

***THE INFLUENCE OF LOVE OF MONEY, MACHIAVELLIAN, AND  
RELIGIOSITY ON TAX EVASION  
BASED ON PERCEPTIONS  
TAX SUBJECT***

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**Abstract**

*This research using quantitative study aimed to determine and analyse the effect of the love of money, machiavellian, and religiosity on tax evasion based on the perceptions of tax subjects. The population in this study were individual tax subjects in Jakarta, with a sample of 100 respondents selected using purposive sampling technique. Primary data were obtained through distributing questionnaires, and data analysis was carried out using the Structural Equation Model (SEM) method based on Partial Least Squares (PLS) with SmartPLS 4 software. The results showed that the love of money, machiavellian, and religiosity had a positive effect on tax evasion based on the perceptions of tax subjects.*

***Keywords:*** *tax evasion, perception, love of money, machiavellian, religiosity*

**PENGARUH KECINTAAN TERHADAP UANG, *MACHIAVELLIAN*, DAN  
RELIGIUSITAS TERHADAP PENGGELAPAN PAJAK  
BERDASARKAN PERSEPSI  
SUBJEK PAJAK**

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**Abstrak**

Penelitian kuantitatif ini bertujuan untuk mengetahui dan menganalisis pengaruh dari kecintaan terhadap uang, sifat *machiavellian*, dan religiusitas terhadap penggelapan pajak berdasarkan persepsi subjek pajak. Populasi dalam penelitian ini adalah subjek pajak orang pribadi di Jakarta, dengan sampel sebanyak 100 responden yang dipilih menggunakan teknik *purposive sampling*. Data primer diperoleh melalui penyebaran kuesioner, dan analisis data dilakukan menggunakan metode Structural Equation Model (SEM) berbasis Partial Least Squares (PLS) dengan *software* SmartPLS 4. Hasil penelitian menunjukkan bahwa kecintaan terhadap uang, *machiavellian*, dan religiusitas berpengaruh positif terhadap penggelapan pajak berdasarkan persepsi subjek pajak.

**Kata kunci:** penggelapan pajak, persepsi subjek pajak, kecintaan terhadap uang, *machiavellian*, religiusitas