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Motor Vehicle Taxpayer Compliance in Momangu Lipu Cultural Perspective

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Abstract

This research analyzes taxpayer compliance motor vehicles from the perspective of momangu lipu. It is expected to contribute in the form of compliance study taxpayer based spirit momangu lipu, which is still implemented by the community in Bolaang Mongondow Regency North Sulawesi Province. This type of research is qualitative research, with data collection through interviews involving four informants. This research provides information that the understanding of spirit momangu lipu contains a core of development constructed from local wisdom values that can raise awareness of motor vehicle taxpayers such as the value of responsibility and the value of Togetherness. The commitment shown by the local population is a manifestation of concern for the hometown or lipu and raises the responsibility and awareness of the community as a motor vehicle taxpayer who is obliged to comply with the tax provisions.



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1 Introduction

Regional development needs funds that continue to increase yearly due to the increase in population and community needs (Sudirman & Muslim, 2018). Local taxes are an essential source of local income to finance the local government and local development. According to Article 2 of Law No. 28 of 2009 on Local Tax and Regional Levy, one type of local tax is motor vehicle tax, a tax on motor vehicles' ownership and possession. The subject of this tax is a person owning and controlling a motor vehicle. This taxpayer-deposited tax will go into state coffers or local coffers that will later be used for regional development.

Taxpayer compliance is fundamental to increasing tax receipts (Fadhilatunisa, 2018; Wahyuni, 2018; Amran, 2018; Hamzah et al., 2018; Ali & Nasaruddin, 2020; Sholehah et al., 2020). Taxpayer compliance can be influenced by two types of factors, namely, internal factors and external factors (Rifani et al., 2019). Internal factors are factors derived from the Taxpayer himself and relate to the individual's characteristics who are the trigger in carrying out his tax obligations. This factor comes from the ethical side, which is an act by the community. All notions of such ethics refer to or refer to conduct or deeds that are considered acceptable or

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appropriate according to the customs that apply in a particular environment or community (Badjuri, 2014; Amen, 2019). In contrast to internal factors, external factors come from outside the Taxpayer, such as the situation and environment around the Taxpayer (Fuadi, 2013; Lomagio, 2019).

One of the factors that unwittingly contributed to the taxpayer's behavior and character is the value of local wisdom (Amen, 2019). Local wisdom is a view of life, science, and various life strategies carried out by local people to answer multiple problems in meeting their needs. The community has local culture and traditions that are functionally able to maintain the environmental situation (Wangiran, 2011). For modern society, local wisdom is interpreted as the motivation of goodness from the combination of God's sacred values and the noble values that exist and deserve to be the grip of life (Soedigdo et al., 2014).

The issue of taxpayer compliance is not new to review. Still, the idea that arises from behind the practice of fulfilling tax obligations is exciting to review because tax compliance is the benchmark for successful tax reform (Su'un & Ahmad, 2020; Pelu et al., 2020). The spirit of local cultural values of a region will provide a style of collective community behavior. As a community identity, local wisdom becomes a view of life to answer various problems in daily life. The value of local cultural wisdom found in various regions should be raised and internalized by each member of the local community as one of the reference values and norms to address various issues faced, including the issue of tax compliance. In the life of the public, Bolaang mongondow north is known as momangu lipu, which in Kaidipang momangu means to build in the sense of progress and form of service, while lipu itself means village. Momangu lipu became a reflection in the development of the area practiced long ago by the Kaidipang people even before it was formed into Bolaang Mongondow North Regency. Noticing the existence of spirit momangu lipu in the past and its relevance to the development of the region in the present, it is not foreign if its existence can be accommodated. Local tax contributions, especially motor vehicle taxes, are still a source of local income in support of development (Mariana, 2019).

Awareness to find the concept of momangu lipu as a spirit to build taxpayer compliance of motor vehicles is very reasoned given the existence of past products (local wisdom) is still expected by the community and other supporting entities. This can be traced from some previous research, such as research conducted by Winarda (2018), which found the implementation of Bugis-Makassar local culture 'Sipa sipakatau sipakalebbe sipakainge' is able to increase taxpayer compliance. The research was also conducted by Martini & Zulfikar (2015) on the existence of part and values. The results showed that imagining the values of stingrays would pave the way for taxpayers to comply and help the government build the country. This research is expected to contribute in the form of a study of spirit momangu lipu as a reference to raise the taxpayer compliance of motor vehicles based on the sensitivity of local wisdom values.

2 Research Method

This study uses ethnographic methods with interpretive approaches. The study examined the compliance of motor vehicle taxpayers, and researchers took research objects in certain cultures. The data collection techniques used in this study are through an 1) observation or observing the activities of local people in carrying out daily activities or living traditions containing the cultural values of momangu lipu. 2) Documentation or collect data by studying books, papers in order to obtain information related to theories and concepts related to research. 3) Interview, which is one of the techniques of data collection. Interviews are conducted by the author to obtain data in the form of information and information about research data from informants. The informants used in collecting data for this study are determined based on criteria. The criteria, in this case, are the extent to which the informant understands the problems that are the subject of the study in the formulation of research problems that are able to represent interested parties, such as indigenous figures, taxpayers, and the Chief Representative of SAMSAT (Sugyono, 2010).

3 Result and Discussion

Result

The factor that influences the increase in motor vehicle tax receipts is taxpayer compliance. Taxpayer compliance is a form of obedience, obedience in implementing tax provisions. Researchers met samsat coordinator of Bolaang Mongondow North Regency to get an overview of the level of compliance of the Bolaang Mongondow North community assessed from the realization of previous tax receipts.

"Right now, it's people, and I was a coordinator. You are given by our target boss. In this case, the target is about six billion nine hundred and nineteen for 2020. If yesterday 2019 is in accordance with what the boss or the government gave us samsat Bolaang Mongondow, the target was reached even beyond."

If assessed from the annual realization of tax receipts, this indicates that the level of compliance of the Taxpayer of motor vehicles can be said to be good. The achievement of this motor tax target is not only the responsibility of SAMSAT as an institution given trust by local governments to conduct motor vehicle tax voting but also the role of the community as a taxpayer. When the Taxpayer complies with the tax provisions, the target tax receipt will be realized. It is based on that the rules in the tax provision stipulated for the purpose of achieving tax receipts as targeted. However, there are other factors that affect motor vehicle tax receipts, such as disaster factors.

"But for 2020, this is only four months, from January, February, March I reached the monthly target. But this is the month to because with this COVID e... that we achieved this month has not reached the target."

The constraints of tax voting are inevitable; however, there are efforts made by SAMSAT to achieve the target of motor vehicle tax receipts. SAMSAT does billing by the door to door.

"For now, people are anticipating passing through e... door to door. Torang does tornado to the community with door to door system, torang up and down the house. It's just that some people realize, is it so there doi or how..."

Usually, if the taxpayer fulfills his obligation to pay motor vehicle tax in accordance with the due date, then there will be no billing. Billing is done when the taxpayer does not pay off his obligations in accordance with the time frame of the motor vehicle tax payment limit. Nasution & Saputra (2017) revealed that a lack of awareness of the timeliness of paying motor vehicle taxes could hinder the voting of motor vehicle taxes. Taxpayer compliance is an overview of compliance in implementing tax provisions in the sense of fulfilling its obligations before maturity.

The basic knowledge of taxation is believed to encourage taxpayers to fulfill their obligations (Kurniawan, 2019; Hamzah et al., 2018). The basic knowledge in question is the knowledge of the procedures and rules of taxation as well as the benefits of the tax paid by the taxpayer itself so that it can be said that taxpayer compliance describes the knowledge of the taxpayer itself (Amen & Mispa, 2020). Researchers found Ms. Liana as the second informant, who is also a motor vehicle taxpayer. Here's his initial phrase:

"Ever, so pay directly at SAMSAT... pay on time."

Timely means before the end of the maturity period. According to Carolina (2009), in Cakoro (2015), tax knowledge is tax information that taxpayers can use as a basis for acting, making decisions, and to pursue certain directions or strategies in connection with the exercise of their rights and obligations in the field of taxation. The researcher then tried to identify the reasons that shaped the behavior shown by the informant above by asking the question of whether he understood the benefits of the motor vehicle tax he had paid, following his speech:

"e... I don't know. All I know is it goes pay first. I don't know where it is."

Building Taxpayer Compliance Based on Momangu Lipu Spirit

The long journey of the development of North Mongondow Bolaang is evidence of the existence of spirit momangu lipu as a local caricature. The evidence of the development of the North Mongondow Bolaang area that unites the two Swapraja Kaidipang Besar and Bintauna also depicts the character of the North Mongondow Bolaang people in a shared, advanced lifestyle. I studied the synthesis of meanings. There is an inherent value

in the spirit momangu lipu. These values are then adhesive and can be an important element in order to support regional development. Such value needs to be internalized in the behavior of society as a taxpayer.

The Value of Responsibility

The development of Bolaang Mongondow north is not only the responsibility of a particular group but a shared responsibility between both the government and the entire local community. The responsibilities reflected in the Bolaang Mongondow North community as expressed by the Chairman of the Alliance of Indigenous Institutions:

"Responsibility, it is thought that this area has no one. Here we are so that only the fur of the fence is not ordered later. This is a fence. Unless there are no goods pouring depe, but if there is nothing left, it will be cleanliness; not after, the government or Sangadi will come to the order's head. But it does arise that the feeling from there arises that is constructive. "

This statement illustrates a sense of having the people of Bolaang Mongondow as the owners of lipu (village) that fosters the character of a responsible community. This requires that when a person has made something as part of it, they are responsible for it. Responsible, where its value is ingrained in the most profound consciousness and experienced by individuals who are the essence of morality (Triyuwono, 2000). Responsibility also reflects individual morals. In the context of taxation, fulfilling motor vehicle taxation obligations is the responsibility of the community to the development of the region. Taxpayers should be aware of their capacity as taxpayers responsible for applicable taxation rules. Given that motor vehicle tax as a source of local revenue to support development will be realized if supported by the taxpayer's attitude of responsibility. Awareness of duty as a Motor Vehicle Taxpayer can be a strong driver of taxpayer compliance and its role in supporting regional development

The Value of Togetherness

Spirit momangu lipu is also formed from the trapping of tradition that contains sublime value as the local community's identity. The amount that includes positive behavior in people's lives becomes the principal value in realizing Togetherness's development. Togetherness is reflected through tradition that is still preserved and maintained by the local community until now. In daily life, the application of Togetherness can be found in implementing big days or celebrations, be it love or sorrow. In every way, people usually get involved. Before the day of the performance, some residents conducted deliberations. The deliberations here are intended to discuss the preparation of the version of the celebration, which is then implemented to help alleviate the celebration host's work. In Kaidipang, the terms used in this deliberation are poku duduho kumohango and pokogo kumobungoto, which means to bring the distant closer and lighten the heavy. Getting close to each other means unity, while lightening up the heavy means helping each other with the work at hand.

In this practice, residents usually help prepare celebrations in the form of building tents to donate staples and cash to help the host celebration. This assistance is not only seen from the amount of basic or nominal rupiah donated but also interpreted as a part of the public awareness of its responsibilities as a fellow citizen. Another variant of Togetherness activity in celebration is assistance in setting up saba or tent as well as other activities that require human power e.g. cooking. This activity is referred to as "monopone Marija" by the kaidipang community. Mr. S. Bolota expresses the meaning of this karija monopone as a traditional figure. Here's what he said:

"Monopone karija, that means helping to lift the activity of the family. Well that's monopone..."

Monopone karija is a practice done to relieve the work of the host hajatan. This good faith is a local wisdom custom of local people who uphold the value of Togetherness which in the regional language is referred to as "golumo sosobotu". In addition to Togetherness depicted in each hajatan, the practice of Togetherness can also be seen from several community activities such as please help in the work of worship which in Kaidipang language terms is called mokarija bakti. This activity is for example the creation of village roads, the manufacture of, cleaning public places in order to welcome big days and other activities involving crowds for the common good. It appears that there is strong solidarity that is intertwined between people. The value of

togetherness reflected in this practice is also not only as a social adhesive but also characterizes one's adherence to the teachings of Islam. Togetherness, where the practice of helping each other and working together in terms of goodness manifests in sensitivity and awareness as fellow creatures of God's creation.

The implementation of Togetherness in a more modern sense lies not just in the effort to help families or neighbors who face the face of love and grief, help the creation of village roads, village embankments, bridges and other facilities or called *mokaria bakti*. The meaning of Togetherness is more practical in the context of development one of them issued funds to support regional development namely by paying motor vehicle tax. This departs from the basic assessment of Togetherness is cooperation on noble purposes, for the common good in line with the presence of motor vehicle tax itself is used for greater benefit and utilized to support regional development. Paying motor vehicle tax as the actualization of Togetherness large scale for the realization of common prosperity, especially in Bolaang Mongondow North area.

4 Conclusions

Momangu Lipu tradition is a spirit of development constructed from local wisdom values that can raise awareness of motor vehicle taxpayers, such as the value of responsibility and the value of Togetherness. The value of this responsibility is born from the individual's awareness of the concern for the hometown or lipu. Awareness of this responsibility is also a strong driver of social cooperation in regional development, one of which is to participate in paying motor vehicle tax. The value of Togetherness, which in the regional language is called "*golomo sososbotu*," is depicted in the activities of local people who help each other in all community activities and involve the crowd for the common good. The same applies to the apparent motor vehicle tax for the common good, used to support the development wheel to realize the community's welfare. The value of Togetherness is believed to generate compliance of motor vehicle taxpayers where taxpayers together join together by paying taxes as a form of support to the government in local development. The role of local wisdom in building taxpayer compliance dominates because it has the value of having the drive to move its community. If the spirit of momangu lipu can be understood and i.e. by each individual as a good thing, then it is believed to be a driver for the taxpayer to carry out its obligations as a motor vehicle taxpayer. Thus, the taxpayer's mindset will be formed with the consideration that by paying motor vehicle tax is to help the local government in the development, not Katrina fear of inspections, fines, or other sanctions.

This research focuses solely on the motivation to foster taxpayer compliance of motor vehicles with interviews conducted only from some informants' point of view. Knowledge or truth resulting from the Perspective that researchers use tends to be subjective and applies only to specific situations and conditions within a particular time. So it cannot be generalized. Therefore, further research is expected to expand the research site to uncover a reality rich in understanding. Researchers hope this study can be developed for other researchers to review the compliance of motor vehicle taxpayers with different paradigms and further increase the intensity of digging data in the field as well as interactions with informants and going more in-depth about the local wisdom of North Mongondow Bolaang. Governments and interested institutions' role can be to conduct activities to improve the compliance of motor vehicle taxpayers by socializing the counseling of the importance of paying taxes to help natural governments set the wheels of government to make the welfare of the community. The community should maintain a local cultural tradition that contains noble values so as not to fade by modernization.

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