

COMMUNITY PARTICIPATION IN PAYING UN WITHIN THE FRAMEWORK OF LOCAL WISDOM CULTURE

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Abstract

The purpose of this study is to find out how community participation in paying the UN within the framework of cultural values of local wisdom (Alempureng and Assitinajang in Soppeng Regency). The primary data in this study was obtained from interviews with the resource persons, namely the people of Soppeng Regency. This type of research is referred to in qualitative research carried out with an interpretive phenomenology approach. The results showed that some people in Baringeng Village, Soppeng Regency lacked obedient and honest awareness of the importance of paying the PBB. Many people do not understand the importance of paying the PBB itself and are more concerned with other needs that they think are far more important. Factors such as education, age and income turned out to be one of the deterring factors because the village was unable to provide efforts to be on time to pay the PBB.

Keywords: Land and Building Tax, Theory of Justice, Culture, Types of Taxes.

1. Introduction

Development never stops being carried out both in developed countries, developing countries, and even underdeveloped countries. Indonesia as one of the developing countries that also organizes national development activities gradually in an effort to realize a just and prosperous society equitable materially and spiritually based on Pancasila.

Taxes are one of the sources of state revenue that is very important for the implementation and improvement of national development as the practice of Pancasila which aims to increase the prosperity and welfare of the people. Therefore, it needs to be managed by increasing the role of the community according to its ability.

Obligation is something that must be done based on a sense of responsibility. As we know, a country has obligations that greatly impact the welfare of the people in the country itself. Although this obligation does not have a direct impact on the community, it can be felt slowly (Syam et al., 2023).

In order to increase state revenue for national development, one of the sources of income in the tax sector. Among the types of taxes in Indonesia is the Land and Building Tax (PBB).

National development will be successful if the activities involve the participation of all people in a country. So, in its implementation, the government tries to involve all people in the development. Land and Building Tax (PBB) Rural and Urban, is a region.

Land and Building Tax which is a tax on land and buildings whether owned, benefited or controlled by tax payers (taxpayers) will not get direct rewards, but taxes deposited by citizens for the prosperity of the people. The tax collection system that applies in

Indonesia is a "self assessment system" where this system gives great confidence and responsibility to calculate, deposit and report the amount of tax owed to taxpayers.

Head of the Regional Financial Management Agency (BPKD) of Soppeng Regency Drs Dipa Msi accompanied by the head of Regional Revenue of BPKD Ir Jumiar Sodding MSi, this MoU aims to facilitate the community in paying Land and Building Tax (PBB). So that later, people do not need to go far in paying the UN, just come to the Post office in their respective regions.

Likewise, with Soppeng residents who are overseas throughout Indonesia, their UN payments can be carried out at any POS Office without the need to return home. This is one way for local governments to make it easier for the community. Head of the Indonesian POS Office Watampone Branch Muhammad Agussalim revealed that after the signing of this MoU, online UN payments at the POS Office can be made no later than two months.

Andriani (2018) The results showed that Community Participation in Paying Land and Building Tax in Karangpanimbal Village, Purwaharja District, Banjar City was not optimal. Among them can be influenced by economic factors and there is also guntai land. The involvement of taxpayers to actively pay taxes is still weak, due to the absence of strict sanctions from the Village Government for those who have not paid or are late in paying taxes.

Wahyuni (2020) the results of the study are based on UN realization data from the field of Regional Original Income that community participation in paying the UN in Gampong Tantuha is still very low. The people of Gampong Tantuha are not yet accustomed to the existence of the UN, so they have become indifferent to the importance of participating in paying the UN. In addition, there is no socialization or visit from the tax officer to invite or hold a "pick up the ball" activity to Gampong Tantuha with the aim of making it easier for people to pay taxes.

Riani (2021) The results of research based on the results of the distribution of questionnaires that have been carried out about community participation in paying land and building taxes in Pulau Komang Village, Sentajo Raya District, Kuantan Singingi Regency obtained an average value of 3.22, meaning that these results of this study were at a fairly good interval. This is due to the 5 indicators used in this study. Such as knowledge and skills, Employment and income, Education and illiteracy, Gender and belief in a particular culture, are all quite good.

People in Soppeng Regency pay the UN through the Head of the Hamlet or the Head of the Environment. Then, a paper is given showing the area of the land or building and the amount of tax to be paid by the community. Then a large UN payment paper is given to the community and a small paper is taken by the head of the hamlet to be taken to the tax office. It can also be through the UPT Pajak in each sub-district, namely collectors who are in charge of collecting taxes.

Honesty is considered very important in Bugis society. Honesty in the Bugis language is Alempureng, which comes from the word lempu, which can also mean sincere, true, good, or fair (Rahim, 2011: XVII). According to the meaning of the accent, lempu' is the same as straight as opposed to crooked. In various contexts, sometimes this word also means sincere, true, good, or fair, so the opponent's words are cheating, lying, betrayal, bad, deceitful, and the like. These meanings can be understood when the word lempu' is found in the expression Bugis or lontara. Various ways also explain this honesty.

MNJ Propriety, propriety, worthiness", which in the Bugis language is called asitinajang is considered important by the Bugis people. Asitinajang comes from the word

tinaja, which means suitable, appropriate, appropriate or appropriate (Rahim, 2011: XVII). This propriety is applied in various areas of life, from the very big, related to power to the very small, seemingly trivial, such as giving something to others. If a person feels he deserves it, he will be very happy to accept it, but if he feels that he does not deserve the gift he will refuse it.

In the Bugis community highly uphold the words Alempureng and Assitinajang. Alempureng is Honesty Where honesty in paying the UN, then Assitinajang is propriety / things that are considered important, one of which is very important in paying the UN. Based on this description, the author is interested in conducting research entitled "Community Participation in Paying the UN in the Cultural Frame of Local Wisdom (Alempureng and Assitinajang in Soppeng Regency)".

Understanding Land and Building Tax

Based on Law No. 28 of 2009, Land and Building Tax is a material tax in the sense that the amount of tax payable is determined by the state of the object, namely the land / land and / or buildings. The existence of the subject does not determine the amount of tax. In detail, the understanding of the earth is the surface of the earth (land and waters) and the body of the earth in the interior and sea of Indonesia. Examples: rice fields, fields, gardens, land, yards, mines.

2. Theoretical Background

Theory of Justice

According to Plato as quoted by Suteki and Galang Taufani, justice is beyond the capabilities of ordinary people. The source of injustice is the presence of changes in society. Society has principal elements that must be maintained, namely:

- a) Strict sorting of classes; for example, the ruling class filled by herders and guard dogs must be strictly separated from human sheep;
- b) Identification of the destiny of the state with the destiny of its ruling class; special attention to this class and its unity; and adherence to its unity, rigid rules for the maintenance and education of this class, and the strict supervision and collectivization of the interests of its members.

Culture:

a) Alempureng

Honesty is considered very important in Bugis society. Honesty in the Bugis language is Alempureng, which comes from the word lempu, which can also mean sincere, true, good, or fair (Rahim, 2011: XVII). According to the meaning of the accent, lempu' is the same as straight as opposed to crooked. In various contexts, sometimes this word also means sincere, true, good, or fair, so the opponent's words are cheating, lying, betrayal, bad, deceitful, and the like. These meanings can be understood when the word lempu' is found in the expression Bugis or lontara. Various ways also explain this honesty.

b) Assitinajang

Propriety, propriety, worthiness", which in the Bugis language is called asitinajang is considered important by the Bugis people. Asitinajang comes from the word tinaja, which means suitable, appropriate, appropriate or appropriate (Rahim, 2011: XVII). This propriety is applied in various areas of life, from the very big, related to power to the very small, seemingly trivial, such as giving something to others. If a person feels he deserves it, he will be very happy to accept it, but if he feels that he does not deserve the gift he

will refuse it. The above proverb if associated with UN payments is Alempureng honesty where people must be honest about UN payments. Then Assitinajang propriety or important things, where the community must prioritize and prioritize obligations that must be obeyed, one of which is the obligation to pay the UN.

Types of Taxes

The taxes currently in force in Indonesia are grouped into two parts, namely:

a) State Taxes

State Tax is a central tax determined by the central government through law, whose collection authority lies with the central government and the proceeds are used to finance central government expenditures and development (Marihot P Siahaan, 2006: 9) which until now is still valid are: Income Tax (PPh) Commercial Added Tax and Sales on Luxury Goods (VAT and PPN BM) Stamp Duty.

b) Local Taxes

According to Marihot P Siahaan (2006: 9) suggests that Regional Tax is a mandatory contribution made by the region to individuals or entities without balanced direct rewards that can be imposed based on applicable laws and regulations used to finance the implementation of local government and regional development. Local taxes are divided into two, namely:

Previous Research

Previous research conducted by Wahyuni (2020) the results of the research were based on UN realization data from the field of Regional Original Income that community participation in paying the UN in Gampong Tantuha was still very low. The people of Gampong Tantuha are not yet accustomed to the existence of the UN, so they have become indifferent to the importance of participating in paying the UN. In addition, there is no socialization or visit from the tax officer to invite or hold a "pick up the ball" activity to Gampong Tantuha with the aim of making it easier for people to pay taxes.

Previous research conducted by Riani (2021) based on the results of the distribution of questionnaires that have been carried out on community participation in paying land and building taxes in Komang Island Village, Sentajo Raya District, Kuantan Singingi Regency obtained an average value of 3.22, meaning that these results of this study were at a fairly good interval. This is due to the 5 indicators used in this study. Such as knowledge and skills, Employment and income, Education and illiteracy, Gender and belief in a particular culture, are all quite good.

Mindset

Public awareness in paying the UN is still very lacking, so there needs to be awareness from the public to participate in paying taxes.

In the Bugis community highly uphold the words Alempureng and Assitinajang. Alempureng is Honesty Where honesty in paying the UN, then Assitinajang is propriety / things that are considered important, one of which is very important in paying the UN. These two words educate the public's compliance and understanding of UN payments.

The proverb Alempureng and Assitinajang above when associated with UN payments is Alempureng honesty where people must be honest about UN payments. Then Assitinajang propriety or important things, where the community must prioritize and prioritize obligations that must be obeyed, one of which is the obligation to pay the UN.

3. Method

Qualitative research is conducted with an interpretive phenomenological approach. Phenomenological research is a type of qualitative research that looks and hears more closely and in detail an individual's explanation and understanding of his or her experiences. Phenomenological research aims to interpret and explain the experiences experienced by a person in this life, including experiences during interactions with others and the surrounding environment. In the context of qualitative research, the presence of a phenomenon can be interpreted as something that exists and appears in the consciousness of researchers by using certain ways and explanations of how the process of something becomes visible clearly and tangibly.

Phenomenological research prioritizes searching, studying and conveying the meaning of phenomena, events that occur and their relationships with ordinary people in certain situations. For example, the UN Payment Event in Soppeng Regency which is associated with the culture of its people in the proverb Alempureng means honesty, which is honest in UN payments, then Assitinajang means propriety / important things where the community is very aware of their obligations that must be obeyed and implemented, namely obligations in UN payments. Because the culture that exists within the scope of the Soppeng Regency community is still very thick and the community still has high cultural values.

Qualitative research is also referred to as naturalistic research because the research is carried out in natural conditions by paying attention to the actual state of the research location with qualitative data, not using mathematical models (calculation methods) and the analysis is more qualitative. Moleong (2014) also explained that after analyzing several definitions and meanings of qualitative research, a conclusion was made derived from the main understanding of qualitative research.

4. Results and Discussion

The UN's Position in Regional Revenue

a) UN Entry Types of Local Taxes

Local tax is a tax collected and managed by the Regional Government both at the district / city and provincial levels. Local Tax proceeds are used to finance local government spending. Local taxes are notified through the Land and Building Tax Payable Tax Return (SPPT-PBB) based on the Decree of the Head of KPP regarding taxes payable within 1 (one) tax year.

b) UN Payment Flow in Baringeng Village, Soppeng Regency

Regarding community participation in paying the UN in the value of local wisdom culture (Alempureng and Assitinajang in Soppeng Regency), from the researcher's question "What is the flow of UN payments?" Baringeng Village Head A.Aris said that:

"About a thousand UNs but only eight hundred have paid and two hundred have not. The lack of participation from some UN paid communities here is a problem that must be addressed. Therefore, our efforts such as not having to pay at the tax office but can also pay at the village office or to the head of the hamlet, we the village also hold counseling about the United Nations and announce in each mosque if the payment time is near, but so far it has little effect".

The above is an explanation of the flow of UN payments for people in Baringeng Village, Soppeng Regency. Based on the results of these initial interviews, it can be concluded that the low interest in the participation of some communities in making UN

payments in Baringeng Village is also inseparable from several factors that affect community participation in paying taxes.

c) Revenue From UN Payments

Land and Development Tax is a source of state revenue to improve national development. Taxes are the obligation of the people / residents who live in society. With regular tax payments, the wheels of government will run smoothly for the benefit of the people / residents themselves.

Community Perspectives on UN Payments

a) Age Factor

Age factors can influence interest for the community for UN obligations, Based on the results of interviews conducted by researchers in Baringen Village, age factors can affect community participation in paying taxes. As the response given by one of the 40-year-old people of Baringeng Village who works as a farmer brother Andi Haryati, that:

"People who actively pay the UN with people who never pay the UN can be seen from their age. Usually not because they don't want to, but because they are busy. Moreover, the old usually don't have much time. Pay the UN directly to the village office. Although we can not only make age as a benchmark for a taxpayer to pay taxes or not, but indeed the average elderly age is difficult to be invited to participate in paying taxes. Unless later if they get a letter of reprimand or fine, then they want to pay. But the letter or fine was never given either."

Based on the explanation from the community that the age included in the productive age group can be a determining factor of high or low interest in a person participating in paying taxes. Although people tend to pay taxes only when necessary. But usually older people become more indifferent to the importance of paying taxes.

b) Educational Factors

The level of education can be used as a benchmark that influences people's participation in paying the UN. According to the interview results of the researcher whose question was "Do education factors affect the people of Baringeng Village in paying the UN?" one of the Baringeng Village residents who works as a 45-year-old farmer, Agustang's brother, said that:

"There must be a difference in understanding between people who have a higher level of education and people who have a low education. Because the higher the level of education, the knowledge will also certainly be wider and the understanding of the importance of paying the UN will also increase. Those with low education usually do not understand what is the importance of paying the UN. But, even so, it does not rule out the possibility that even in Baringeng the educated are lazy to pay taxes."

Although the level of education affects people's participation, self-awareness of the importance of paying taxes also influences. In Bdesa Baringeng there are still some people who are seen from their level of education, but self-awareness to pay taxes is still low. Researchers also interviewed the 50-year-old Head of Famfulue Hamlet of Baringeng Village, named Tenni, saying that:

"For example, those who have not paid are constrained because the SPPT land owned is inherited from their grandmother who has not been reversed. The problem of SPPT itself is if people who are constrained by the problem of the name listed on the SPPT are still in the name of their grandmother because they have not been behind the name".

Based on the results of these initial interviews, it can be concluded that some people in Baringeng Village do not pay the UN because they are lazy to take care of SPPT.

c) Income Factor

Everyone has different socioeconomic conditions based on their work and income. There are some people whose income is high, medium and low. Based on the results of an interview with the question "What is the factor of income influential in paying the UN?". With Kasmawati's brother who works as a 38-year-old kindergarten teacher who said, that:

"What I know is that in Baringeng Village there is no compulsion to pay taxes, with mediocre economic conditions so I think the money is only for more needed needs. I pay or don't pay the land and building tax, my life is still like this. Because he said paying taxes is for the welfare of society, but I don't feel anything has changed in our lives. As long as there are no such burdensome sanctions, it seems that it doesn't matter if you don't pay taxes like the United Nations. But, if there is more fortune and there is an urgent need, I will definitely pay."

Based on the answer from the informant, a person's economic factors are the main thing that can affect the implementation of obligations in participating. Because we know that not all taxpayers living in Baringeng Village have a job or a fixed income every month. In addition, there are still people who think that paying the UN has no effect on them.

Based on this description, the author has been able to conclude the results of the study with the title "Community Participation in Paying the UN in the Culture of Local Wisdom Values (Alempureng and Assitinajang in Soppeng Regency)".

Discussion:

To improve development and improve the welfare of the community in Baringeng Village, Soppeng Regency, of course, there needs to be community participation as the first participation of residents in the area to provide their opinions, aspirations, thoughts and interests in order to realize good local governance. One form of community participation that can lead to the implementation of good local government is the participation of the community in paying taxes that are collected using an office assessment system, such as the United Nations. As a result of taxes that can increase regional income, the realization of UN revenues is intended so that local governments can play a maximum role in meeting regional needs, especially in terms of development and provision of services to the community itself.

Based on these interests, public participation is needed in paying taxes which aims to increase tax income as a source of PAD. Because PAD can give authority to local governments so that they can fund the implementation of regional autonomy in accordance with the potential in the region. The higher the income obtained in an area, the higher the level of community welfare that can be realized.

Based on the results of research that has been done, there are factors that are likely to be obstacles in UN payments such as age, education and income factors. It turns out that not all people in Baringeng Village, Soppeng Regency attach to the value, namely the value of Alempureng is in him that what he eats from his harvest must also be set aside to pay taxes. But apart from all that, only a few people in Baringeng Village themselves do not know the importance of paying the UN, being honest and obedient in paying the UN.

5. Conclusion

Based on the results of the research described above on how to increase community participation in paying the UN in the value of local wisdom (Alempureng and Assitinajang in Soppeng Regency), the following conclusions can be drawn, that:

Based on the results of the interview above, some people in Baringeng Village, Soppeng Regency lack obedient and honest awareness of the importance of paying the UN. Many people do not understand the importance of paying the UN itself and are more concerned with other needs that they think are far more important.

Factors such as education, age and income turned out to be one of the deterring factors because the village was unable to provide efforts to be on time to pay the UN.

Based on the conclusions that have been explained as mentioned above, there are several suggestions that researchers want to convey regarding community participation in paying the UN in Baringeng Village, Soppeng Regency, including:

Some people who have not returned their SPPT names should immediately report to the village so that they can immediately help change it and not drag on in the future. As well as people who are hampered by income preparing in advance and some people who say there is no harvest even though it already exists in order to have awareness of their obligations.

Researchers hope that the village or tax officer will more often provide counseling or motivation for some taxpayer communities to increase awareness of their participation in paying.

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