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The Effect of Tax Morale on the Compliance of Rural and Urban Land and Building Taxpayers: A Study of the Kaili Tribe in Palu City with Nosarara Nosabatutu Culture as a Moderating Variable

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Abstract

This study aims to determine the effect of tax Moral on compliance of land and building taxpayers with nosarara nosabatutu culture as a moderating variable. The population in this study were 142,674 land and building taxpayers in Palu City. The sampling technique used purposive sampling and the number of samples in this study was determined using the Slovin formula, obtained as many as 399 land and building taxpayers as research samples. The data sources used are primary and secondary, with data collection techniques consisting of observation, questionnaires and documentation. The data analysis method used is Moderated Regression Analysis (MRA) using the help of the SPSS application. The results showed that Tax Moral has a significant effect on Taxpayer Compliance, Nosarara Nosabatutu Culture can moderate by strengthening the relationship between Tax Moral and Taxpayer Compliance.

1. Introduction

Taxes are dues paid by taxpayers as a form of contribution to the state which is coercive in nature, meaning that it must be carried out obediently. If taxpayers do not carry out their tax obligations, sanctions will be imposed based on applicable laws. Taxes play an important role in the development of a country, especially the economic development of the country, namely as revenue, regulator, stability and redistribution of state income. In general, taxes are divided into 2 types based on the collecting institution, including central taxes and local taxes. Central taxes are taxes collected by the central government which are managed by the Directorate General of Taxes (DGT) and the Ministry of Finance. Local taxes are collected and managed by the Provincial and Regency / City Governments.

Local taxes are one of the potential sources of regional revenue in increasing local revenue. The largest contribution related to local revenue is local taxes (Anggoro et al., 2017). The potential of local taxes has a significant influence on local revenue (Lisnawati, 2018). So the government must set a strategy to explore the potential of local taxes well. Rural and urban land and building tax is one type of local tax that has become the authority of local governments to collect and manage these taxes. With the transfer of PBB-P2 to the regions, it is expected that local revenue can increase so as to facilitate local government financing and regional development.

Taxpayer compliance is one of the important factors in optimizing state revenue from the tax sector. If there is non-compliance in the implementation of tax payments, this can cause problems that will cause reduced tax revenue. According to news reported by Media Sulawesi.com, the Regional Revenue Agency (Bapenda) of Palu City revealed that the debt of the people of Palu for the payment of Urban and Rural Land and Building Tax (PBB) (P2) reached Rp95 billion. Head of Revenue Division II of Palu City Bapenda Ardiansyah explained that all people are obliged to pay Land and Building Tax if they have land and house ownership that provides economic benefits, whether individuals or business entities. Based on Bapenda data, in 2021 the total PBB receivables of Palu City residents were IDR 80 billion with a payment realization target in 2022 of IDR 19 billion. So this year the realization target has increased by IDR20.5

billion from the total receivables of IDR95 billion.

The level of land and building tax revenue in 2014-2018 in Palu City has decreased and the contribution of land and building tax revenue to local revenue is still categorized as very less (Selfiani et al., 2022). The effectiveness of Rural and Urban Land and Building Tax (PBB-P2) in Palu City from 2014-2019 has fluctuated every year and the level of contribution to the Regional Original Revenue of Palu City is still in the very poor category (Agussalim & Faisal, 2022). Land and building tax at the Palu City Regional Revenue Agency office from 2016-2018 is classified as ineffective, taxpayers are negligent in carrying out their obligations to pay off tax debts (Magfirah, 2019). Based on the above studies, the lack of contribution of land and building tax is due to the lack of compliance of the taxpayer concerned in fulfilling his tax obligations.

Table 1. Report on Potential and Realization of PBB Revenue in 2020-2024 Palu City

Description	2020	2021	2022	2023	2024
PBB-P2 Determination	23.309.517.932	23.398.550.758	31.288.120.006	31.938.249.572	31.938.249.572
Realization	8.720.381.025	9.918.623.991	12.443.112.925	12.737.682.458	2.774.212.600
Remaining Determination	14.565.597.344	13.545.610.471	18.929.520.759	19.207.179.675	29.302.004.959
Percentage of SPPTs	25,41%	28,85%	27,94%	27,55%	10,96%

(Source : BAPENDA Central Sulawesi)

Based on the table above, the PBB-P2 revenue in Palu City in 2020 was 25.41%. In 2021 it increased by 28.85% but did not reach the target. In 2022 PBB-P2 payments decreased, namely to 27.94%. In 2023 there was a decrease to 27.55% and in 2024 it dropped to 10.96%. This proves that people in the city of Palu have not fully made tax payments because PBB-P2 tax revenue has not reached the target and the percentage of revenue is not up to 50% each year.

PBB-P2 revenue in Palu City has not reached the target because the level of public compliance in paying PBB-P2 tax is still lacking. One of the factors for the lack of compliance of rural and urban land and building taxpayers in Palu City is thought to be due to the morals of taxpayers. Perceived moral obligation has a positive effect on the intention of non-compliance in paying taxes (Winarsih, 2014). Tax Moral has a positive effect on compliance with rural and urban land and building taxpayers (Zulfiana, 2021).

The level of community compliance in paying Land and Building Tax (PBB) remains a challenge, especially in culturally diverse areas such as Palu City which is dominated by the Kaili ethnic community. The nosarara nosabatutu culture and social values embraced by the community can influence the way they view the obligation to pay taxes. Therefore, it is important to examine more deeply how tax Moral affects taxpayer compliance moderated by nosarara nosabatutu culture. This research is also expected to provide an overview of the socio-cultural conditions among the Kaili community in Palu City in tax compliance.

Attribution theory was coined by Fritz Heider, attribution theory explains a person's behavior where this theory refers to how a person explains the cause of individual or other people's behavior whether it comes from internal or external (Heider, 1958). Based on attribution theory, taxpayer behavior in tax compliance or non-compliance can be attributed to internal and external factors. Factors that come from within the individual such as moral awareness, attitude, sense of responsibility are internal attributions. Meanwhile, factors that come from outside the

individual include the environment around the taxpayer, the social behavior of others, government regulations are external attributions. In simple terms, this theory explains how people make conclusions about why an event occurs.

The relevance of attribution theory in this study relates to how individuals explain the causes of their own and other people's behavior. In the tax context, this theory helps to understand how taxpayers attribute taxpayer actions to various factors to taxpayer compliance. Taxpayers who have good tax Moral may attribute their compliance to internal values such as social obligation or state responsibility. In the cultural context of nosarara nosabatutu, attribution theory shows how social and cultural factors influence how taxpayers view their tax obligations. For example, in a culture that highly values social obligations, individuals may be more likely to follow the rules in order to maintain social relationships.

Table 2. Variable Operational

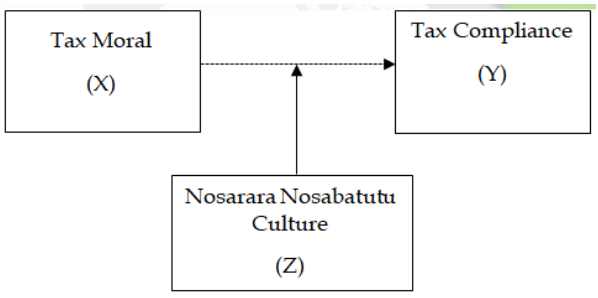
No	Variabel	Indikator	Skala
1	Tax Moral (X1) (Wijaya & Nawirah, 2023)	National pride	Ordinal
		Trust in government agencies	Ordinal
		Attitude towards government regulations	Ordinal
2.	Compliance of Taxpayers (Y) (Purwaningsih et al., 2022)	Taxpayers comply with PBB regulations	Ordinal
		Land and building taxpayers pay PBB on time	Ordinal
		Land and building taxpayers pay the specified amount	Ordinal
		Land and building taxpayers report the number of tax objects in accordance with reality	Ordinal
3.	Nosarara Nosabatutu Culture (Z) (Septiwiharti et al., 2019)	Kinship	Ordinal
		Unity	Ordinal
		Shared responsibility	Ordinal

Tax moral is one of the intrinsic factors, meaning that it arises from within the taxpayer so that taxpayers who have high tax Moral will think that paying taxes is a moral debt. According to (Nugraha & Umaimah, 2023) states that the tax Moral variable has a significant effect on taxpayer compliance. Tax Moral has a positive effect on taxpayer compliance (Sentanu, 2016). The relevance of attribution theory leads to an understanding that the obligation to pay taxes is not only seen as a legal obligation but also as a moral responsibility as a citizen. The Kaili people in Palu City respect local cultural values, one of which is the nosarara nosabatutu culture. The culture of nosarara nosabatutu by the Kaili community has a symbol of solidarity where this culture strongly upholds the values of kinship, unity and shared responsibility. Until now, the principle of nosarara nosabatutu remains the basis of social harmony in modern Kaili society. According to the nosarara nosabatutu principle, the Kaili people interpret themselves as having the same lineage (nosarara) so they see themselves as members of one family. The kinship bond that materializes in one family is known as batutu. This means that all forms of activities will be a

shared responsibility. Local culture through simultaneous and partial influence has an influence on the compliance of rural communities to pay PBB in Ngawen Village Sidayu Gresik (Sholihah et al., 2021). Local cultural values can have a positive effect on tax compliance as long as they are properly implemented and socialized by the authorities (Ermawati, 2024).

The taxation system currently used is the self-assessment system. Tax compliance is a form of implementation of the self-assessment system. This system still often raises questions whose answers are still being sought, namely what factors influence taxpayers to pay or avoid their tax obligations. The tax Moral referred to in this study is about the motivation that arises from within the taxpayer himself with awareness of the importance of tax payments to realize sustainable development, while the nosarara nosabatutu culture is the values or traditions and habits of the population, especially in Kaili land which means kinship, unity and shared responsibility or mutual cooperation in doing everything, while taxpayer compliance is about taxpayer compliance in reporting and paying taxes owed in one period. This study will look at the extent of the relationship between public awareness of the importance of tax payments, as well as people's habits in upholding cultural values in the surrounding environment in their compliance to fulfill their obligations as a taxpayer, especially rural and urban land and building tax (PBB-P2).

With the description above, the framework in this study is to describe the reference steps systematically. The conceptual framework in this study is as follows:



Source: Author's Analysis (2025)

Based on the framework above, a hypothesis is obtained. The hypothesis is a temporary answer based on the formulation of research problems which will then be tested again for its truth.

H1 : Tax Moral has a positive effect on taxpayer compliance.

H2 : Nosarara Nosabatutu culture strengthens the influence of Tax Moral on Taxpayer Compliance

2. Research Methods

This study uses a type of quantitative research with a causal associative approach. The type of data used is quantitative data. Quantitative data is data or information obtained in numerical form. With data obtained in digital form, data processing can be done using mathematical formulas or statistical formulas. The calculation process is done manually or you can also use software, one of which is SPSS (S Zein, et.al 2019). The data sources in this study were obtained from primary data and secondary data. Primary data is data obtained directly from the main source or object of research in this study obtained from direct observation and distributing questionnaires to taxpayers of rural and urban land and buildings in Palu city. Secondary data is data obtained indirectly by researchers, for example from other people or through documents. Secondary data sources in this study were obtained from library materials such as reference books, journals, the internet, theses and documentation and data from the Palu City Regional Revenue Agency office.

The population in this study were 142,674 rural and urban land and building taxpayers in Palu City. The sample was selected using purposive sampling technique, namely the sample was selected based on very specific characteristics where the properties of the population or characteristics were previously known. The criteria that can be used as a sample in this study are land and building taxpayers who own or pay land and building taxes, live in Palu City, are or have native Kaili

tribal ties. The number of samples in this study was determined using the Slovin formula:

$$n = \frac{N}{1+Ne^2}$$

Description:
n = Total Sample
N = Total Population
e = Percentage sampling error (5%)

$$n = \frac{142.674}{1+142.674\ (0,05)^2}$$

n= 398.89 rounded to 399

So, the sample taken in this study was 399 respondents.

Table 3. Population and Research Sample

No.	Samples Criteria	Total
1.	Land and Building Taxpayers registered in Palu City (based on data from the Regional Revenue Agency of Palu City)	142.674
2.	Land and Building Taxpayers who have not paid taxes in the last 1 year	(127.043)
3.	Land and Building Taxpayers who have tax compliance in the last 1 year	(15.631)
	Sample Size Calculation using the Slovin formula:	399

Data collection techniques in this study used documentation and questionnaire study methods. The data analysis technique used is Moderated Regression Analysis (MRA) with the help of SPSS software to test the effect of tax Moral on taxpayer compliance with nosarara nosabatutu culture as a moderating variable.

The purpose of the test is to obtain information about the quality of the instrument has or has not met the requirements used, therefore, in this study the instrument testing that will be carried out consists of several stages, including testing the validity and reliability of the instrument. To determine the validity of the questionnaire, the value of the questionnaire results compiled by the researcher is used. In this study, each item was tested for validity with the product moment correlation formula (Sugiyono, 2017):

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{[N\sum X^2 - (\sum X)^2]\,[N\sum Y^2 - (\sum Y)^2)]}}$$

Description:
r_{xy} = Item validity
N = Number of subjects
X = Item score
Y = Total score
∑x: Total score of items
∑y: Total score
$\sum x^2$: The sum of the squares of the item scores
$\sum y^2$: The sum of the squares of the total score
Testing with criteria:
If the rcount value> rtable value in (db) n-2 with a significant level of 5% then the results are valid.
If the rcount value < the rtable value in (db) n-2 with a significant level of 5% then the result is invalid.

Reliability is a requirement for testing the validity of the instrument, therefore a valid instrument is generally reliable but testing the reliability of the instrument needs to be done. This study uses the Cronbach Alpha (α) statistical test to assess the reliability of each question item in the research questionnaire. Reliability measurement is measured using SPSS software with Cronbach Alpha (α) statistical testing. If the Cronbach Alpha value> 0.60, the instrument is said to be reliable (Slamet & Wahyuningsih, 2022).

The classic assumption test aims to determine whether there are symptoms that can interfere with the accuracy of the analysis. The normality test is used to test both independent and dependent variables in the regression model whether they have a normal distribution or at least close to normal (Ghozali,

2014). The normality test in this study uses the following analysis (Matondang Z & Nasution H, 2021):

a. Kolmogorov- Smirnov Test (K-S) method, which can be seen from the significance value with the provisions that if the Asym sig 2 tailed value> 0.05 then the data is normally distributed and if the Asym sig 2 tailed value <0.05 then the data is not normally distributed.
3. Histogram graph, namely if the histogram graph forms a perfect bell, it can be said to be normally distributed and if the shape of the histogram graph is somewhat sloping, the data is not normal.
4. The normal plot (P-P plot) graph can be said to have normal residual distribution if the plot forms a linear (straight line) by looking at the distribution of data on the diagonal if the points spread around the diagonal line, the residual value is normal.

The multicollinearity test aims to test whether the regression found a correlation between the independent variables (Ghozali, 2014). The basis for taking is if in the regression model the tolerance value> 0.1 or the same as the VIF value < 10 means that there is no multicollinearity between variables. If the independent variables have a high enough correlation (R^2 above 0.90) then there is multicollinearity.

The heteroscedasticity test serves to observe different variances from one monitoring of residuals to another. Variance that remains constant from one monitoring between residuals is called homoscedasticity. If it changes, it is called heteroscedasticity. A decent regression pattern has homoscedasticity and does not have heteroscedasticity (Ghozali, 2021: 178). The statistical test used to detect heteroscedasticity in this study is to use the Glejser test where the absolute value of the residual is regressed on the independent variable (Gujarati, 2003 in Ghozali, 2021). The guidelines used in decision making are:

a. If sig> 0.05, then there is no heteroscedasticity or homoscedasticity.
b. If sig <0.05, then the occurrence of Heteroscedasticity or not Homoscedasticity.

Based on the hypothesis in this study, an interaction test analysis tool or often called Moderated Regression Analysis (MRA) is used to test the effect value of the research moderation variable. Moderating variables change the relationship between the dependent and independent variables by strengthening or weakening the interaction. Moderated Regression Analysis (MRA) is an analytical approach that provides a basis for controlling the influence of moderating variables and maintaining the integrity of the sample (Ghozali, 2016).

The analysis technique used by this study using moderation regression can be formulated as follows:

$$Y = \alpha + \beta X + \varepsilon$$

Based on the above equation, an equation model can be developed to test the moderation variable with the interaction method as follows:

Regression Equation

1. $Y = \alpha + \beta X + \varepsilon$.....(1)
2. $Y = \alpha + \beta 1X + \beta 2Z + \beta 3X*Z + \varepsilon$ .....(2)

Description:
Y = Tax compliance
α = Constant
β = Regression Coefficient
X = Tax Moral
Z = Culture nosarara nosabatutu
βX*Z = Interaction between tax Moral and culture nosarara nosabatutu
ε = Error / standard error

Hypothesis testing (t test) aims to determine the size of the influence of each independent variable partially on the dependent variable. The application of decision making is as follows:

a) If the significant level < α (0.05), then variable x individually affects variable y.
b) If the significant level> α (0.05), then variable x individually has no effect on variable y (Prayitno, 2013).

5. Results and Discussion

Validity and Reliability Testing

Based on the results of the validity test of the question items to be submitted on the research questionnaire, it can be concluded that all research instruments are declared feasible to measure the research variables because all question items have an r-count> r-table value.

Table 4. Validity Testing Results

Variable	Indicator	R-Tabel	R-Hitung	Status
Tax Moral (X)	X1.1	0,098	0,763	Valid
	X1.2	0,098	0,757	Valid
	X1.3	0,098	0,760	Valid
Tax Compliance (Y)	Y1.1	0,098	0,370	Valid
	Y1.2	0,098	0,669	Valid
	Y1.3	0,098	0,721	Valid
	Y1.4	0,098	0,777	Valid
	Y1.5	0,098	0,706	Valid
Nosarara Nosabatutu Culture (Z)	Z1.1	0,098	0,542	Valid
	Z1.2	0,098	0,624	Valid
	Z1.3	0,098	0,628	Valid
	Z1.4	0,098	0,565	Valid
	Z1.5	0,098	0,579	Valid
	Z1.6	0,098	0,708	Valid
	Z1.7	0,098	0,533	Valid
	Z1.8	0,098	0,503	Valid
	Z1.9	0,098	0,468	Valid

Based on the table above, the reliability test in this study shows that all Cronbach Alpha values are greater than 0.60. So it can be concluded that all variables in this study are reliable and suitable for use in research.

Table 5. Reliability Testing Results

No	Variable	Nilai *Cornbach Alpha*	Reliability Standar	Description
1	Ta Moral (X)	0,632	0,60	*Reliabel*
2	Tax Compliance (Y)	0,677	0,60	*Reliabel*
3	Nosarara Nosabatutu Culture (Z)	0,745	0,60	*Reliabel*

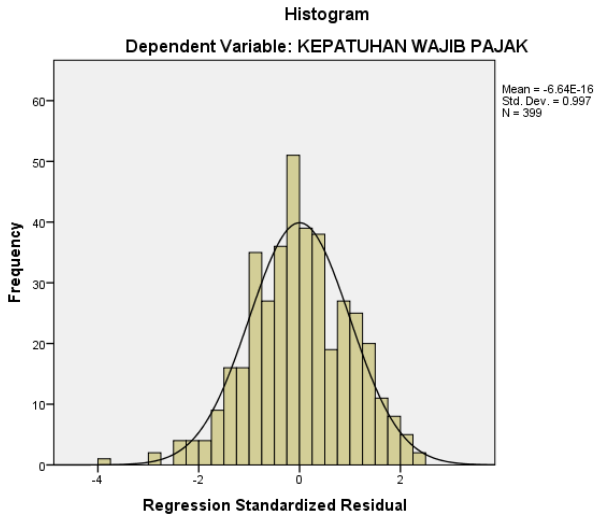
Normality Test

Table 6. Normality Testing Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		399
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.11197442
Most Extreme Differences	Absolute	.030
	Positive	.028
	Negative	-.030
Test Statistic		.030
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

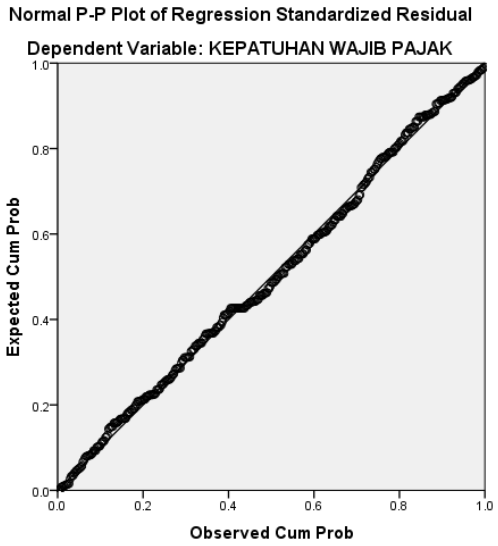
Based on the table above, it is known that the value of Asym. Sig. (2-tailed) value of 0.200, this shows that 0.200> 0.05, it can be concluded that the data is normally distributed.

Figure 1. Histogram



Based on the graph above, the histogram graph forms a perfect bell, so it can be said to be normally distributed.

Figure 2. Plot Pivot



Based on the graph above, it shows that the plot forms a linear line (straight line), it can be concluded that the residuals spread normally.

Multicollinearity Testing

Table 7. Multicollinearity Testing Results

Coefficients[a]								
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	t	Sig.	*Collinearity Statistics*	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	11.672	1.280		9.116	.000		
	Tax Moral	.245	.080	.155	3.085	.002	.882	1.134
	Nosarara Nosabatutu Culture	.160	.032	.255	5.068	.000	.882	1.134
a. Dependent Variable: Tax Compliance								

Based on the table above, it shows that all variables obtained a Tolerance value> 0.10 and VIF < 10.00, it can be concluded that all variables do not occur symptoms of multicollinearity.

Heteroscedasticity Testing

Table 8. Heteroscedasticity Test Results

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.208	.783		1.542	.124
	Tax Moral	.040	.049	.044	.828	.408
	Nosarara Nosabatutu Culture	-.002	.019	-.004	-.079	.937
a. Dependent Variable: Tax Compliance						

Based on the table above, it shows that all variables have a Sig value. > 0.05, it can be concluded that heteroscedasticity does not occur.

Hypothesis Results

Hypothesis testing of moderating variables in this study was tested by the MRA (Moderated Regression Analysis) analysis method.

Table 8. T Testing Results

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.939	.994		16.030	.000
	Tax Moral	.384	.077	.243	4.984	.000
a. Dependent Variable: Tax Compliance						

It is known that the significance value of the Tax Moral variable is 0.000 (<0.05), it is concluded that the Tax Moral variable has a significant effect on the Taxpayer Compliance variable.

Table 9. MRA Test Results

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.544	1.023		17.141	.000
	Tax Moral	-.196	.142	-.124	-1.381	.168
	Tax Moral* Nosarara Nosabatutu Culture	.012	.002	.432	4.814	.000
a. Dependent Variable: Tax Compliance						

It is known that the significance value of the interaction variable between tax Moral and nosarara nosabatutu culture is 0.000 (<0.05), it is concluded that the nosarara nosabatutu culture variable is able to moderate the effect of tax Moral on taxpayer compliance.

a. The Effect of Tax Moral on Compliance of Land and Building Taxpayers in Palu City.

Based on the results of this study in table 3.6, it shows that tax Moral has a positive and significant effect on the compliance of land and building taxpayers in Palu City. This means that when taxpayers have a high level of tax morals, this has an impact on the level of tax compliance. This is in accordance with attribution theory in this study when taxpayers attribute taxes as a moral obligation that must be fulfilled, taxpayers will tend to comply, especially if taxpayers feel that the use of taxes is carried out fairly and transparently. The results of this study are in line with previous research that tax morals partially have a significant effect on taxpayer compliance (Basri et. al, 2024). Moral Obligation has a significant effect on Taxpayer Compliance (Sovianum et. al, 2023).

b. Nosarara Nosabatutu Culture Strengthens the Influence of Tax Moral on Land and Building Taxpayer Compliance in Palu City.

Based on the results of this study in table 3.7, it shows that nosarara nosabatutu culture is able to moderate tax Moral on compliance of land and building taxpayers in Palu City. It is important to integrate nosarara nosabatutu culture to encourage individual behavior in fulfilling their tax obligations. If tax Moral can increase, the level of taxpayer compliance will be higher. This is in accordance with the attribution theory in this study which explains that local culture can influence a person's tendency to attribute their behavior to internal or external factors. In social and cultural factors, attribution theory can influence the way taxpayers view their tax obligations. The results of the study found that nosarara nosabatutu culture can encourage tax Moral in increasing local tax compliance, especially land and building tax in Palu City. This is in accordance with previous research that tax morality has a positive and significant effect on PBB-P2 taxpayer compliance (Cahayani, 2018). Internalizing the culture of sipakatau, sipakainge, sipakalebbi and pammali will be able to increase tax compliance (Ramadani et. al., 2021). However, this research focuses on nosarara nosabatutu culture.

5. Conclusion

Based on the results of research and discussion, it can be concluded that tax Moral has a positive and significant effect on taxpayer compliance. Nosarara Nosabatutu culture can moderate by strengthening the relationship between tax Moral and taxpayer compliance.

The contribution to research in the scientific field is that it can add literacy related to tax Moral (psychological influence) and local culture (socio-cultural factors) to local tax compliance. As well as strengthening

attribution theory in the local context that individual behavior (Tax Compliance) is influenced by internal (Moral) and external (Cultural) factors. The practical implications of this research can be used as a basis for local governments, especially Bapenda Palu City with the aim of developing policies in improving taxpayer compliance based on local cultural values. And also the local government can integrate the value of Nosarara Nosabatutu into the basis for tax socialization in tax awareness campaigns. The Novelty of this research is one of the first studies to integrate Nosarara Nosabatutu (local culture typical of the Kaili tribe) which moderates the relationship between tax Moral and tax compliance, especially in the Rural and Urban Land and Building Tax (PBB-P2) sector.

The limitations in this study are only limited to PBB taxpayers in Palu City and Kaili ethnicity so that it cannot be generalized to other regions or other ethnicities. In collecting data using questionnaires so that it is limited to respondents' perceptions. This study uses only one moderating variable, namely Nosarara Nosabatutu Culture without testing the possibility of other variables, for example transparency of tax use. Future research can expand the research area to other regions with different local cultures such as Javanese, Minang, or Bugis culture. It can also conduct qualitative research or a combined method with in-depth interviews with taxpayers, tax officials and traditional leaders in order to get more comprehensive results.

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