

EFFECT KNOWLEDGE OF ZAKAT AS A TAX DEDUCTION, SUBJECTIVE NORMA, AND BEHAVIOR CONTROL ON TAXPAYER COMPLIANCE INTENTIONS

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ABSTRACT -As reported that in time there is a behavior of taxpayer compliance. These cases, of course, eroded public trust in tax officials. Several factors, including taxpayer compliance intentions, subjective norms, knowledge of zakat as a tax deduction, influence of behavior control, knowledge of zakat as a tax deduction, controlling behavior, religion, and moral intensity, influence taxpayer compliance. This decrease in the taxpayer's compliance intention will impact tax user dissatisfaction, which in turn will erode the level of public confidence in tax compliance. This article aims to determine the factors influencing taxpayer compliance intentions for deviant behavior. The research used qualitative methods with literature study techniques or library research (Library Research) as fact-finding with appropriate interpretations. The sources used in writing this article mainly come from reports on previous research results.

Keywords: Taxpayer Compliance Intentions, Subjective Norm, Knowledge of Zakat as a Tax Deduction, Behavior Control

INTRODUCTION

Law Number 28 of 2007 states that taxes are mandatory contributions from citizens to the state whose collection can be forced. This is because tax collection is based on law. In addition, taxpayers do not get reciprocal services directly from paying taxes. The government uses tax revenue from citizens to meet the state's needs and the people's greatest prosperity. The tax has two functions: the budget function and the regulatory function. Taxes function as a budget, meaning taxes are used as a component of state revenue. Tax functions as a regulator mean that taxes regulate social and economic life.

Taxes and zakat are not imposed on all Indonesian people. Zakat is imposed on Muslims with wealth or income reaching the nishab (Muis, 2017). Meanwhile, taxes are imposed on people whose income exceeds non-taxable (PTKP). Thus, individuals will not be subject to income tax, if the individual income is less than or equal to fiftyfour million rupiahs per year (Regulation of the Minister of Finance Number 101 of 2016).

Zakat is a property that must be paid for by every Muslim who meets the requirements to be distributed to those entitled to receive it. The subject of zakat is a Muslim who has fulfilled the nishab for property owned with conditions such as a Muslim who is mature, independent and intelligent (not crazy), has perfect property (legal by law), and has sufficient nishab the object of zakat is wealth or income earned by Muslims who have reached their nishab, so these Muslims are obliged to issue a portion of their assets and give it to those entitled to receive it by Islamic law. (Yusuf & Ismail, 2017).

The stipulation of Law Number 23 of 2011 concerning Management of Zakat and Law Number 17 of 2000 concerning Income Tax is a form of synergy between zakat and taxes. Applying income zakat as a deduction from taxable income will affect government revenue from the tax sector. Zakat paid by Muslim taxpayers will reduce the amount of taxable

income so that when taxable income becomes small, the income tax received by the state also decreases. The knowledge of Muslim taxpayers regarding taxation and zakat is the basis for implementing Law Number 23 of 2011 and Law no. 17 of 2000. Obstacles in implementing Law Number 23 of 2011 and Law No. 17 of 2000 include the potential for the emergence of overpaid tax amounts borne by Muslim taxpayers on taxes that employers have withheld. (Soepatmo, 2001).

Zakat is an obligation to set aside a portion of assets under Islamic law. Apart from having to set aside income for taxes, Muslims must also set aside zakat (Muis, 2017). Of course, this is burdensome because a double burden creates a dilemma: which one should be prioritized (Muis, 2017). Religiosity is the level of personal understanding of their religious teachings and implementing them in everyday life (Y. H. Othman et al., 2017). Religion is a behavior controller to do good and avoid evil deeds (Kusuma et al., 2022). Religious individuals are usually honest and wise, enforce norms and carry out their obligations with full responsibility, including taxes (Nurwanah et al., 2018)

Taxpayer compliance in carrying out their obligations is also reviewed from the behavior of individual taxpayers. By far the best approach for investigating the determinants of personal behavior. The results of research conducted by (Bani-Khalid et al., 2022; Hasan et al., 2017; Nurwanah et al., 2018; Saragih, 2018;

Sulistianingtyas et al., 2018) provide empirical findings that perceptions of behavioral control have a positive effect on tax compliance intention. However, research conducted by Novianti & Uswati Dewi (2018); Sudiartana & Mendra (2018) provide inconsistent conclusions, namely that perceived behavioral control has no significant effect on taxpayer compliance intentions.

LITERATURE REVIEW Tax

Mardiasmo (2019) states that tax is a contribution or participation that the community or agencies must carry out with a coercive nature and cannot benefit directly from this participation can help the Indonesian economy. However, it differs from Soemitro (2004) opinion, explaining that people's taxes are for the state treasury, which has been regulated in law and does not get reciprocity but is for the public interest and prospering community. After explaining his opinion, Mardiasmo drew the conclusion that taxation is an element that can be described as a contribution from the people, but the state has the right to collect money and not goods; these fees can help with state household affairs, such as planning for the welfare of society at various levels (Mardiasmo, 2016).

Tax Compliance

Tax compliance is crucial for countries worldwide because taxes are a source of state revenue used to fund public needs. Tax compliance refers to fulfilling all taxpayer obligations based on applicable tax laws and regulations (Mohd Rizal Palil, 2011). The

government ensures its citizens behave according to tax laws (Sawmar & Mohammed, 2021).

Taxpayer compliance is a rule given to realize the importance of taxes in a country (Yulianti, 2022). Dimensions or indicators of taxpayer compliance are taxpayers' compliance in registering themselves, compliance with returning notification letters, compliance with calculations and payments of tax payable, and compliance with payments and arrears (Risa & Sari, 2021). Taxpayer compliance refers to how taxpayers can properly and correctly carry out their tax obligations by laws and regulations. Dimensions or indicators of taxpayer compliance are registration compliance, tax payment compliance, taxpayer compliance reporting, tax calculation compliance, and accuracy of calculating tax payable (Puspanita et al., 2020). Taxpayer compliance is when taxpayers fulfill all tax obligations and exercises his tax rights. (Azmary et al., 2020). Dimensions or indicators of taxpayer compliance are that taxpayers self-awarely register, pay taxes on time, submit SPT on time, and (4) make payments by taxpayers on time (Septiani et al., 2019).

Tax Compliance Intentions

The intention to perform a specific behavior is a component of the individual self that refers to the desire to achieve that behavior. Behavior depends on preferences and other factors, such as the availability of resources and the opportunity to do so. Meanings are formed by attitudes toward behavior, subjective norms, and perceived behavioral control, and behavior is a natural action

that is based on intention (Ajzen, 1991)

Knowledge of Zakat as a Tax Deduction

A compliant taxpayer's public awareness will be associated with public perceptions of taxes. Both internal and external factors shape perceptions. Motivation and evaluation are internal factors that shape individual taxpayers' perceptions, which will affect the perception of taxpayers (Munawar et al., 2022). The perception of zakat can be defined as the perception of community behavior in which a person selects, organizes, and explains sensory stimuli to gain a better understanding of the world (Schiffman et al., 2012). The perception process helps us understand others, such as why they have different ideas or beliefs and want to stick to their positions or limit their belief systems. It also assists us in respecting the interests of others in the same situation and avoiding conflicts (Bokeno, 2011). Zakat is an obligation to set aside a portion of assets following Islamic law (Kusuma et al., 2022). The subject of zakat is a Muslim who has crossed the nishab limit for his wealth, while the object of zakat is property or wealth that has crossed the nishab boundary, then a portion of the property is given to those who are entitled to receive zakat (Kusuma et al., 2022)

Subjective Norm

Subjective norms are "perceived social pressure to perform or not perform the behavior" (Ajzen, 1991). The second determinant of intention is social. Social nature is a person's perception of social pressure to do or not to do behavior based on consideration. Social in this context is concerned with perceived normative

prescriptions. Subjective norms are a person's perception of the perpetrator's behavior.

Subjective norms are not only determined by reference but also by the motivation to comply. If an individual believes the referent agrees to act, he will feel social pressure to take that action, and vice versa (Ajzen, 2005).

Subjective norms are the strength of the influence of the people's views around the tax staff on the tax compliance behavior of the tax staff. Subjective norms are individual perceptions of social pressure to perform or not perform certain behaviors. Subjective norms can be determined and measured as normative beliefs about approval or disapproval of a significant reference to behavior. An individual will perform a specific behavior if other people's perceptions of the behavior are positive. (Kusuma et al., 2022).

Behavior Control

The theory of Planned Behavior explains that attitudes toward behavior (attitude toward a behavior) are influenced by behavioral beliefs (behavior beliefs), which are beliefs held by individuals towards a result of conduct and the evaluation or results carried out. Measuring attitudes towards a behavior uses a valuation expectancy framework (Jogiyanto, 2007: 38)

According to Ajzen (1991), perceived behavioral control is the perceived ease or difficulty of performing a behavior. This perceptual, behavioral control reflects past experiences and also anticipates existing obstacles. Control beliefs that give birth to perceived behavioral control are beliefs about the

existence of things that support or hinder the behavior that will be displayed and perceptions about how vital things support and inhibit this behavior (perceived power). Beliefs about the existence of obstacles or support that may arise when the behavior is displayed can come from within oneself or from the environment.

Perceived behavioral control is several outside controls that tax professionals believe will hinder them from displaying tax compliance behavior. The greater a person's perceived control, the stronger a person's value to bring up certain behaviors. Finally, following the natural control conditions in the field (actual behavioral control), the intention will be realized if the opportunity arises. Three indicators in measuring behavioral control are the possibility of being examined by the tax authorities; secondly, the possibility of being subject to sanctions, and the possibility of third-party reporting (Kusuma et al., 2022)

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RESEARCH METHODS

This study used a qualitative method with literature study techniques or library research in the form of fact-finding with appropriate interpretations. The references used come from literature, either in the form of books, notes, or reports on the results of previous studies with cases or problems related to taxpayer compliance.

RESULTS AND DISCUSSION

The research conducted by Suryani (2017) researched the Effect of Attitudes, Subjective Norms, and Perceived Behavioral Control on the Compliance of Individual Taxpayers with Intentions to Behave as a Moderating Variable in the Special Region of Yogyakarta. Data analysis was performed using simple and moderating regression analyses (MRA). The independent variables used are the influence of attitudes, subjective norms, and perceived behavioral controls. The dependent variable used is individual taxpayer compliance. The moderating variable used is the Intention to Behave Obediently. The study results show that attitudes and subjective norms positively affect WPOP compliance in DIY.

Meanwhile, perceived behavioral control does not affect WPOP compliance in DIY. The compliant behavioral intention in this study cannot be used as a moderating variable for individual taxpayer compliance in DIY. In previous research, attitudes, subjective norms, and controls were used on the same independent variables as the current research. Individual taxpayer compliance

in earlier research was used on the same dependent variable as the current research. Intentions in previous studies were used on the same moderating variable as the current research. The difference between the previous research and the recent research lies in the object of research conducted in the previous research, namely WPOP in DIY Yogyakarta. In contrast, the thing of this research is WPOP in Tegalweru Village.

Estiningtyas (2022) researched by reexamining religiosity, subjective norms, and behavioral control on taxpayer compliance intentions. The data used in this study are primary data obtained from respondents who filled out the questionnaire. The sample in this study was 150 business taxpayers in Pati Regency registered in 2020, as many as 8472 SMEs. The study results show that religiosity regulates one's behavior toward God. In this case, it can be perceived that religiosity influences one's taxpayer compliance because the more positive the attitude toward taxpayer compliance, the higher the level of tax compliance. Subjective norms related to encouragement and suggestions from people around do not affect taxpayer compliance. This is due to the influence of other people, such as friends, consultants, and tax officials, who do not encourage taxpayers to comply or fulfill obligations in taxpayer compliance. Behavior control does not affect taxpayer compliance. This is because it is challenging for taxpayers to control the behavior that will be taken to comply with existing tax regulations. Even though taxpayers have a high perception of control in tax matters, it does not mean they comply because of other

factors, such as demands that must be met under forced circumstances.

The results of Chandra Kurniawan Pratama's research (2019) tested the effect of attitude toward subjective norms, perceived behavioral control, and tax authorities on compliance with MSME taxpayers in Jombang district. This study used the theory of planned behavior model as a basis and added tax service variables. The results of this research support and strengthen the TPB model in predicting individual actions. The results of this study indicate that attitude toward has a positive and significant effect on MSME taxpayer compliance. This means that MSME owners believe in themselves and are convinced by the environment that the philosophy of implementing tax rights and compliance is a good and positive action. Second, the study results show that subjective norms positively and significantly affect MSME taxpayer compliance. This means that MSME owners get encouragement from the surrounding environment to carry out tax compliance to form the perception of MSME owners to meet the expectations of the people around them. The study results indicate that perceived behavioral control positively and significantly affects MSME taxpayer compliance. This means that MSME owners believe that implementing tax compliance is easy. The study results indicate tax authorities positively and significantly affect MSME taxpayer compliance. This means that MSME owners feel that the services provided by the tax authorities are higher than those expected by the taxpayer. This means that the higher the attitude toward subjective

norms, perceived behavioral control, and tax authorities' services, the higher the MSME taxpayers are to exercise their tax rights and obligations.

Anugrah and Fitriandi (2021) research analyzed the factors influencing tax compliance. Data analysis was carried out using the SEM-PLS method, and data processing was done using the Smart-PLS application. The research was conducted on individual taxpayers registered at KPP Pratama in DGT Papua, West Papua, and Maluku Regional Offices. As many as 140 respondents were collected and became the research data. The results showed that subjective attitudes and norms significantly affected tax compliance intentions. At the same time, tax compliance intentions and perceived behavioral control also significantly affected tax compliance. Meanwhile, perceived behavioral control does not significantly affect tax compliance intentions if they get tall enough.

On the other hand, subjective norms significantly influence tax compliance intention variables. A person's subjective norms are formed from external factors (environment) and factors within a person. Environmental factors are social norms, while factors from within are known as moral norms. These two norms form subjective norms. In this study, a high subjective norm statistical value indicates a high positive influence caused by the environment and the morale of WPOP individuals in the regional offices of Papua, West Papua, and Maluku in dealing with taxes.

This research was conducted by Yasa & Prayudi (2017) on 98 individual taxpayers in Bali. The results of this study include subjective norms and perceived behavioral control that significantly positively affect compliance intentions. In contrast, attitudes do not affect compliance intentions and intentions. Compliance has a substantial effect on tax compliance. Data analysis was done using the SEM-PLS method, and data processing was done using the Smart-PLS application. The research was conducted on individual taxpayers registered at KPP Pratama in DGT Papua, West Papua, and Maluku Regional Offices.

Hasan et al. (2017) This research has focused on the psychological aspects of tax compliance behavior by applying the theory of planned behavior (TPB) proposed by Ajzen. Three hundred taxpayers were studied using a questionnaire based on the Likert scale, and the results were analyzed using structural equation modeling. Results from the SEM approach indicate that subjective norm significantly influences tax compliance behavior while intention mediates it and moderates by religion. Attitude and perceived behavioral control were found to influence intention significantly. Individual taxpayers are selected from the capital, and thus findings derived from the sample might only be generalizable for some individual taxpayers in Bangladesh. This study's results might provide insight into the tax non-compliance problem in Bangladesh and help authorities design strategies to motivate taxpayers to comply with existing fiscal policies. Tax compliance issues

have been explored from various perspectives in Bangladesh. The lack of significant influence on subjective norm toward taxpayer intention indicates that social and peer is yet to substantially contribute to improving tax compliance. This study has introduced structural equation modeling techniques to explore the moderating influence of religion on individual taxpayers in the context of Bangladesh.

Sudiartana and Mendra (2018), in a study entitled Taxpayer Compliance in SMEs Sector: A Theory of Planned Behavior concluded that attitudes, subjective norms, and behavioral control have a significant effect on tax compliance intentions, while perceived behavioral control does not have a direct effect on compliance. Taxes and compliance intentions have a positive impact on tax compliance. This research used a sample of 398 MSME taxpayers registered in the Gianyar region.

Research on Tax Compliance and TPB was also conducted by Ari (2019). The study, entitled Analysis of Personal Tax Compliance Based on Theory of Planned Behavior and Trust in the Government, was conducted on 120 respondents of individual taxpayers on the island of Java. This research concludes that attitudes and subjective norms significantly affect the intention to comply, and the will to adhere substantially impacts tax compliance. Meanwhile, behavioral control does not affect interest in keeping; behavior control and trust in the government also do not affect tax compliance directly.

Saputra (2019), in a study entitled Tax

Compliance Analysis with the Theory of Planned Behavior Approach, was conducted on the research object of Individual Taxpayers in DKI Jakarta Province with a total sample of 170 Taxpayers. The conclusions drawn from this study include that attitudes and behavioral control significantly affect compliance intentions, and subjective norms have no significant effect on tax compliance.

Another related research is The Influence of Theory of Planned Behavior (TPB) Factors on Taxpayer Compliance Behavior: A Case Study of KPP Palembang Ilir Barat conducted by Kamela (2020). This study focuses on individual taxpayers at KPP Pratama Palembang Ilir Barat. The conclusion is that attitude variables, subjective norms, and perceived behavioral control significantly affect tax compliance.

Recent research conducted by Anggraeni et al. (2021) with the title Determinants of Compliance Intentions of Online Business Taxpayers based on Theory of Planned Behavior. The object of this study is a taxpayer who runs an online business by taking a sample of 100 taxpayers. The conclusions from this study include attitudes, subjective norms, and behavioral control that significantly affect tax compliance.

Sulistianingtyas (2018) This study aims to show that attitude to compliance, subjective norms, and perceived behavioral control affected the intent to obey. The sample was PBB taxpayers who have tax objects in Probolinggo. The results showed that the attitude to follow positively influenced the intention to comply, subjective norms harmed the choice to attend, and perceived

behavioral control positively impacted the intent to obey. Moreover, these results also empirically prove that the will to obey and perceived behavioral control positively affected PBB tax compliance. In contrast, the sanctions do not affect PBB tax compliance. In addition, the intention to follow has the effect of partial mediation on relationships perceived behavioral control and PBB taxpayer compliance.

Jones M Karwur (2020) research tested whether trust in the government affects individual taxpayer tax compliance. This study's sample is taxpayers registered at KPP Pratama Manado with the criteria of individual non-employee taxpayers or whose taxes are not deducted by a third party. The research design is a survey, and the instrument used is a questionnaire. The number of samples is 115 individual taxpayers. The test tool used is Partial Least Square (PLS) with the help of the Smart-PLS program. The results of hypothesis testing show that subjective norms, perceived behavioral control, and trust in the government directly affect taxpayer compliance.

In contrast, attitudes toward behavior do not directly affect taxpayer compliance. The study's results also show that attitudes towards behavior, subjective norms, and perceived behavioral control influence the behavioral intention of tax compliance. The final test result is an intention to affect taxpayer compliance. Smart (2013) researched taxpayer compliance in New Zealand using the theoretical framework of Planned behavior (Benk, Budak, & Cakmak, 2011) researched taxpayer compliance in Zonguldak, Turkey. Researchers use the Theory of Planned

Behavior as a theoretical framework; with this theory, researchers want to test the extent of perceived tax equity (Vertical, Horizontal, and exchange), Normative Expectations (social and moral norms), and legal sanctions (Risk detection and penalty amount) in influencing taxpayer compliance intentions. Nurwanah (2018) researched Determinants of tax compliance: theory of planned behavior and stakeholder theory perspective. Population and Sample 560 respondents out of 1,000 exemplars of distributed questionnaires are willing to participate. The results showed that the attitude of the Taxpayer has a positive and significant effect on the Taxpayer's Compliance Intention. Subjective norms have a positive and significant impact on taxpayer compliance intentions. Taxpayer social awareness has a positive effect on taxpayer compliance. Taxpayer compliance intention has a positive impact on taxpayer compliance.

Bin-Nashwan et al. (2019) researched Guide to giving during the COVID-19 pandemic: the moderating role of religious belief on donor attitude. Population and Sample Bearing in mind that Bahrain was one of the top 20 generous countries in the world in 2018 (CAF, 2018), this study seeks to shed light on Bahraini donor responses to the COVID-19 fundraising appeal. Based on the results of the PLS-SEM, this study revealed that Islamic religiosity and peer influence were significantly related to business zakat compliance. At the same time, law enforcement did not affect compliance.

Muhammad et al. (2022) researched Factors Predicting Zakat Compliance Behavioral

Indonesia. The Purpose of his study is to use the theory of planned behavior (TPB) as a theoretical framework. The population and Sample Quantitative approach are used with partial least squares-structural equation modeling (PLS-SEM) as a data analysis technique based on a questionnaire survey of 90 zakat payers (muzakki) in Bandung, one of the districts in Indonesia. The results showed that attitudes toward zakat positively and significantly affected the intention to pay zakat, and the choice to pay zakat ultimately greatly impacted zakat compliance behavior. Attitudes towards zakat did not directly influence zakat compliance behavior but were indirectly affected by the intention to pay zakat. Therefore, the theory of planned behavior shows theoretical and practical suitability in zakat.

CONCLUSION

Taxes are levies made by the state against its citizens stipulated by law. These levies do not provide direct contravention from the state to taxpayers. Tax as a source of state revenue plays an essential role in financing government spending and national development. This is because taxes are the most significant contributor to state revenues. Taxpayers are encouraged to understand well the applicable tax system. Suppose the taxpayer needs to fulfill his tax obligations. In that case, the taxpayer will get severe consequences in the form of fines or an increase in the amount of tax payable, as well as a heavier one, namely tax penalties. With these sanctions, taxpayers are expected to be more obedient in fulfilling their tax obligations. The weakness of this system is that this system can also

provide additional costs to taxpayers because it sacrifices a lot of time, effort, and expenses, such as paying for tax consultant services, taxpayers are faced with limited information regarding changes to the applicable tax regulation, and in practice, it is challenging to run as expected and can even be misused. This causes many taxpayers to deliberately disobey, have low awareness of their obligations, and even be reluctant to pay taxes.

Voluntary tax compliance increases when taxpayers feel that the taxation regulations have been implemented fairly and have felt the benefits received. Environmental factors and moral aspects play a role in the intention of taxpayers to comply with taxation; this is not spared from the collective and familial characteristics of the Indonesian people. In addition, tax compliance intentions have a high influence on tax compliance. The Directorate General of Taxes, in addition to continuing to strive for law enforcement and imposing sanctions strictly, is to intensify taxation socialization to the public; the hope is that in addition to the public understanding of the obligations and consequences, they can better understand the benefits and the importance of complying with taxes, Taxpayers can see sanctions and law enforcement from a different point of view. Another thing that is no less important is creating an environment that supports the growth of tax compliance through synergies between taxpayers. In a collective society like in Indonesia, individual perceptions and actions are heavily influenced by other communities or the environment around them. Thus, creating an environment that understands and understands

taxes will significantly help create a society that is aware and willing to pay taxes. Although it is not easy and is not an instant way, this collective knowledge can be fostered slowly because gotong royong is a hereditary culture of the Indonesian people. Changing the understanding that taxes are an individual burden to becoming taxes is a form of community cooperation that is possible. Concrete things that can be done are to include basic tax lessons in the school curriculum, maximize routine outreach, and continue to build and maintain a positive image for the taxpayer.

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