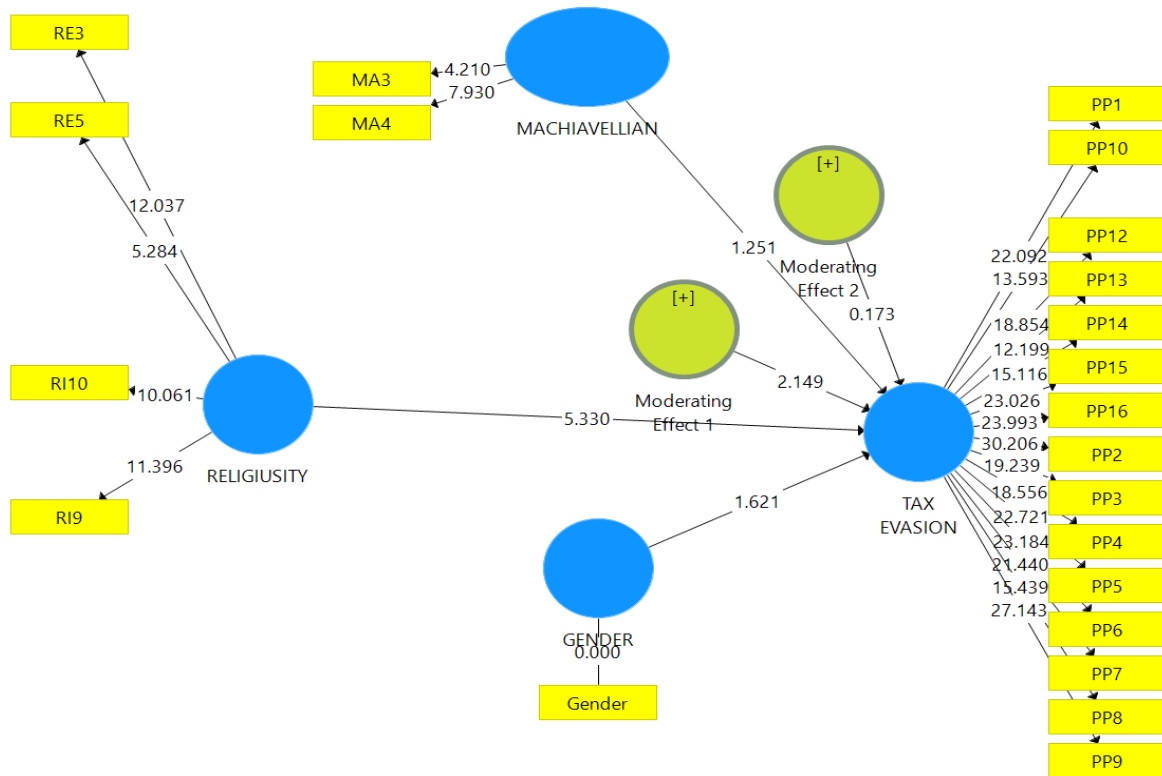
Source: Processed Results of Questionnaire Data (2022)

Reliability is a determination of a test that can be tested to the same object to find out this determination that basically to see a result alignment. The result of the reliability test on Table 5 shows all variables are reliable because of having Cronbach alpha value of more than 0,7 (reliable).

Table 2. Reliability Test Result

Variabel	Reliability Coefficients	Cronbach Alpha	Remark
Religiosity (X1)	2 item	0.810	Reliabel
Machiavellian (X2)	2 item	0.820	Reliabel
Tax Evasion (Y)	15 item	0.968	Reliabel

Source: Processed Results of Questionnaire Data (2022)



Source: Processed Results of Questionnaire Data (2022)

**Hypothesis Test**  
**Goodness of Fit Test**

Table 3. Goodness of fit test results

Construct	R-Square	Adj R Square
Tax Evasion (Y)	0.302	0.272

Source: Processed Results of Questionnaire Data (2022)

Based on table 3 above, it shows that the Adjusted R-square value for the construct of Professionalism is 0.272 or 27.2%, which means it can be explained by the variables in this study, the remaining 72.8% is explained by other variables outside the research model

**Path Coefficient**

Path coefficient is used to find out how big is the influence of one independent variable individually to a dependent variable partially. The test is conducted by seeing p value with significant value of < 0,05, then the hypothesis is accepted.

Table 4. Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Result
Religiosity -> Tax Evasion	0.489	0.509	0.092	5.330	0.000	Accepted
Machiavellian -> Tax	0.134	0.126	0.107	1.251	0.106	Rejected



Evasion						
Gender -> Tax Evasion	-0.135	-0.128	0.083	1.621	0.053	Accepted
Religiosity*Gender-> Tax Evasion	0.200	0.200	0.093	2.149	0.016	Accepted
Machiavellian*Gender-> Tax Evasion	-0.017	-0.030	0.099	0.173	0.431	Rejected

Source: Processed Results of Questionnaire Data (2022)

### The Influence of Religiosity to Tax Evasion

The regression result is obtained with a coefficient of 0.489 and a significance position at  $0.000 < 0.05$ . Therefore, H1 is accepted, so it can be concluded that the religiosity variable positively influences tax evasion.

Someone's religiosity can be realized in various life dimensions. Religious activities do not only happen when someone performs ritual behaviour but also when they perform other invisible activities. Therefore, Glock and Stark (1966) in Ancok and Suroso (1994) share the religiosity concept into five dimensions, namely, faith dimension, religious practice dimension, experience dimension (experiential), religion knowledge dimension, and experience dimension (consequence).

In this study, the results obtained are that the religiosity level positively affects tax evasion. It is in line with the research of Rahmawaty (2014) that there is no clear explanation about tax payment instruction in the holy Quran, so it makes the taxpayers assume that not paying tax will not affect their afterlife. On the other hand, if someone pays tax, it does not mean they go to heaven. The religiosity level of someone could be seen from the religious ritual, religious education they have and their daily activities according to religious syariat.

Religion syariat has been written clearly in the holy Quran and is directly sourced from God. Meanwhile, tax regulation is the regulation made by humans with certain interests and is sometimes unfair. It becomes the reason for corruption. It makes someone reluctant to pay tax, even though he has faith in his religion. It can be concluded that religiosity level is a faith of someone in God, while obedience in fulfilling tax obligations is a faith of someone in the behavior of tax authorities (Rahmawaty, 2014)

### The Influence of Machiavellian to Tax Evasion

The regression result is obtained with a coefficient of 0.134 and a significance position at  $0.106 > 0.05$ . Therefore, H2 is rejected, so it can be concluded that the machiavellian variable does not influence tax evasion. The result of this research is against the research performed by Muharsa (2019) that shows *Machiavellian* does not significantly influence tax evasion. This is because of a fundamental error where someone tends to indicate an internal factor as a behavior reason that happens because of lack of information and experience gained so that they mistakenly understand individual behavior where external factors tend to underlie the decision in performing an action.

Diagrammatically, the responses of majority respondents choose to agree and strongly agree to the statement It is hard to progress without following formal procedure. This indicates a higher level of *Machiavellian* because breaking the procedures can be categorized as an action of *Machiavellian*. It is supported by the definition of *Machiavellian* which means social behavior that includes manipulating others for personal interest. Breaking the procedure, by analogy, is a manipulating action for conducting an action that is irrelevant with the applicable rules.

Based on the explanation above, it can be concluded that the more someone has *Machiavellian* character, the more the person has a chance to perform tax evasion that is closely related to manipulation action as shown in the definition of *Machiavellian*.

### **The Influence of Gender to Tax Evasion**

The regression result is obtained with a coefficient of -0.135 and a significance position of 0.053. Therefore, H3 is accepted at level 10%, so it can be concluded that the gender variable negatively influences tax evasion.

This study's results align with Dharma's (2016) research, which states that most of the people involved in tax evasion cases are men. Men avoid taxes more than women because men can take more risks than women (Dewi, 2018). With the two previous studies, the results of this study indicate that women tend not to commit tax evasion because they do not dare to take risks.

### **Gender could Moderate the Relation between Religiosity to Tax Evasion**

The regression result is obtained with a coefficient of 0.200 and a significance position of  $0.016 < 0.05$ . Therefore, H4 is accepted, so it can be concluded that gender could strengthen the positive effect of the relation of religiosity on tax evasion. This research concludes that if it is moderated by gender (female), women that have a high religiosity level will tend to perform tax evasion. Moderating effect support hypothesis 2, that the religion syariat has been written clearly in the holy Quran and is directly sourced from God. Meanwhile, tax regulation is the regulation made by humans with certain interests and is sometimes unfair (Rahmawaty, 2014)

Diagrammatically, in the respondents' responses to the statement that The obligation in religion (paying zakat/alms/contribution for religion) is more important than paying the obligation to the state (paying tax), female respondents choose to agree more than disagree. It shows that female respondents choose to obey religion more than pay tax as the state requires. In addition, women generally do not think much about tax payments as the head of the family bears the burden of paying taxes.

### **Gender could not Moderate the Relation between Machiavellian to Tax Evasion**

The regression result is obtained with a coefficient of -0.017 and a significance position of  $0.431 > 0.05$ . Therefore, H5 is rejected, so it can be concluded that gender could not moderate the effect of the relation of machiavellian on tax evasion.

This research concludes that if moderated with gender (female), women with a high Machiavellian character would not perform tax evasion. Dewi (2018) shows that men are braver to take risks than women, while women have feminist warm and gentle characters. Hogue's research (2013) assumed that women are more ethical than men. This is indeed contrary to Machiavellian nature, which means acting unethically. However, by analogy, even though it is unethical, it does not violate tax regulations which have sanctions for tax evasion. The explanation shows that even though manipulative, women do not dare to take risks to violate tax regulations.

## **CONCLUSION**

From the Based on the data analysis result, it can be concluded that religiosity influences tax evasion. On the other hand, Machiavellian has no significant influence on tax evasion, and gender negatively influences tax evasion. Gender could moderate the relation between religiosity and tax evasion; however, gender could not moderate the relation between Machiavellian and tax evasion.

The implication of this research to taxpayers who have not committed to paying taxes is that taxpayers are expected to change their behaviour and worldly orientation to care more about common interests. Likewise, Indonesia's Tax Service Office (KPP) needs to motivate taxpayers to be more responsible for paying taxes for the common good.

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