Machiavellianism dimensions, religiosity, social environment, and tax evasion

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dari dimensi Machiavellianism yang terdiri dari penggunaan taktik manipulatif, pandangan sinis terhadap orang lain, dan pengabaian moralitas konvensional terhadap tax evasion. Selain itu, studi ini juga menginvestigasi pengaruh dari religiusitas dan lingkungan sosial sebagai variabel yang mampu mengendalikan perilaku Machiavellianism. Populasi dalam penelitian ini adalah Wajib Pajak Orang Pribadi yang sumber penghasilannya berasal dari kegiatan usaha maupun pekerjaan bebas. Responden dipilih menggunakan teknik pengambilan sampel menggunakan survey online dengan metode snowball sampling. Dalam penelitian ini, data penelitian dianalisis dengan metode General Linear Model (GLM) univariate dan multivariate. Hasil penelitian ini menunjukkan bahwa taktik manipulatif dan pengabaian moralitas konvensional berpengaruh positif terhadap tax evasion. Meski demikian, pandangan sinis memiliki pengaruh negatif terhadap tax evasion. Kemudian, religiusitas berpengaruh negatif terhadap taktik manipulatif dan pengabaian moralitas konvensional tetapi tidak berpengaruh terhadap pandangan sinis. Lalu, lingkungan sosial berpengaruh positif terhadap pandangan sinis tetapi tidak berpengaruh terhadap taktik manipulatif dan pengabaian moralitas konvensional.

ABSTRACT

This research aims to investigate the effects of Machiavellianism dimensions that consist of the use of manipulative tactics, cynical views, and disregard of conventional morality on tax evasion. Further, we also analyze the effects of religiosity and social environment as the variables that control Machiavellianism behavior. The population in this research are individual taxpayers, and the sampling technique used is an online survey with the snowball sampling method. The criteria used in sampling are taxpayers who are self-employed or entrepreneurs.

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The data is then analyzed using the univariate and multivariate General Linear Model (GLM) methods. The results show that manipulative tactics and disregard of conventional morality have positive effects on tax evasion. Meanwhile, cynical views have a negative effect on tax evasion. Further, religiosity has negative effects on the use of manipulative tactics and disregard of conventional morality. Lastly, social environment has a positive effect on cynical views but no significant effects on the use of manipulative tactics and disregard of conventional morality.

INTRODUCTION

Tax revenues play a crucial role in sustaining countries' economic, social, and infrastructure development (Nkundabanyanga et al., 2017). Although taxes are the main revenue source of state budgets in Indonesia, the Directorate General of Taxation (DJP) Performance Report indicates that tax revenues failed to reach the targets in 2017-2019. Specifically, targeted tax revenues were Rp 1,283.57 trillion, Rp 1,424.00 trillion, and Rp 1,577.56 trillion in 2017-2019, respectively. Meanwhile, realized tax revenues for these years were only 89.67 percent in 2017 (DJP, 2017), 92.23 percent in 2018 (DJP, 2018), and 84.44 percent in 2019 (DJP, 2019a).

The Organization for Economic Co-operation and Development (OECD, 2018) explains that Indonesia had the lowest tax to GDP ratio (11.8 percent) among 38 countries in 2016. This figure is much lower than other countries'. Meanwhile, Director General of Taxes at the Indonesian Finance Ministry, Fuad Rahmany, also indicates more than 60 million Indonesian citizens are obliged to pay income tax. Still, only 40 percent of them fulfill their tax obligations, and only 11 percent of the total active Indonesian firms pay taxes (Indonesia-investments.com, 2014).

Many factors explain why tax revenue targets have not been achieved, including tax evasion by taxpayers (Silaen et al., 2015). Taxpayers engage in tax evasion to illegally minimize their tax obligations by violating existing rules (Benk et al., 2015). For example, taxpayers may prepare fictitious financial statements, underreport sales, or even make fictitious tax invoices (Rosianti & Mangoting, 2014). DJP's press release on January 25, 2018, indicated 525 fictitious tax invoice cases that potentially inflict financial loss of Rp 1.01 trillion to the government, and 216 cases had been investigated.

DJP has tried to minimize tax evasion through tax investigation and legal sanctions to taxpayers (Shafer & Wang, 2018). However, these efforts are less effective. Besides, DJP arguably only focuses on economic aspects in anticipating tax evasion and does not consider behavioral aspects in explaining taxpayers' tax evasion (Brizi et al., 2015). Hence, studies on taxation's socio-psychological aspects are crucial to explaining tax evasion's behavioral problems (Sidani et al., 2014). Besides, Sidani et al. (2014) emphasize the importance of behavioral aspects because taxpayers' behavior is often affected by their attitude or personality.

Machiavellianism is one of the human attitudes (Shafer & Wang, 2018) that refers to a strategy to deal with others, especially when individuals consider others subject to manipulation in interpersonal situations (Monaghan et al., 2020). Machiavellianism has three main dimensions, namely (1) use of manipulative tactics, (2) cynical views on human attitude, and (3) disregard of conventional morality (Noviari & Suaryana, 2018). Manipulative tactics are the most common form of taxpayers' Machiavellianism. Highly machiavellian taxpayers tend to engage in manipulative actions, including fraud, dishonesty, and deceit, for their own benefits (Shafer & Simmons, 2008). Further, cynical views represent taxpayers' negative views that consider humans evil, untrustworthy, and selfish. Lastly, disregard of conventional morality explains that taxpayers generally comply with abstract moral values and depend on approaches that benefit them most (Gunnthorsdottir et al., 2002). Thus, it can be argued that Machiavellianism refers to one's unethical and dysfunctional behavior to benefit oneself at the expense of others (Shafer & Wang, 2018).

Highly machiavellian taxpayers consider aggressive tax evasion beneficial for their business (Shafer & Simmons, 2008) and are more likely to engage in planned tax frauds. Pratama (2017) also explains that Machiavellianism leads individuals to cheat and commit any action not to pay taxes and consider not paying taxes rational.

Several taxation studies have investigated Machiavellianism. For example, Shafer & Wang (2017) find a negative association between Machiavellianism and tax compliance because Machiavellianism motivates individuals to commit unethical acts that do not comply with existing norms when fulfilling their tax obligations. Pratama (2017) also shows that highly machiavellian students consider tax avoidance ethical.

Noviari & Suaryana (2018) observe that Machiavellianism affects tax consultants' unethical decisions when providing their services to taxpayers. Shafer & Simmons (2008) also explain that highly machiavellian taxpayers consider aggressive tax evasion beneficial. Similarly, Asih & Dwiyantri (2019) indicate the positive effect of Machiavellianism on taxpayers' tax evasion because machiavellian taxpayers perceive tax evasion ethical and beneficial.

These prior studies largely highlight Machiavellianism as the internal factor that motivates taxpayers to commit unethical actions through tax evasion or avoidance. However, they (and Arrazaqu Arestanti et al., 2016; Asih & Dwiyantri, 2019; Fihandoko, 2016; Gunawan & Sulistiawan, 2017; Murphy, 2012) only rely on a single Machiavellianism dimension (manipulative tactics) in measuring this variable. Meanwhile, Machiavellianism consists of three main dimensions (manipulative tactics, cynical views, and disregard of conventional morality). Besides, prior research only underscores that Machiavellianism motivates taxpayers to engage in tax evasion and does not take other factors that likely Machiavellianism

attitude (such as religiosity and social environment) into account.

The 2020 Pew Research Center Report on The Global God Divide shows that Indonesia ranks second as countries that consider religion very important in life. Further, a similar report in 2019 finds that 83 percent of adult Indonesians perceive that religious values are crucial in regulating societal behavior and attitude (Iswara, 2020; Poushter & Fetterolf, 2019). Budiarto et al. (2018); Chen & Tang (2013) reveal that religiosity is a factor that likely affects unethical and dysfunctional attitudes, including Machiavellianism. Further, highly religious taxpayers have a strong belief in God and are highly committed to following religious rules (Savitri & Damayanti, 2018). Belief in God will then arguably control taxpayers' negative attitudes.

Similarly, Haddad & Angman (2016); Łowicki & Zajenkowski (2017) demonstrate that intrinsic religiosity is negatively associated with Machiavellianism. Next, Surahman & Putra (2018) suggest that religiosity likely affects Machiavellianism because religious values aim to motivate their followers to commit good actions and avoid evil ones. Religiosity also appreciates honesty that contradicts Machiavellianism. Hence, highly religious taxpayers have strong religious values that dominate the negative values of their Machiavellianism dimension.

Kawengian et al. (2017) also argue that besides religiosity, social environment also affects taxpayers' behavior because their decisions are affected by their observation on fulfilling tax obligations in their surroundings. Shafer & Wang (2018) highlight that social environment controls machiavellian taxpayers when committing tax evasion. Taxpayers in environments that comply with tax rules will consider tax evasion unethical. Besides, Jap (2018); Jotopurnomo & Mangoting (2013) show that a better social environment reduces taxpayers' Machiavellianism. Thus, social environment arguably affects taxpayers' manipulative tactics, cynical views, and disregard of conventional morality in fulfilling their tax obligation.

This study tests the effects of Machiavellianism dimensions (manipulative tactics, cynical views, and disregard of conventional morality) on tax evasion. Prior studies largely focus on general measurement, and the effects of multiple dimensions of Machiavellianisms on tax evasion are relatively understudied (Arestanti et al., 2016; Dewi & Dwiyanti, 2018; Noviani & Suaryana, 2018; Ramadhani, 2015; Tjongari & Widuri, 2014). Besides, while these studies document that Machiavellianism motivates taxpayers to engage in tax evasion, other factors (such as religiosity and social environment) potentially control Machiavellianism. Thus, we also analyze the effects of religiosity and social environment on Machiavellianism dimensions.

This study offers theoretical contributions by using the religiosity and social environment variables that likely affect machiavellian attitude and measuring

Machiavellianism by three dimensions (manipulative tactics, cynical views, and disregard of conventional morality). Practically, our findings also suggest decision-makers to take both economic and behavioral aspects into account when making tax policies to mitigate tax evasion.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Machiavellianism

Machiavellianism tends to commit self-beneficial actions that disregard existing ethical values and norms (Robinson & Shaver, 1973). Besides, Machiavellianism also indicates individuals with manipulative, cold, calculative, and much less caring attitudes (Christie & Geis, 1970). Highly machiavellian individuals are labeled as Machiavellians. Machiavellians consider others surrounding them weak, cowardly, and easy to manipulate (Christie & Lehmann, 1970). Next, Ramsay (2012) also explains that Machiavellians greatly desire for deceit, dishonesty, and fraud but lack empathy and responsibility.

Christie (1970) suggests that Machiavellianism focuses on three important aspects, namely (1) manipulative tactics, (2) cynical views on human behavior, and (3) disregard of conventional morality. Manipulative tactics imply that Machiavellians tend to commit manipulative actions through deceit and dishonesty for their interests and harm others (Shafer & Simmons, 2008). Meanwhile, cynical views on human behavior explain that humans are evil, untrustworthy, and selfish. This view may lead to manipulative tactics to anticipate evil actions by others. Lastly, disregard of conventional morality indicates that Machiavellians' adopted values depend on the most beneficial approaches. Hence, they often disregard conventional moral values adhered to by societies in general (Gunnthorsdottir et al., 2002).

In the taxation context, Pratama (2017) holds that Machiavellianism motivates taxpayers to disregard ethical considerations when fulfilling their tax obligations. Shafer & Simmons (2008) also argue that highly machiavellian taxpayers consider tax evasion ethical but a strategy to generate benefits. Besides, Asih & Dwiyanti (2019) indicate that taxpayers' Machiavellianism strengthens their intention to engage in tax manipulation, mostly through fictitious tax invoices and financial statements.

Tax Evasion

Tax evasion refers to taxpayers' deliberate tax evading-activities by violating existing tax regulations (Khelif & Achek, 2015). Taxpayers commit tax evasion by not reporting taxable income or revenues (Permatasari et al., 2016) and concealing contracts or transactions' real values to reduce fiscal liabilities (Blaufus et al., 2016). Consequently, tax evasion violates laws by enabling taxpayers to conceal their taxable income sources (Seely, 2019).

Ozili (2018) documents that high tax rates, weak law enforcement, low public trust in governments, and government officials' corruption encourage tax evasion practices. Next, Zain (2008) reveals that taxpayers commit tax evasion by: (1) not filling in tax returns timely, (2) not reporting their revenues and tax deductions correctly and completely, (3) not paying taxes timely, (4) not maintaining accounting record sufficiently, (5) not paying withheld taxes, (6) not paying estimated tax payables, (7) not providing sufficient information on the third party to tax officials, and (8) bribing tax officials. In sum, tax evasion refers to taxpayers' deliberate and planned tax evading-activities to minimize tax liabilities illegally.

Religiosity

Religiosity refers to principles, values, norms, and beliefs held by individuals from their religions (Parboteeah et al., 2008). Religiosity also explains the extent to which individuals commit to their religious teachings and implement these values to their attitude and behavior (Eiya et al., 2016; Schweiker & Clairmont, 2020). Besides, individuals make ethical decisions based on their religiosity (Wati & Sudibyo, 2016).

Fitriani (2016) explains that religiosity consists of five main aspects. First, practice-based religiosity represents how individuals practice their religious teachings such as alms, fasting, and praying. Second, belief-based religiosity explains individuals' acceptance of dogmatic matters in their religious teachings, such as the existence of God and prophets. Third, knowledge-based religiosity represents individuals' knowledge and efforts to understand their religious teachings. Fourth, feeling-based religiosity indicates individuals' feelings based on their religious experience, such as when they perceive that God answers their prayers. Fifth, effect-based religiosity explains that individuals' behavior is affected and motivated by religious teachings. Thus, religiosity refers to kindness values taught by every religion to control individuals' behavior in societies.

In the taxation context, these values will control taxpayers' behavior in fulfilling their tax obligations. Highly religious taxpayers arguably consider tax evasion illegal and contradictory to their religious teachings. Hence, they will avoid tax evasion practices in their tax obligations. Besides, taxpayers' religious values motivate them to comply with tax rules.

Social Environment

Social environment refers to locations where social interactions containing values, norms, and rules are understood by society members and considered behavioral guidance and restriction (Jotopurnomo & Mangoting, 2013). However, these rules have no legal power (Bobek et al., 2013). Tarsono (2010) explains that social environment usually shapes individuals' behavior. Besides, Bandura (1977) holds that humans learn from their interaction with others in a social context by observing others' behaviors and developing and imitating the behaviors, especially the positive ones.

In taxation, Kawengian et al. (2017) argue that their environments affect taxpayers' behaviors. Those in conducive environments (tax rule-abiding societies) are encouraged to act similarly and exhibit lower intention to commit tax fraud because they are ashamed and afraid of being labeled negatively by their environments. Bobek et al. (2013) document that individuals' behaviors are shaped by various factors, such as descriptive, injunctive, subjective, and personal norms. Descriptive norms explain that individuals' behaviors are shaped by their observations of others' behaviors in their surrounding environment. Next, injunctive norms suggest that others' views shape individuals' behavior. Further, subjective norms indicate that individuals' behaviors are based on others' expectations of what is considered important. Lastly, personal norms explain that individuals behave based on their internal beliefs. Bobek et al. (2013) reveal that taxpayers are often affected by their social norms in fulfilling their tax obligations. They generally consider the benefits of fulfilling tax obligations, societies' tax compliance, and their close individuals' motivation to comply with tax rules.

Hypothesis Development

The Effects of Machiavellianism Dimensions on Tax Evasion

Machiavellianism refers to individuals' manipulative attitudes that motivate them to commit actions that benefit themselves at the expense of others' interests and disregard existing norms and ethics (Styarini & Nugrahani, 2020). In taxation, Machiavellianism is an internal factor that encourages taxpayers not to comply with tax obligations. Besides, Machiavellianism motivates taxpayers to act unethically (Shafer & Wang, 2018). Christie (1970) indicates that Machiavellianism consists of three main dimensions, namely: (1) use of manipulative tactics, (2) cynical views on human behavior, and 3) disregard of conventional morality.

Taxpayers use manipulative tactics through fraud and deceit Christie (1970); Shafer & Simmons (2008) to commit tax evasion. In this respect, taxpayers violate tax rules by manipulating financial statements or preparing fictitious tax returns to minimize tax payables or even not to pay taxes at all (Rosianti & Mangoting, 2014). Taxpayers commit manipulative actions to optimize benefits by harming their governments' (Tudose & Tiplic, 2014).

Budiarto et al. (2018) document that highly machiavellian taxpayers are more tax aggressive. They tend to use any opportunity to evade taxes. Next, Asih & Dwiyanti (2019) also reveal that high Machiavellianism encourages taxpayers to commit more manipulative actions because they seek greater benefits than others. Besides, Murphy (2012) Machiavellians manipulate more in financial reporting by preparing reports that do not represent the actual conditions. Such manipulations represent tax evasion because they violate rules. Hence, taxpayers who use manipulative tactics more frequently also commit tax evasion practices more, and the following is the proposed hypothesis:

H1a: The use of manipulative tactics positively affects tax evasion.

Cynical views on human's basic behavior consider human evil, untrustworthy, and selfish (Christie & Lehmann, 1970) that encourage taxpayers to commit tax evasion. Taxpayers will perceive that they have to manipulate; otherwise, they will be manipulated (Christie & Geis, 1970). Besides, cynical views also cause taxpayers to have low trust in tax officials and consider taxes burdensome (Susanto, 2019).

Cynical views become rational due to government officials' numerous corruption cases that indicate that governments do not manage tax effectively. Consequently, taxpayers consider tax officials untrustworthy and decide to evade taxes (Sutiono & Mangoting, 2014). Next, Murphy (2012) explains that cynical views that are considered rational by taxpayers will increase negative emotion and lead to harmful behavior. Then, Fehr et al. (1992) also believe that cynical views on human behavior are associated with individuals' manipulative tactics. Hence, taxpayers with greater cynical views are more likely to commit tax evasion, and the following is the proposed hypothesis:

H1b: Cynical views on human behavior positively affects tax evasion.

Budiarto et al. (2017) elaborate that disregard of conventional morality is one of Machiavellianism attitude. In taxation, conventional morality motivates societies to pay taxes to support public facilities provision (Saputra & Andi, 2014). However, Machiavellians' moral values select approaches that benefit them most and disregard existing moral values. Consequently, such taxpayers will evade taxes to benefit themselves.

Conventional morality motivates societies to consider tax evasion unethical (Zirman, 2016). Thus, taxpayers who disregard such morality will evade taxes. Besides, Pertiwi (2017) documents that disregard of existing moral values causes taxpayers to exhibit much lower morality. They are not intended to comply with existing tax rules and more likely to commit tax evasion to maximize their benefits (Nabila & Isroah, 2019). Hence, taxpayers who disregard conventional morality are more likely to commit tax evasion practices, and the following is the proposed hypothesis:

H1c: Disregard of conventional morality positively affects tax evasion.

The Effect of Religiosity on Machiavellianism Dimensions

Religiosity represents individuals' religion-based commitments to principles, values, norms, and beliefs that are implemented through behavior and attitude (Eiya et al., 2016). Taxpayers' behaviors are generally constrained by religiosity. Highly

religious taxpayers are more committed to implementing religious teachings in their lives, and they are more compliant with existing tax rules (Utama & Wahyudi, 2016). Budiarto et al. (2018) hold that religiosity control taxpayers' negative behaviors in fulfilling tax obligation. Similarly, Chen & Tang (2013) indicate that religiosity likely controls unethical behaviors, including Machiavellianism.

Highly religious taxpayers consider Machiavellianism that leads to tax evasion negative and contradictory to their religious teachings. Zelmiyanti (2017) explains that taxpayers' religious values control their machiavellian behavior because they use religious teachings to drive integrating motive to regulate their lives. Consequently, they are afraid and ashamed of committing actions that do not comply with their religion. Christin & Tambun (2018) also indicate that strong beliefs in religious teachings often prevent illegal behaviors, especially harmful ones, through guilty feelings. Hence, religiosity likely affects taxpayers' Machiavellianism dimensions in tax evasion.

Religiosity arguably reduces the use of manipulative tactics because highly religious taxpayers will use religious values to control their behavior (Basri, 2015; Eiya et al., 2016). Religious values also motivate taxpayers to avoid tax manipulation and comply with tax rules as honest citizens. Besides, Utama & Wahyudi (2016) explain that taxpayers' beliefs in God and spiritual beliefs encourage them to be afraid of manipulating taxes that will harm their countries.

Religiosity also likely reduces cynical views because religious values affect individuals' views on various issues. Highly religious taxpayers tend to have better views on others that will affect their behavior in fulfilling tax obligations, such as putting higher trusts on governments (Hidayatulloh & Sartini, 2020). Such trusts motivate taxpayers to comply with tax rules.

Religiosity also controls individuals' behavior that disregards conventional morality because it instructs them to behave according to existing norms. (Farishi et al., 2009) argue that religious values underlie conventional moral values. Highly religious taxpayers find it hard to disregard conventional moral values that direct them to comply with existing moral values. Thus, they are less likely to disregard conventional morality.

Based on the above arguments, we propose the following hypotheses:

H2a: Religiosity negatively affects the use of manipulative tactics.

H2b: Religiosity negatively affects cynical views.

H2c: Religiosity negatively affects disregard of conventional morality.

The Effect of Social Environment on Machiavellianism Dimension

Jotopurnomo & Mangoting (2013); Kawengian et al. (2017) reveal that social

environment affects taxpayers' behaviors. Taxpayers who are within environments that comply with tax rules are more motivated to be tax compliant. Hence, taxpayers' decisions to comply is not internally motivated but affected by others. Bandura (1977) suggests that individuals imitate others' behavior. When most society members comply with tax rules, taxpayers are more motivated to follow. Consequently, social environment likely controls Machiavellianism dimensions.

Conducive social environments put social pressure on taxpayers to behave positively by not using manipulative actions, including tax evasion. Utama & Wahyudi (2016) suggest that taxpayers find it hard to commit dysfunctional behaviors, including tax evasion, when they are in conducive environments because they are afraid and ashamed if their behaviors harm their images.

Taxpayers are also less likely to have cynical views when they are in conducive social environments. In such environments, taxpayers will comply with tax rules, report taxes truthfully, pay taxes timely and do not evade taxes. Such behaviors will mitigate taxpayers' cynical views in fulfilling tax obligations. Besides, individuals are more open about their tax obligations in such social environments and share information on tax policies.

Conducive social environments also affect taxpayers' tendency to disregard conventional morality (Rustiarini & Sunarsih, 2017). Taxpayers in societies that comply with morality will find it hard to disregard these values because conventional moral values are considered the best to evaluate behaviors. Then, collectivist societies like Indonesia cause moral values adhered to by social environments to dominate taxpayers more. In such cultures, actions that violate moral values invite greater social sanctions that taxpayers are more afraid of evading taxes because of violating moral values.

Hence, we propose the following hypotheses.

H3a: Social environment negatively affects the use of manipulative tactics.

H3b: Social environment negatively affects cynical views.

H3c: Social environment negatively affects disregard of conventional morality.

Research Model

Figure 1
Research Model

Figure 1 above displays our research model. Tax evasion is located at the right-hand part of the exhibit because it is affected by the three components of Machiavellianism (the use of manipulative tactics, cynical views, and disregard of conventional morality) that are positioned at the center of the figure. Thus, these variables are predicted to affect tax evasion and be affected by the two variables (religiosity and social environment).

RESEARCH METHODS

Data Types and Source

This quantitative study tests the effects of Machiavellianism dimensions (use of manipulative tactics, cynical views, and disregard of conventional morality) on tax evasion and the role of religiosity and social environment in controlling Machiavellianism. We generate the primary data with a survey by distributing online questionnaires to taxpayers.

Population and Sample

Our population is individual taxpayers. The sample is selected with the snowball sampling technique through an online survey. We also require that the respondents are individual taxpayers whose revenues from business activities and self-employment (use of specific skills to generate income with no employment contract) because those taxpayers usually calculate, pay, and report their taxes by themselves. In this respect, those committing tax evasion usually perform similarly.

Operational Definitions and Empirical Indicators

Table 1 (Appendix) below displays the operational definitions and empirical indicators of each variable. We refer to Christie & Geis (1970) in operationalizing

the Machiavellianism variable and develop self-constructed definitions and indicators for other variables.

Data Analysis Technique

We use the univariate and multivariate General Linear Model (GLM) analyses to test the hypotheses. Initially, we run the validity and reliability tests on the research questionnaire. The classical assumption test is then run to ensure that the specifications exhibit estimation accuracy and are free from bias and consistent (Ghozali, 2014). The univariate GLM follows to test the effects of Machiavellianism dimensions on tax evasion. Lastly, we run the multivariate GLM analysis to analyze the effects of religiosity and social environment on Machiavellianism dimensions.

ANALYSIS AND DISCUSSIONS

Respondents' Characteristics

We distribute online questionnaires to taxpayers who are self-employed or entrepreneurs (having business). There are 196 respondents participating in this study. However, 32 of them do not meet the criteria and have to be excluded from the analysis. Hence, the final sample is 164 respondents. Table 2 below presents the respondents' characteristics.

Table 2
Respondents' Characteristics

Characteristic	Total	Percentage
Sex:		
Male	73	45%
Female	91	55%
Length of Becoming Taxpayers:		
1-2 Years	46	28%
3-5 Years	46	28%
6-10 Years	27	16%
> 10 Years	45	27%
Occupation:		
Private Employee	59	36%
Civil Servant	20	12%
Entrepreneur	85	52%

Table 2 indicates that most respondents (55 percent) are female. Further, most respondents (28 percent) have been taxpayers recently (1-2 years) and 3-5 years, and then closely followed by 6-7 years (27 percent). Next, most respondents (52 percent) are entrepreneurs. However, private employees and civil servants also earn incomes from business activities.

Descriptive Statistics

Table 3
Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Manipulative Tactics	147	6.00	30.00	20.040	3.759
Cynical Views	147	17.00	30.00	24.068	3.001
Disregard of conventional Morality	147	10.00	29.00	21.034	2.863
Tax Evasion	147	7.00	30.00	17.088	3.551
Religiosity	147	29.00	49.00	40.292	4.267
Social Environment	147	29.00	50.00	39.149	4.524
Valid N (listwise)	147				

Table 3 suggests that the respondents tend to use manipulative tactics, as indicated by the mean value of this variable of about 20 (about 66 percent of the theoretical value). Similarly, our respondents also exhibit high cynical views, with the mean value of this variable is 24.068 (about 80 percent of its theoretical value). Besides, the respondents also have a high disregard of conventional morality (the mean value is 21.034 or about 72 percent of the theoretical value). Our respondents also tend to commit tax evasion practices, as suggested by the average value of this variable (17.088) that equals 56.96 percent of its theoretical value. Meanwhile, the respondents are also highly religious (the mean value of religiosity is 40.292 or 82.23 percent of the theoretical value). Lastly, the respondents are in good social environments (the mean value of social environment is 39.149 or 78.30 percent of its theoretical value).

Validity and Reliability Tests

The bivariate Pearson test evaluates the validity of our indicators. Each questionnaire item is considered valid if its r correlation coefficient $> r$ table (sig.=0.05). This study uses an r -table value of 0.128 ($N=164$ and $\alpha=5$ percent). The results show that the correlation coefficient (r -value) of each variable range between 0.218 and 0.778. Thus, all variables are considered valid. Meanwhile, Cronbach's alpha is used for the reliability test. Ghazali (2014) suggests that a research instrument is considered reliable if its Cronbach's alpha is greater than 0.60 (≥ 0.60). The results find that the Cronbach's alphas of each variable range between 0.627-0.811. All variables are considered reliable.

Classical Assumption Tests

We run the Kolmogorov-Smirnov (KS) test for normality test. Data is considered normally distributed if the KS value is greater than 0.05. Our result indicates that the KS value is 0,200 $>$ 0,05. Thus, data is normally distributed. Next, the Glejser method tests the heteroskedasticity. A model is considered not to have a heteroskedasticity problem if the significance value is greater than 0.05. Our test

indicates that each variable's significance values fall in the 0.054-0.989 range, implying no heteroskedasticity. Next, the tolerance and VIF (Variance Inflation Factor) indicators suggest no serious multicollinearity problems because the tolerance values are greater than 0.10, and the VIF values are less than 10.

Hypothesis Testing

We use univariate and multivariate GLM analyses to test the hypotheses. Hypotheses are empirically supported if their significance values are below 0.05 ($\text{sig} < 0.05$) and t-values are greater than t-tables ($t \text{ value} > t \text{ table}$). Tables 4 and 5 below display the results of the univariate and multivariate GLM analyses, respectively.

Table 4
Tests of Hypotheses 1a-1c

Parameter	B	Std. Error	t	Sig	Conclusion
Intercept	8.656	2.471	3.503	0.001	
Manipulative Tactics	0.243	0.082	2.976	0.003	H1a supported
Cynical Views	-0.199	0.094	-2.108	0.037	H1b not supported
Disregard of conventional Morality	0.396	0.114	3.486	0.001	H1c supported

Table 5
Tests of Hypotheses 2a-3c

Independent Variable	Dependent Variable	B	Std. Error	t	Sig	Conclusion
Religiosity	Manipulative Tactics	-0.575	0.168	-3.42	0.001	H2a supported
	Cynical Views	-0.001	0.105	-0.008	0.993	H2b not supported
	Disregard of conventional Morality	-0.254	0.127	-2.003	0.047	H2c supported
Social Environment	Manipulative Tactics	0.098	0.158	0.621	0.536	H3a not supported
	Cynical Views	0.255	0.099	2.579	0.011	H3b Not supported
	Disregard of conventional Morality	-0.069	0.119	-0.577	0.565	H3c not supported

DISCUSSIONS

The Effects of Machiavellianism Dimensions on Tax Evasions

The Effect of Manipulative tactics on Tax Evasion

Table 4 displays that the significance value of the effect of manipulative tactics on tax evasion is $0.003 < 0.05$ with a t-value of $2.976 > t\text{-table of } 1.655$. Hence, use of manipulative tactics positively affects tax evasion. Taxpayers who use manipulative tactics more are more likely to commit tax evasion. Thus, H1a is

supported.

Highly machiavellian taxpayers tend to use manipulative tactics to evade taxes, including illegally manipulating financial statements, preparing fictitious tax returns, concealing income sources and assets, and reporting incorrect tax returns. Besides, they manipulate taxes more aggressively because they calculate, pay, and report their taxes by themselves. Further, taxpayers who run businesses usually focus on maximizing profits that they consider manipulative tactics an alternative to achieve the goal.

Our findings support Pratama (2017) who documents that Machiavellianism affects taxpayers' unethical behavior. The use of manipulative tactics in tax evasion is unethical and illegal and harms governments. Besides, the results are consistent with Shafer & Simmons (2008) who show that highly manipulative taxpayers tend to commit deliberate noncompliance more frequently. However, ours do not support (Budiarto et al., 2018).

The Effect of Cynical Views on Tax Evasion

Table 4 displays that the significance value of the effect of cynical views on tax evasion is $0.037 < 0.05$ with a t-value of $-2.108 < t\text{-table of } -1.655$. Hence, cynical views negatively affect tax evasion. Taxpayers who have greater cynical views commit tax evasion less. Thus, our results are not consistent with the hypothesis, and H1a is not empirically supported.

Cynical views do not positively affect tax evasion because taxpayers do not consider others' suspicion and distrust, especially governments, the main factor in fulfilling tax obligations. Other factors, including their economic condition, may motivate them to commit tax evasion (Putri & Isgiyarta, 2013). Besides, taxpayers still appreciate benefits from their taxes, although government officials corrupt a portion of their tax payments. Consequently, the effect of taxpayers' cynical views on tax evasion is mitigated. Further, governments' efforts to eradicate corruption (including whistleblowing systems, more severe legal sanctions for corruptors, and greater transparency) and massive infrastructure development reduce taxpayers' cynical views and discourage them from evading taxes.

These results differ from prior studies that explain that individuals' cynical views affect their decision to fulfill their tax obligations (Saputra & Andi, 2014). Besides, ours is also not consistent with Fihandoko (2016) who observe that cynical views positively affect individuals' fraudulent actions.

The Effect of Disregard of conventional Morality on Tax Evasion

Table 4 displays that the significance value of the effect of cynical views on tax evasion is $0.001 < 0.05$ with a t-value of $3.486 > t\text{-table of } 1.655$. Hence, disregard of conventional morality positively affects tax evasion. Taxpayers who disregard conventional morality are more likely to commit tax evasion. Thus, H1c is supported.

Conventional moral values regulate public behavior that constrains negative behaviors. However, Machiavellians' moral values are generally abstract and self-beneficial (Fehr et al., 1992). Consequently, highly machiavellian taxpayers tend to disregard conventional moral values and commit tax evasion that benefits them. Self-employed or business-owning taxpayers generally emphasize profits that they engage in various activities to maximize the profits, even when these activities violate existing moral values. Disregard of conventional morality motivates taxpayers to consider tax evasion legal and a strategy to maximize profits.

These findings support Asih & Dwiyanti (2019) who find that Machiavellianism negatively affects individual taxpayers' perception of tax evasion ethics. Besides, ours is also consistent with Basri & Al Azhar (2017) who demonstrate that higher tax moral implies lower tax fraud. In other words, they also explain that taxpayers who disregard tax morals tend to commit tax evasion.

The Effect of Religiosity on Machiavellianism Dimensions

Table 5 illustrates that the significance value of the effect of religiosity on the use of manipulative tactics is $0.001 < 0.05$ with a t-value of $-3.420 < t\text{-table of } -1.655$. Hence, religiosity negatively affects the use of manipulative tactics. Highly religious taxpayers use less manipulative tactics. Next, the significance value of religiosity's effect on cynical views (H2b) is $0.993 > 0.05$ and a t-value of $-0.008 > t\text{-table of } -1.655$. Thus, religiosity does not affect taxpayers' cynical views. Lastly, religiosity's effect on disregard of conventional (H2c) has a significance value of $0.047 < 0.05$ and a t-value of $-2.003 < t\text{-table of } -1.655$. Thus, religiosity negatively affects disregard of conventional morality. In other words, highly religious taxpayers are less likely to disregard conventional moral values. In sum, only H2a and H2c are empirically supported.

Religiosity likely controls the use of manipulative tactics (H2a) because religious values inspire taxpayers to behave ethically and honestly according to existing rules. Hence, highly religious taxpayers perceive that using manipulative tactics in tax evasion is illegal and not compliant with their religious teachings. Further, they will avoid these manipulative behaviors. Besides, most respondents exhibit high religiosity and tend to refer to religious values to constrain their behavior. Next, self-employed and business-owning taxpayers make tax-related decisions by themselves, and these decisions are likely affected by their beliefs. In this respect, religious values affect their decisions to avoid tax manipulation. Our results are in line with Christin & Tambun (2018); Zelmiyanti (2019) who explain that religiosity prevents tax manipulation because strong religious beliefs motivate taxpayers not to commit illegal actions.

Religiosity does not affect taxpayers' cynical views (H2b) probably because several notable religious leaders also commit unethical actions when engaging in business activities, such as the case of Billy Sindoro, the elder of Christ Cathedral

Church (part of Basilea Indonesian Bethel Church) who was jailed by KPK for bribery in the *Meikarta* case in 2018 (Kresna, 2018). These cases have led to greater taxpayers' cynical views and encourage them to disregard religious values in their business activities.

Religiosity controls disregard of conventional morality (H2c) because highly religious taxpayers tend to comply with existing moral values that refer to religious teachings. Taxpayers who comply with their religious teachings will find it hard to disregard conventional moral values for their business profits. These findings support (Mohdali & Pope, 2014) who observe that religiosity increases taxpayers' morality to comply with tax rules in fulfilling their tax obligations. They explain that morality is inseparable from religion. Hence, highly religious taxpayers are so moral and compliant with these moral values that they avoid tax evasion.

The Effect of Social Environment on Machiavellianism Dimensions

Table 5 illustrates that the effect of social environment on the use of manipulative tactic (H3a) has a significance value of $0.536 > 0.05$ and a t-value of $0.621 < t\text{-table of } 1.655$. Hence, social environment does not affect the use of manipulative tactics. Next, the effect of social environment on cynical views (H3b) has a significance value of $0.011 > 0.05$ and a t-value of $2.579 > t\text{-table of } 1.655$. Thus, social environment positively affects taxpayers' cynical views. Lastly, the effect of social environment on disregard of conventional (H2c) has a significance value of $0.565 > 0.05$ and a t-value of $-0.577 > t\text{-table of } -1.655$. Thus, social environment does not affect disregard of conventional morality. In sum, H3a, H3b, and H3c are not empirically supported.

Social environment does not affect the use of manipulative tactics in tax evasion (H3a) because taxpayers lack transparency or tax discussions in their tax obligations. Discussions of taxes are considered sensitive because they involve the amount of assets owned by taxpayers. Besides, taxpayers are probably not close to their social environment that they do not take their social environment into account when committing tax manipulation.

Social environment positively affects cynical views (H3b), while the hypothesis predicts the negative effect of social environment. As suggested by Table 3, our taxpayer respondents exhibit high social environment scores with the mean value of about 39.15. However, social environment cannot control taxpayers' cynical views. Although taxpayers have a better social environment where most individuals fulfill their tax obligations, taxpayers do not consider their social environment when paying their taxes. Instead, they refer to broader views on how taxes are spent and the benefits of their tax payments. When taxpayers are informed that government officials corrupt their tax payments, they exhibit greater cynical views, although their social environment encourages them to fulfill their tax obligations.

The social environment does not affect disregard of conventional morality

(H3c). Although social environments shape existing moral values, compliance with these moral values depends on taxpayers' individual decisions. Consequently, taxpayers refer to their own desires, not their social environment, when disregarding conventional morality. Next, taxpayers' moral values are generally abstract and focus on what benefits them most. Hence, social environment is not the main consideration in disregard of conventional morality in tax evasion. Besides, taxpayers' self-employment or business-ownership feature motivates them to disregard moral values from their social environment and emphasize profits.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

This study tests the effects of Machiavellianism dimensions (manipulative tactics, cynical views, and moral disregard) on tax evasion and the effects of religiosity and social environment on Machiavellianism dimensions. The results show that use of manipulative tactics and disregard of conventional morality positively affect tax evasion. However, cynical views negatively affect tax evasion.

Further, religiosity negatively affects manipulative tactics and disregard of conventional morality, but not on cynical views. Highly religious taxpayers tend to comply with existing moral values and avoid negative actions that harm others. Lastly, social environment positively affects cynical views but does not influence the use of manipulative tactics and disregard of conventional morality. Taxpayers often do not share their tax matters with their fellow taxpayers. Besides, self-employed and business-owning taxpayers tend to emphasize their profits and do not take their social environment into account.

This study is subject to social desirability bias because respondents may provide answers to the questionnaire (especially in the tax evasion part) that do not represent the actual condition. Tax evasion remains a sensitive and negative issue that taxpayers may conceal their tax evasion activities when answering the questions, especially in an online survey like ours. Therefore, we advise future studies to employ data collection and measurement methods to measure tax evasion better, such as interviews or experiments.

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APPENDIX

Table 1
Operational Definitions and Empirical Indicators

Variable	Operational Definition	Empirical Indicators
Machiavellianism	<p>Machiavellianism illustrates manipulative, calculative, cold, and less caring (Christie & Geis, 1970). Machiavellianism consists of three main dimensions:</p> <ol style="list-style-type: none"> 1. Use of manipulative tactics represents one's manipulative actions through deceit, dishonesty, and fraud. 2. Cynical views on human behavior represent views that humans are evil, untrustworthy, and selfish. 3. Disregard of conventional morality represents one's attitude to disregard existing moral values (Christie & Geis, 1970). 	<p>Use of manipulative tactics</p> <ol style="list-style-type: none"> 1. Deceit, dishonesty, and fraud 2. Emphasis on self benefits 3. Controlling others' behaviors <p>Cynical views on human behavior</p> <ol style="list-style-type: none"> 1. Low trust in others 2. The perception that humans are evil <p>Disregard of conventional morality</p> <ol style="list-style-type: none"> 1. Disregard of existing norms 2. Individual moral perception
Religiosity	Religiosity refers to the extent to an individual commits to her religious teachings and implements them in her attitude and behavior (Eiya et al., 2016)	<ol style="list-style-type: none"> 1. Belief in religion 2. Religious understanding 3. Implementing religious teachings 4. Feeling on religion 5. Effect of religion
Social Environment	Social environment refers to an area in which social interaction containing values and norms of various mutually affecting groups occurs (Jotopurnomo & Mangoting, 2013).	<ol style="list-style-type: none"> 1. Tax obligation fulfilling practices in society 2. Feeling about fulfilling tax obligations 3. Support from close individuals in fulfilling tax obligations 4. Rules on fulfilling tax obligations in societies
Tax Evasion	Tax evasion refers to tax-evading practices deliberately committed by taxpayers by violating tax rules (Khelif & Achek, 2015).	<ol style="list-style-type: none"> 1. Submitting tax returns incorrectly 2. Paying taxes incorrectly 3. Maintaining accounting records incorrectly 4. Bribing tax officials 5. Concealing income sources from tax officials