

Self-Enhancement, Conservation Values, and Personal Taxation Culture: How Education Level Moderates Their Relationship

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ABSTRACT

This research investigates the influence of Self-Enhancement and Conservation on personal tax culture, by considering education level as a moderating factor. Involving employees at the Ministry of Law and Human Rights in West Java as research subjects, this research aims to understand how the encouragement to increase a positive view of oneself Self-Enhancement and conservation values (Conservation) contributes to the formation of attitudes and behaviour regarding tax obligations. The respondents in this research were 230 employees at the Ministry of Law and Human Rights in West Java. Data analysis uses Moderated Regression Analysis (MRA).. The research results show that Self-Enhancement and Conservation have a positive influence on personal tax culture. Furthermore, education level was identified as a significant moderator, able to strengthen the relationship between these factors and personal tax culture. Managerial implications involve developing strategies that combine Self-Enhancement and Conservation in training and tax policy, with tailored adjustments to individual financial conditions, to build a sustainable tax culture in the organization.

Abstrak

Penelitian ini menginvestigasi pengaruh Self-Enhancement dan Conservation terhadap budaya pajak pribadi, dengan mempertimbangkan tingkat pendidikan sebagai faktor moderasi. Melibatkan karyawan di Kementerian Hukum dan HAM di Jawa Barat sebagai subjek penelitian, penelitian ini bertujuan untuk memahami bagaimana dorongan untuk meningkatkan pandangan positif terhadap diri sendiri (Self-Enhancement) dan Conservation berkontribusi pada pembentukan sikap dan perilaku terkait kewajiban pajak. Responden pada penelitian ini sebanyak 230 karyawan di Kementerian Hukum dan HAM di Jawa Barat. Analisa data menggunakan Moderated Regression Analysis (MRA). Hasil penelitian menunjukkan bahwa Self-Enhancement dan Conservation memiliki pengaruh positif terhadap budaya pajak pribadi. Selanjutnya, tingkat pendidikan diidentifikasi sebagai moderator yang signifikan, mampu memperkuat hubungan antara faktor-faktor tersebut dan budaya pajak pribadi. Implikasi manajerial melibatkan pengembangan strategi yang memadukan Self-Enhancement dan Conservation dalam pelatihan dan kebijakan pajak, dengan penyesuaian yang disesuaikan dengan kondisi finansial individu, untuk membangun budaya pajak yang berkelanjutan di organisasi.

INTRODUCTION

A person's personal tax culture can increase the desire to pay more taxes, besides that taxes are used to improve the development and sustainability of a country and make a great contribution to society, so taxes are required to be paid by each individual. (Hlastec et al., 2023). Taxes fund a wide range of public goods and services, such as social security, health care, education, and tax breaks for environmentally friendly goods and technologies. Therefore, the government needs tax revenue to ensure the smooth running of a country. (Roman et al., 2023). The continuity of the tax system is undermined by tax aggression, tax evasion, and unethical tax behavior from both individuals and companies (Vijver et al., 2020). Therefore, to be able to collect taxes properly and fairly, individual attitudes and values are needed in paying taxes. Changes in business and human taxation behavior are also necessary for sustainability, and from this point of view, it is becoming increasingly important to examine consumer and human behavior (Konstantinos et al., 2022).

In making tax payments, a deeper understanding of the elements that affect taxpayers' opinions on the tax system is needed. The country's human resources and institutions play an important role because better knowledge of the relationship between one's personal beliefs and personal tax culture can increase the desire to pay more taxes. (Hlastec et al., 2023). Tax moral incentives, which are policy-making tools in the institutional pillar and measured by the tax sustainability index, are an instrument based on the concept of four-pillar tax sustainability that can encourage the sustainability of the tax system (Janová et al., 2019). As a result, policymakers may be aware of the unethical relationship between personal values (such as conservation and self-improvement) and personal taxation cultures (tax compliance, tax ethics, tax systems), and it is necessary to adopt a variety of tools and actions to make this happen. The relationship between the two is more moral. While measures of economic behavior can help improve tax morale in the short term, greater structural adjustments are needed in the long term to build credibility and trust. (Hlastec et al., 2023).

Self-enhancement interacts with how well-being is perceived and provides different values influencing people's perceptions of their well-being and shows the relationship between people's attitudes towards self-improvement and their sense of well-being (Kim et al., 2019). In self-improvement, there is an idea of interests that are able to affect self-esteem, the foundation of strength and achievement, related to almost all events that have an impact on a person's well-being. (Rickaby et al., 2020). Self-improvement encourages the achievement of individual interests, and consists of the values of achievement and power (Issah & Rodrigues, 2021). Personal values will have an impact on social and individual behavior and individual decision-making processes.

In addition to *self-enhancement*, it is also necessary for private taxpayers to have a conservation value for personal taxation culture (tax compliance, tax ethics, tax system). Conservation has a deep meaning for a society based on the noble values and culture of the nation should be protected, maintained, and empowered wisely, to become a guideline in people's lives (Maharani & Kristian, 2021). To ensure that tax practices respect and uphold values and beliefs that are important to society, in addition to complying with regulations and regulations, conservation is essential in a personal taxation culture. The public is also more likely to support the tax system which they believe is fair and consistent with their beliefs, which further encourages voluntary engagement and tax compliance at the individual level (Hlastec et al., 2023).

LITERATURE REVIEW

Personal Tax Culture

The first person to define tax culture was Schumpeter (1929) who emphasized the evolutionary aspect of tax culture in his concept, noting that taxes go through stages of economic and psychological conformity (Schumpeter, 1929). Schumpeter (1929) made a comparison between the idea of tax culture, the level of modernity and progress, and the fairness of taxation. According to Goldschmidt et al. (2006) a complete definition of tax culture should include all formal and informal interactions embedded in the nation's culture, as well as the relationships and dependencies that result from those interactions. Nils et al. (2006) claim that tax codes, tax authorities, tax professionals, and taxpayers collectively create a national tax culture. Tax culture proposes that the structure and operation of a country's tax system is undoubtedly influenced by the economic, social, cultural, historical, geographical, psychological, and other differences that exist and are prevalent in the country (Richardson, 2008). The phrase "tax culture" was popularized by (Chuenjit, 2014), who noted that although it is important in the tax system, it is almost never used in the social scientific literature. Tax avoidance, tax avoidance, tax compliance, and the spirit of taxation are some of the expressions that have a direct relationship with the meaning of "tax culture".

All phenomena arising from the interaction between tax collectors and taxpayers within the framework of the tax system, including the signs, symbols, and tax laws that compose them. As a result, tax compliance, tax avoidance, and tax avoidance are part of the tax culture associated with historically important institutions associated with the national tax system and its practical implementation (Chuenjit, 2014). The concept of tax culture is multidisciplinary and can be understood through the use of activity approaches and process approaches (Korostelkina et al., 2020).

According to Korostelkina et al. (2020), tax culture affects citizens' trust in government policies as well as information that economic entities have about taxes. The mindset of the community affects the effectiveness of tax collection (Korostelkina et al., 2020).

Self Enhancement

Erez & Earley (1993) introduced the theory of cultural self-representation long before the debate between self-improvement panculturalism and cultural relativism occurred. They propose self-improvement as a fundamental motive that they share as part of their ideas. Self-improvement incentives are expressed by self-serving bias, which is described as linking success to internal variables and failure to external factors (Alicke & Sedikides, 2009). This definition of self-improvement socially and psychologically is different from the cultural value dimension of self-improvement Schwartz (2012), which emphasizes power and achievement. Self-improvement is not the same as simply having a good, even accurate self-perception. Self-view is exaggerated in self-improvement (Humberg et al., 2017). A person's tendency to seek, recognize, or maintain a good opinion of himself or herself is known as self-improvement (Kim et al., 2019). The tendency to have too high expectations of oneself is known as *self-enhancement* (Dufner et al., 2019). This includes efforts to uphold or increase a good sense of self-esteem or self-perception, regardless of how correct the perception is or is not (Kim et al., 2019). The principle of self-centrality fostering self-improvement states that one must anticipate self-improvement, especially in areas that are meaningful to the individual (Alicke et al., 2020). The ego is the center of their theory and structurally represents the individual's identity. (Templer, 2020)

Conservation

Personal values will have an impact on social and individual behavior and decision-making processes (e.g., Gandal et al. 2005). Personal values are generally recognized as fairly stable standards in individuals (e.g., Rokeach 1973; Schwartz 1992; Zhang et al. 2008). That is, they recommend appropriate actions (Meglino and Ravlin 1998; Schwartz 2012). Nonetheless, a behavior that is acceptable to a person, group, or even organization may not be acceptable to others. It is further suggested that societal value priorities represent "chronic goals that guide society" and can therefore be considered a reliable indicator of actions and behaviors (Schwartz 2005, p. 25). According to (Rokeach, 2008) value is "the most distinctive property or characteristic of a social institution." It serves as the foundation for the idea of "organizational values," or the means by which colleagues come together and support coordinated activities and behaviors to achieve a common goal (Williams 2002). According to Malbaši'c et al. (2015, p. 438), "organizations are made up of human beings whose personal values shape the values of the organizations in which they work," although there is an argument made by Schneider (1987) that the organization itself does not contain values.

Education Level

The concept of income, which is defined as an increase in financial profit throughout the accounting period in the form of an increase in equity without the need for a capital contribution or a decrease in liabilities. Sales, service income (fees), interest, dividends, royalties, and other forms of income can all be generated from the operations of an entity (Nugroho, 2021). Article 4 paragraph (1) of the Income Tax Law defines income as any additional economic ability received or obtained by a Taxpayer, whether from outside Indonesia or within Indonesia, which can be used for consumption or increase the Taxpayer's wealth, under any name or name. in any form (Ulmiah & Subardjo, 2022). The amount of tax owed is directly correlated with the taxpayer's income as a tax object in tax income. In addition, the need for taxpayers to make tax payments on time will be affected by their income level. Education level is taken into account in tax collection because it is directly correlated with the taxpayer's ability to pay taxes. According to Johanes (2011), individuals will not have difficulty paying their taxes if the amount to be paid is still less than their usual income. The level of education has a beneficial and considerable influence on the compliance of individual taxpayers in fulfilling their tax obligations (Umah & Riduwan, 2022).

Relationships Between Variables

The Relationship of Self-Enhancement to Personal Tax Culture

The relationship between *self-enhancement* and tax culture can have an impact on the way individuals view and comply with their tax obligations. Individuals with high levels of *self-enhancement* may tend to have a more positive attitude toward paying taxes. Tax contributions as part of their identity and positive contribution to society. Individuals who have a high level of *self-enhancement* may be more likely to diligently comply with their tax obligations, as they want to maintain a positive image of themselves as good and law-abiding citizens (Hlastec et al., 2023). Individuals with high levels of *self-enhancement* may have a strong internal motivation to pay taxes correctly, as they want to maintain high self-esteem. Individuals with high levels of *self-enhancement* may be more likely to see the tax system as fair and reasonable, as they believe that their contribution is in line with their values and positive contribution to society. The research was conducted by Hlastec et al. (2023) and Feldman et al. (2015). explained in the results of his research that *self-enhancement* has a positive effect on personal tax culture. So the initial hypothesis proposed is as follows:

H1 *Self-Enhancement* has a positive effect on Personal Tax Culture.

The Relationship of Conservation to Personal Tax Culture

Conservation of a personal tax culture refers to efforts to maintain and protect individual taxation practices or traditions that exist in a particular society or community. Private conservation allows the community to respect and maintain values that are considered important in the context of taxation. Conservation plays an important role in maintaining and maintaining distinctive ways and values related to taxation in a society related to the culture of personal taxation, this includes distinctive ways of managing and paying taxes (Hlastec et al. (2023). Conservation values motivate self-control, and self-control has been shown to motivate ethical behavior in taxation (Feldman et al., 2015). The higher the value of individual conservation, the better the personal tax culture. Research conducted by Hlastec et al. (2023) explains in the results of their research that *conservation* has a positive influence on personal tax culture. So the initial hypothesis proposed is as follows:

H2 Conservation has a positive effect on Personal Tax Culture.

Moderation of Education Level on the Relationship of Self-Enhancement, Conservation to Personal Tax Culture

Income in the relationship between *self-enhancement* and personal tax culture refers to how an individual's income level can affect the extent to which *self-enhancement* tendencies affect personal tax-related perceptions and behaviors. Individuals with higher incomes may have greater tax liabilities. Income levels can moderate the influence of *self-enhancement* on tax liability, as high-income individuals may have greater motivation to maintain a positive image of themselves. Individuals with high incomes may have a more positive perception of the tax system, as they may view their tax contributions as a significant investment in society. It's important to remember that economic factors such as income levels can moderate the relationship between *self-enhancement* and personal tax culture.

H3 Income Level moderates the positive relationship of *Self-Enhancement* to *Personal Tax Culture*.

Income level moderation in relation to *conservation* versus personal tax culture refers to how individual income levels can affect the extent to which efforts to maintain and protect individual taxation practices or traditions affect perceptions and behaviors related to personal taxation (Ma et al., 2021). Individuals with higher income levels may have greater conservation of tax liability. Income levels can moderate conservation efforts against tax liability, as high-income individuals may have more resources to properly comply with tax obligations. Income moderation can play an important role in understanding and shaping a personal tax culture. Therefore, in designing tax policies and managing a personal tax culture, it is important to consider the potential role of economic variables such as income (Ma et al., 2021).

H4 Income Levels moderates Conservation's positive relationship to *Personal Tax Culture*.
Based on the relationship that has been explained above, the proposed research framework is:

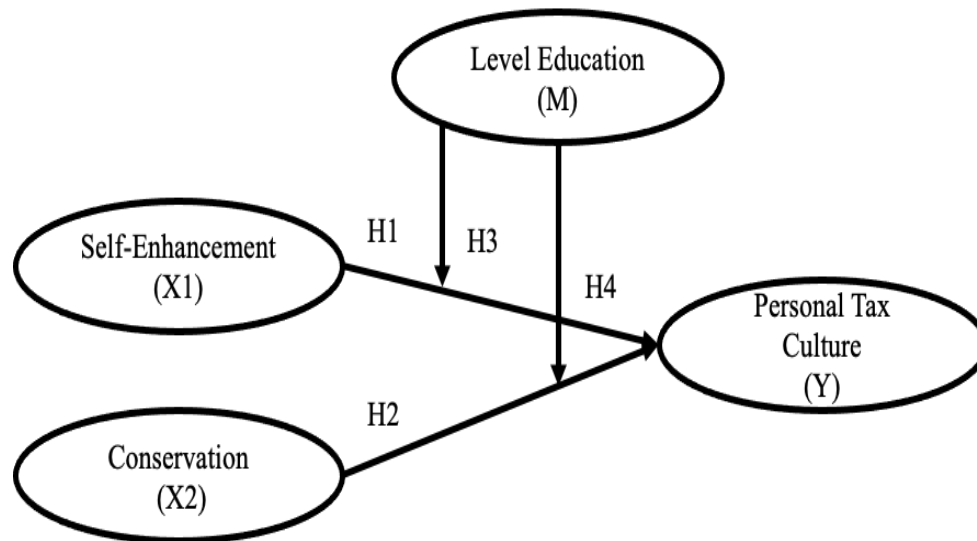


Figure 1. Research Framework

RESEARCH METHODS

Measurement

This study uses a quantitative method so that it requires measurements on each variable (Indrati & Aulia, 2022). In the measurement, this study used 2 independent variables, namely *self-enhancement* with 15 indicators, *conservation* using Hlastec et al., (2023) with 4 indicators, and income as a mediating variable using Ezer & Gozali (2017) reference with 7 indicators, the dependent variable used was personal tax culture according to Hlastec et al., (2023) with 27 indicators. In this measurement, the researcher will distribute a questionnaire using the *Linkert* Scale of 1-5 where the score is Strongly disagree, score 2 Disagree, score 3 neutral and score 4 agree and score 5 strongly agree.

Population and Sample

This study was conducted on 230 private taxpayers domiciled at the Ministry of Law and Human Rights in Jakarta. This study uses a quantitative approach obtained from primary data with the distribution of questionnaires. Next, to test the research model, the significance of the relationship between variables and factors, and hypotheses. The survey dissemination stage consists of survey *pre-test* activities, research model formation, confirmation studies and data analysis. The number of respondents used in this study used the sample provision was equal to $n \times s$ indicators, where s was the sample and n was a variable of 4 variables and 43 indicators, thus $S = 4 \times 43 = 172$ respondents (Hair et al., 2018). The sampling technique is using the *purposive sampling* technique so that the sample will be selected with the specified criteria, based on certain considerations in accordance with the purpose of the research. The criteria for sample selection in this study are men or women between the ages of 19 and over 40 years old, taxpayers at the Ministry of Law and Human Rights.

Data Analysis Techniques.

After all the results of the questionnaire are collected by the researcher, then this study will apply multiple linear regression analysis techniques with the help of data processing software and Multiple Regression Analysis (MRA). The tests include descriptive statistical tests, assumption tests classical test (normality test, multicollinearity test, autocorrelation test and heteroscedasticity test), hypothesis test (statistical test F (simultaneous), statistical test T (partial), determination coefficient test (R²).

RESULT AND DISCUSSION

Descriptive Analysis Respondent Description

Based on the profile of the respondents, 160 people or 69.6% are male and 70 or 30.4% are female, of which 95 people or 41.3% of them are 30 years old, 87 people or 37.8% are 35 years old, 29 people or 12.6% are > 40 years old. 14 people or 6.1% were 40 years old, 5 people or 2.2% were < 25 years old. Position of 135 respondents or 58.7% with the position of Regulator, 56 people or 24.3% are administrators, 24 people or 10.4% as other positions, and the remaining 15 people or 6.5% are supervisors. In terms of education, 109 people or 47.4% are educated in high school-D3, 75 people or 32.6% have studied undergraduates, 21 people or 9.1% are educated D1-D4, 20 people or 8.7% are master's/postgraduate educated and only 5 people or 2.2% are educated in S3. The employee status of all respondents is civil servants with the highest service period of 6-10 years as many as 88 respondents or 38.3%, 84 respondents or 36.5% of the service period of 1-5 years. With 10 years of work > 10 years, there were 58 respondents and 25.2%. Meanwhile, the highest income level is 5-10 million with 211 respondents or 91.7%, followed by the > 10 juta with 10 respondents or 4.3% and finally <5 million as many as 9 respondents or 3.9%.

Results of the Classical Assumption Test Results of the Normality Test

The purpose of the normality test is to determine whether the research data is distributed normally or not. The One Sample Kolmogorov Smirnov test was used in the data normality test in this study, which is based on the following hypothesis:

H0: Normal residual data distribution

H1: Abnormal residual data distribution

H0 is accepted if the significance value is higher than 0.05, and rejected if it is lower than 0.05.

The following table shows the normality test findings:

Table 1. Results of Data Normality Test with Kolmogorov-Smirnov Statistical Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		230
Normal Parameters, b	Mean	,0000000
	Std. Deviation	8,48056794
	Absolute	,088
Most Extreme Differences	Positive	,088
	Negative	-,084
Kolmogorov-Smirnov Z		1,338
Asymp. Sig. (2-tailed)		,056

a. Test distribution is Normal.

b. Calculated from data.

From the output results of table 4.1. The above shows that the significance value is 0.054 > 0.05. These findings suggest that the sample is normally distributed because the significant number (Sig) for the independent and dependent variables in the Kolmogorov-Smirnov test is more than the alpha threshold, which is set at 0.05. Then the assumption of normality is fulfilled.

Multicollinearity Test

The test used in this study to determine whether or not there is a symptom of multicollinearity is to look at the degree of correlation between the free variable and the acceptable collinearity level, namely the tolerance of > 0.10 and the Variance Inflation Factor < 10 .

Table 2. Multicollinearity Test Results

Type	Collinearity Statistics	
	Tolerance	VIVID
(Constant)		
1 Self-Enhancement	,580	1,725
Conservation	,628	1,593
Education Level	,526	1,902

Based on the test results in table 4.2 above, it can be said that the tolerance value is greater than 0.1 and the VIF value for all research variables is less than 10. This shows that the free variables in this regression model are not correlated or multicollinear.

Heterogeneity Test

Several tests, including scatterplot, glejser, and park tests, were used in this study to identify heteroscedasticity.

Table 3. Heterokedasitisis Test Results

	Correlations			
	Self-Enhancement	Conservation	Education Level	Unstandardized Residual
Correlation	1,000	,517**	,581**	-,040
Self-Coefficient				
Enhancement Sig. (2-tailed)	.	,000	,000	,551
N	230	230	230	230
Correlation	,517**	1,000	,630**	,088
Coefficient				
Conservation Sig. (2-tailed)	,000	.	,000	,184
Spearman's N	230	230	230	230
Rho Correlation	,581**	,630**	1,000	-,037
Level Coefficient				
Education Sig. (2-tailed)	,000	,000	.	,577
N	230	230	230	230
Correlation	-,040	,088	-,037	1,000
Unstandardized Coefficient				
d Residual Sig. (2-tailed)	,551	,184	,577	.
N	230	230	230	230

**. Correlation is significant at the 0.01 level (2-tailed).

Based on the Heteroscedasticity test, it shows a significance value of more than 0.05 so that it can be concluded that there is no heterokedaticity problem.

Auto Correlation

This test should be run to ascertain whether autocorrelation interferes with the regression model or not.

The results of the autocorrelation test are shown below. Auto Correlation Test Table

Table 4. Heterokedasitisis Test Results

Model Summary ^b					
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.907 ^a	.823	.820	8,537	1,408

a. Predictors: (Constant), Education Level, Conservation, Self-Enhancement

b. Dependent Variable: Personal Tax Culture

The Durbin-Watson value of 1.408 was below the lower limit of the table ($dL \approx 1.61$) for the number of 230 respondents and three independent variables at a significance level of 5%, so there was no indication of uttocorrelation in the residual model. Overall, this regression model is considered good and able to significantly explain the influence of independent variables on personal tax culture.

Multiple Linear Regression Analysis

To answer the hypothesis, multiple linear regression analysis is needed in this study to determine the regression coefficient and its significance. The following table shows the findings of multiple linear regression analysis performed with SPSS:

Table 5. Multiple Linear Regression Results

Type		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	11,908	2,772
	Self-Enhancement	,153	,051
	Conservation	1,785	,186
	Education Level	13,854	,911

Moderation Regression Analysis

The hypothesis of this study was answered using a moderation regression analysis test. The conclusion is that if $\alpha > 0.05$, then H_0 is accepted. If α is less than 0.05, then H_a is accepted. The following table shows the results of the moderation regression analysis test:

Table 6. Multiple Linear Regression Results

Type	Coefficient			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	4,265	14,140		,302	,763
Self-Enhancement*Conservation	-,203	,064	-,929	-3,180	,002
Education Level*Education Level	,544	,272	,687	2,001	,047

a. Dependent Variable: Personal Tax Culture

The Education Level does not moderate the influence of Self-Enhancement on personal tax culture,

while the Education Level is able to moderate the influence of Conservation on personal tax culture, based on the moderation regression output of table 4.5, which shows the value of the coefficient showing significance values of $0.002 < 0.05$ and $0.047 < 0.05$.

Hypothesis Test

Model Feasibility Test (F Test)

The results of the f test can be seen in the following table:

Table 7. F Test Results

NEW ERA					
Type	Sum of Squares	Df	Mean Square	F	Sig.
Regression	76332,404	3	25444,135	349,149	,000b
1 Residual	16469,687	226	72,875		
Total	92802,091	229			

- a. Dependent Variable: Personal Tax Culture
- b. Predictors: (Constant), Education Level, Conservation, Self-Enhancement

Based on the table of data processing results above, it is known that the sig value is $0.000 < 0.05$. So it can be said that simultaneously variable self-Enhancement, Conservation affects Personal Tax Culture.

Hypothesis T Test

Based on the *results of the output* carried out by the researcher using 230 samples, the results of the t-test can be seen in the table as follows:

Table 8. T Test Results

Coefficient					
Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11,908	2,772		4,296	,000
Self-Enhancement	,153	,051	,110	3,001	,003
1 Conservation	1,785	,186	,340	9,605	,000
Level	13,854	,911	,588	15,214	,000
Education					

- a. Dependent Variable: Personal Tax Culture

Based on the results of the t-test showing that H1 with a significance value of 0.000, the findings of the analysis showed that Self-Enhancement significantly improved the Personal Tax Culture. This shows that the tendency of individuals to have a positive Personal Tax Culture increases along with their Self Development values. Furthermore, with a significance value of 0.003, it has been shown that the Conservation variable has a positive impact on Personal Tax Culture. This suggests that conservative beliefs, such as following rules and conventions, help create a better personal tax culture. In addition, with a significance value 0.000, the results of the interaction study showed that Education Level moderated

positively and significantly the relationship between Self-Development and Personal Tax Culture. This implies that the more educated a person is, the greater the impact of self-development on personal tax culture. Similarly, with a significance value of 0.000, Education Level positively moderates the relationship between Conservation and Personal Tax Culture. This suggests that the influence of conservative values on personal tax culture increases along with educational attainment. All study hypotheses are considered valid given the important test findings.

Table 9. Hypothesis Table

	Relationship	Sig	Result
H1:	Self-Enhancement has a positive effect on Personal Tax Culture	0,000	Accepted
H2:	Conservation has a positive effect on Personal Tax Culture	0,003	Accepted
H3:	The Education Level moderates the positive relationship of Self-Enhancement to <i>Personal Tax Culture</i> .	0,000	Accepted
H4:	Education level moderates positive relationships <i>Conservation of Personal Tax Culture</i> .	0,000	Accepted

Coefficient Determination Test

Based on the test, the coefficient of determination can be concluded as seen in the table as follows.

Table 10. R Square

Model Summary^b

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.907 ^a	.823	.820	8,537

a. Predictors: (Constant), Education Level, Conservation, Self-Enhancement

b. Dependent Variable: Personal Tax Culture

Based on the results of the analysis of the determination coefficient (R²), it is known that the significance value of the Adj R square is 0.820 which means that the ability of the free variable to explain the bound variable is 82.0%, the remaining 18.0% is explained by other variables that are not explained by this study.

Discussion

The Relationship of *Self-Enhancement* to *Personal Tax Culture*

In the first hypothesis test, it was shown that Self-Enhancement had a positive effect on Personal Tax Culture in employees of the Ministry of Law and Human Rights in West Java. The positive influence of Self-Enhancement on Personal Tax Culture turns out to be the key to understanding and improving tax compliance among employees of the Ministry of Law and Human Rights in West Java. Self-Enhancement, as an encouragement to increase a positive view of oneself, can be a key driver for forming a strong and sustainable tax culture among employees. Self-Enhancement can provide psychological encouragement to employees of the Ministry of Law and Human Rights in West Java to see tax contributions as a form of their positive contribution to the development of society and the state. When employees of the Ministry of Law and Human Rights in West Java feel that their tax obligations

contribute to progress and social justice, this can increase their awareness and motivation to comply with tax obligations voluntarily.

Self-Enhancement can trigger a sense of responsibility and ownership towards tax payments. By increasing their positive view of themselves through tax compliance, employees are likely to feel that they have a significant role to play in supporting the stability and prosperity of the country. This can build a strong sense of responsibility and identity as a tax-compliant citizen. Self-Enhancement can also create an environment where positive peer pressure can come into play. When employees feel that their actions in complying with taxes are viewed positively by colleagues, this can reinforce internal social norms in the organization. As a result, a positive tax culture can develop and become an integral part of the collective values at the Ministry of Law and Human Rights in West Java. This research is in line with research conducted by Hlastec et al. (2023) and Feldman et al. (2015), who explained in their research results that *self-enhancement* has a positive effect on personal tax culture.

The Relationship of Conservation to Personal Tax Culture

The second hypothesis test showed that Conservation had a positive effect on Personal Tax Culture in employees of the Ministry of Law and Human Rights in West Java. The positive influence of Conservation on Personal Tax Culture can pave the way for the formation of a sustainable tax culture among employees of the Ministry of Law and Human Rights in West Java. Conservation, which includes the preservation of personal and social values, can be a key driver for changing employees' views and behaviors regarding tax liability. Conservation can be a source of inspiration to see tax liability as part of a positive contribution to sustainable development. Employees who are driven by the values of environmental preservation and social sustainability may see tax payments as a means to support government projects that promote the well-being and justice of society. Conservation can also trigger a positive response to social responsibility. When employees feel that their tax obligations support programs that involve social welfare, or justice, this can form a sense of responsibility and pride in their contributions as citizens.

By building awareness and a sense of responsibility rooted in Conservation values, the Ministry of Law and Human Rights in West Java can create a more meaningful tax culture. In this case, employees do not only view taxes as a mere legal obligation, but as a concrete tool to achieve conservation and sustainability goals, creating a greater positive impact on society and the environment. This research is in line with research conducted by Feldman et al. (2015), Hlastec et al. (2023) where it is explained in the results of their research that *conservation* has a positive influence on personal tax culture. The higher the value of individual conservation, the better the personal tax culture.

The Relationship of Self-Enhancement to Personal Tax Culture

In this third hypothesis test, it is shown that the level of education is able to strengthen the relationship of Self-Enhancement to Personal Tax Culture in employees of the Ministry of Law and Human Rights in West Java. The level of education has a crucial role in strengthening the positive relationship between Self-Enhancement and Personal Tax Culture among employees of the Ministry of Law and Human Rights in West Java. Employees with higher levels of education may feel a greater incentive to improve their positive view of themselves through tax compliance, resulting in the formation of a strong and sustainable tax culture. Higher levels of education can strengthen employees' perceptions of their contributions to the community through tax payments. They may see taxes as a means to actively participate in building and supporting social needs, creating a sense of belonging to a greater role in the development of society. A high level of education can also motivate employees to maintain their positive reputation in the work environment and society. By complying with tax obligations, employees with a higher level of Education can maintain their positive image as responsible members of society, which in turn, can reinforce positive social norms related to tax payments in the Ministry of Law and Human Rights of West Java. This research is in line with research conducted by Ma et al. (2021), which explains in the results of their research that the level of education is able to strengthen the positive relationship

between Self-Enhancement and Personal Tax Culture.

The relationship between the level of education strengthens *the relationship between conservation and personal tax culture*

In this fourth hypothesis test, it is shown that the level of education strengthens the relationship of conservation to Personal Tax Culture in employees of the Ministry of Law and Human Rights in West Java. The level of education plays a central role in strengthening the positive relationship between the values of Conservation and Personal Tax Culture among employees of the Ministry of Law and Human Rights in West Java. Employees with higher Education have greater opportunities and resources to integrate environmental and social preservation values into their attitudes towards tax obligations. Higher levels of Education give employees greater awareness of the positive impact of taxes on environmental conservation projects. They may view tax payments as a significant contribution to supporting preservation and sustainability initiatives, creating a positive relationship between employees and a Personal Tax Culture that is maintained by conservation values. A high level of education can also strengthen employees' social responsibility towards tax payments. With sufficient resources, employees have a greater opportunity to practice conservation values through tax compliance. This can lead to a positive tax culture, where employees with higher levels of education become pioneers in shaping sustainable social norms in the Ministry of Law and Human Rights of West Java. This research is in line with the research conducted by Ma et al. (2021), which explains in the results of their research that the level of education is able to strengthen the positive relationship between conservation and Personal Tax Culture.

CONCLUSION

This research was conducted on 230 individual taxpayers domiciled at the Ministry of Law and Human Rights in Jakarta where the results indicated that the Self-Enhancement variable had a positive effect on Personal Tax Culture, the conservation variable had a positive effect on Personal Tax Culture, income level moderated the positive relationship of Self-Enhancement to Personal Tax Culture, and income level moderated the positive relationship of Conservation to Personal Tax Culture. While this study provides valuable insights into the influence of Self Enhancement and Conservation on personal tax culture, there are a number of limitations that need to be acknowledged. This study is limited in generalizing results due to its focus on employees of the Ministry of Law and Human Rights in West Java. The limitations of research methods and designs must also be acknowledged. Data collection through surveys or interviews may raise potential answer biases that may affect the validity of the results. Income level is just one of many potential variables that can moderate the relationship between Self-Enhancement, conservation, and personal tax culture. Other factors such as education, tax experience, or organizational cultural differences can also play a significant role and need to be taken into account further. The results of this study have significant managerial implications for organizations, particularly in environment of the Ministry of Law and Human Rights in West Java. Management may consider integrating strategies that emphasize Self-Enhancement and conservation in an effort to build a sustainable personal tax culture.

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