

Intisari

Penelitian ini bertujuan mengeksplorasi tantangan implementasi perpajakan di Indonesia dan memberikan bukti empiris untuk mendukung perumusan kebijakan dalam meningkatkan kepatuhan pajak. Studi ini menguji pengaruh patriotisme, *public governance*, serta religiusitas intrinsik terhadap kepatuhan wajib pajak orang pribadi di Indonesia. Penelitian kuantitatif ini menggunakan pendekatan survei dalam menghimpun data. Data yang terhimpun sebanyak 360 data yang kemudian diolah menggunakan teknik analisis *Partial least squares SEM* (PLS-SEM). Hasil menunjukkan adanya pengaruh langsung positif dari ketiga variabel tersebut terhadap kepatuhan pajak. Namun, temuan tidak menemukan adanya efek moderasi patriotisme dalam hubungan *public governance* dan kepatuhan pajak. Selain itu, efek moderasi religiusitas intrinsik juga tidak ditemukan dalam hubungan patriotisme dan kepatuhan pajak. Penelitian ini berkontribusi terhadap literatur dengan menambahkan bukti empiris atas dinamika kepatuhan pajak di Indonesia. Selain itu, studi ini diharapkan dapat menjadi dasar pengembangan kebijakan berbasis nilai patriotisme, religiusitas intrinsik, serta peningkatan kualitas tata kelola pemerintah yang menunjang kepatuhan pajak.

Kata kunci: Patriotisme, *Public governance*, Religiusitas intrinsik, kepatuhan pajak.

Abstract

This study aims to explore the challenges of tax implementation in Indonesia and provide empirical evidence to support policy formulation in enhancing tax compliance. The study examines the influence of patriotism, public governance, and intrinsic religiosity on individual taxpayers' compliance in Indonesia. This quantitative research employs a survey approach for data collection. A total of 360 responses were gathered and analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique. The results indicate a direct positive effect of all three variables on tax compliance. However, the findings reveal no moderating effect of patriotism in the relationship between public governance and tax compliance. Similarly, no moderating effect of intrinsic religiosity was found in the relationship between patriotism and tax compliance. This study contributes to the literature by providing empirical evidence on the dynamics of tax compliance in Indonesia. Moreover, it is expected to serve as a basis for policy development grounded in the values of patriotism, intrinsic religiosity, and improved quality of public governance to promote tax compliance.

Keywords: Patriotism, Public governance, Intrinsic religiosity, Tax compliance.