

## **Abstract**

This research aims to analyze the role of religiosity towards tax compliance of undergraduate students of Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada. This research is a qualitative research. The data obtained by conducting interview with 15 respondents who have background of Buddhism, Hinduism, Islam, Catholicism, and Christianity. The data is analyzed by coding technique. The result showed that all respondents decided to pay tax in the future if they become taxpayers. However, some respondents still have a tendency to not pay tax at certain time, delay tax payment, or use tax planning for certain context. Twelve out of 15 respondents were motivated by the religiosity. However, based on some respondents' description, significance of the motivation is not same for every respondent. The other two respondents were not driven at all by the religiosity factor and one respondent stated that he was not significantly motivated by the religiosity factor to not pay tax. Respondents also consider several factors other than religiosity such as the burden of taxation, detection and punishment, complexity of law, government services, personal norms, tax knowledge, social relationship and interaction, and other economic factors.

**Keywords:** Tax Compliance, Student, Religiosity, Tax Behavior

## Intisari

Penelitian ini bertujuan menganalisis peran religiositas terhadap kepatuhan pajak mahasiswa program sarjana Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada. Penelitian ini merupakan penelitian kualitatif. Data didapatkan dengan melakukan wawancara terhadap 15 responden yang memiliki latar belakang agama Buddha, Hindu, Islam, Katolik, dan Kristen. Data tersebut kemudian dianalisis dengan teknik *coding*. Hasil penelitian menunjukkan bahwa seluruh responden memutuskan untuk membayar pajak di masa mendatang apabila menjadi wajib pajak. Namun, beberapa responden tetap memiliki kecenderungan untuk tidak membayar pajak di suatu waktu, menunda pembayaran pajak, atau menggunakan perencanaan pajak untuk konteks tertentu. Dua belas dari 15 responden terdorong oleh faktor religiositas untuk membayar pajak. Namun, berdasarkan deskripsi dari beberapa responden, signifikansi dorongan faktor religiositas berbeda-beda untuk setiap responden. Dua responden lainnya tidak terdorong sama sekali oleh faktor religiositas dan satu responden mengatakan bahwa ia terdorong secara tidak signifikan oleh faktor religiositas untuk tidak membayar pajak. Tidak hanya itu, responden juga mempertimbangkan beberapa faktor selain religiositas seperti *burden of taxation, detection and punishment, complexity of law, government services, personal norms, tax knowledge, social relationship and interaction*, dan faktor ekonomi lainnya.

Kata kunci: Kepatuhan Pajak, Mahasiswa, Religiositas, Perilaku Perpajakan