

# The Influence of Muslim Religiosity on Tax Compliance: The Role of Distributive Justice as Moderator

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## Article History:

Received on 8 October 2025

1<sup>st</sup> Revision on 27 October 2025

2<sup>nd</sup> Revision on 29 October 2025

Accepted on 29 October 2025

## Abstract

**Purpose:** This study aims to determine whether distributive justice can mitigate the influence of Muslim religiosity on tax compliance, especially in Indonesia which has horizontal inequality and a fairly high ranking of corrupt countries.

**Methodology/approach:** The sample in this study consisted of taxpayers with an income (both employed and self-employed) and Muslim religious affiliations. The sampling method used was purposive sampling. The target sample size was 70 respondents, based on a role-of-thumb approach. The study used an online questionnaire distributed via email and WhatsApp.

**Results/findings:** The results of the study indicate that religiosity has a positive influence on all dimensions of tax compliance ( $0.014 < 0.05$ ). Furthermore, intrinsic religiosity of Muslims has a higher influence on voluntary tax compliance behavior ( $0.018 < 0.05$ ), while extrinsic religiosity of Muslims has a higher influence on forced tax compliance behavior ( $0.045 < 0.05$ ). Distributive justice has no effect on tax compliance ( $0.781 > 0.05$ ). Distributive justice moderates the influence of Muslim religiosity on tax compliance ( $0.008 < 0.05$ ).

**Conclusions:** The research results show that religiosity plays a role in increasing individual tax compliance. Distributive justice does not have a direct influence on individual tax compliance, but it can moderate (strengthen) the influence of religiosity on individual tax compliance.

**Limitations:** This research focuses only on Muslim religiosity and does not encompass religiosity as a whole (all religions). Furthermore, this research only focuses on distributive justice.

**Contribution:** This research can contribute to increasing tax revenue by using elements of religiosity when interacting with taxpayers and can collaborate with religious organizations or religious leaders to encourage taxpayers to be more obedient to tax regulations.

**Keywords:** Muslim Religiosity, Distributive Justice, Tax Compliance

**How to Cite:** Mareta, F., Damayanti, D., Anggraini, D., & Alfani, U. N. (2026). The Influence of Muslim Religiosity on Tax Compliance: The Role of Distributive Justice as Moderator. *Studi Akuntansi, Keuangan, dan Manajemen*, 5(3), 147-155.

## 1. Introduction

The primary source of revenue for Indonesia's State Budget (APBN) comes from taxes, which contribute around 70% of the total state revenue (Hidayatulloh et al., 2024). This highlights the importance of taxes in the country's economic development, such as providing social needs and public

facilities for its citizens. The tax compliance ratio in 2024 was recorded at 85.75%, which is lower than the 2023 compliance ratio of 86.97% and the 2022 ratio of 86.8% (ddtc, 2025). Therefore, it is essential for the government to increase taxpayer compliance. Most previous studies have focused on economic factors affecting tax compliance, such as tax audits and penalties. However, non-economic factors cannot be ignored when it comes to tax compliance. Non-economic factors closely related to tax compliance behavior include individual, social, and government factors. One individual factor influencing tax compliance is individual religiosity (Alfi et al., 2024). Religion influences the characteristics and behavior of individuals. Previous literature has found that religious beliefs affect behaviors such as ethics (Walker et al., 2012), criminal behavior (Reisig et al., 2012) and fraudulent behavior (Setiawan, 2024). Religious values provide a boundary between good and bad behavior. The religious values held by an individual can prevent negative attitudes and encourage positive behavior. Therefore, religiosity encourages individuals to comply with tax laws. Studies in European countries Davidescu et al., (2022) and the United States Hwang & Nagac, (2021) found that taxpayers' religious beliefs affect compliance behavior. However, there is limited research in Muslim countries, especially Indonesia, exploring the variable of Muslim religiosity in tax compliance behavior.

Another factor influencing tax compliance is the social factor, which is the taxpayer's view of tax fairness. The tax system should be fair (Ozai, 2020). Okafor (2023) found that an individual's basic need is fairness, and they will respond positively if they feel fairness. Taxpayers will voluntarily pay their taxes if they feel that tax policies treat them fairly. Taxpayers who feel there is fairness in the tax system will tend to act cooperatively, compared to those who feel there is injustice in the tax system. One important dimension of fairness is distributive justice. Distributive justice refers to the fairness of the outcomes received by taxpayers compared to other taxpayers. These outcomes include tax rates, taxable income, non-taxable income, and the tax base.

Research Gobena & Van Dijke, (2017) found that there was no difference in compliance between participants who received distributive justice and those who experienced distributive injustice in the form of higher tax rates. Furthermore, the study found that this result did not affect participants in groups with high horizontal inequality. Nurlela et al., (2021) found no significant relationship between tax compliance and fairness. However, van Dijke et al. (2019) found that procedural fairness had a positive impact on compliance behavior in Malaysia. Additionally, research in Nigeria found a significant relationship between tax compliance and tax fairness (Alawode & Adegbie, 2022). Viliona & Kristanto (2021) reported that countries and individuals have different compliance behaviors. The issue of corruption still faced by Indonesia impacts the negative perception of the public toward the tax system. Corruption can affect taxpayers' perception of distributive justice.

This study differs from previous research because studies such as Davidescu Davidescu et al., (2022); Hwang & Naga (2021) focused on Europe and the United States, where the majority religious beliefs differ from the majority religion in Indonesia. Therefore, this study focuses on Muslim religiosity, as the majority religion in Indonesia is Islam. Furthermore, previous studies like van Dijke et al. (2019); Alawode & Adegbie, (2022) showed that fairness affects tax compliance in Malaysia and Nigeria. However, the phenomenon in Indonesia, as a country with a high level of corruption, will likely have a different perspective on fairness compared to Malaysia and Nigeria. Therefore, this study aims to explore whether distributive justice can mitigate the effect of Muslim religiosity on tax compliance, especially in Indonesia, which has horizontal inequality and ranks as one of the most corrupt countries.

## 2. Literature Review and Hypothesis Development

### 2.1. Muslim Religiosity on Tax Compliance

Religiosity is defined as an individual's devotion to the religion they adhere to (Handayani & Setyaning, 2025). Religiosity plays an important role in controlling individual behavior. It influences positive behavior in individuals. Additionally, religiosity can affect individual patriotism. Social identity theory states that individual behavior is influenced by the conditions within the group. Religious identity can influence an individual's behavior in fulfilling their tax obligations. This aligns with previous research that shows religiosity influences tax payment compliance (Budiarto et al., 2018).

Religiosity is viewed from two perspectives: religious affiliation and religious commitment (Hwang & Nagac, 2021). Religious affiliation can be identified based on specific religious groups, such as Islam, Christianity, Buddhism, and Hinduism. Meanwhile, religious commitment refers to how much religious values are internalized in daily life. Religious commitment is divided into two orientations: intrinsic religiosity and extrinsic religiosity. Intrinsic religiosity is a strong internal belief in one's religion, allowing individuals with intrinsic religiosity to internalize religious values in their everyday lives. Intrinsic religiosity indicates that individuals have strong beliefs and commitments in following the teachings of their religion. On the other hand, extrinsic religiosity is defined by how religion serves individual interests. Both orientations determine the level of religiosity in an individual, which will affect their tax compliance behavior (Van Camp et al., 2016).

Tax compliance refers to the taxpayer's adherence to paying and reporting their taxes (Widya et al., 2022). Tax compliance is divided into two dimensions: voluntary tax compliance and compulsory tax compliance (Marandu et al., 2015). Voluntary tax compliance emphasizes the willingness of individuals to fulfill their tax obligations based on a moral duty to society without coercion. Benk et al. (2016) found that individuals with high religiosity are more likely to voluntarily comply with their country's tax regulations. In other words, individuals with intrinsic religiosity are willing to pay taxes as a form of citizenship duty. Conversely, compulsory tax compliance occurs when taxpayers fulfill their tax obligations to avoid sanctions or fines. Individuals with extrinsic religiosity are more likely to be motivated when there is a worldly benefit. Therefore, when individuals believe that paying taxes benefits them (such as avoiding penalties and fines), they will comply.

Based on the explanation above, the researcher hypothesizes as follows:

H1a: Muslim religiosity has a positive influence on all dimensions of tax compliance

H1b: Individuals with intrinsic Muslim religiosity have a higher influence on voluntary tax compliance compared to compulsory tax compliance

H1c: Individuals with extrinsic Muslim religiosity have a higher influence on compulsory tax compliance compared to voluntary tax compliance

## **2.2. Distributive Justice in Tax Compliance**

Tax justice plays an important role in influencing taxpayer behavior. Justice is considered key in the tax system. Individuals who receive fair treatment are motivated to comply with the law. In relation to taxes, they will voluntarily comply with tax regulations. Previous research found a relationship between justice and tax compliance at the SME scale Viliona & Kristanto (2021) found that taxpayer knowledge negatively affects tax compliance due to perceived injustice in the tax system. In other words, their compliance behavior is influenced by individual perceptions of fairness.

One important dimension of justice is distributive justice. Distributive justice refers to the fairness of the outcomes received by taxpayers compared to other taxpayers (Verboon & van Dijke, 2007). These outcomes include tax rates, taxable income, non-taxable income, and the tax base. Distributive justice refers to an individual's perception of paying taxes fairly. In other words, individuals should not pay too much or too little in taxes. Individuals tend to compare their tax burdens with those of others. Perceived unfairness in the tax burden leads to feelings of distributive injustice (Verboon & van Dijke, 2007). Therefore, if taxpayers feel that their tax obligations are applied fairly across different groups, it will encourage them to comply with their tax obligations.

Distributive justice in the tax system also emphasizes that taxpayer contributions should align with their ability and be commensurate with the benefits they will receive from the government. This aligns with equity theory, which states that in reciprocal exchange relationships, individuals tend to care about the costs incurred and the benefits obtained from that exchange (Hatfield et al., 2011). In this case, taxpayers are more likely to fulfill their tax obligations if they believe they will receive adequate public services in return. Based on the explanation above, the researcher hypothesizes as follows:

H2: Distributive justice has a positive influence on all dimensions of tax compliance

### 2.3. Moderating Role of Distributive Justice

Religion is an important instrument in developing societal behavior and character. In relation to taxes, religiosity is an essential aspect of motivating individuals to pay taxes. This is because religiosity encourages individuals to comply with tax regulations (Gangl & Torgler, 2020). Individual religiosity provides moral boundaries between good and bad behavior. Previous research has found that taxpayers' behavior is influenced by religious beliefs. This is also supported by social compliance theory, which states that an individual's compliance is influenced by factors such as obedience to authority, conformity, and social support (Primasari, 2023). Religiosity, which is linked to an individual's social relationships, can influence tax compliance behavior. Furthermore, a study by Walker et al. (2012) found that higher religiosity levels in individuals lead to higher levels of tax compliance.

In tax compliance literature, individual perceptions of fairness in the tax system affect tax compliance behavior (Utomo et al., 2025). The assessment of fairness is an individual's perception of interacting with others. Individuals will comply with regulations if they feel there is fairness. Conversely, individuals will avoid paying taxes if they perceive injustice. Wenzel (2004) found that individuals with high tax knowledge negatively affect their tax compliance due to perceptions of injustice. In other words, perceptions of fairness have the potential to moderate the tax compliance variable. Based on the explanation above, the researcher hypothesizes as follows:

H3: Distributive justice moderates the effect of Muslim religiosity on all dimensions of tax compliance

## 3. Research Methodology

The sample in this study consists of taxpayers who are earning (both employees and entrepreneurs) and are Muslim. Therefore, the sampling method used in this study is purposive sampling. The target sample obtained for this study was 70 respondents. This is in accordance with the rule of thumb, which states that the minimum sample size should be at least 10 times the number of variables. This study uses a questionnaire for data collection, which was distributed online to the respondents. The online questionnaire was distributed via email and WhatsApp. The questionnaire consists of 31 questions using closed-ended questions.

The tax compliance variable is measured using an instrument adapted from the Tax Compliance Inventory (TAX-I) (Benk et al., 2016). This variable is measured based on 10 question items using a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). Each question item can identify an individual's tendency towards voluntary tax compliance or forced tax compliance. The religiosity variable is measured using the instrument by Arli et al. (2020). This variable is measured based on 16 question items using a 5-point Likert scale (1 = never, 5 = always). Each question item can identify an individual's tendency towards intrinsic religiosity or extrinsic religiosity. The distributive justice variable is measured using an instrument adapted from (Verboon & van Dijke, 2007). This variable is measured based on 5 question items using a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). Hypothesis testing uses logistic regression moderation tests for hypotheses 1a, 2, and 3, as well as the Chi-Square test for hypotheses 1b and 1c.

## 4. Results and Discussion

### 4.1. Results

Hypothesis 1a states that religiosity has a positive influence on all dimensions of tax compliance. The result of hypothesis 1a is supported because the result shows a significance value (sig) of 0.014 ( $p < 0.05$ ) (Table 1).

Table 1. Results of Religiosity Test

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Religiusitas	2.431	.985	6.096	1	.014	11.375
	Constant	-3.684	1.702	4.683	1	.030	.025

a. Variable(s) entered on step 1: Religiosity.

Source: Processed data (2025)

The test results provide empirical evidence that H1 is supported by a positive coefficient. This means that the higher the religiosity, the greater the tax compliance behavior. Hypothesis 1b states that intrinsic religiosity among Muslims has a greater influence on voluntary tax compliance behavior. The test results show a significance value (sig) of 0.018 ( $p < 0.05$ ) (Table 2), thus it can be concluded that H1b is supported.

Table 2. Results of Intrinsic Religiosity Test

	Value	df	Asymptotic Significance (2-Sided)
Pearson Chi Square	22.885	11	.018
Likelihood Ratio	26.010	11	.006
Linear-by-Linear Association	.018	1	.894
N of Valid Cases	34		

a. 24 cells (100.0%) have expected count less than 5. The minimum expected count is .47.

Source: Processed data (2025)

Hypothesis 1c states that extrinsic religiosity among Muslims has a greater influence on forced tax compliance behavior. The test results show a significance value (sig) of 0.045 ( $p < 0.05$ ) (Table 3), thus it can be concluded that H1c is supported.

Table 3. Results of Extrinsic Religiosity Test

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	12.857 <sup>a</sup>	6	.045
Likelihood Ratio	15.958	6	.014
Linear-by-Linear Association	1.042	1	.307
N of Valid Cases	36		

a. 12 cells (85.7%) have expected count less than 5. The minimum expected count is .89.

Source: Processed data (2025)

Hypothesis 2 states that distributive justice has an effect on tax compliance. The test results show a significance value (sig) of 0.781 ( $p < 0.05$ ) (Table 4), thus it can be concluded that H2 is rejected.

Table 4. Results of Distributive Justice Test

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Distributive Justice	.223	.803	.077	1	.781
	Constant	-.041	1.321	.001	1	.975

a. Variable(s) entered on step 1: Distributive Justice.

Hypothesis 3 states that distributive justice moderates the effect of Muslim religiosity on tax compliance. The test results show a significance value (sig) of 0.008 ( $p < 0.05$ ) (Table 5), thus it can be concluded that H3 is accepted.

Table 5. Results of Moderation Test

Variables		Score	df	Sig.
Religiusitas		7.095	1	.008
Distributive Justice		1.773	1	.183
R*KD		7.125	1	.008
Overall Statistics		-8.405	3	.038

Source: Processed data (2025)

#### 4.2. Discussion

Hypothesis 1a proves that religiosity has a positive influence on all dimensions of tax compliance. This result is consistent with the study by Benk et al. (2016) which explains that a high level of religiosity in complying with regulations leads to a higher level of tax compliance. A high level of religiosity leads to religious practices that form positive behavior, the importance of religion, and the willingness to

learn its application in daily life, contributions to religious organizations, and the influence of others in the same religious affiliation to act ethically in daily life. In short, taxpayers with high religiosity are more likely to comply with paying taxes.

They would feel ashamed if they did not pay taxes properly because one of the teachings of their religion is to obey the country's regulations. Religious individuals are generally more compliant than non-religious individuals, which may be due to their higher personal morals on ethical issues. This study concludes that religiosity has a positive and significant effect on tax compliance, consistent with the findings of Pope & Mohdali (2010) who concluded that religiosity positively and significantly affects tax compliance. Furthermore, this finding supports Budiarto et al. (2018) who stated that strong religious values and beliefs are expected to stimulate positive behavior through tax compliance and prevent negative behavior such as tax avoidance.

Hypothesis 1b proves that intrinsic religiosity among Muslims has a higher influence on voluntary tax compliance behavior, while hypothesis 1c proves that extrinsic religiosity among Muslims has a higher influence on forced tax compliance behavior. Intrinsic religiosity is a strong belief in religion as part of an individual's daily life and has internalized religious values in daily life, while extrinsic religiosity is the role of religion mainly to support an individual's social relationship with the environment or personal satisfaction. In other words, individuals with intrinsic religiosity are likely to have a strong commitment to obedience in accordance with religious teachings to fulfill their spirituality, whereas individuals with extrinsic religiosity generally tend to use religion as a commodity to achieve personal gain (Van Camp et al., 2016).

The difference in perspective is caused by differences in how individuals view religious values (vertical and horizontal). Individuals who view religion as a horizontal obligation generally have extrinsic religiosity, so tax obligations are only seen as a horizontal obligation. This is consistent with the statement made by Bowie (2021) that there is a separation between religion and human knowledge. Both run on their respective tracks, but in some cases, there is unity between the two. This phenomenon is in line with what happens in Indonesia. Davidescu et al. (2022) suggested that the desire to affiliate with a religious group is primarily driven by an individual's intrinsic religiosity. This empirical evidence implies that taxpayers with intrinsic religiosity will further strengthen the effect of voluntary tax compliance behavior, while taxpayers with higher extrinsic religiosity will strengthen the effect of forced tax compliance behavior.

Hypothesis 2 proves that distributive justice does not have an effect on tax compliance. The main effect of distributive justice can differ across studies. One possible reason for this difference is that different aspects of distributive justice are being measured (Nurlela et al., 2021). Distributive justice can refer to horizontal and vertical equity. Additionally, distributive justice can focus on exchange equity. The empirical differences between the two studies can also be explained by differences in how their questionnaires were designed. Specifically, the categorization used by people to define themselves seems important in shaping beliefs about rights. People believe they are entitled to the same outcomes as others in their category. Equity, on the other hand, seems to be related to characteristics that define the category. People only value the outcomes of distributive justice when the results benefit them.

When the results are unfavorable, they tend not to increase their tax compliance. There is evidence that issues with distributive justice may also stem from group interests (Wenzel, 2004). For example, some groups in society may have better opportunities than others to minimize their tax burden, which could increase inter-group feelings of injustice. Like distributive justice at the interpersonal level, we expect that favorable outcomes at the group level will interact in the same way with this type of distributive justice, as minimizing tax burdens is a common self-interest concept, which can be argued as developed in this research. The difference we expect is that people care about how fair and beneficial the outcomes of their group are. In other words, we do not expect people, at least those who strongly identify with their group, to pursue their own interests, but rather the interests of their group.

Hypothesis 3 shows that distributive justice moderates the influence of Muslim religiosity on tax compliance. Religion is an important instrument in developing the behavior and character of society. In relation to taxes, religiosity is an important aspect in motivating individuals to pay taxes. This is because religiosity encourages individuals to comply with tax regulations. An individual's religiosity provides a moral boundary between good and bad behavior. Previous research has found that taxpayer behavior is influenced by religious beliefs. Furthermore, a study by Arli et al. (2020) found that a high level of religiosity increases tax compliance. In the tax compliance literature, an individual's perception of fairness in the taxation system influences tax compliance behavior. Perceptions of fairness are individual feelings in interacting with others. Individuals will comply with regulations when they perceive fairness, whereas they will avoid paying taxes if they perceive injustice. Davidescu et al. (2022) found that individuals with high tax knowledge had a negative influence on complying with tax regulations due to perceptions of injustice.

## 5. Conclusions

### 5.1. Conclusion

This study shows that religiosity plays a role in increasing individual tax compliance. Distributive justice does not have a direct effect on individual tax compliance, but it can moderate (strengthen) the effect of religiosity on individual tax compliance. This study provides both theoretical and practical implications. Theoretically, this research contributes to testing social compliance theory in the phenomenon of tax compliance among taxpayers. Additionally, this study has practical implications, particularly for the Directorate General of Taxes. To improve tax revenue, the Ministry of Finance can use religious elements when interacting with taxpayers, such as during tax education and socialization. Furthermore, the Directorate General of Taxes can collaborate with religious organizations to encourage taxpayers to comply with tax regulations in paying and reporting their taxes. Therefore, tax authorities need to collaborate with religious leaders to raise tax compliance awareness through religious factors influencing business and social considerations.

### 5.2. Limitations and Future Research

To explain the limitations of this research and future plans: This study focuses only on Muslim religiosity without including religiosity from other religions. Future studies could expand the aspect of religiosity to include other religions. Additionally, this study focuses on distributive justice. Future research could explore other forms of justice, such as procedural justice.

## Acknowledgments

The researchers would like to thank all parties who contributed to this research, especially the respondents who kindly filled out the questionnaires and colleagues who provided suggestions for this research.

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