

Internalizing the Cultural Values of Sipakatau, Sipakalebbi, and Sipakainge to Enhance Land and Building Tax (PBB-P2) Compliance in Sidenreng Rappang Regency, Indonesia

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Abstract

This study aims to analyze the relationship and influence of the cultural values of *Sipakatau*, *Sipakalebbi*, and *Sipakainge* on PBB-P2 taxpayer compliance in Sidenreng Rappang Regency. The research uses a mixed-methods design with an exploratory sequential approach, beginning with a qualitative phase using an ethnographic method. The qualitative findings were then used to formulate indicators for developing the research instruments, followed by a quantitative phase using descriptive-explanatory analysis to examine the relationships and effects among the variables. Data were collected through observation, interviews, documentation, and questionnaire distribution. The sampling technique applied was proportional cluster random sampling. Qualitative data were analyzed using Spradley's four-stage model—domain, taxonomy, componential, and cultural theme analysis—while quantitative data were analyzed using multiple linear regression. Both the qualitative and quantitative findings consistently show that the internalization of the 3S values (*Sipakatau*, *Sipakalebbi*, *Sipakainge*) plays an important role in increasing PBB-P2 taxpayer compliance in Sidenreng Rappang Regency. *Sipakainge* emerged as the most influential variable, followed by *Sipakatau* and *Sipakalebbi*. Together, these values form a cohesive moral framework: *Sipakatau* nurtures mutual respect, *Sipakalebbi* fosters appreciation and motivation, and *Sipakainge* sustains compliance through a culture of reminding one another as a form of social control. Overall, the three variables account for 87.6% of the variation in PBB-P2 taxpayer compliance in Sidenreng Rappang Regency.

Keywords: *PBB-P2 Tax; Taxpayer Compliance; Sipakatau ; Sipakalebbi ; Sipakainge*

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INTRODUCTION

Taxes are one of the highest sources of revenue for a country (Nasiroh et al., 2022) (Natasya et al., 2024). At the regional level, Rural and Urban Land and Building Tax (PBB-P2) is an important instrument in increasing Regional Original Income (PAD) (Virginia et al., 2024) (Supriatna et al., 2024). However, optimizing tax revenue from this sector still faces various challenges. In Sidenreng Rappang Regency, recorded PBB-P2 arrears reached IDR 10,805,406,300 in the period 2003–2023, and the realization of PBB-P2 revenue in 2023 was only IDR 11,386,249,101 out of IDR 14,000,000,000 (Sidenreng Rappang Regency Government, 2024).

This indicates that public compliance in paying PBB-P2 taxes in Sidenreng Rappang Regency is still suboptimal. To address this issue, several key factors, such as the quality of tax authorities' services and taxpayer awareness and knowledge, need to be improved. Previous research has shown that improving these factors can significantly contribute to increased taxpayer compliance (Deni et al., 2023) and (Supritiningsih et al., 2021). (Milleani et al., 2022) .

However, our research findings indicate that these factors only contribute 18.2% to taxpayer compliance (Ayu et al., 2022). This means that there are other variables, amounting to 81.8%, that have not been studied but have significant potential to improve tax compliance, particularly in the context of PBB-P2.

One potential factor in increasing taxpayer compliance is culture. The role of culture in tax practices is an aspect that cannot be ignored (Ermawati et al., 2024). For example, in the Bugis-Makassar community, a culture known as the 3Ss: *Sipakatau* (seeing people as people), *Sipakalebbi* (not judging someone based on their shortcomings), and *Sipakainge'* (reminding each other) is a fundamental element in everyday life (Nur et al., 2023).

Previous research concluded (Ramadani et al., 2021) that the cultural values of *Sipakatau* , *Sipakalebbi* , *Sipakainge* , and *Pammali* , if internalized within taxpayers, will certainly be able to increase tax compliance among MSMEs in Makassar City. The cultural value of *Sipakatau* means mutual respect and honor for taxpayers' obligations to the state, *Sipakainge* means providing constructive advice, criticism, and reprimands for oneself and others so as not to evade taxes, and *Sipakalebbi* means giving praise and treating people appropriately, both between tax authorities and taxpayers and vice versa. *Pammali culture* plays a role in building noble character for humans as self-control in the business environment and society.

However, research linking this culture to tax compliance is still limited to the MSME sector, and the majority of studies discussing this culture are qualitative in nature. No research has specifically examined the influence of these cultural values on taxpayer compliance, particularly with regard to PBB-P2, which is a major source of local revenue (PAD).

Therefore, this study was conducted to fill the gap in previous research by offering a novel approach that combines qualitative and quantitative methods. Qualitative research was used to explore in depth the relationship between local cultural values in shaping the attitudes and behavior of PBB-P2 taxpayers in complying with their tax obligations. Quantitative research was conducted to examine the relationship and influence of 3S values on the level of taxpayer compliance in paying PBB-P2, particularly in Sidenreng Rappang Regency.

This study specifically examines the values of *Sipakatau*, *Sipakalebbi*, and *Sipakainge'* because they are widely known as the 3S cultural concept, sourced from a single reference, namely the book *La Galigo* volume IV (Fitriana et al., 2024). This study is also based on the *Human Ecology Theory*, which states that culture can have a positive impact on human behavior because it can function as a self-control tool that makes someone more responsible in carrying out their profession (Nadiah et al., 2023).

The results of this study are expected to provide empirical evidence that local wisdom can be an important factor in increasing tax compliance, and are also expected to be a basis for local governments in formulating strategic policies that support local cultural approaches to increase taxpayer compliance. How are the values of *Sipakatau* , *Sipakalebbi* , and *Sipakainge* related to shaping taxpayer compliance towards PBB-P2

payments in Sidenreng Rappang Regency? So the purpose of this study is to examine in depth whether the internalization of local cultural values of *Sipakatau*, *Sipakalebbi*, and *Sipakainge* has a significant relationship and is able to influence the level of taxpayer compliance in paying PBB-P2 in Sidenreng Rappang Regency.

METHODOLOGY

a. Research Design

The method used is *mixed methods* with an *exploratory sequential approach*, namely qualitative data analysis followed by quantitative data (Himmati et al., 2023).

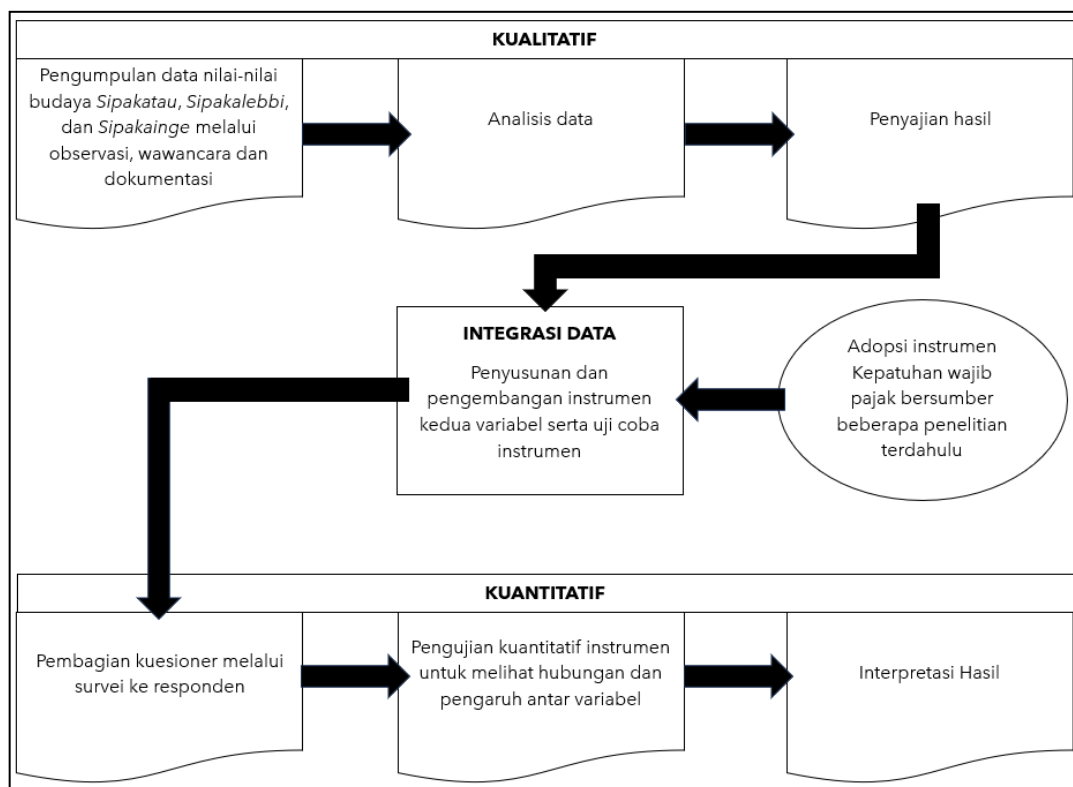


Figure 1 Research Process

First, a qualitative ethnographic approach was used (Nicholas et al., 2024) to explore the meaning and values of *Sipakatau*, *Sipakalebbi*, and *Sipakainge*, and how they contribute to improving taxpayer compliance through interviews, observations, and documentation.

Second, qualitative findings were used to develop an instrument assessing cultural values related to taxpayer compliance. The compliance instrument was developed by adopting indicators from several previous studies. The instrument was then pilot tested to ensure its validity and reliability. After revision, the questionnaire was distributed through a survey and analyzed using a quantitative descriptive-explanatory approach, explaining the relationships and influences between each variable (Dharmawan et al., 2021).

b. Population, Sample and Sampling Techniques

The study population was WP PBB-P2 Sidenreng Rappang. Due to the large number of informants, *purposive sampling* was used to select informants (Siregar et al.,

2022), with key informants being Bugis cultural experts who understand the culture of *Sipakatau*, *Sipakalebbi*, and *Sipakainge*. Respondent selection applied *proportional cluster random sampling*, with Maritengngae District as the selected *cluster* because it has the largest population (Central Statistics Agency of Sidenreng Rappang Regency, 2024). Respondents were selected proportionally in each village/sub-district but still using *purposive sampling*.

The number of informants refers to data saturation, where data collection is stopped when no new information is available (Rivani et al., 2023). The number of respondents, following Roscoe's limits, is a minimum of 30-500 samples (Insanny et al., 2023), and 200 respondents are set.

Table 1 Respondent and Informant Criteria

Criteria
<p>Respondent criteria</p> <ul style="list-style-type: none"> • WP PBB-P2 Sidenreng Rappang • Domiciled in Maritengngae • Age 27-55 years • Understanding the culture of <i>Sipakatau</i>, <i>Sipakalebbi</i>, and <i>Sipakainge</i>, • Various backgrounds (Religion, gender, education) <p>• Bugis cultural key informant</p>

c. Data analysis

1) Qualitative stage

Qualitative data analysis was conducted using the *Spradley model*, which consists of four stages (Safarudin et al., 2023): domain analysis, identifying general categories of cultural values; taxonomic analysis, mapping relationships between categories; componential analysis, examining the differences in meaning of each cultural value; and cultural theme analysis, formulating the main themes of the role of *Sipakatau*, *Sipakalebbi*, and *Sipakainge values* in shaping PBB-P2 taxpayer compliance. Triangulation was used to test its credibility (Wikardojo et al., 2021), namely time, sources, and techniques.

2) Integration of Qualitative to Quantitative Data

Qualitative findings were analyzed and formulated to create an instrument that represents the meaning, understanding, and implementation of previously identified cultural values. The goal was to develop a relevant survey instrument to quantitatively measure this culture and taxpayer compliance. The compliance instrument was adopted from previous research for development and adjustment.

After being developed, the questionnaire was pilot-tested with several respondents to determine its validity and reliability. It was then refined before being distributed. This stage serves as a bridge between the in-depth understanding gained through the qualitative approach and the testing of causal relationships through the quantitative approach.

3) Quantitative Stage

Quantitative data analysis uses a statistical approach to determine the relationship and influence between variables with the stages of classical assumption testing, regression analysis, t-test, F-test and R² all of these analysis processes use SPSS Version 26 (Hidayat et al., 2022).

RESULTS AND DISCUSSION

1. QUALITATIVE STAGE

1) Research informants

The informants of this research consist of four main informants who have the capacity and knowledge to explain the values of 3S culture.

- a) A. Mawang, a traditional figure who understands the 3S values in Bugis society.
- b) Muhammad Ibrahim and Ilham Mustamin, people who practice the 3S values in their daily lives.
- c) A. Oddang Opu to Sessungriu, a traditional figure/cultural figure who views the 3S value as the embodiment of the *Siri'* concept .

2) Domain Analysis

The domain analysis in this study aims to identify the categories of meaning that are the main focus of the research, namely the values of *Sipakatau* , *Sipakalebbi* ', and *Sipakainge*' as part of the local wisdom of the Bugis people in Sidenreng Rappang Regency.

a) *Sipakatau*

Sipakatau in Bugis culture means mutual respect, honor, and humanization of others. This value emphasizes equal treatment of others, regardless of differences in social status, economic status, or background. According to the informant:

"*Sipakatau means I respect us as kings, the king respects us as a people, I will uphold our honor*" (A. Mawang)

Sipakatau places human dignity as the top priority in social interactions, regardless of one's social standing. This value teaches that showing respect to others is not a disadvantage, but rather strengthens social relationships and creates harmony within society. Another informant emphasized that *Sipakatau* is rooted in the concept of *Siri'* :

"*The embodiment of the siri' of his descendants is this story, the development of his children is sipakatau, sipakalebbi, sipakainge*" (Opu)

This means that *Sipakatau* stems from the concept of *siri'* (shame/self-respect), not merely a polite gesture but a moral commitment to uphold the honor and rights of others. In the context of tax compliance, *Sipakatau* can be interpreted as a relationship of mutual respect between the government and taxpayers. The government provides friendly, transparent, and fair services, while taxpayers respect the rules and fulfill their obligations in a timely manner.

The relevance of *Sipakatau* to PBB-P2 is very clear, if the local government shows a *Sipakatau attitude* in providing good tax services and fair treatment, then taxpayers tend to feel appreciated and more motivated to comply, and vice versa.

b) *Sipakalebbi*

The value of *Sipakalebbi* in Bugis culture embodies mutual respect and honor, and not judging others based on their shortcomings. For the Bugis, respect for others is not only given based on social status, but also on their roles, contributions, and services rendered for the common good.

"Sipakalebbi is honoring... like being able to put people in their place."
(Muhammad Ibrahim and Ilham Mustamin)

This statement illustrates that *Sipakalebbi* encourages society to recognize the role of each individual according to their capacity, regardless of their shortcomings. In the context of the tax relationship between the government and the public, *Sipakalebbi* can be realized through awards for compliant taxpayers or other forms of appreciation.

"It must be conveyed in a malebbi or Sipakalebbi manner to remind someone that something is good and must be conveyed in a malebbi (friendly) manner to see the human side." (A. Mawang)

This demonstrates that *Sipakalebbi* has a strong emotional aspect. Rewards aren't always material, but also social recognition that fosters a sense of pride. In implementing PBB-P2, local governments can leverage this value by offering public recognition to compliant taxpayers as a form of respect and motivation for others.

c) *Sipakainge*

The value of *Sipakainge'* means reminding each other, which in Bugis culture functions as a social control mechanism.

"Reminding each other is for the greater good, especially when it comes to paying taxes. As good citizens, we remind each other to fulfill our obligation to pay taxes. This is also in our mutual interest." (A. Mawang)

This statement contains two important aspects: first, the public's awareness of its obligation to pay taxes. Second, the public's right to know the transparency of how those taxes are used. *Sipakainge'* demands two-way communication between the government and the public.

"When there is a mistake, the concept here is to remind each other."
(Muhammad Ibrahim and Ilham Mustamin)

The *Sipakainge'* principle creates a balance in power relations. The government has the right to remind negligent taxpayers, while the public also has the right to warn the government if tax management is inappropriate. In the context of PBB-P2, this can be realized through village

or sub-district deliberation forums, public information boards, and transparent annual reports.

d) The relationship between the three 3S values (*Sipakatau*, *Sipakalebbi*, *Sipakainge*) in the context of PBB-P2

These three cultural values are interrelated and form a complete unity.

"Sipakatau is above, it is not on the same level (as the other two, namely Sipakalebbi and Sipakakainge)." (Opu)

This means that *Sipakatau* serves as the primary moral foundation that gives rise to *Sipakalebbi* and *Sipakainge*' as its application. Within the framework of tax compliance, *Sipakatau* builds mutual respect, *Sipakalebbi* fosters appreciation and motivation, while *Sipakainge*' maintains compliance through supervision and mutual reminders.

"The king is respected because the people respect him, the people are respected because the king glorifies him... if something is wrong, both of them remind each other." (A. Mawang)

"Sipakatau indeed must first be considered a human being, if we already consider him as a human being, then how we want to be treated, and how we want to be treated by others. That's the concept of Sipakalebbi, and when there is a mistake, the concept here uses i Sipakainge to remind each other" (Muhammad Ibrahim and Ilham Mustamin)

This statement demonstrates that these values were not only applicable in the past but are also relevant in the context of modern governance. When local governments implement the 3S principle, tax compliance is driven not only by the rule of law but also by citizens' awareness and sense of moral responsibility. To facilitate understanding of this concept, it can be illustrated as follows:

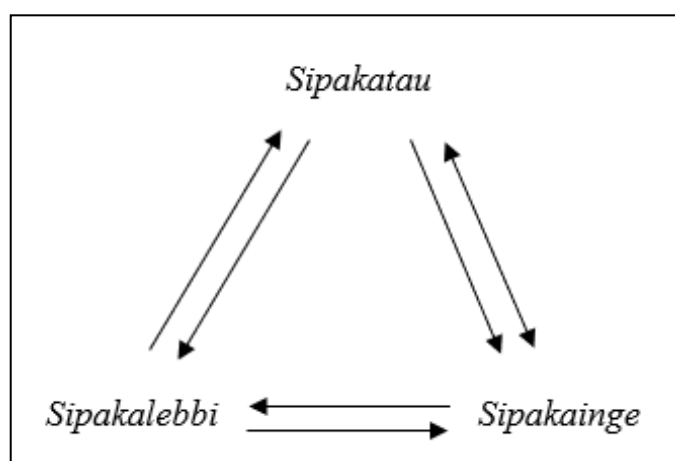


Figure 23S Value Concept

3) Taxonomic Analysis

Taxonomic analysis is used to break down the main domain into more specific subcategories of meaning, so that it can be understood how each 3S

cultural value is in people's lives and how it is relevant to PBB-P2 taxpayer compliance in Sidenreng Rappang Regency.

a) Sipakatau

Sipakatau value in taxonomic analysis includes two main subcategories: mutual respect and maintaining dignity. Mutual respect includes respecting others' opinions, not interrupting conversations, and using polite language. Maintaining dignity means not demeaning or humiliating others in public, especially when there are differences of opinion or problems.

In the context of PBB-P2, *Sipakatau* is realized through humane public service. For example, tax officers greet taxpayers in a friendly manner, provide clear explanations, and act non-discriminatorily. An informant stated:

"If people are treated humanely, we will definitely want to reciprocate... likewise, if the government treats its people humanely, the people will definitely obey." (A. Mawang)

This statement underscores that mutual respect will foster positive reciprocity. People who feel treated fairly and with respect are more likely to comply with their taxes.

b) Sipakalebbi

Sipakalebbi value subcategory includes honoring status and valuing contributions regardless of shortcomings. Honoring status means recognizing a person's position or role according to their capacity, while valuing contributions means giving recognition to anyone who plays a positive role in society, regardless of social status or shortcomings.

In taxation, *Sipakalebbi* can be implemented through a reward system for compliant taxpayers, for example by giving award certificates, publication in local media or getting tax deductions.

"If we are appreciated, we will definitely want to protect our reputation... the same goes for paying taxes; if there is an award, people will be more enthusiastic." (Muhammad Ibrahim and Ilham Mustamin)

This shows that awards are not just symbols, but have psychological power that can motivate voluntary tax compliance.

c) Sipakainge

The *Sipakainge*' value in the taxonomic analysis consists of the subcategories of reminding and joint supervision. Reminding means informing or warning someone when they break a rule or forget their obligations, while joint supervision means creating a social control system that involves the entire community.

"Sipakainge is not just about the government speaking to the people... the people can also remind the government if it is wrong." (Grandpa)

This statement is relevant to the concept of public accountability in tax collection. If the government is transparent in its tax administration and willing

to accept criticism, it will foster mutual trust, ultimately increasing taxpayer compliance.

The results of the taxonomic analysis obtained are also in accordance with several previous studies which also state that *Sipakatau* means mutual respect, *Sipakalebbi* means mutual respect. and *Sipakainge'* remind each other (Ulfa et al., 2025) (Khatima et al., 2025) (Yunus et al., 2025) (Ramadani et al., 2021) .

4) Componential Analysis

Componential analysis is used to identify distinguishing features (*contrast sets*) between one cultural value and another. In the context of this research, the three values of *Sipakatau* , *Sipakalebbi* , and *Sipakainge'* have a primary focus, characteristics, and specific roles in shaping PBB-P2 taxpayer compliance.

a) *Sipakatau*

Sipakatau's primary focus is to create equal relationships based on mutual respect. This places all parties, both government and civil society, on a morally equal footing.

"If the government respects the people, the people will respect the government... that's how it's always been." (A. Mawang)

This characteristic is important because, in the context of PBB-P2 payments, an equal relationship will reduce public suspicion and resistance to tax policies. The trust built through *Sipakatau* will facilitate effective government outreach and tax collection.

b) *Sipakalebbi*

Sipakalebbi means mutual respect without regard for one another's shortcomings. For example, the government honors its citizens, while citizens respect the government.

"If the government knows how to appreciate, we will not forget our obligations." (Muhammad Ibrahim and Ilham Mustamin)

In tax compliance, *Sipakalebbi* can be demonstrated through forms of appreciation, such as awards to compliant taxpayers or tax reductions. This strengthens loyalty and can motivate others to follow suit.

c) *Sipakainge'*

Sipakainge' is oriented towards active reciprocal relationships.

"It's not just the people who need to be reminded... the government also needs to be willing to be reminded." (Opu)

These characteristics are crucial for maintaining discipline and transparency. In the context of PBB-P2, *Sipakainge'* encourages a two-way communication forum where the public can question or criticize the use of tax funds, while the government also reminds those who fail to pay their taxes.

5) Cultural Theme Analysis

Based on the results of interviews with four main informants and Spradley model analysis, several cultural themes were found that describe the role of the

values of *Sipakatau*, *Sipakalebbi*, and *Sipakainge*' in shaping taxpayer compliance with PBB-P2 payments in Sidenreng Rappang Regency.

a) Theme 1: Cultural Approaches Are More Effective Than Legal Approaches Alone

All informants agreed that a cultural value-based approach is more easily accepted by society than simply relying on law enforcement.

"The characteristic of us Bugis Makassar people, especially us Bugis people, is that we tend to prioritize traditional customs" (A. Mawang)

This statement suggests that formal law is often viewed as rigid and transactional, while cultural values operate on an emotional and moral level, which is more emotionally binding. In the context of PBB-P2, the use of the 3S values to build mutual respect, appreciation, and reminders is more effective in increasing community compliance with timely PBB-P2 payments.

This approach also avoids conflict, as interactions are based on deliberation and a sense of community, rather than threats of sanctions. As a result, the public's willingness to comply is no longer driven by fear, but by collective awareness.

b) Theme 2: Balance of Rights and Obligations

The relationship between government and society must be reciprocal:

"There is an obligation to pay taxes, but there is also the right to know where the money goes." (Opu)

This statement demonstrates that tax compliance is inextricably linked to government transparency. Providing the public with clear access to information about the use of PBB-P2 funds will increase trust. In this regard, *Sipakainge*' acts as a control mechanism, while *Sipakatau* and *Sipakalebbi* ensure communication is conducted politely and with mutual respect.

This principle of balance makes the relationship equal and healthy, the government has the legitimacy to collect taxes, and the community has the legitimacy to monitor their use.

c) Theme 3: Internalization of Values as a Long-Term Strategy

The informant emphasized that instilling cultural values requires a continuous process:

"It can't be done straight away... you have to teach him from a young age, then when he grows up he will understand." (Opu)

In the context of PBB-P2, internalizing the 3S values can be done from an early age. This process may not produce immediate results, but it will shape a generation that recognizes paying taxes as a moral responsibility, not just a legal obligation. This strategy will also create a positive domino effect: when one generation becomes accustomed to the 3S values, the next will inherit those habits.

d) Theme 4: Social Harmony as a Basis for Compliance

The three 3S values ultimately lead to the creation of social harmony. An informant described it:

"The king is respected because the people respect him, the people are respected because the king glorifies him... if something is wrong, both of them remind each other." (A. Mawang)

This social harmony creates conditions where compliance with PBB-P2 is not the result of coercion, but rather arises from a relationship of mutual trust and mutual respect. A government that respects its citizens will earn loyalty, and citizens who feel respected will fulfill their obligations, including paying taxes on time.

These values act as a bridge between culture and public administration, creating a system that not only works technically, but also has a strong moral foundation.

2. INTEGRATION OF QUALITATIVE TO QUANTITATIVE DATA

Based on the qualitative analysis of Spradley's model, several indicators can be identified that represent the application of the values of *Sipakatau*, *Sipakalebbi*, and *Sipakainge* in the context of taxpayer compliance with PBB-P2 payments in Sidenreng Rappang Regency. These indicators are compiled to provide an operational description of each cultural value, so that philosophical concepts can be translated into measurable forms of behavior or policy.

The determination of indicators is based on field findings obtained through in-depth interviews with four informants, which reflect the social practices and perceptions of the local community.

Table 2 Results of Indicator Formulation

Cultural Values	Indicator	Explanation
<i>Sipakatau</i> (Mutual Respect / Humanizing)	Friendly service	Describes a pleasant interaction between officers and taxpayers, thereby creating a sense of mutual respect and reducing resistance to the obligation to pay taxes.
	Polite language	Reflecting communication ethics that humanize people, so that government-society relations become more harmonious.
	Clear information	Ensuring that taxpayers understand the rules, amounts due, and deadlines, thereby reducing the potential for delays or misunderstandings.
<i>Sipakalebbi</i> (Mutual)	Public appreciation	Providing open recognition to compliant taxpayers as a form of social motivation for other communities.

Respect Honor) /	Recognition of contribution	Respecting the role of taxpayers in development, which increases the sense of ownership of government policies.
	Thank-you note	Verbal appreciation from the government strengthens emotional ties and increases public loyalty.
Sipakainge' (Reminding Each Other / Social Control)	Early Warning	Provide notifications or warnings before the due date as a preventive measure against late payments.
	Discussion Forum	A two-way communication space that allows the public and government to discuss tax issues openly.
	Transparency	Providing publicly accessible tax data and reports, thereby increasing trust and accountability.

The indicators of each 3S value are then used as a reference and basis for compiling and developing research instruments or questionnaires, while for the Taxpayer Compliance Level variable, three indicators are used, namely understanding or trying to understand tax laws and regulations, filling out tax forms completely and clearly, calculating the amount of tax owed correctly and paying taxes on time (Ayu et al., 2022) (Purnamasari., 2024).

The instrument or questionnaire that had been prepared and developed before being distributed in its entirety to the respondents, was first tested on 100 respondents who met the criteria to test the validity and reliability of the instrument, before finally the instrument was distributed to all research respondents (200 respondents).

The instrument validity test method uses *Pearson correlation*, if the calculated *r value* > *r table* then the instrument is declared valid, to obtain the *r table* value then use the formula $df = N - 2$ then $df = 100 - 2 = 98$ (Haeril et al., 2025), the significance level used is 5% or 0.05, then the *r table* value is 0.1966. Meanwhile, for the reliability test, the method used is to compare the *Cronbach Alpha value*, where the instrument is declared reliable if the *Cronbach Alpha value* > 0.60 (Rini et al., 2025). The following is the SPSS output from the instrument validity and reliability tests that have been carried out:

Table 3 Instrument Trial Results

Variables	Item	Validity Test Results (100 Respondents)		Reliability Test Results (100 Respondents)	
		Calculated <i>r value</i>	Information	<i>Cronbach Alpha</i>	Information
Sipakatau (X1)	X1.1	0.776	Valid	0.876	Reliable
	X1.2	0.729	Valid		
	X1.3	0.825	Valid		
	X1.4	0.814	Valid		
	X1.5	0.823	Valid		
	X1.6	0.748	Valid		
	X2.1	0.768	Valid	0.888	Reliable

Sipakainge (X2)	X2.2	0.824	Valid	0.872	Reliable		
	X2.3	0.835	Valid				
	X2.4	0.802	Valid				
	X2.5	0.792	Valid				
	X2.6	0.788	Valid				
Sipakalebbi (X3)	X3.1	0.754	Valid				
	X3.2	0.784	Valid				
	X3.3	0.775	Valid				
	X3.4	0.827	Valid				
	X3.5	0.761	Valid				
	X3.6	0.788	Valid				
Taxpayer Compliance Level (Y)	Y.1	0.819	Valid			0.924	Reliable
	Y.2	0.833	Valid				
	Y.3	0.798	Valid				
	Y.4	0.856	Valid				
	Y.5	0.764	Valid				
	Y.6	0.814	Valid				
	Y.7	0.735	Valid				
	Y.8	0.841	Valid				

The table shows the results of the validity test. All items obtained calculated r values $>$ table r , thus confirming that all items in the instrument are valid. Furthermore, the reliability test results for all four variables obtained *Cronbach's Alpha* values $>$ 0.60, thus confirming the instrument's reliability. This means the developed instrument is capable of measuring what it was intended to measure and, when used repeatedly, produces consistent results.

3. QUANTITATIVE STAGE

The instrument trial phase with 100 respondents demonstrated that the instrument was valid and reliable. Therefore, we distributed the instrument to another 100 respondents, bringing the total number of respondents used to the survey to 200. The following are the results of the instrument's validity and reliability testing using 200 respondents.

Table 4 Instrument Test Results

Variables	Item	Instrument Validity Test Results (200 Respondents)		Instrument Reliability Test Results (200 Respondents)	
		Calculated r value	Information	<i>Cronbach Alpha</i>	Information
Sipakatau (X1)	X1.1	0.787	Valid	0.871	Reliable
	X1.2	0.730	Valid		
	X1.3	0.823	Valid		
	X1.4	0.795	Valid		
	X1.5	0.770	Valid		
	X1.6	0.771	Valid		
	X2.1	0.772	Valid	0.880	Reliable

Sipakainge (X2)	X2.2	0.790	Valid	0.864	Reliable
	X2.3	0.824	Valid		
	X2.4	0.807	Valid		
	X2.5	0.753	Valid		
	X2.6	0.798	Valid		
Sipakalebbi (X3)	X3.1	0.771	Valid	0.864	Reliable
	X3.2	0.755	Valid		
	X3.3	0.769	Valid		
	X3.4	0.800	Valid		
	X3.5	0.748	Valid		
	X3.6	0.786	Valid		
Taxpayer Compliance Level (Y)	Y.1	0.821	Valid	0.908	Reliable
	Y.2	0.776	Valid		
	Y.3	0.765	Valid		
	Y.4	0.786	Valid		
	Y.5	0.753	Valid		
	Y.6	0.799	Valid		
	Y.7	0.731	Valid		
	Y.8	0.813	Valid		

The table shows that all instruments have calculated r values $> r$ table, thus valid. *Cronbach's alpha* values for all four variables are > 0.60 , thus reliable. However, before the data obtained from distributing questionnaires to 200 respondents can be used in further testing, we will again conduct classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity.

a. Normality Test

The method used in this test is *the One-Sample Kolmogorov-Smirnov*, where the data is said to be normally distributed if the significance value is > 0.05 (Haeril et al., 2025).

Table 5 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		200
Normal Parameters a,b	Mean	.0000000
	Standard Deviation	1.79424364
Most Extreme Differences	Absolute	.031
	Positive	.024
	Negative	-.031
Test Statistics		.031
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

The significance value or *Asymp. Sig. (2-tailed)* obtained was $0.200 > 0.05$. This means that the data used in this study was normally distributed and can be used for further testing.

b. Multicollinearity Test

The method used for this test is to look at the *tolerance value* > 0.10 and *variance Inflation Factor (VIF)* < 10.00 to say that there are no symptoms of multicollinearity (Ramadhan et al., 2022).

Table 6 Multicollinearity Test Results

Model	Coefficients ^a	
	Tolerance	VIF
1 (Constant)		
Attitude or	.160	6,269
Sikalebbi	.165	6,058
Sikapainge	.169	5,925

a. Dependent Variable: Taxpayer Compliance Level

It can be seen that the three independent variables have a *tolerance value* > 0.10 , and a VIF value < 10.00 . Therefore, it can be stated that the three independent variables do not show symptoms of multicollinearity.

c. Heteroscedasticity Test

This test can be carried out by regressing the *absolute value*, so that heteroscedasticity symptoms do not occur, the significance value obtained must be greater than 0.05 (Haeril et al., 2025).

Table 7 Heteroscedasticity Test Results

Model		Coefficients ^a		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients B	Std. Error			
1	(Constant)	3,405	.529		6,435	.000
	Attitude or	-.042	.051	-.140	-.812	.418
	Sikalebbi	-.064	.049	-.217	-1.286	.200
	Sikapainge	.024	.050	.082	.491	.624

a. Dependent Variable: ABS

After regression using *their absolute values (ABS)*, the three independent variables all obtained significant values > 0.05 . Therefore, it can be concluded that the data in this study did not exhibit heteroscedasticity.

Therefore, this data can be used in regression analysis, the results can be seen in the following table:

Table 8 Regression Analysis and t-Test (Partial)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.292	.888		.328	.743
	Attitude	.535	.086	.389	6,210	.000
	or					
	Sikalebbi	.186	.083	.138	2,242	.026
	Sikapainge	.608	.083	.444	7,287	.000
	e					

a. Dependent Variable: Taxpayer Compliance Level

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$Y = 0.292 + 0.535 X_1 + 0.186 X_2 + 0.608 X_3$$

Information:

- Y = Taxpayer Compliance Level
 X_1 = Sipakatau
 X_2 = Sipakalebbi
 X_3 = Sipakainge
a = Constant
 $\beta_1, \beta_2, \beta_3$ = Regression coefficients

Based on the multiple linear regression equation, it can be seen that there is a positive or unidirectional relationship between the three independent variables and the dependent variable in this study. This relationship does not necessarily indicate a significant influence, therefore a series of further tests are needed, namely the t-test (partial), F-test (simultaneous), and the coefficient of determination test R^2 .

a. t-test (Partial)

The (partial) t-test is used to determine whether each independent variable in this study individually (partially) influences the dependent variable. The influence is considered significant if the calculated t-value is greater than the table t-value and the significance value is <0.05 . Conversely, if the calculated t-value is less than the table t-value and the significance value is >0.05 , there is no significant influence (Rini et al., 2025).

To obtain the t table value, the formula $(0.05/2; Nk-1)$ can be used. (Haeril et al., 2025). Then the t table value is $0.05/2 = 0.025$ and $Nk-1 = 200-4-1 = 195$. So the t table value used is the value between the meeting point of $0.025;195$, namely 1.97.

Based on the values in the *Coefficients table* in the previous multiple linear regression analysis, it is known that the calculated t values of the three

independent variables in the study are all greater than the t table value and the significance values of the three independent variables are also all smaller than 0.05. Therefore, it can be stated that the three independent variables in this study individually (partially) have a positive and significant influence in increasing the compliance of PBB-P2 taxpayers in Sidenreng Rapang Regency.

b. F Test (Simultaneous)

This test aims to determine whether the three independent variables in the study simultaneously influence the dependent variable. In order to be said to have an influence, the calculated F value $>$ F table and the significance value $<$ 0.05 (Rini et al., 2025). The F table value can be found using the formula $df_1 = k-1$ and $df_2 = nk$, then $df_1 = 4-1 = 3$ and $df_2 = 200-4 = 196$, so the F table value used is the value between the meeting point of 3; 196, namely 2.65.

Table 9F-Test Results (Simultaneous)

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4585.577	3	1528,526	467,641	.000 ^b
	Residual	640,643	196	3,269		
	Total	5226.220	199			
a. Dependent Variable: Taxpayer Compliance Level						
b. Predictors: (Constant), Attitudeainge, Sikalebbi, Attitudeor						

The table shows that the calculated F value is greater than the F table value and the significance value is $<$ 0.05. Therefore, it can be concluded that the three independent variables simultaneously have a positive and significant influence in increasing PBB-P2 taxpayer compliance in Sidenreng Rapang Regency.

c. R² Determination Coefficient Test

This test is used to evaluate how much variation in the dependent variable can be explained by variation in the independent variable (Rini et al., 2025). The higher the value of the coefficient of determination R², the greater the contribution of the sample in explaining the model. (Salida et al., 2024)

Table 10R² Determination Coefficient Test

Model Summary				
Mode	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.937 ^a	.877	.876	1,808
a. Predictors: (Constant), Attitudeainge, Sikalebbi, Attitudeor				

R² value obtained was 0.876, meaning that the three independent variables were able to influence or explain the PBB-P2 Taxpayer Compliance Level variable by 87.6%, the remaining 12.4% was the influence given by other variables but were not examined in this study.

DISCUSSION

Qualitative results show that *Sipakatau*, *Sipakalebbi* and *Sipakainge* have strong meaning and relevance in shaping PBB-P2 taxpayer compliance in Sidenreng Rappang Regency.

- a. *Sipakatau* emphasizes mutual respect and humane treatment, which in the context of taxation means friendly, fair, and transparent tax service. When taxpayers feel treated with respect, they are encouraged to comply.
- b. *Sipakalebbi* means mutual respect and honor. This can be realized through appreciation for compliant taxpayers, either in the form of social recognition or formal government recognition. This appreciation can serve as moral motivation that strengthens taxpayers' loyalty and compliance.
- c. *Sipakainge* serves as a mechanism for mutual reminders and social control. This concept fosters a two-way relationship, where the government reminds the public to pay taxes, while the public also has the right to monitor the transparency of tax use.

These three values complement each other. *Sipakatau* serves as a moral foundation, *Sipakalebbi* as a motivating force, and *Sipakainge* as a social control. When these 3S values are fully internalized, they will be more effective than a purely legal approach, as they tap into moral awareness and foster social harmony, rather than simply the fear of sanctions.

The quantitative results show that the three independent variables, namely *Sipakatau* (X1), *Sipakalebbi* (X2), and *Sipakainge* (X3), have a positive and significant effect on the dependent variable of taxpayer compliance (Y), both partially and simultaneously.

a. **The Influence of *Sipakatau* on the Level of Compliance of PBB-P2 Taxpayers in Sidenreng Rappang Regency.**

When taxpayers feel valued and treated with respect by the tax authorities, their compliance increases. Friendly public service, polite language, and a non-discriminatory attitude encourage people to fulfill their tax obligations. In other words, *Sipakatau* serves as a moral foundation that fosters mutual trust between the government and the public, so that tax compliance is voluntary, not forced.

b. **The Influence of *Sipakalebbi* on the Level of Compliance of PBB-P2 Taxpayers in Sidenreng Rappang Regency.**

Rewards don't always have to be material, but rather social recognition that fosters pride, which can be demonstrated through a *Sipakalebbi attitude*. Public appreciation for compliant taxpayers creates a domino effect, encouraging other taxpayers to follow suit. This demonstrates that *Sipakalebbi* can serve as an external motivator, strengthening public loyalty to tax policies.

c. **The Influence of *Sipakainge* on the Level of Compliance of PBB-P2 Taxpayers in Sidenreng Rappang Regency.**

Mutual reminders, both among citizens and between the community and the government, can be highly effective in maintaining tax compliance. Internalizing the value of *Sipakainge* not only prevents late payments but also

increases government transparency and accountability. Thus, *Sipakainge* serves as a collective social control, ensuring consistent tax compliance by both the community and the government, as all parties remind each other.

d. The Influence of Sipakatau, Sipakalebbi, Sipakainge on the Level of Compliance of PBB-P2 Taxpayers in Sidenreng Rappang Regency.

The three cultural variables of *Sipakatau*, *Sipakalebbi*, and *Sipakainge* can have a very strong influence in increasing the level of PBB-P2 taxpayer compliance in Sidenreng Rappang Regency. This shows that the 3S cultural values are inseparable from each other and can shape the community's collective awareness in fulfilling their tax obligations.

Sipakatau provides a moral foundation, where citizens feel respected and treated as whole human beings by government officials. When the tax authorities (government) and taxpayers respect each other, a psychological bond can be created that makes taxpayers feel a moral responsibility to comply. This value is further reinforced by the *Sipakalebbi* value, which adds a dimension of mutual respect and can be demonstrated through appreciation. The government's recognition of compliant taxpayers, whether in the form of social or symbolic recognition, fosters pride and positive motivation. This value transforms tax compliance from a mere legal obligation into a source of social pride, thus encouraging people to maintain their status as compliant taxpayers. However, when negligence, errors, or similar issues occur, the value of *Sipakainge* comes into play through mutual reminders. This value prevents negligence or a decline in public awareness of tax obligations. *Sipakainge* also provides a space for the public to remind the government to maintain transparency in tax management. Thus, the relationship created is not a one-way street, but rather a healthy and equal reciprocal one.

When these three values work together, a harmonious social system is created. The government respects and honors its citizens, the public takes pride in their contributions, and both parties remind each other to fulfill their obligations and maintain transparency. In such circumstances, taxpayer compliance is no longer viewed as a burden, but rather as part of a moral, social, and cultural responsibility. Thus, it can be emphasized that the simultaneous internalization of the 3S values fosters maximum tax compliance, as such compliance arises not only from legal coercion but also from awareness, pride, and a sense of shared responsibility.

Qualitative and quantitative results consistently show that internalization of the 3S values (*Sipakatau*, *Sipakalebbi*, *Sipakainge*) plays a significant role in improving PBB-P2 taxpayer compliance in Sidenreng Rappang Regency. *Sipakainge* is the most dominant variable, followed by *Sipakatau* and *Sipakalebbi*. The three form a complete value framework, *Sipakatau* builds a foundation of respect, *Sipakalebbi* fosters motivation, and *Sipakainge* maintains compliance through social control.

Therefore, improving taxpayer compliance based on local culture has proven more effective than approaches that solely emphasize legal or administrative aspects. The Sidenreng Rappang Regency Government can utilize local 3S wisdom as a foundation in formulating tax policies to encourage conscious, voluntary, and consistent taxpayer compliance.

The results of this study are in accordance with *the Human Ecology Theory* which states that culture can have a positive impact on human behavior, because it can

function as a self-control tool that makes someone more responsible in carrying out their profession. (Nadiyah et al., 2023) . In other words, tax compliance behavior is not only motivated by formal regulations, but also by cultural values that exist in the social environment of society.

CONCLUSION

The relationship between the cultural values of *Sipakatau* , *Sipakalebbi* , and *Sipakainge* has been proven qualitatively and quantitatively to increase the compliance of PBB-P2 taxpayers in Sidenreng Rappang Regency. *Sipakatau* fosters mutual respect between the community and the government, *Sipakalebbi* can motivate with appreciation and recognition of taxpayer contributions, and *Sipakainge* functions as social control through a culture of mutual reminders, these three values complement each other and form collective awareness. Statistically, all three have a significant relationship and influence on the level of taxpayer compliance both partially and simultaneously, with a contribution of 87.6% to the variation in PBB-P2 taxpayer compliance in Sidenreng Rappang Regency. Where, *Sipakainge* is the most dominant factor, followed by *Sipakatau* and *Sipakalebbi* .

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