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The Effect of Gender, Education, and Nationalism Level of Individual Taxpayers Toward Tax Mojokerto Compliance: A Case Study on Kpp Pratama

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Abstract

The success of self-assessment system as a tax collection system in Indonesia can be influenced by internal factors, especially characteristics of the taxpayers themselves. This research aims to examine the characteristics of taxpayers that include gender, education level, and nationalism level affecting the taxpayers' compliance. The sampling method used is non-probability sampling with simple random sampling by distributing 110 questionnaires to KPP Pratama Mojokerto taxpayers. Multiple linear regression analysis test using IBM SPSS Statistics 22 shows that gender and education level have no partial influence to tax compliance, while nationalism level affects tax compliance. However, simultaneously three independent variables of this research show the effect on tax compliance.

Keywords: gender, education level, nationalism level, tax compliance

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1. Introduction

Tax revenue targets in Indonesia from 2013 to 2016 based on the 2016 General Directorate of Taxes (DGT) General Report are always increasing every year. As of 2013, the tax revenue target was IDR 995.21 trillion. Followed by 2014 amounting to Rp 1,072.37 trillion rupiah, in 2015 which increased by Rp 1,294.26 trillion rupiah, and in 2016 which also experienced an increase of 1,355.20 trillion rupiah.

However, the realization of tax revenue in the field has not been in accordance with the target set. As of the years 2013-2016, the percentage of achievement of tax revenue always decreases every year. In 2013, tax revenues managed to reach 92.57% of the target. However, in 2014 there was a decrease of 91.56%. In fact, the realization of tax revenue in 2014 which amounted to Rp 981.85 trillion in rupiahs could not meet the tax target in the previous year (2013), which amounted to Rp 995.21 trillion rupiah. Likewise

the realization of tax revenues in 2015 and 2016 which experienced a decline to 81.96% and 81.60% (Laporan Kinerja Direktorat Jendral Pajak, 2017).

In fact, during the current period, many facilities were provided by the government to provide convenience in paying taxes, such as e-Filing, e-Billing, e-Faktur, etc. However, these facilities seem to still not be able to arouse people's motivation to pay taxes. The 2016 Directorate General of Tax (DGT) Performance Report states that the 2016 SPT reporting target using e-Filing has not been achieved. The target in 2016 was 27% or 23 million taxpayers reported, only 8.5 million taxpayers who reported electronic tax returns were realized.

Since the fiscal reform in 1994, the state tax collection system self-assessment system requires taxpayers to be independent in calculating and depositing the amount of their own tax payable. This indicates that it is very important for the community to play an active role in fulfilling their own tax obligations. Public awareness as a taxpayer is very necessary if we want to succeed the implementation of the self-assessment system.

Based on information obtained by the Directorate General of Taxation, recorded in 2015, taxpayers registered in the DGT administration system were only around 30,044,103. In fact, data from the Central Statistics Agency (BPS) states that the number of Indonesians who have permanent jobs reaches 93.72 million people. This indicates that only around 29.4% of the population in Indonesia are income earners who have registered as taxpayers (Basri, 2017)

Tax compliance cannot be separated from the internal factors of the taxpayer itself. That is gender, education level, and the nationalism level of the taxpayer. There are gaps in the results of research with one another in examining gender and level of education in relation to tax compliance.

For example Dewi Fitriyani's research on Jambi KPP Pratama which states that gender does not affect tax compliance (Fitriyani, Prasetyo, Yustien, & Hizazi, 2014). While research in KPP Pratama Tahuna states that gender does not affect tax compliance (Kakunsi, Pangemanan, & Pontoh, 2017).

Research distributed to workers in the Ghana Metropolis Theme mentions gender influencing tax compliance. This study also shows that female workers tend to be more obedient than male workers (Asante & Baba, 2011). Debbianita's research which states that gender influences tax compliance. (Debbianita & Carolina, 2013).

Research that examines the level of education, proves that the level of education affects tax compliance at the KPP Pratama Jambi (Fitriyani et al., 2014). Different with the research that examines compliance at the KPP Pratama Manado which reveals that tax compliance is not influenced by the educational background of the taxpayer itself

(Tologana, 2015). In addition, research on KPP Pratama Tahuna proves that the level of education affect taxpayer compliance. The study also proves that higher level education of taxpayer has, the more obedient that taxpayer to taxation regulations (Kakunsi et al., 2017).

Because of the inconsistency of the results of the study, this study re-examined the influence of gender and the level of education of taxpayers on tax compliance. The thing that distinguishes this research with other research is that one metric variable is still rarely used, in relation to tax compliance, that is nationalism level. The reason for adding the nationalism variable is based on Torgler's research which examines whether cultural differences affect tax morale and tax compliance in a country. The results showed that the tax morale had a positive relationship with national pride. Research also shows that the feeling of being proud of being part of the citizens can actually increase the motivation of individuals to pay taxes (Torgler & Schneider, 2004).

The feeling of being proud of being part of a citizen is very synonymous with nationalism that is owned by someone. This is because one of the indicators of a person being declared to have a high level of nationalism is having a feeling of being proud of being part of a country (Iskandar, 2010). Therefore, this study was conducted to examine whether the higher the level of nationalism a taxpayer has in Indonesia, the higher the responsibility for complying with taxation rules.

Based on the Letter of Director of Compliance and Acceptance Potential in 2014. From 38 Primary Tax Service Offices throughout East Java, KPP Pratama Mojokerto is one of Tax Service Offices with the largest number of taxpayers in East Java, it's around 146,953 taxpayers. Therefore, the object set in this study is an individual taxpayer who is registered in the KPP Pratama, in relation to tax compliance. The aim to be achieved in this study is to prove empirically the influence of gender, level of education, and level of nationalism on individual taxpayer compliance in the KPP Pratama Mojokerto.

2. Literature Review

2.1. Gender

Gender is the difference sex between men and women. Based on the research of Oh Teik Hai, who examined the influence of demographic factors on their effects on tax compliance, used dummy variables to measure gender (See, 2011). Referring to the research, the gender variables included in the category of nominal data and measured

using dummy variables, with the code 0 for female taxpayers, and code 1 for male taxpayers.

2.2. Education level

Education level of personal taxpayer is the last background level of education that taxpayer has taken. Referring to the Law of the Republic of Indonesia Article 1 Number 20 on 2003, the level of education is distinguished by three:

1. Basic Education, which is an early education levels such as Primary Schools, and Junior High Schools.
2. Secondary Education, which is the level of education after passing basic education, such as high school.
3. Higher Education, which is the highest level of education after graduating from secondary education such as undergraduate, master and doctoral degrees.

Referring to Freddy's research, the level of education which includes ordinal data in this study is measured by code 1 for taxpayers who have basic education level, code 2 for taxpayers with secondary education, and code 3 for taxpayers with high education (Freddy, 2014).

2.3. Nationalism level

The level of nationalism according to Iskandar, can be measured using the following indicators (Iskandar, 2010):

1. Proud of being a nation and being part of the Indonesian community.
2. Recognize and fully appreciate the diversity of the Indonesian people.
3. Willing to maintain and advance the country and the good name of the nation.
4. Always build a sense of brotherhood, solidarity and peace between groups of people with a spirit of unity.
5. Fully aware of being part of other nations to create mutually beneficial cooperative relationships.
6. Have a sense of love for Indonesia.

7. Putting common interests above their own interests and groups or groups.

Nationalism level variables then will be tested using a 4-Likert scale by distributing questionnaires that refer to the indicator items according to Iskandar.

2.4. Tax compliance

Tax compliance means a taxpayer's compliance toward tax laws or regulations. Based on PMK RI 74/PMK.03/2012 concerning the procedure for determining taxpayers with certain criteria in the context of the introduction of tax overpayment in Chapter II Article 2, there are four criteria for categorized taxpayers:

1. Timely in delivering a notification letter for all types of taxes.
2. Do not have all types of tax arrears, except those who have obtained permission from the DGT to repay or delay tax payments.
3. The audited financial statements must obtain an unqualified interpretation (WTP) by a public accountant, or the relevant financial supervision agency for three consecutive years.
4. Taxpayers have never carried out any form of criminal acts in the field of taxation within the last five years.

According to Nowak, there are four taxpayer indicators stated to be compliant (Nowak, 1989):

1. Obligation to have a Taxpayer Identification Number (NPWP).
2. Fill out the tax form properly and correctly.
3. Perform tax calculations in accordance with applicable regulations.
4. Pay taxes on time.

Based on the indicators of taxpayer compliance according to the Republic of Indonesia Minister of Finance Regulation No. 74/PMK.03/2012, and Nowak Indicators (1989), will be chosen in developing questionnaires, and modified according to research needs.

3. Methodology

3.1. Population and sample

The population in this study were all taxpayers registered at KPP Pratama Mojokerto is 146,953 taxpayers based on the 2014 Director of Compliance and Acceptance Potential. While the sampling technique used is simple random sampling.

The sample in this study is individual taxpayers who have tax ID number, and registered as a KPP Pratama Mojokerto taxpayer, and then examined using the Slovin formula:

$$n = \frac{146.953}{1 + 146.953 \times (0,1)^2} = 100$$

So that it can be seen that the sample of this study is a number of 100 individual taxpayers from the KPP Pratama Mojokerto.

3.2. Data analysis techniques

1. Validity and Reliability Test

   Validity test in this study uses the Pearson correlation method with a significance level of 0.05 in *r* table. If *r* count > *r* table, the statement item in the questionnaire or questionnaire is declared valid (Ghozali, 2016).

   While testing the reliability of the data using the Cronbach-alpha technique which is calculated from each instrument. This test can be said to be reliable or reliable if the value generated by Cronbach-alpha shows > 0.6 (Ghozali, 2016).

2. Classic Assumption Test

   (a) Normality test

   Normality test in this study uses non-parametric statistical tests with one-sample method of Kolmogorov–Smirnov (1-sample KS). If the value is greater than 0.05, then the data is normally distributed. (Ghozali, 2016).

   (b) Multicollinearity Test

   This test can be done in two ways, by looking at the VIF table (Variance Inflation Factor) and tolerance value. If the VIF value is > 10 and the tolerance value is < 0.10, there are indications of multicollinearity that actually need to be avoided (Ghozali, 2016).

   (c) Heteroscedasticity Test

   Heteroscedasticity test in this study uses the Glejser Test. If the results show a value of more than 0.05, it can be concluded that the regression model in the study is homoskedasticity, or does not contain heteroscedasticity.

(d) Autocorrelation Test

This autocorrelation test uses the Durbin-Watson test (DW test). Regression model stated there is no autocorrelation between variables, if the Durbin-Watson value is greater than du, and less than (4-du).

3. Multiple Linear Regression Analysis

Multiple linear regression equations are used to examine whether there is a relationship or influence between one dependent variable (Y) with a metric scale, with two or more independent (X) non-metric variables (Ghozali, 2016). In this study it is known that there are more than two independent variables, there are gender (X_1), level of education (X_2), and level of nationalism (X_3). Therefore, the multiple linear regression equation used is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

4. Feasibility Test Model

(a) Determination Coefficient

If the result of the coefficient of determination (R^2) shows a large number or close to one, it shows the ability of a large independent variable in explaining and predicting the dependent variable, so that it can provide almost all the information needed.

(b) *F*-Test

This *F*-test is carried out by comparing the calculation with *F*-table. With a significance level of 5% or 0.05. If *F*-count > *F*-Table or Sig *F* < 0.05, it can be concluded that H_0 is rejected. (Ghozali, 2016).

5. Hypothesis Test

Hypothesis testing using this *t*-test is used to determine whether each independent variable that is partially tested shows the effect on the dependent variable. The criteria for testing hypotheses in this study are:

(a) H_1 is accepted if the results of hypothesis testing on gender (X_1) show Thitung > *T*-table, or a significance level of 0.05 < α. This shows that partially, gender variables (X_1) affect tax compliance (Y).

(b) H_2 is accepted if the results of hypothesis testing on the level of education (X_2) shows Thitung > *T*-table, or a significance level of 0.05 < α. This shows that partially, the level of education (X_2) affects tax compliance (Y).

(c) H_3 is accepted if the test results on the level of nationalism (X_3) show Thitung > *T*-table, or a significance level of 0.05 < α. This shows that partially, the level of nationalism (X_3) affects tax compliance (Y).

4. Results

The research data was obtained based on the distribution of questionnaires distributed to individual taxpayers registered in the KPP Pratama Mojokerto, which amounted to 110 respondents, the questionnaire that was filled in completely by the respondents was 110. So that the total questionnaire that could be processed was 110.

Description of the characteristics of respondents based on questionnaires distributed to taxpayers, which is dominated by male respondents, amounting to 51.8% or 57 respondents, and 48.2% from female respondents or 52 respondents. If viewed from the level of education, respondents with diploma or undergraduate education background reached 78.2% or 86 of 110 respondents. While the percentage of respondents with high school or vocational education level or equivalent reached 21.8% or 24 respondents.

For profession, this research is dominated by civil servants. The percentage of civil servants reached 35.5% or 39 respondents. While respondents who worked as private employees reached 27.3% or a total of 30 people. For respondents with this type of entrepreneurial work, it reaches 25.5% or a total of 28 people. While the percentage of respondents as employees who have a business, that is equal to 11.8% or a number of 13 people.

4.1. Nationalism validity test

Table 1

Indicators	r	r table	Result
$X_{3.1}$	0.729	0.1576	Valid
$X_{3.2}$	0.759	0.1576	Valid
$X_{3.3}$	0.758	0.1576	Valid
$X_{3.4}$	0.754	0.1576	Valid
$X_{3.5}$	0.876	0.1576	Valid
$X_{3.6}$	0.777	0.1576	Valid
$X_{3.7}$	0.823	0.1576	Valid
$X_{3.8}$	0.764	0.1576	Valid
Total X	1	0.1576	Valid

Based on the table above it can be seen that the results of r count from eight questionnaire question items at the nationalism level show a positive number and are greater than the r table specified. Therefore, it can be concluded that all questionnaire items in the nationalism level are declared valid and can be used in subsequent analyzes.

4.2. Tax compliance validity test

TABLE 2

Indicators	r	r table	Result
$Y_{1.1}$	0.797	0.1576	Valid
$Y_{1.2}$	0.782	0.1576	Valid
$Y_{1.3}$	0.799	0.1576	Valid
$Y_{1.4}$	0.757	0.1576	Valid
$Y_{1.5}$	0.770	0.1576	Valid
$Y_{1.6}$	0.764	0.1576	Valid
$Y_{1.7}$	0.757	0.1576	Valid
$Y_{1.8}$	0.693	0.1576	Valid
$Y_{1.9}$	0.815	0.1576	Valid
$Y_{1.10}$	0.738	0.1576	Valid
$Y_{1.11}$	0.629	0.1576	Valid
$Y_{1.12}$	0.806	0.1576	Valid
Total Y	1	0.1576	Valid

Based on the table of tax compliance validity above, it can be seen that the results of r count of twelve items of the tax compliance questionnaire show a positive number and greater than the *r* table specified. Therefore, it can be concluded that all questionnaire items are declared valid and can be used in subsequent analyzes.

4.3. Reliability test

TABLE 3

Variable	Cronbach-alpha	Coefficient	Result
Nationalism Level	0.908	0.6	Reliable
Tax Compliance	0.930	0.6	Reliable

Based on the table above, we know that the results of reliability testing both independent variables, nationalism level, and the dependent variable, tax compliance, both have a positive value of Cronbach-alpha and more than the determined coefficient. So, it can be concluded that the two variables are reliable.

4.4. Classic assumption test

4.4.1. Normality test

Table 4

		Unstandardized Residual
N		110
Normal Parameters[a,b]	Mean	0.0000000
	Std. Deviation	4.31939647
Most Extreme Differences	Absolute	0.075
	Positive	0.058
	Negative	–0.075
Test Statistic		0.075
Asymp. Sig. (2-tailed)		0.162[c]

Based on the results of testing using SPSS, we know that the significance value of the normality test is 0.162 and is greater than 0.05. Therefore, it can be concluded that the data in the study can be said to be normally distributed.

4.4.2. Multicollinearity test

Table 5

Variable	VIF	Tolerance
Gender	1.086	0.921
Education Level	1.020	0.980
Nationalism Level	1.085	0.922

Based on the results of the SPSS test it can be seen that the VIF value of the gender independent variable is 1.086; education level of 1,020; and the nationalism level of 1,085. This value is not more than 10. Likewise, the tolerance value of the three variables is not less than 0.10. Therefore, it was stated that testing the independent variable was free from the symptoms of multicollinearity.

4.4.3. Heteroscedasticity test

Based on testing using SPSS it can be seen that the results of testing the gender variable have a significance level of 0.382; education level of 0.403; and nationalism level 0.845.

Table 6

Variable	Sig.	Alpha
Gender	0.382	0.05
Education Level	0.403	0.05
Nationalism Level	0.845	0.05

This significance value is more than 0.05. So it can be concluded that all three variables qualify as a good regression model because it includes homoskedasticity (Ghozali, 2016).

4.4.4. Autocorrelation test

Table 7

Value of DW	Value of dU (DW Table)	4-dU	Result
1.851	1.726	4–1.726 = 2.274	autocorrelation free

Based on the table above, it can be seen that the results of the autocorrelation test using the Durbin-Watson test showed the results of 1.851. While the number of samples n = 110 and the number of independent variables k = 3 is also known from the DW table that the value of dU is 1.726. Therefore, it can be concluded that the linear regression model is stated to be free from autocorrelation.

4.5. Multiple linear regression analysis

Table 8

	Regression Coefficient	Sig.
Constanta	5.535	0.191
Gender	0.797	0.362
Education Level	1.108	0.280
Nationalism level	1.076	0.000
Correlation coefficient (r)	0.686	
Standard Error	4.380	

Based on the table above, it can be seen that the results of regression testing showed a constant regression coefficient of 5.535, gender of 0.797, education level of 1.108, and

nationalism level of 1.076. While the multiple linear regression analysis equation used in this study is as follows:

$$Y = 5.535 + 0.797X_1 + 1.108X_2 + 1.076X_3 + 4.380$$

1. Constant Value (α)

   The constant value of 5.535 has a meaning if the value of gender, level of education, and level of nationalism is constant or equal to zero, then the level of tax compliance (Y) is a number of constant values, it is 5.535.

2. Gender Regression Coefficient (X_1)

   The regression coefficient value of 0.797 has the meaning of a positive relationship between gender variables and tax compliance. In addition, this also means that if the gender variable rises by 1 (one) unit, the tax compliance variable will also increase by 0.797 times assuming other variables are considered constant, and vice versa.

3. Regression Coefficient of Education Level (X_2)

   The magnitude of the regression coefficient value of the level of education of 1,108 has a meaning if the education level variable rises by 1 (one) unit, the tax compliance variable will increase by 1,108 times assuming other variables are considered constant. In addition, the amount shows that the higher the level of education that a taxpayer has, the higher the level of tax compliance.

4. Regression Coefficient of Nationalism Level (X_3)

   Regression coefficient value of nationalism level of 1.076 has the meaning in the form of a positive relationship between nationalism level variables and tax compliance. This value also means, if the nationalism level variable rises by 1 (one) unit, then the tax compliance variable will also increase by 1,076 times, assuming other variables are considered constant.

5. Correlation Coefficient (r)

   The correlation coefficient is useful to show how much correlation the independent variable has with the dependent variable. In this study the correlation value of 0.686 means that there is a fairly strong correlation between the variables of gender, education level, and level of nationalism with tax compliance variables, which is equal to 68.6%.

6. Standard Error

The magnitude of the standard error value of 4.380 has the meaning of the influence of other variables on the tax compliance variable (Y).

4.6. Feasibility model test

(1) Determination Coefficient

The higher the coefficient of determination, the better the ability of the independent variable in explaining the dependent variable.

TABLE 9

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.686[a]	0.470	0.455	4.380

Based on the table above, it can be seen that the magnitude of the coefficient of determination from adjusted r square is 0.455. This value indicates that 45.5% of tax compliance variables can be explained by the independent variables used in this study, while the remaining 54.5% is explained by other factors outside the research model.

(2) F Test

F test is used to examine the effect of independent variables on the dependent variable together (simultaneously). If the sig value is less than 0.05, H_0 is rejected and H_1 is accepted, and vice versa.

TABLE 10

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1804.558	3	601.519	31.353	0.000[b]
	Residual	2033.633	106	19.185		
	Total	3838.191	109			

Based on the table above, it can be seen that the results of the f test shown by the sig value are 0.000. This sig value is less than 0.05. So it can be concluded that H_0 is rejected and H_1 is accepted. This also shows that the independent variables in the study, gender, education level, and nationalism level influence together (simultaneously) on tax compliance.

4.7. Hypothesis test

Hypothesis testing used in this study is *t*-test (partial test). If the sig value is less than 0.05, H_0 is rejected and H_1 is accepted, and vice versa.

TABLE 11

Model		Unstandardized Coefficients		Standardized Coefficients	*t*	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.535	4.204		1.317	0.191
	H^1	0.797	0.871	0.067	0.915	0.362
	H^2	1.108	1.021	0.077	1.085	0.280
	H^3	1.076	0.115	0.688	9.349	0.000

1. Gender toward Tax Compliance (H_1)

   Based on the table above, it can be seen that the gender sig value is equal to 0.362 > 0.05. This shows that H_0 is accepted, while H_1 research is rejected. This means that gender variables partially do not affect tax compliance.

2. Education Level toward Tax Compliance (H_2)

   Based on the table above, it can be seen that the sig level of education is 0.280 > 0.05. This shows that H_0 is accepted, while H_1 research is rejected. This means that the education level variable does not partially affect tax compliance.

3. Nationalism Level toward Tax Compliance (H_3)

   Based on the table above, it can be seen that the sig level of nationalism is equal to 0.000 < 0.05. This shows that H_0 is rejected, while H_1 research is accepted. This means that nationalism level variables partially affect tax compliance.

4.8. Difference test T-test

TABLE 12

		Levine's Test for Equality of Variances		*t*-test for Equality of Means		
		F	Sig.	*t*	df	Sig. (2-tailed)
Tax Compliance	Equal variances assumed	1.014	0.316	1.320	108	0.190
	Equal variances not assumed			1.331	105.939	0.186

Based on the table above it can be seen that the sig value of the *t*-test of independent gender variables shows the results of 0.190 > 0.05. This shows that H_0 is accepted, while H_1 is rejected. So it can be concluded that there is no difference between taxpayer compliance with male and female. Both have the same treatment in fulfilling their tax obligations.

4.9. Discussion

1. Gender influence Tax Compliance

   The first hypothesis of this study is that gender influences individual taxpayer compliance. That is, gender differences between men and women affect the compliance of individual taxpayers. Based on testing hypotheses through *t*-test, it can be seen that gender does not affect tax compliance partially. This means that both male and female taxpayers have the same attitude toward tax compliance. This is because most taxpayers generally have the view that the obligation to pay taxes is a burden that reduces financial costs. Thus, both men and women have a tendency to avoid tax obligations (Santoso & Rahayu, 2013: 1). This hypothesis is supported by the results of different test *t*-tests which show the results that there is no difference between male and female taxpayers in fulfilling their tax obligations.

   In addition, the results of this study are stated relevant to Fitriyani's research which discusses the tax compliance of KPP Pratama Jambi when viewed from the internal factors of the taxpayer, explaining that gender does not have a partial effect on taxpayer compliance. The study also stated that both male and female taxpayers showed an attitude in terms of fulfilling their tax obligations. (Fitriyani et al., 2014).

   In addition, the hypothesis of a gender variable that has no effect on tax compliance is also relevant to Kakunsi's research which examines the taxpayers' compliance with KPP Pratama Sulawesi Selatan. The results also show that gender does not affect tax compliance. Both men and women have the same attitude in fulfilling their tax obligations (Kakunsi et al., 2017).

2. Education Level influence Tax Compliance

   The second hypothesis of this study is that the level of education affects individual taxpayer compliance. That is, differences in educational background affect the compliance of individual taxpayers. However, based on testing the hypothesis through *t*-test, it can be seen that the level of education does not affect partial tax compliance.

It is also known that based on the results of the respondents' answers from the questionnaire distributed in the KPP Pratama Mojokerto, it shows that the percentage of respondents with the last educational background of diploma or undergraduate degree was very dominant in this study. Although most respondents have diploma and undergraduate backgrounds, this high level of education does not guarantee a taxpayer is aware of fulfilling his tax obligations.

This is because each individual taxpayer in general has the view that the obligation to pay taxes is a burden that reduces costs financially. Thus, both taxpayers with low, middle and high educational backgrounds have a tendency to avoid tax obligations (Santoso & Rahayu, 2013: 1). The results of this study are stated relevant to the Tologana study which states that the level of education does not affect tax compliance (Tologana, 2015).

3. Nationalism Level influence Tax Compliance

The third hypothesis in this study is that the level of nationalism affects tax compliance. Based on testing hypotheses through *t*-test, it can be seen that the level of nationalism affects partial tax compliance.

This is stated relevant to the attribution theory by Fritz Heider in 1958 which is considered by many researchers to be suitable in explaining the relationship between internal and external factors of individuals toward compliance. Attribution theory is a theory that discusses a person's behavior, especially in determining whether the behavior of an individual comes from internal factors or external factors. Behavior caused by internal factors comes from the characteristics or personal control of the individual, as is the case with the level of nationalism.

In addition, the variable level of nationalism which is declared influential is also relevant to the service theory which discusses the nature of a citizen who is obliged to serve his own country. In this case, a citizen is said to be dedicated to his country if he not only demands rights, but also always obeys, obeys, and realizes his obligation to pay taxes (Mardiasmo, 2011).

Not only relevant to theory, this is also relevant to previous research, especially Torgler's research which examines whether cultural differences affect tax morale and tax compliance in a country. The results showed that the tax morale had a positive relationship with national pride. Research also shows that the feeling of being proud of being part of the citizens can actually increase individual motivation in paying taxes (Torgler & Schneider, 2004).

The feeling of being proud of being part of a citizen is very synonymous with nationalism that is owned by someone. This is because one of the indicators of a person stated to have a high level of nationalism is to have a feeling of pride in being part of a country (Iskandar, 2010).

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