

Na' Pala' Puyan: An Ethnography of Tax Compliance Based on Dayak Kenyah Customary Values: A Case Study at Pampang Cultural Village

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Abstract

This research aims to understand how the Dayak Kenyah community in Pampang Cultural Village, East Kalimantan, accepts, comprehends, and fulfills tax obligations within their cultural context. This study is motivated by low tax compliance and differences between modern and indigenous tax perspectives. A qualitative method with an ethnographic approach was applied. Data were collected through in-depth interviews, non-participatory observation, and documentation. Informants included customary and village leaders. Data were analyzed using Spradley's ethnographic model. The findings indicate that the interpretation and implementation of tax are strongly influenced by cultural values. Although tax was initially seen as conflicting with customary law because land is viewed as ancestral heritage, the community now accepts tax as a state obligation that aligns with custom. A key finding is the customary value of Na' Pala' Puyan, which means "to give what is an obligation." This value serves as the main moral foundation for the community to sincerely fulfill their responsibilities, whether customary, social, or state-related (tax). Compliance is also reinforced by other values such as gotong royong (mutual cooperation), honesty, and responsibility. Customary leaders play a crucial role as intermediaries between the state system and the community. In conclusion, the Dayak Kenyah community's tax compliance is shaped by a blend of customary values, especially Na' Pala' Puyan, moral awareness, social responsibility, and collaboration with the formal state system.

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1. Introduction

Taxes are a very important source of state revenue in supporting national development. However, the level of tax compliance in Indonesia is still influenced by many factors, including understanding, perception, social environment, and cultural values that prevail in society. In indigenous communities, state rules and obligations are often understood through a traditional perspective that has been passed down from generation to generation, so that their meaning can differ from that of the general public. This makes the study of tax compliance in indigenous communities even more important, especially since their practices and understanding are greatly influenced by cultural values, social structures, and the legitimacy of indigenous leaders.

The Dayak Kenyah community in Pampang Cultural Village is one of the indigenous communities that still maintains its traditions, ancestral values, and unique social structure. For the Dayak Kenyah community, land is not just an economic asset, but a symbol of family identity that is passed down from generation to generation. This view led some residents to initially consider taxes as an obligation that was not in line with their customary values, because customary land is understood as an ancestral inheritance that should not be burdened with annual obligations. This difference in perspective led to initial resistance to tax obligations.

The digital-based tax administration process and formal documents posed a challenge for indigenous peoples who still rely on verbal communication and social relationships in their daily activities. Limited understanding of administration, low technological literacy, and lack of information are factors that slow down the achievement of comprehensive tax compliance. However, this low compliance is not due to rejection of state regulations, but rather because the process of cultural and administrative adaptation has not been fully implemented.

Indigenous leaders play a very important role as a bridge between the indigenous system and the state system. The explanations provided by indigenous leaders are more easily accepted because they have moral and social authority in the community. One of the main traditional values that form the moral basis of society is *Na' Pala' Puyan*, a principle that means "giving what is owed." This value plays a major role in shaping the understanding that taxes are not contrary to tradition, but can be seen as an obligation in line with ancestral teachings about responsibility.

Given the important role of customary values and customary leaders in influencing public understanding, this study was conducted to describe how the Dayak Kenyah community perceives taxes, how the tax collection process works, and how the value of *Na' Pala' Puyan* serves as the moral basis for tax compliance. An ethnographic approach was used to gain an in-depth understanding of this phenomenon from the perspective of the community as the subject of the culture.

Literature Review

Tax compliance can be explained through Legitimacy Theory, which states that individuals comply with regulations when they consider the authorities enforcing them to have moral legitimacy (Suchman, 1995; Deegan, 2002). In a cultural context, legitimacy can also arise from shared beliefs and values embedded in a community.

Previous research has shown that local wisdom and cultural values can play an important role in shaping compliance behavior (Ermawati, 2024; Padyanoor, 2021). In indigenous societies, customary law acts as a moral guide that determines what is considered right or wrong, including in economic and social responsibilities. The *Na' Pala' Puyan* value shows that obligations to the state, such as paying taxes, are in line with moral obligations recognized in the customary and social context.

1) Dayak Kenyah cultural values

Values such as *Na' Pala' Puyan* (fulfilling obligations), mutual cooperation, honesty, and respect for customary land form the moral basis of the community in assessing tax obligations. These values give meaning that taxes are not only state regulations, but also part of social and customary responsibilities.

2) The role of traditional leaders & local officials

Traditional leaders serve as mediators between customs and the state, helping residents understand tax regulations without abandoning traditional values. Neighborhood associations

and younger generations assist with technical aspects such as online payments and administration, while the sub-district ensures administrative compliance.

3) Understanding and adaptation to the state tax system

Through education, technical assistance, and resolution of administrative obstacles, the community has begun to understand the reasons for and benefits of taxes. This adaptation has become a process of transitioning traditional values towards formal state compliance.

4) Tax compliance among the community

The interaction between cultural values, support from local leaders, and adaptation to the state system has resulted in a form of tax compliance that is not driven by sanctions, but rather by moral awareness and social responsibility.

In general, this conceptual framework emphasizes that the tax compliance of the Dayak Kenyah community is the result of the synergy between traditional values, community morality, and ongoing dialogue between the community and the state.

2. Method

2.1. Type of Research

This research uses qualitative methods with an ethnographic approach. The ethnographic approach was chosen because it can describe the Dayak Kenyah community's understanding of taxes based on their own cultural perspective. Through ethnography, researchers can see how values, norms, customary practices, and social interactions shape the way people understand their tax obligations. This approach emphasizes the researcher's closeness to the community through direct observation, in-depth interviews, and involvement in the community's social routines.

2.2. Research Object

The research location is in Pampang Cultural Village, North Samarinda District, Samarinda City, East Kalimantan. This village is inhabited by a majority of Dayak Kenyah people and is known as a traditional village that still maintains traditions such as traditional ceremonies, dances, rituals, and traditional social structures. This village is also a cultural tourist destination, making the interaction between traditional values and formal state regulations more complex and interesting to study.

2.3. Research Data Sources

The research data sources come from primary data obtained through direct interaction with informants in Pampang Cultural Village. Informants were selected purposively based on their involvement in village economic activities, their understanding of community contributions, and their willingness to be interviewed. The identities of the informants were kept confidential to protect their privacy. The informants consisted of three main groups:

1) Traditional Leaders

Selected because they have in-depth knowledge of traditional values, social rules, and how the community interprets obligations, including taxes.

2) Village Head and Village Officials

Includes the Village Head, Village Secretary, and Head of Administration. They provide perspectives on tax policy, village administration, and community economic contributions.

3) Dayak Community of Pampang Village

Represented by two neighborhood association (RT) heads as liaisons between residents and the government. They provide information on tax payment practices, obstacles, and the community's daily perceptions.

Informant Profile

Name	Age	Occupation	Description
E.P.	63 th	Farmer	Traditional Leader
S.	57 th	Civil Servant	Village Head
E.N.	55 th	Civil Servant	Village Secretary
R.S.	42 th	Civil Servant	Head of Government Affairs
N.I.	39 th	Entrepreneur	Head of Neighborhood Association
S.U.	41 th	Farmer	Head of Neighborhood Association

2.4. Data Collection Techniques

1) Interviews

Semi-structured interviews were conducted to explore the perceptions, experiences, and views of the Dayak Kenyah community regarding taxes. Interview guides were used as a reference, but researchers still allowed informants to speak freely. Where possible, conversations were recorded using mobile phones to facilitate the transcription process. The duration of the interviews ranged from 20 to 60 minutes, depending on the depth of information. Informants could be contacted again if necessary to complete the data.

2) Non-Participatory Observation

Observations were conducted to observe behavior, social interactions, and cultural dynamics related to the community's understanding of taxes. Researchers record situations, expressions, and activities that do not always appear in interviews, such as village meetings or traditional activities. This technique helps capture the socio-cultural context that influences how the community understands tax obligations.

3) Documentation

Documentation is used as supporting data to validate the results of interviews and observations. The data collected includes photos of activities, village archives, and visual evidence related to traditional practices and tax administration. This documentation strengthens the interpretation of the research and provides a more complete picture of the relationship between the tax system and local culture in Pampang Cultural Village.

4) Data Triangulation

This study uses two forms of triangulation, namely source triangulation and method triangulation, to ensure data validity.

5) Source Triangulation

Source triangulation was conducted by comparing information from various informants, such as traditional leaders, village officials, neighborhood association leaders, and residents. This approach aimed to examine data consistency and obtain a more comprehensive picture of the community's understanding of taxes.

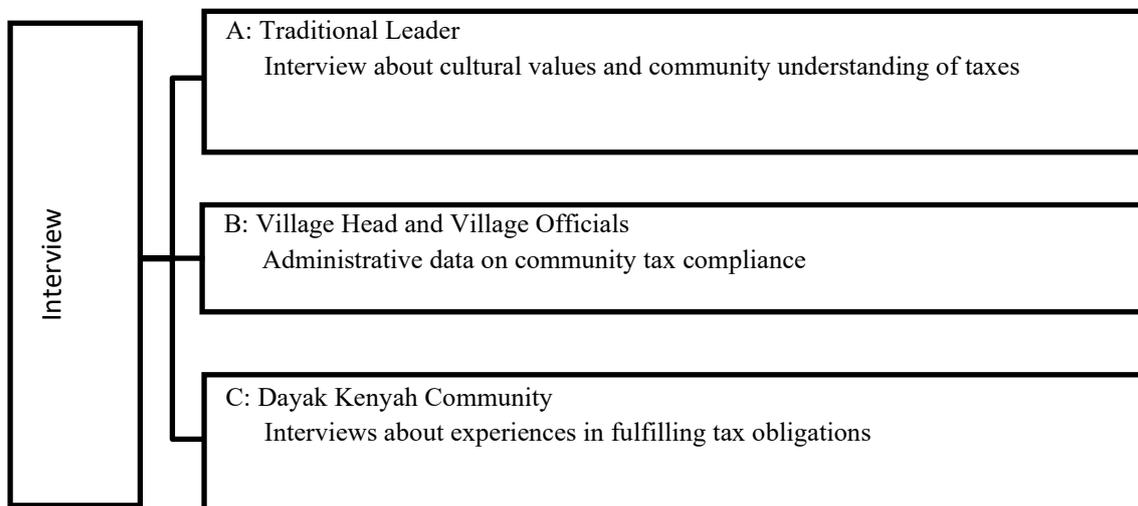


Figure 1. Source Triangulation Scheme

3. Results and Discussion

The results of this study are presented based on field findings through observation, interviews, and researcher involvement in the Dayak Kenyah community in Pampang Cultural Village. This section describes how the community interprets taxes, how traditional values work in their lives, and how traditional leaders and village officials play a role in shaping tax compliance.

3.2. Taxes as a State Obligation and Customary Considerations

Initially, the Dayak Kenyah community considered taxes to be incompatible with their customs because land was viewed as a collective inheritance from their ancestors. However, after socialization and dialogue between traditional leaders, residents, and village officials, taxes began to be accepted as a state obligation that could be carried out without violating customs. Customary leader EP explained:

"This land is the inheritance of our ancestors, why do we have to pay every year? But after it was explained, we finally understood..." (EP, 22)

The main problem arose with land certification, because the customary system differs from the state administrative system. Informant EN added:

"In customary law, land can belong to an extended family. But the government requires individual certificates." (EN, 12)

The sub-district and traditional leaders then used a letter of customary recognition as a temporary solution. Sub-district Head S stated:

"State regulations must be followed, but customs must also be respected. So we are looking for a middle ground." (S, 16)

A change in perception occurred when residents saw the tangible benefits of taxes, such as the construction of roads and village facilities. Three main meanings emerged in the cultural taxonomy:

- 1) Taxes as an administrative burden,
- 2) Taxes as a collective responsibility,
- 3) Taxes as a contribution to development.

The Role of Traditional Leaders and Local Officials in Tax Assistance

Traditional leaders and local officials act as a bridge between state regulations and traditional values. Customary leaders such as EP are often asked to explain land tax administration based on customary law:

"We make a letter of customary recognition first, then deal with the government." (EP, 14)

Neighborhood association (RT) heads such as NI and SU act as technical assistants, especially in helping elderly residents with online payments:

"Sometimes I help elderly residents to pay online." (NI, 10)

The village apparatus strengthens synergy with local leaders through joint outreach activities. EN explains:

"The RT, traditional leaders, and the village office sit together to develop outreach strategies." (EN, 8)

4. Result and Discussin

4.1. Mutual Assistance and Social Solidarity in Tax Compliance

The value of mutual assistance is strongly evident in tax compliance. Residents help those who have difficulty paying, either through collective funds or technical assistance. Traditional leader EP said:

"If there are residents who are having difficulties, we raise funds to help them pay their taxes first." (EP, 18)

The neighborhood association also facilitates discussions to help residents who are embarrassed or have financial difficulties. The younger generation helps with the digitization process by managing tax accounts or online payments.

Forms of solidarity in the taxonomy:

- 1) Financial assistance,
- 2) Technical assistance,
- 3) Moral and informational support.

4.2. Responsibility and Honesty as the Foundation of Tax Compliance

The values of responsibility and honesty are the main motivations for citizens to fulfill their tax obligations. EP states:

“Even if it is a small field, it is our responsibility. We must also respect the rules of the country.” (EP, 24)

RS adds:

“If we are honest and obedient, we can be at peace. Taxes are proof of participating in building the country.” (RS, 34)

These values result in social control: citizens who are obedient are considered role models. The economics of values include:

1. Moral awareness,
2. Harmony between customs and the state,
3. Social control within the community.

4.3. Administrative and Technological Challenges in Tax Payment

The main challenge is administrative and technological literacy, especially for elderly citizens. Many are not yet familiar with online payment systems. Data from the Pampang Subdistrict in 2024 shows that 1,129 of 1,962 residents are registered as taxpayers, but compliance is not yet uniform. These challenges are addressed through RT assistance, coordination with traditional leaders, and subdistrict outreach.

Layers of meaning in this domain:

1. Taxes are seen as complicated
2. Adaptation requires guidance
3. Challenges become a collective learning process

4.4. Na' Pala' Puyan as a Customary Value in Tax Compliance

The value of *Na' Pala' Puyan* means giving what is obligatory. This value is the moral foundation of the community in fulfilling their tax obligations. EP says:

“...Na' Pala' Puyan means giving what is obligatory... whether it be customary, social, or state obligations such as taxes.” (EP, 22)

This value makes citizens see taxes as part of life balance and social harmony.

The three layers of meaning of *Na' Pala' Puyan*:

- 1) Moral teachings about responsibility,
- 2) Customary guidelines for maintaining harmony,
- 3) Cultural foundation for fulfilling state obligations.

4.5. Cultural Themes that Shape Tax Compliance

Ethnographic analysis identifies a number of cultural themes that play a role in shaping the tax compliance of the Dayak Kenyah community:

- 1) Respect for ancestors and customary land; land is seen as a collective inheritance that must be protected.

- 2) Mutual assistance and social solidarity; tax obligations are fulfilled collectively.
- 3) Responsibility as part of self-esteem; paying taxes is considered a contribution to the village and the state.
- 4) Honesty as a basic moral value; maintaining the reputation and integrity of the family.
- 5) The role of traditional leaders and local officials; they serve as a bridge between tradition and the state.
- 6) Adaptation to modern technology and systems; the community learns and helps each other.
- 7) *Na' Pala' Puyan*, a traditional value that emphasizes that obligations, including taxes, must be fulfilled sincerely.

4. Conclusion

This study shows that the tax compliance of the Dayak Kenyah community is greatly influenced by their traditional values and their view of land as an ancestral inheritance. Initially, the community felt that taxes were not in accordance with their customs because land was considered a family inheritance that should not be burdened with state obligations. However, through the role of traditional leaders who provided explanations in line with local values, the community began to understand that taxes could be viewed as part of their social obligations. The value of *Na' Pala' Puyan*, which means fulfilling one's obligations, became the moral basis for the community to accept taxes as their responsibility. In addition, the culture of mutual cooperation and the habit of helping one another facilitated the tax payment process, especially for residents who experienced administrative difficulties. The main challenge is not resistance to taxes, but limited understanding of administration and technology.

In summary, the Dayak Kenyah community's tax compliance is shaped by a combination of traditional values, moral awareness, the role of traditional leaders, and the support of village officials. A culture-based approach has proven to be more effective in increasing understanding and acceptance of taxes in indigenous communities.

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