

Tax Literacy and Leadership Agility: Indigenous Peoples Awareness in Paying Taxes

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Abstract

This study aims to identify and explain tax literacy and leadership agility at the awareness of indigenous peoples in paying taxes. Based on the report, land and building taxes' income is still low for the indigenous peoples of "towani tolotang" South Sulawesi. The research method used is descriptive qualitative with the Nvivo-12 plus program's help by taking a sample of 55 respondents of the traditional leader "uwwa" who spread to the community. Data collection techniques through in-depth interviews and documentation. The results showed that the level of tax literacy has a significant effect on the level of awareness of paying taxes. Its influence is strengthened by applying leadership agility in the form of sensitivity, leadership unity, and resource fluidity. The implication is that with a high level of tax literacy involving leadership agility, the level of awareness of paying taxes will also be higher. The importance of this research is to increase public awareness of paying taxes, although the limitations of this research are on indigenous peoples.

Keywords:

tax; leadership; agility; indigenous peoples

Introduction

Tax revenue is the source of the articles of association for most governments around the world (Nichita et al., 2019). The Indonesian government makes taxes as a very important source of state revenue in financing development. For local governments, taxes are a source of the Regional Income and Expenditure Budget that can be used for the prosperity of the people (Savitri & Suarjaya, 2020; Yoda & Febriani, 2020). Industrial growth has a significant and positive effect on potential tax increases in South Sulawesi (Rum & Kusumawardani, 2020), Indonesia. So it is important for local governments to intervene to increase tax literacy in companies, communities, and expand access to higher education, as well as improve the

quality of the democratization process to improve tax compliance in Indonesia (Eka Putra, Yuliusman, & Firsta Wisra, 2020).

The significance of tax literacy in making responsible tax decisions, namely information, skills and trust (Nichita et al., 2019). U.S. market studies indicate that tax literacy in men who are older, have higher schooling, and have higher household incomes is higher (Lyon & Catlin, 2020). One of the main elements affecting tax enforcement is tax literacy (Nichita et al., 2019). The payment of taxes is a constitutional duty for indigenous people who are widely distributed in regions (Akita, Riadi, & Rizal, 2020; Setiawan, Yuliansyah, & Mumpuni, 2020; Yusuf & Syafrial, 2019)

The International Labor Office (ILO) has acknowledged the protection of indigenous peoples in Indonesia (Yusuf & Syafrial, 2019), regarding possession of land rights (MacKay, 2020). They have basic privileges, such as ownership of land, ownership of houses, cultural ownership, etc. (Wiryomartono, 2020). From one area to another, from one group to another, from one tribe to another, they have different cultures, languages, and traditions, so special arrangements are required in determining ownership (Sahide et al., 2020).

It is therefore important for indigenous peoples to have a particular approach to raising awareness of the payment of taxes. Tax literacy and leadership techniques are among them, since indigenous peoples typically have very little access to education and are very loyal to their traditional leadership (Prianto, Gabriella, & Law, 2020; Sahide et al., 2020; Wiryomartono, 2020). How does tax literacy contribute to raising awareness of tax payments and agility management techniques in the context of sensitivity? The value of literacy to society, therefore (Ilahi, 2019).

Tax literacy, including the most recent innovations, is awareness of taxation by individuals and society (Cechovsky, 2020). Tax literacy is taxpayers' ability to consider their rights and responsibilities and to use tax information and skills to correctly fill out tax returns and comply with taxes (Nichita et al., 2019). One aspect of financial literacy is tax literacy (Cechovsky, 2020; Goyal & Kumar, 2020; Nichita et al., 2019), i.e. financial awareness and abilities (Goyal & Kumar, 2020; Lyon & Catlin, 2020). The willingness of people to make educated decisions about the use and management of financial resources and to make successful decisions (Tuffour, Amoako, & Amartey, 2020). Knowledge and understanding of financial principles and risks, and expertise, encouragement and trust to apply this knowledge

and understanding in different financial contexts to make successful decisions (Goyal & Kumar, 2020). Tax literacy is therefore the knowledge and expertise of taxpayers in knowing their rights and duties to make finance-related decisions.

Tax literacy is connected to tax knowledge, skills, and comprehension, so the importance of awareness of tax payment actions is significant. Tax literacy influences attitudes towards tax enforcement (Nichita et al., 2019), overcomes economic disparities (Abuselidze, 2020), and helps to fix tax hazards (Supardianto, Ferdiana, & Sulisty, 2019). Tax literacy also raises consciousness of paying taxes, taxpayers can recognize their tax responsibilities and tax rights, contributing to the growth of civil society and prior obligations for the state to fulfill (Bogoviz, Rycova, Kletskova, Rudakova, & Karp, 2019).

When taxpayers are more aware of the following: tax laws; the tax system; and the major forms of liabilities, tax revenue rises significantly (Nichita et al., 2019). Several research findings have shown that tax literacy is linked to optimization of income tax distribution and income (Abuselidze, 2020; Nichita et al., 2019). Tax education is also an essential aspect of civic education, and must be part of it (Cechovsky, 2020). So that people have tax literacy as taxpayers to raise state revenue from the taxation sector.

Similarly, as residents, aboriginal people have an duty to pay taxes. By engaging in company and development operations, of course (Gaidin, 2019; Gassiy, 2019). There is also the right of indigenous people to enjoy good development and public services (Gassiy, 2019). Regional authorities (Gassiy, 2019; Sururama & Nanuru, 2019) as a law, but the value of special care, allowing them preferences to pay both direct and indirect taxes (Lysenko, 2020). The significance of the use, risk and productivity of resources (Krasulina, Evchak, Krepkai, & Mokhorov, 2019) may also be an important model for indigenous peoples to advance the relationship between tourism, heritage and local development (Doğan & Timothy, 2020).

Leadership agility is one potential strategy to use, since aboriginal people are rather obedient and obedient to their traditional leadership (Pfeffermann, 2020; Sastrawati, 2017). Indigenous leaders and local communities are extremely appreciative of contact with indigenous leaders and local communities (Chou, 2020; Dansoh, Frimpong, & Oppong, 2020). In traditional indigenous peoples, leadership agility is leadership that has a quick response to environmental changes, sustainable development of its own abilities, the capacity to adapt to new circumstances, rapid change implementation, the use of cellular technology, and

responsiveness to science (Astinah Adnan, Idris Rauf, Agustang, & Ahmad, 2020; Rzepka & Bojar, 2020). Sensitivity is characterized as the ability to react to change (Cumming, Filatotchev, Reinecke, & Wood, 2020; Jamaluddin Ahmad Rahman Yakub, Pratiwi Ramlan, 2020), meaning that the pace of responding to change is then used as an opportunity to live.

Often translated as sensitivity is the continuous creation of skills owned by the community or traditional community. Leadership unity (Ahmad, Ekayanti, Nonci, & Ramadhan, 2020; Doz, 2020; Jamaluddin Ahmad Rahman Yakub, Pratiwi Ramlan, 2020), leadership that can unite skills and become a sustainable force to face challenges, is also the introduction of rapid change. Finally, the pace of science responsiveness is described as the fluidity of resources (Doz, Kosonen, & Virtanen, 2018; Rzepka & Bojar, 2020), namely the ability to use the resources they own to improve group competitiveness. Tax literacy for indigenous peoples is also closely linked to the agility of leadership that occurs in their traditional leadership.

Methods

In Sidenreng Rappang Regency, Indonesia, the research location is located. This place was intentionally taken (purposive sample), a district that has many "towani tolotang" indigenous communities that need to be continually researched so that it can be used to construct community and preserve local culture. This culture is very open to changes in the local climate and innovations. We live in the midst of a group that is not from the community, but yet retains their traditional beliefs and practices. They forbid the group from getting higher education and the traditional leader named "Uwwa" decides all decision-making, but remains open to advances in information and communication technology. All of this makes this community's reason for research fascinating.

The research population consisted of 55 "Uwwa" individuals and a sample, then 2 informants from local government officials who worked in the tax office were added. The approach of gathering knowledge through questionnaires and in-depth interviews. The questionnaire response data were processed using SPSS 22, and the Nvivo 12 plus program was used to process the interview data.

Results and Discussion

Results

In addition, a partial test will be carried out to ensure that tax literacy will raise public awareness of paying taxes. The t-value is derived from the SPSS 21 calculation as follows:

Table 1.
Tax Literacy Coefficient

		Coefficients ^a				
Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.	
		B	Std. Error	Beta		
1	(Constant)	12.496	3.299		3.788	.000
	Tax literacy	.179	.079	.297	2.266	.028

The coefficient value for the tax literacy variable is 0.079 with a t count of 2.266 < from t table 2.021 and a significance level lower than 0.05 (sig = 0.02 < 0.05) based on the results of the partial test (t test) in table 1, then H1 is accepted. It can be inferred that the tax literacy variable (X) can, in part, increase public awareness of paying taxes significantly.

The magnitude of variable X 's effect can be calculated by means of the determination coefficient used to determine the independent variable 's contribution to the dependent variable. SPSS production results are obtained as follows:

Table 2.
Tax Literacy Summary

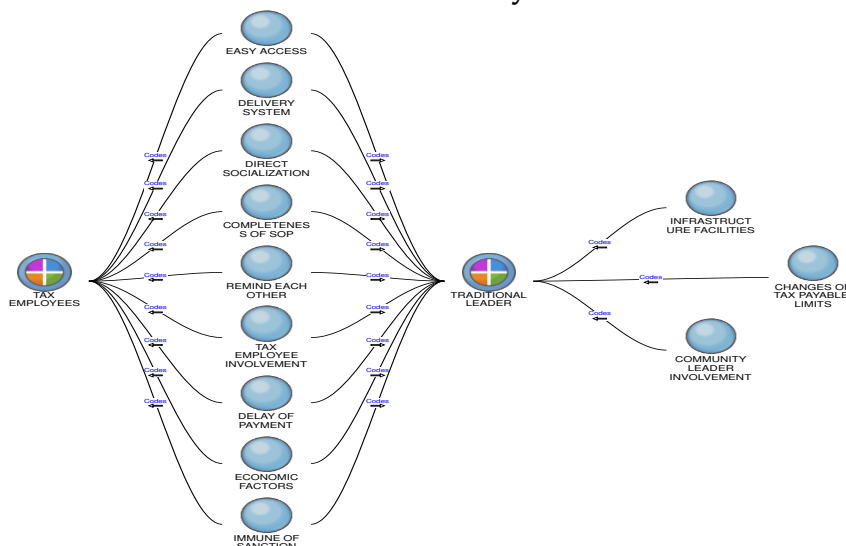
Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.297 ^a	.088	.071	2.00989	.088	5.133	1	53	.028	2.024

It is understood from Table 2 above that the contribution of the tax literacy variable raises public awareness by looking at the effects of the modified R square or (Adjusted R2) = 0.071 Which means that the tax literacy variable explains changes in the public awareness variable by 71 percent, while variables-other factors outside the model-explain the remaining 29 percent.

Results of in-depth interviews with respondents using 12 main sub-focus topics, including easy access, distribution mechanism, direct socialization, completeness of standard

operating procedures, mutual reminders, involvement of officials, delays in payments, economic considerations, exemption from fines, completeness of services, improvements in the limits of taxpayers, and participation of community leaders. As shown in figure 1 below:

Figure 1.
Tax literacy factors



The level of public awareness of paying taxes is affected by eight factors, namely ease of access to the venue, distribution method or collector assistance, completeness of standard operating procedures, adequate time, socialization effectiveness, regulatory knowledge, amount of revenue, and penalties. In addition to these eight variables, there are three variables in indigenous peoples according to "Uwua," namely the completeness of facilities, shifts in taxpayer borders, and participation of community leaders. Pursuant to "Uwua":

"In the past, there have been many delays in paying taxpayers for different reasons, and most of the reasons are that their income is not fluid or declining.' People in the village are resistant to fines, and they don't care about the penalties they're going to face. We have repeatedly visited them, but we have not responded. The way we generally do is to use community representatives to persuasively approach them so that they are prepared to pay."

Similarly, a declaration as an employee appointed to collect taxes from local government authorities, that:

"We have instructed each regional revenue agency's technical implementing unit to make it easier for collectors and taxpayers to provide socialization through social media to each village. We also socialize the public through social media with standard operating procedures. The employees stay in the office to obtain tax payments, which are then forwarded to the workers."

Discussion

Tax or financial literacy has a significant influence on the level of understanding of the customary culture of "towani tolotang" to pay taxes. From the neighborhood where they live, they acquire awareness and skills about the duty to pay taxes (Nichita et al., 2019). In business and development operations, they mingle with other groups (Gaidin, 2019; Gassiy, 2019), even though they have special treatment in their cultural life (Lysenko, 2020).

Several research findings, including experience of the use of information technology in start-up financial governance, help tax management significantly (Supardianto et al., 2019). There is an important positive impact of financial literacy (awareness, attitude and knowledge) on financial and non-financial results (Tuffour et al., 2020). In tax enforcement decisions, an awareness of tax-related problems has an impact (Cechovsky, 2020). Tax literacy determines compliance with taxes (Nichita et al., 2019). Therefore, it further reinforces, on the basis of existing evidence, that the degree of tax literacy or financial literacy affects the understanding of paying taxes. The greater the level of tax or financial literacy, the greater the level of tax payment comprehension.

Optimizing tax literacy and tax payment awareness includes a traditional leadership action, namely "uwwa," for the indigenous "towani tolotang." Because of its traditional leadership factors, the "towani tolotang" group as a minority is able to exist in the center of the majority society in political life in the form of membership in the legislative and executive branches (Nurmandi, Qodir, Jubba, & Mutiarin, 2020). Traditional management is put as a form of reverence for its representatives in a special room (Jamaluddin, Harisah, & Wikantari, 2020). After going through the general election, even traditional leaders can become legislative members of the provincial people's representative council, with a large number of voters, of course. They are very loyal and follow their traditional leaders' orders. Religious rituals, marriages, history, customs and other social lives are led by traditional leaders. Traditional leaders and local communities (Chou, 2020; Dansoh et al., 2020) are highly respected by traditional leaders and local communities.

The principle of agility leadership in indigenous communities "towani tolotang" is very relevant to be applied in relation to tax literacy and knowledge of paying taxes. The research results show that the response of indigenous peoples requires the participation of community leaders (traditional leaders), the completeness of facilities and infrastructure, and

improvements in the boundaries of taxpayers, as shown in the figure). Community leaders are leading and setting an example for tax payments. Leadership that can comprehend the environmental needs for responsiveness, unity of leadership, fluidity of resources (Cumming et al., 2020; Doz et al., 2018; Rzepka & Bojar, 2020). It is one of the choices for maximizing tax collection. Leadership with agility who can absorb, organize, and collect community capital.

Conclusion

Owing to the presence of community leaders, the "towani tolotang" indigenous people have a degree of experience of paying taxes. This level of knowledge is relevant because of the level of tax literacy, which is also due to community leaders' involvement. For the level of tax literacy and the level of knowledge of paying taxes, the leadership of "uwwa" as a community leader is very useful, since this community lives in mingling with modern society but is still loyal and obedient to its traditional leadership, namely "uwwa."

Thus, the level of tax literacy of indigenous peoples has an important influence on the level of awareness of the payment of taxes. The higher the level of tax literacy or financial literacy, the greater the level of knowledge about tax payments. Tax literacy takes the form of tax awareness and experience, especially with regard to rights and responsibilities, as well as the importance of taxes for the welfare of the people and the growth of the state. Further enhancing the level of tax literacy and knowledge of paying taxes is the participation of community leaders or traditional leaders. The application of leadership agility in the form of sensitivity, leadership unity, and fluidity of resources enhances its impact. Leadership with agility that can absorb, unite, and gather conventional community capital.

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