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DOI: [10.22219/jrak.v14i2.35291](https://doi.org/10.22219/jrak.v14i2.35291)

Citation:
Harwida, G. A., Tjaraka, H. (2024). Application Of The Philosophy Of “Gotong Royong” To Improve Tax Compliance In Indonesia. Jurnal Reviu Akuntansi Dan Keuangan, 14(2), 538-552.

Article Process

Submitted:
June 24, 2024

Reviewed:
June 28, 2024

Revised:
August 9, 2024

Accepted:
September 6, 2024

Published:
September 6, 2024

Office:
Department of Accounting
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GKB 2 Floor 3,
Jalan Raya Tlogomas 246,
Malang, East Java,
Indonesia

P-ISSN: 2615-2223
E-ISSN: 2088-0685

Article Type: Research Paper

APPLICATION OF THE PHILOSOPHY OF “GOTONG ROYONG” TO IMPROVE TAX COMPLIANCE IN INDONESIA

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ABSTRACT

Purpose: This research aims to offer the concept of gotong royong (mutual cooperation) in Indonesia as one of the factors that must be applied in order to improve tax compliance in Indonesia

Methodology/approach: This study is a qualitative study with a library-research approach.

Findings: Gotong royong, which means mutual cooperation, is a philosophy that has been ingrained in the Indonesian people; therefore, it should be an important component in carrying out counseling, socialization, and tax inclusion education for the Indonesian people. So, the perspective on tax obligations and compliance shifts from what was only an obligation to becoming a common necessity in building an independent and more sovereign Indonesian state.

Practical implications: Theoretically, this research provides a new perspective on the application of social interaction theory and the theory of planned behavior, although the concepts offered in this article still require further study at the practical level.

Originality/value: Research related to tax compliance has mostly been carried out using a quantitative survey approach or an empirical study approach. However, this research examines tax compliance from a different perspective, namely the philosophy of tax as a tool in



developing the country, which is actually an embodiment of the local philosophy of Indonesia called gotong royong. To the best of the researchers' knowledge, this has not been widely implemented.

Keywords: Gotong Royong; Mutual Cooperation; Tax Compliance, Tax Obligation.

ABSTRAK

Tujuan penelitian: Penelitian ini bertujuan untuk menawarkan konsep gotong royong di Indonesia sebagai salah satu faktor yang harus diterapkan untuk meningkatkan kepatuhan pajak di Indonesia.

Metode/pendekatan: Penelitian ini merupakan penelitian kualitatif dengan pendekatan penelitian kepustakaan.

Hasil: Gotong royong yang merupakan filosofi yang sudah mendarah daging dalam masyarakat Indonesia, sehingga seharusnya menjadi komponen penting dalam melakukan penyuluhan, sosialisasi, dan edukasi inklusi pajak bagi masyarakat Indonesia. Sehingga, cara pandang terhadap kewajiban dan kepatuhan pajak bergeser dari yang tadinya hanya sebagai kewajiban menjadi sebuah kebutuhan bersama dalam membangun negara Indonesia yang mandiri dan lebih berdaulat

Implikasi praktik: Penelitian ini memberikan perspektif baru terhadap penerapan teori interaksi sosial dan teori perilaku terencana, meskipun konsep-konsep yang ditawarkan dalam artikel ini masih memerlukan kajian lebih lanjut pada tataran praktis.

Orisinalitas/kebaharuan: Penelitian terkait kepatuhan pajak sebagian besar dilakukan dengan menggunakan pendekatan survei kuantitatif atau pendekatan studi empiris. Namun, penelitian ini mengkaji kepatuhan pajak dari sudut pandang yang berbeda, yaitu filosofi pajak sebagai alat dalam membangun negara, yang sebenarnya merupakan pengejawantahan dari filosofi lokal Indonesia yaitu gotong royong. Sepengetahuan peneliti, hal ini belum banyak diimplementasikan.

Kata kunci: Gotong royong; Kepatuhan Pajak; Kewajiban Perpajakan.

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14.2 INTRODUCTION

The word "taxes" has become a term that is somewhat dreaded; many equate it with "death" because—like "taxes"—it is inevitable and will be experienced by all of God's creatures in

this universe. The history of taxes began thousands of years ago all over the world; the oldest evidence of tax collection was found in ancient documents in the Ancient Egyptian era around 3,000–2,800 BC ([Bhat & Qadri, 2018](#)). Regardless of the purpose of tax collection then and now, taxes occupy a very important place in the revenue of every country or kingdom. But unfortunately, taxes are not perceived as pleasant by taxpayers, wherever they are ([Sandmo, 2015](#)). From the legend of Robin Hood to the story of Sunan Kalijaga, there have been tales about the struggle for the protection of the common people who endured the exercise of arbitrary authority in carrying out tax collection throughout history, which was more about fulfilling the needs of the kingdoms and nobles or those who were stronger. Even today, stories of compliance, awareness, fraud and tax evasion are still sexy topics to be discussed from various angles, including those in terms of calculation, accounting, behavior, as well as culture and religion ([Alm, McClelland, & Schulze, 1992a](#)); this is true in Indonesia too. Up until now, people recognize taxes as "a mandatory contribution that is not accompanied by direct reciprocity." This interpretation of tax is contained in article 1 paragraph 1 of Indonesia's General Provisions and Taxation Procedures (KUP) Law and has been adapted by the country's various textbooks in the field of taxation. The definition is not much different from that of other countries such as the US, UK, India, and Australia, where the terms "compulsory," "obligation," "have to," and "involuntary" are the key words in each definition of tax given ([collins dictionary, 2019](#); [investopedia, 2019](#)).

The words "must" and "have to" have a negative connotation that leads the human mind to tend to fight rather than obey. That is why tax compliance is an issue that constantly emerges ([Allingham & Sandmo, 1972](#); [Alm & Torgler, 2011](#); [Fidiana, 2017](#); [Permatasari, Ngelo, Harymawan, & Cahyono, 2023](#); [Torgier & Schneider, 2007](#); [Benno Torgler, 2003](#); [Wulandari, Prastiwi, & Atmini, 2022](#)). The issue of tax compliance will usually be associated with tax morality and tax awareness, while tax evasion is associated with various terms such as tax avoidance, tax aggressiveness, tax evasion, and tax planning, or with looking for the factors behind tax compliance or non-compliance ([Alm, McClelland, & Schulze, 1992a](#); [Basri & Surya, 2016](#); [Bird & Martinez-vazquez, 2008](#); [Cummings, Martinez-Vazquez, McKee, & Torgler, 2011](#); [D'Attoma, Volintiru, & Steinmo, 2017](#); [Dyrenge, Hanlon, & Maydew, 2010](#); [Fidiana, 2017](#); [Hanlon & Heitzman, 2010](#); [Luttmer & Singhal, 2014](#); [Riskiyadi, 2021](#); [Sukmana & Djadang, 2018](#); [Benno Torgler, 2004](#); [Wahyudi, 2016](#); [Yamamura, 2014](#)). In fact, taxes are state revenues that are purely sourced from within the country; with high tax compliance, they should help the country achieve independence by funding its own needs rather than having to look for external sources, which are usually in the form of debt. The people's calls for the government to continue to increase debt are loud, but they forget that tax revenue is still below target. What if we changed our perspective on taxes from an act of "obligation" to an act of solidarity that embodies the Indonesian philosophy of the Five Precepts of Pancasila, namely "gotong royong"?

Pancasila is the foundational philosophical theory of the Indonesian state and, accordingly, mutual cooperation is a philosophy of life underpinning the nation's culture that has deeply penetrated the hearts of each individual and is reflected in their daily lives. However, this philosophy has never been thought of when talking about taxes: that taxes are the main source of state revenues as a form of citizen participation in building the country, providing public infrastructure such as education and healthcare facilities, and so on. Or, in other words, taxes represent a form of mutual cooperation among the country's citizens. This article would like to offer the following model: "Tax is a form of mutual cooperation between people in order to independently develop their nation" through the recognition of the payment of religious contributions from taxpayers as a component that reduces the income

tax owed. So, the model proposed by the researchers tries to evoke the philosophy of mutual cooperation among the Indonesian people to encourage them to be obedient in carrying out their tax obligations so that their country can achieve independence in funding its needs, with the government also giving better recognition to religious contributions than what has been the case so far. This is a deduction from gross income for income tax payable.

This article novelty is presents a distinctive perspective on the subject of taxation, proposing that it can be conceptualised as a form of mutual cooperation (*gotong royong*), a principle that is central to Indonesian culture. To fully comprehend the nature of taxation as a form of mutual cooperation, it is essential to shift the way in which it is perceived. This entails not only a redefinition of the term 'tax' but also the determination of appropriate rewards for religious contributions. This approach is justified by the fact that the underlying aims and objectives of religious contributions and taxes are essentially aligned

RESEARCH METHOD

This study is a qualitative study with a library-research approach, which means it is a study carried out with a series of activities in the form of collecting data from the literature related to this topic and then reading, recording, and classifying the data obtained according to the purpose of the study. The sources of literature in question can be in the form of journal articles, books, encyclopedias, magazines, dictionaries, and other sources. The researchers also follow Derrida's philosophy which holds that texts or literature can be traced and that every such document is "history" because texts are created by previous texts ([Derrida, 1976](#)) In addition, library research is very suitable approach for the type of study that is dealing with "thinking" or "ideas"; as such, this study provides thoughts or suggestions on how people's understanding of taxes in Indonesia can be directed to the philosophy of *gotong royong* to inspire their compliance with regard to tax obligations in participating in the development of the country. This philosophy has been ingrained in all elements of the Indonesian people, but its implementation has never been connected to the payment of taxes. The stages employed in the library research in this article was adapted from that proposed by ([Kuhltau, 2002](#)) and tailored to suit the specific requirements of this study. The following steps are presented for consideration: The initial step is to identify the topic, which in this case is taxation. The second step is to conduct information exploration, which involves examining the dual nature of taxes as both a source of state funding and an obstacle due to taxpayer awareness and compliance, as reflected in the low tax ratio. The third step is to determine the focus of the research, which is to examine the issue from a different perspective. Specifically, it considers the philosophy that taxes should be a form of collective effort by all members of a society to contribute to the development of the country, with the burden of taxation regulated by appropriate legislation. In the case of income tax, the burden is distributed according to an individual's ability to pay, with the aim of ensuring a fair and equitable system. The article's primary focus is an examination of the philosophy of *gotong royong* as a fundamental tenet of Indonesian culture. This is followed by the fourth step, which is the collection of data sources. This involves a process of synthesizing ideas with existing literature to identify relevant sources that support the research. The literature is obtained from a variety of reading sources, including research articles in the fields of taxation, national philosophy, and tax regulations. Subsequently, the fifth step is the preparation of the presentation, which entails drafting the presentation of the results of the analysis of the various literature sources so that the ideas can be published as a written work that is both inspired and academically sound. The sixth and final step is the presentation of the article in accordance with the established academic and scientific rules. This includes journal selection and customization with the presentation template of the intended journal.

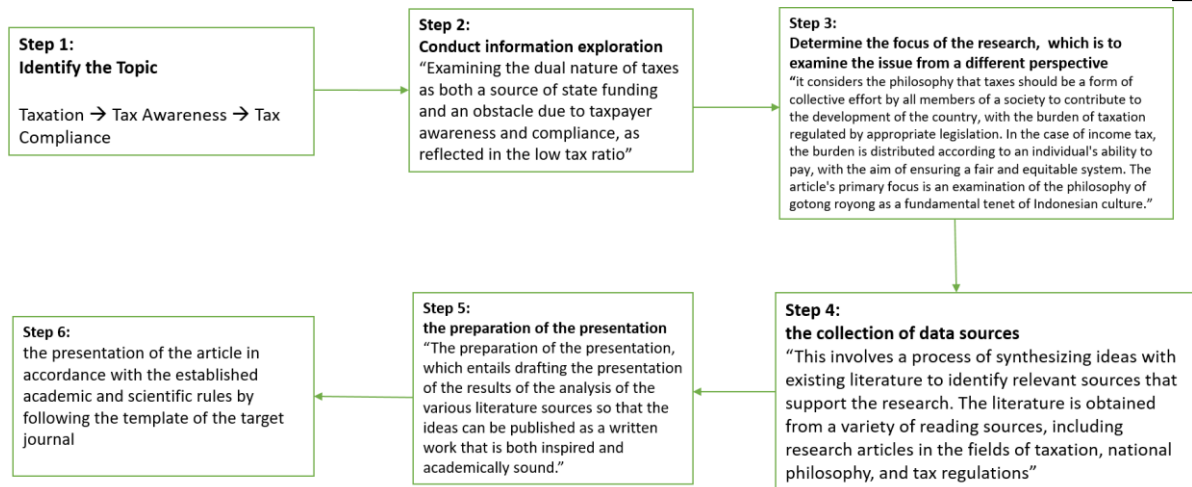


Figure 1. Analytical Steps

Source: modified from (Kuhltau, 2002)

RESULTS AND DISCUSSION

Gotong Royong: Philosophy of Life for the Indonesian Nation

The phrase *gotong royong* certainly doesn't sound exotic to the Indonesian people; those who live in cities or in villages are very familiar with this term. However, the meaning of *gotong royong* is still limited to carrying out work together in a settlement or community, such as community service, harvesting rice in each other's rice fields in the village, or helping each other when there are celebrations and disasters (Anggorowati & Sarmini, 2015; Pranadji, 2017; Slikkerveer, Baourakis, & Saefulla, 2019; Wulansari, 2015; Zaini & Darmawanto, 2015). Yet, there is study that argue that the implementation of mutual cooperation involving the government is misguided because it is coercion and political intervention in disguise (Bowen, 1986). This researcher also translates the term *gotong royong* with "mutual assistance" which means "mutual help" rather than the term "mutual cooperation" which means "together or synergize together" because the implementation of taxes is not the same and depends on the circumstances of the taxpayer. In this study, the term of *gotong royong* is translated as "mutual cooperation". In fact, the meaning of *gotong royong* is very deep and not that simple. Currently, many parties are worried because the spirit and implementation of mutual cooperation in society—according to them—have been fading as the years have gone by, one cause of which has been globalization (Irfan, 2016, 2017).

Gotong royong is a Javanese philosophy that is a unification of two phrases, namely "one work" (*satu karyo*) and "one do" (*satu game*) about which it was stated by R. Soekardjo Wirjopranoto (Dewantara, 2017) that "*gotong royong* is toiling together, sweating together, struggling to do the laundry together, all sweating for everyone's happiness." The term *gotong royong* appeared very clearly in the speech of Ir. Soekarno, President of the Republic of Indonesia, when he proposed the basic state philosophy, namely Pancasila, and put forward Ekasila, which is the essence of all these Precepts of Pancasila (Dewantara, 2017; Pranadji, 2017). Ekasila is *gotong royong*. In other words, *gotong royong* is the core of Pancasila itself as a spirit for every individual in their daily lives as citizens.

If *gotong royong* has always been exemplified in a limited scope, such as villages, indigenous peoples, and communities or groups, what if the meaning of *gotong royong* were broadened and modernized? This idea is not impossible because it accords with its true meaning. Because the essence of *gotong royong* is equality, justice, and togetherness in solving problems or achieving common goals, which is Indonesia's strength, then it is what is called "social capital" (Pranadji, 2017), because the nation was established by its founding fathers with the spirit of "all for all" and not "all for one" or "all for groups" (Dewantara, 2017). Even though there are many concerns about mutual cooperation being eroded by globalization, in this era of disruption, we will find cross-border manifestations of *gotong royong* that are even close to the actual form of mutual cooperation. This can be seen in how there are more and more philanthropic activities that were previously limited to disaster relief or humanitarian assistance and were limited only to a certain environment; now they have expanded to more useful types such as raising capital for micro, small, and medium enterprises (MSMEs) or what is commonly referred to as "crowdfunding" (Irfan, 2016), as well as raising opinions when discussing social issues that will later be submitted to the government as a contribution to the deliberation. Everything is done through the Internet of Things (IoT) so that it can reach a global audience. Some argue that this is a metamorphosis of *gotong royong* (Irfan, 2017), but in my opinion, this is not just a metamorphosis but, instead, the actual manifestation of mutual cooperation among the Indonesian people for a noble cause.

Why don't we apply this mutual cooperation to a broader goal, namely the benefit of the entire country? The state has an obligation to meet the needs of its people, which manifests itself in government spending. Therefore, the state must have sources of revenue to be able to meet its spending needs or funding needs. There are two major groups of sources of state funding: state revenue, which consists of state revenue from taxes and other sources, and state financing, commonly known by the public as funding from loans (Direktorat Penyusunan APBN, 2019). So, it can be said that funding originating within the country is state revenue. Then why do we need funding from loans? The answer is that sources of funding from within the country have not been sufficient for state spending, as indicated by a deficit balance if there are no other sources of funding. This is a critical point in the management of a country because dependence on funding originating from loans is a hidden threat over time if not properly controlled. Furthermore, this is related to the independence, sovereignty, and dignity of our country.

President Soekarno stated in his Independence Day speech on August 17, 1963, that: "...it's better to eat *gapelek* (a carbohydrate food made from cassava) than to eat *steak* and be a slave." The speech showed that the independence of the state had become a special concern at that time because we no longer wanted to be a colonized nation. However, the fact that, to this day, the government's debt is still quite high means that the independence of the state has not been realized and is even under threat. The state has no other way other than to increase its revenues that come from its own sources, namely state revenues from taxes and those not from taxes. Of the two types of revenue, state revenue from taxes still contributes the most, which is more than 95% of total state revenue, though the tax ratio is still low and the achievement of tax revenue as of the 2022 fiscal year is still at the level of 9% (Dihni, 2022). If we all know *gotong royong* when it comes to cleaning the environment, building bridges, and helping when there is a disaster or celebration in our environment, then why don't we also apply it to building this country together through contributions called taxes? We can call this a transformation of views on the tax itself from mandatory dues levied by force to contributions in the spirit of mutual cooperation for the objective of national independence.

Taxes in Our Eyes Today

It is difficult for taxes to fulfill their role as the largest source of state revenue. The word "tax" itself is a word that is avoided and has a negative connotation ([DJP, 2019](#); [Widia, 2017](#)); this is inseparable from the meaning of tax in the Law on General Provisions and Tax Administration (KUP) No. 28 of 2007 article 1 paragraph 1, which places a certain emphasis when it says: "... mandatory contributions... can be forced... there is no direct reciprocity...". If one pays attention, indeed, the notion of tax consists of a lot of vocabulary with negative meanings, so it is not surprising that this understanding has penetrated as a negative notion for its readers, both as taxpayers and not. As a result, even though layers of administrative sanctions and interest sanctions have been written into law, there are taxpayers—both individuals and entities—that always attempt to avoid taxes in various ways, both legal and illegal ([Basri & Surya, 2016](#); [Bhat & Qadri, 2018](#); [Farida, 2017](#); [Hanlon, Mills, & Slemrod, 2007](#); [Sandmo, 2015](#)), leading to the conclusion that compliance and even awareness in fulfilling tax obligations is due to compulsion. The issue of tax compliance and awareness is a problem not only for our country, but also for the entire world, so research on it appears timeless and continues to be conducted year after year; this research has been carried out using various perspectives, ranging from knowledge and education, sanctions, and inspections, to government redistribution, and the religious dimension ([Alm et al., 1992a](#); [Alm & Torgler, 2011](#); [Barone & Mocetti, 2011](#); [Bhat & Qadri, 2018](#); [Brink & Porcano, 2016](#); [Doerrenberg & Peichl, 2013](#); [Eiya, Ilaboya, & Okoye, 2016](#); [B Torgler & Schaltegger, 2005](#)).

The Indonesian government has made several revisions to the rules and regulations in the field of taxation, and this is still ongoing now in this era of quite significant tax reforms. Various controversies have arisen because there were many implementing rules that did not yet exist or that the system could not yet support, and yet they were considered to have been applied. All of these revisions have been carried out with the aim of increasing state revenue from taxes by taking into account all economic instruments both within and outside the country. Among them are: inflation and economic growth, non-taxable income (PTKP), which has increased several times, and the income tax rate, which has also undergone several adjustments, including special rates for MSME entrepreneurs. Tax amnesties and tax holidays have also been organized by the government in the hope of increasing tax revenue and raising taxpayer awareness about calculating and reporting their taxes. However, the results are still not satisfactory; the tax revenue target has not been achieved, and the tax ratio is still small. In 2021, it was 9.11%, having not exceeded the tax ratio in 2019 (before the pandemic) when it was 9.77% ([Dihni, 2022](#)). This is because there are still many aspects of the shadow economy that have not been detected and not all business actors are aware of their need to pay their taxes, even though there has been a simplification of tax payments and reporting for MSMEs ([Dahlan, 2020](#); [Benno Torgler & Schneider, 2009](#)).

This shows that meeting the target for tax revenue is very important for the realization of the independence of the state, but the public's interest in carrying out their obligations is still not optimal, even though from year to year there has been an increase in the level of compliance. The government has launched an early tax inclusion education program with universities and schools, but the effect of this will only be felt in the next 10–20 years, and even then only if the program is successful. In the short term, we need a shift in the public's perception of taxes, while in the long term, we need an increase in tax compliance, tax revenue, and the tax ratio. Taxation, which is perceived as coercion, is a manifestation of togetherness in building Indonesia together or a form of the mutual cooperation philosophy that is actually ingrained in each and every Indonesian. Now, how do we realize the change in perception?

The theory of perception, which is founded on psychology, states that perception is a person's perspective that involves the five senses and can influence one's actions ([Robbins, 1996](#)). Up until now, the Indonesian people have become accustomed to negative perceptions of taxes originating from definitions, news, and so on—that are derived from the five senses, so people's behavior towards taxes is divided into two categories: those that (1) desire to avoid or (2) comply with compulsion. In this case, how can promoting the perception that taxes are a form of mutual cooperation supporting the development of an independent nation be achieved so that it can increase citizen compliance in fulfilling their tax obligations?

Of course, a low tax ratio is inseparable from poor tax compliance, although, according to data from the Directorate General of Taxes (DGT), formal tax compliance, as seen from the compliance in annual tax reporting in Indonesia, reached 83.22% in 2022 and 84.07% in 2021, which is the highest ever achieved, namely above 80%, as long as the DGT has set this target ([Wildan, 2023](#)). However, one has to remember that formal tax compliance only takes a picture of the compliance of tax file number holders in Indonesia; it does not include tax subjects who have fulfilled the requirements as taxpayers but are not registered or do not have a tax file number, which is better known collectively as the "shadow economy." Because of this, it can be said that tax compliance is still a task facing Indonesia, which actually really wants to be independent through its tax revenues.

Studies that discuss tax compliance, whether it be by individuals or by corporate taxpayers, nevertheless provide discussions that are never redundant from various perspectives, both in terms of mathematical models such as the economics of crime model theory, utility theory, and its derivatives, and the analysis of taxpayer behavior using interaction theories in social and behavioral economics ([Alm, 2019](#)). [Alm \(2019\)](#) suggests that there are several factors that motivate taxpayers to be tax compliant, namely (1) law enforcement, clarity of tax deduction and administration systems, and clarity of implementation rules; (2) individuals' ability to make a decision; and (3) influence from the surrounding group can have an impact on the decisions made by people because they are social beings. The third factor is the focus of the researchers in this study because group influence is also formed from the perspective derived from by the five senses of each individual in terms of the information received from their surroundings; whereas, in matters related to taxes, the majority of this information has a negative connotation and is coercive, meaning that almost all people become reluctant and lazy when the word "tax" appears.

Tax Is Mutual Cooperation; Let's Make It Happen

Changing people's perceptions of something can change their behavior towards it. When someone is stuck in a traffic jam, do they all show the same expression or behavior? We will see people who are engrossed in their little mirrors and attending to their appearance; some will be continuing an online game; others will be responding to unanswered e-mails or messages; and some will be busy honking their horns many times with sour faces. This situation exemplifies and demonstrates that each individual's reaction to the same thing is not always the same; this also applies to perceptions of taxes according to the theory of planned behavior ([Ajzen, 2002](#)). The theory states that human behavior is influenced by three circumstances, namely: (1) Belief in the consequences of his actions (behavioral beliefs), which is manifested by attitudes towards behavior; (2) belief in the expectations of other people regarding the action to be taken (normative beliefs) in the form of subjective norms; and (3) belief in the existence of other factors that support or hinder a person from carrying

out an action that cannot be controlled by the person concerned (control beliefs) in the form of perceptions of control behavior (perceived behavioral control). These three factors have an influence on a person's decision to take action ([Ajzen, 2002](#)) where perceived behavioral control is a moderator for normative beliefs and subjective norms. However, there are studies that find that perceived behavioral control has a negative effect on individual intentions to act; that is to say, when an individual has the perception that he has control over these factors, he or she will tend not to take action ([Manstead, 1995](#)).

If we apply this to the field of taxation, the more individuals believe they have control over tax compliance, the more likely they are to be disobedient. This means that tax compliance is very dilemmatic because the taxpayer knows and understands the consequences of compliance and non-compliance and how subjective the norms are regarding this; however, being tax-compliant is not so interesting when the taxpayer has the perception that he or she has control over the compliance factor. It could be that this is because compliance is only a form of compulsion and not a matter of willingness or an awareness ([Alm, 2019](#); [Alm, McClelland, & Schulze, 1992b](#); [Fidiana, 2017](#)). This sense of compulsion has been built from the definition of tax in various kinds of literature, including regulations and books, and media such as films.

However, Indonesia is different from other countries. Indonesia has a philosophy of national life, namely Pancasila with "mutual cooperation" as the main principle ([Darmayasa, Sudarma, Achsin, & Mulawarman, 2016](#)). The idea of building awareness of tax compliance using national or cultural philosophies is indeed like a double-edged knife or like bringing together two opposite poles, but it is not impossible. This idea has been expressed by an academic figure of taxation in Indonesia, Dr. Soeparman Soemahamidjaja, in 1964, which was recorded in 2008 under the title "Tax Based on the Azaz Gotong Royong" ([Soemahamidjaja, 2008](#)). Meanwhile, several other researchers have also proposed cultural values as a basis for increasing tax awareness and compliance in Indonesia in which gotong royong is also part of Indonesia's culture ([Basri, 2016](#); [Darmayasa & Aneswari, 2019](#); [Ermawati, 2024](#); [Fidiana, 2017](#)). The interpretation of tax compliance based on the spirit of gotong royong reflects the sincere sincerity that grows in taxpayers for the realization of social justice in Indonesian society ([Ermawati, 2024](#)), thus, taxpayers' sincerity is capable of cultivating voluntary tax compliance as the embodiment of Pancasila man ([Darmayasa, Sudarma, Achsin, & Mulawarman, 2018](#)).

Based on those previous studies and the current phenomena of tax compliance in Indonesia, this study supports the idea that the gotong royong philosophy can improve tax awareness and compliance in Indonesia. Thus, this study proposes that in order to raise awareness that taxes are part of gotong royong movement to fulfil the needs of the community through state budget revenues, it can be done with the steps proposed below:

1. Making changes to the definition of tax, where in article 1 paragraph 1 of the General Provisions and Tax Administration Law and its derivatives, tax is defined as "a mandatory contribution to the state owed by individuals or entities that is compelling based on law, with no direct reward and used for state purposes for the greatest prosperity of the people". The strongest words here are "compulsory contribution" and "compelling", so the perception of the reader of the regulation is that this is solely an imposition, even though the last sentence contains the phrase "...used for state purposes for the greatest prosperity of the people". Language is an important but also complicated factor. Language is also "the words used as a tool for humans to express or describe something

will, feelings, thoughts, experiences especially in relation to other humans" ([Richards & Schmidt, 2010](#)), therefore this research proposes the phrase "mandatory contribution" and "coercive" in the definition of tax in the Law to be "...it is a mutual cooperation movement to build the state...", will provide a more positive perception for taxpayers and anyone who reads it than the current definition does. Moreover, the proper use of Bahasa Indonesia in the legal field is a major concern for legislative drafters. In addition, regulations on behavior cannot be built, implemented, and appreciated without logical and argumentative language so that changes in the phrases or terms used are expected to provide changes to the community's implementation of these regulations ([Widodo, 2023](#)).

2. Prioritizing the narrative of *gotong royong* in every counseling activity, in outreach, and when campaigning on social media, as well as when carrying out inclusive education activities both in textbooks and in materials delivered verbally to the public. This is in line with the empirical results of previous research on tax compliance that has been carried out previously which is also based on the theory of planned behavior ([Ajzen, 2002](#); [Anugrah & Fitriandi, 2022](#); [Guerra & Harrington, 2022](#); [Nelawati & Utami, 2023](#); [Yasa, Martadinata, & Astawa, 2020](#)). Namely that tax compliance behavior can be driven by motivation that arises from 3 components, namely:
 - a. attitude towards behavior, namely that a person can have the intention to comply when he is aware that what he is doing will provide benefits, which in the context of tax compliance can provide to himself and his environment. Providing tax education as a sustainable mutual cooperation movement can foster this intention.
 - b. subjective norms, are subjective norms that are adhered to by individuals by referring to the norms of the surrounding environment and can make individuals carry out these norms. Referring to tax compliance, the norm adopted is a helping movement that is commonly done in a smaller environment, but for tax obligations with a wider scope of benefits, namely the region and the country.
 - c. perceived behavioral control, the individual's perception of the level of ease of a behavior. supporting the two previous components, continuous education must be accompanied by innovations in the implementation of increasingly easy tax obligations from the tax authority.
3. Accommodating religious contributions.

Up until now, religious contributions have been facilitated in the tax calculation mechanism in Indonesia, namely in the Regulation of the Minister of Finance No. 254/PMK.03/2010 concerning procedures for imposing zakat or religious contributions that are obligatory in nature and can be deducted from gross income. In addition to this, there is the Regulation of the Director General of Taxes No. Per-6/PJ/2011 concerning the implementation of payments and proof of payment of zakat or obligatory religious contributions that can be deducted from gross income. So, the payment of zakat or religious donations is still limited by the definition of "obligatory," and its status is that it should be "deducted from gross income."

adherents of religions with wider use and flexibility than the obligatory ones. In addition, the procedure provided for in the regulation does not yet contain the principle of convenience for taxpayers who wish to acknowledge payment of their religious obligations in the calculation and reporting of their income tax. Then, related to the position of obligatory religious contributions, which are recognized as a deduction from gross income, this still needs to be reviewed.

Recognition of religious contributions as a deduction from gross income means framing it as a burden, even though religious people carry out the obligation to pay the mandatory dues because religious teachings teach them that there are other people's assets among their assets (Andiko, 2016; Davies, 2004; Guiso, Sapienza, & Zingales, 2003). This means that paying religious fees is an effort by the community to improve the welfare of those who are less fortunate, where the spirit is the same as the spirit of mutual cooperation to increase state revenues through taxes. Therefore, this article proposes to change the framing of compulsory religious contributions from a deduction from gross income to a deduction from income tax payable. This measure increases the level of recognition of religious contributions as part of the same effort to improve people's welfare as is the case with taxes.

CONCLUSION

It cannot be denied that taxes are the main source of state revenue. The higher a country's level of tax compliance and tax ratio, the less dependent it will be on debt and the closer it will be to financial independence. Indonesia is trying to realize this independence because it is closely related to state sovereignty. However, the level of compliance is still not too high, and the low tax ratio is still a problem in itself. The government has attempted various programs, including tax incentives, tax inclusion, and tax amnesty to increase the state revenue sourced from taxes, but the progress is still slow. This article provides a different view from the others, namely offering the concept of tax as a form of mutual cooperation (*gotong royong*) because it is the Indonesia's most important philosophy. Understanding taxes as mutual cooperation must be followed by a shift in how taxes are perceived, specifically changing the definition of tax and determining appropriate rewards for religious contributions made; this is because the aims and objectives of religious contributions are the same as taxes. Through these two steps, the understanding of taxation as mutual cooperation will be realized which will mean that the participation of citizens in increasing state revenue from taxes will continue to increase. It is hoped that the idea of this study will provide a powerful insight for the government in its approach to tax education and inclusion in society. In addition, academics and the public who read this study are expected to revive the spirit of *gotong royong* and realize that tax compliance is part of it. The limitation of this study is that it is still an idea obtained from the library research method so that its transferability is still low, however, this study has been equipped with implementation steps. Therefore, future study can be developed using survey research or case study research.

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