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SWALLOW NEST TAX COLLECTION IN THE THEORY OF PLANNED BEHAVIOR PERSPECTIVE

Yoremia Lestari Ginting, Muhammad Abadan Syakura*, Dwi Risma Deviyanti,
Yunita Fitria, Mega Norsita, Eka Febriani, Fibriyani Nur Khairin

Accounting Department, Mulawarman University, Indonesia

***Corresponding author email:**

muhammad.abadan.syakura@feb.unmul.ac.id

ABSTRACT

One of the local taxes in Penajam Paser Utara Regency is considered as the swallow nest tax, which is a potential regional tax contributor as the selling price of swallow nest per kilogram reaches tens of millions. However, the actualization of the tax revenue did not reach the planned budget target because most villages in this area do not pay taxes. This study discusses the cause of the non-compliance taxpayers of the swallow nest tax. Further, this research utilizes the Theory of Planned Behavior perspective conducted with qualitative approach. This research was conducted in Babulu Laut village in Penajam Paser Utara involving the owners and the tax collectors of swallow nest s as the informants. The results of this study indicated that the taxpayers' incompliance was due to several reasons, including: high tax rate, agreement among association members, and enforcement from local government. In sum, this study illustrates the importance of incorporating the behavior of taxpayers' comprising beliefs, attitudes, and norms in achieving optimum taxpayers' compliance.

Keywords: Qualitative research; Swallow Nest Tax; Taxpayers' Compliance; Theory of Planned Behavior

INTRODUCTION

Taxes have long been regarded as the largest revenue contributor in Indonesia. Swallow nest Tax refers to the tax on the activities of swallowing and/or exploitation of swallow nest, which has considerable potential due to the potential market share in the international world, as a case in Indonesia being the

largest exporter of swallow nest s to China with a global market share of 75% worldwide. According to the classification of tax collection agencies, taxes are divided into two types, including: central and local tax. Central tax refers to the tax managed by the Central Government through the Directorate General of Taxes (DGT) and it's following vertical units. Meanwhile, local tax refers to the tax managed by local governments to fund the regional expenditures and infrastructure development. Penajam Paser Utara Regency as an autonomous region has implemented local tax, such as the swallow nest tax Under the Penajam Paser utara Utara Regency Regional Regulation Number. 3 of 2011.

The district government considers that the profits generated from the swallow nest tax have been significant. However, from 2014 to 2019, the actualization of tax revenue from this sector did not match the budget target, as illustrated in Table 1 depicting Taxpayers, Budget Targets and Actualization of swallow nest tax budget in Penajam Paser Utara Regency.

Table 1. Taxpayer's Budget Target and Budget Actualization of Swallow nest tax in Penajam Paser Utara Regency

Number	Year	Taxpayer of Swallow nest in PPU	Budgeting Target	Budgeting Actualization
1.	2014	10 taxpayers	IDR. 30.000.000,00	IDR18.125.000,00
2.	2015	20 taxpayers	IDR 75.000.000,00	IDR 37.058.010,00
3.	2016	33 taxpayers	IDR 50.000.000,00	IDR 54.977.378,00
4.	2017	25 taxpayers	IDR 50.000.000,00	IDR 54.176.500,00
5.	2018	26 taxpayers	IDR	IDR 80.370.000,00

			50.000.000,00	
6.	2019	23 taxpayers	IDR 98.500.000,00	IDR 95.461.000,00

Source: collected data, 2021

Table 1 describes the number of swallow nest taxpayers for Penajam Paser Utara Regency which has fluctuated from year to year. In terms of actualization, swallow nest tax revenues have increased despite the decreasing number of taxpayers due to the taxpayer incompliance regardless the income from the swallow nest. However, of all registered taxpayers, there are several villages that do not report the swallow nest tax, such as Babulu Laut which is located in the Babulu sub-district, adjacent to the village of Babulu Darat, demonstrating swallow nest buildings alongside of the village road. Based on data from the Babulu Laut village office, there are 219 swallow nest owners which do not comply with their tax obligations as swallow nest entrepreneurs.

The aforementioned problem thus deals with the taxpayer compliance. According to Rahayu, 2013 taxpayer compliance is defined as a condition where the taxpayer fulfills all tax obligations and exercise his or her tax rights. Hence, this study analyzes the compliance of the swallow nest taxpayer from the perspective of the Theory of Planned Behavior (TPB). Ajzen, 1991 explained that taxpayer compliance behavior is influenced by the intention to behave obediently or not. The intention to behave is influenced by the three factors. The first factor is attitude, referring to a disposition to respond positively or negatively to the behavior (Ajzen, 2005). The second factor is subjective norm which relate to the individual's perception of social pressure to perform the behavior. The third factor is Perceived Behavior Control or belief control refers to an individual's belief in

matters that support or hinder behavior and in the perception of the strength level of belief affecting certain behavior.

Similarly, Hidayat & Nugroho, 2010 reported that taxpayer compliance is influenced by the intention to use e-filing and the intention to use e-filing is influenced by tax knowledge and taxpayer satisfaction. Such finding was also found in another study of Syakura & Ginting (2017). In addition, taxpayer compliance is influenced indirectly by tax knowledge and taxpayer satisfaction through the intention to use e-filing.

Furthermore, Syakura, Khairin, Ginting, Kusumawardani, & Fitria (2016) explains that individual behavior is influenced by attitudes towards behavioral factors such as the lack of tax morals and the fairness of the tax system, which is in accordance with the TPB model. The next findings state the subjective norm factors such as the influence of the social environment around the taxpayer (person or tax system). Furthermore, the last factor is perceived behavioral control factors, such as low tax audits and weak tax oversight authorities. Thus, based on the background and the results of previous studies, the researchers of this study intend to explore the collection of swallow nest taxes in the perspective of TPB (Theory of Planned Behavior).

Through a qualitative approach, this study aims to explore the problem of non-compliance of swallow nest taxpayers in Babulu Laut village in the perspective of Theory of Planned Behavior. This research is further expected to contribute both theoretically and practically. Theoretically, this research is expected for a scientific contribution to the Theory of Planned Behavior on the taxation aspect. Meanwhile in practical discourse, this research is expected to provide an actual overview of the field through the analysis presented by the

concerned parties in the swallow nest business. Furthermore, this study is expected to be a reference material for the government in making policies.

REVIEW OF LITERATURE

The Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is defined as a social psychology model, dominantly applied to predict individual behavior. The analytical tool used in this research is TPB developed by Ajzen (1991) as a refinement of the reason action theory proposed by Fishbein and Ajzen. The main focus of the Theory of Planned behavior is in accordance with the theory of reason action, referring to the individual's intention to perform certain behaviors. However, in TPB, Ajzen added one factor that determines the intention, which was the perceived behavioral control, involving an individual's perception of the possessed control in relation to certain behaviors (Ajzen, 2005).

Based on Ajzen's TPB model (1991), it is explained that taxpayer compliance behavior is influenced by the intention to behave obediently or not. Intention to behave is influenced by the three factors, which are: attitude, related to a disposition to respond positively or negatively to a behavior, in this case is the villagers of Babulu Laut negative response to the swallow nest tax regulation; subjective norm, which is defined as an individual's perception of social pressure to perform or not to perform a behavior (Ajzen, 2005) generated from family, friends, the surrounding environment (in Babulu Laut village, where the residents do not pay the swallow nest tax; perceived behavior control, referring to the individual's perception of the possessed control in relation to certain behaviors (Ajzen, 2005) such as the enforcement of sanctions to citizens who do not pay

taxes. Hence, the results of the three aforementioned factors conclude the intention of the villagers of Babulu Laut for not complying with tax payment, thereby creating disobedient behavior.

Local Taxes and Taxpayer Compliance

The issue of compliance in the field of taxation has become a matter of concern. Compliance in terms of taxation refers to the condition of taxpayers in exercising their rights, and in particular their obligations, in a disciplined manner in accordance with applicable tax regulations (Ramadania, Andriyanto, & Sari, 2021). The following are the characteristics of compliance with swallow nest taxpayers who comply with the Regional Regulation of Penajam Paser Utara Regency Number 3 of 2011, stipulating that: (1) every taxpayer is obliged to fill out an SPTPD for the business activities of conducting swallow nest within the Regency area; (2) taxpayers calculate and determine their own tax payable by using the SPTPD; (3) SPTPD must be submitted to the Regent or to the appointed officials within 20 (twenty) days after the end of the tax period; and (4) every taxpayer is obliged to fully pay taxes in advance for each tax period.

As stated in the previous section, the swallow nest tax is part of the regional tax, indicating mandatory contributions made by individuals or entities to the region without a balanced direct reward, imposed based on the applicable laws and regulations to finance the local government administrators (Mardiasmo, 2013). Furthermore, (Siahaan, 2016) states that swallow nest tax refers to a tax on the activities of taking and or exploiting swallow nest, in which a swallow is an

animal belonging to the *Collocalia* genus, of *Collocalia fuchliap haga*, *Collocalia maxina*, *Collocalia esculanta*, and *Collocalia linchi*. Swallow nest tax is a type of Regency/City tax that has just been established based on (Ministry of Finance Republic of Indonesia, 2009).

Then if based on the Regional Regulation of Penajam Paser Utara Regency Number 3 of 2011 article 3 paragraph (1) and paragraph (2) it reads "The object of the tax is the collection and/or exploitation of Swallow nest. Furthermore, the tax object as referred to in paragraph (1) is not included in the collection of Swallow nest which has been subject to non-tax revenue (PNBP). Then in Article 4 paragraph (1) and paragraph (2) regarding tax subjects and taxpayers, it reads "The tax subject of Swallow nest is an individual or entity that collects and/or manages swallow nest tax. Meanwhile, the Taxpayer involves an individual or entities that collects and/or manages swallow nest tax."

The basis for the imposition of taxes is regulated according to the Regional Regulation of Penajam Paser Utara Regency Number 3 of 2011 article 5 paragraphs (1) and (2) concerning the basis for the imposition of the Swallow nest tax which reads, "The basis for the imposition of Swallow nest tax is the selling value of swallow nest referred to in paragraph (1) and calculated based on the multiplication of the general market price of swallow nest in the area concerned with the volume of swallow nest". Then article 2 paragraph (1) reads, that "The tax rate is regulated at 10% (ten percent) of the selling value of swallow nest."

RESEARCH METHODOLOGY

This study applies a qualitative method (Lexy J. Moleong, 2011: 6), in a special natural context by utilizing various natural methods. The focus of this

research is the non-compliance of the swallow nest taxpayer in the perspective of Theory of Planned Behavior translated into the three factors according to the Theory of Planned Behavior, including:

- 1) Attitude, refers to attitude or response of the residents of Babulu Laut Village to the local regulation regarding the swallow nest tax
- 2) Subjective Norms, refers to social conditions that affect the villagers of Babulu Laut Village in paying taxes.
- 3) Perceived Behavior Control, refers to sanctions imposed by the government to prevent citizens from not paying taxes.

In addition, this study applies the source triangulation method, connecting information from all informants and technical triangulation, navigating the relevance from observations, interviews, and documentation. The two methods of triangulation are utilized to ensure the validity of the data to be followed up in the analysis process.

This research also performs the thematic analysis in the data analysis stage by identifying, analyzing, organizing, explaining, and reporting themes/patterns found in a qualitative data set (Clarke, V., & Braun, 2013). As previously explained in this study, there were three subjects, including owners or entrepreneurs and collectors of swallow nest tax and the village government. However, the criteria that will be described are restrictedly generated from the side of the owner or entrepreneur of the swallow nest, because there is only one collector in Babulu Laut village and only one person is interviewed for the village government. The following Table 3. presents the informants involved in this study, including:

Table 3. The Informants

No.	Initials	Occupation	Information
1.	Mr. D	Collector of swallow nests	Initiated as a collector in 2007
2.	Mr. R	Owner or entrepreneur	<ul style="list-style-type: none"> • owning a swallow nest building in 2012 • harvesting the first building swallow nest within 1 month after construction. • harvesting the second building swallow nest within 5 months after construction. • harvesting the third building's swallow nest within 1 year after construction.
3.	Mr. AF	Owner or entrepreneur	<ul style="list-style-type: none"> • owning a swallow nest building in 2014 • harvesting the first building swallow nest within 1 month after construction.
4.	Mr. N	Owner or entrepreneur	<ul style="list-style-type: none"> • owning a swallow nest building in 2011 • harvesting the first building swallow nest within 1 month after construction. • harvesting the second building swallow nest 1 year.
5	Mr. A	Owner or entrepreneur	<ul style="list-style-type: none"> • owning a swallow nest building in 2018 • owning one building • harvesting swallow nest for two times.
6	Mr. W	Owner or entrepreneur	<ul style="list-style-type: none"> • owning a swallow nest building in 2016 • owning one building • harvesting swallow nest for two times.
7	Mr. F	Village government	-

RESULT AND DISCUSSION

Swallow nest is considered a promising investment due to the high selling price reaching almost tens of millions. Hence, the government stipulated a

regulation regarding the swallow nest tax. This notion is based on the government belief that the implementation of this tax will increase Regional Original Income (PAD), as in Penajam Paser Utara district which has implemented Regional Regulation Number. 3 of 2011. The Regional Regulation of Penajam Paser Utara Regency Number. 3 of 2011, Article (1) paragraph (10) stipulates that the swallow nest tax comprises a tax on the activities of performing and or exploiting swallow nest. However, the swallow nest entrepreneurs do not pay the tax does, which do not contribute to regional income due to the high tax value, carried out monthly. There is even a village where all of its residents do not pay taxes, such as in Babulu Laut village. This study involves the six informants who were interviewed, including Mr. D (Seller), Mr. R (Owner), Mr. AF (Owner), Mr. A (Owner), and Mr. N (Owner).

Based on the results of interviews with the six informants, the researchers navigated that the Babulu Laut residents do not pay the swallow nest tax by implementing the Theory of Planned Behavior (TPB) perspective. Ajzen's (1991) TPB model explained that taxpayer compliance behavior is influenced by the intention to behave obediently or not. Intention to behave is influenced by three factors, including: attitude, which is a disposition to respond positively or negatively to a behavior; subjective norm, which is defined as an individual's perception of social pressure to perform or not to perform a behavior (Ajzen, 2005), generated from family, friends, the surrounding environment and others; and perceived behavior control, involving the individual's perception of the possessed control in relation to certain behaviors (Ajzen, 2005) such as the enforcement of sanctions to citizens who do not pay taxes. The results of the interview illustrate that the four informants presented similar reasons for not

paying the swallow nest tax through the perspective of Theory of Planned Behavior.

Attitude Factors in Planned Behavior

The intention to behave disobediently through the analysis of the Theory of Planned Behavior is perceived from the attitude, involving a disposition to respond positively or negatively to a behavior. In this case, the interviewees or informants described their response regarding the swallow nest tax regulation.

"The response is that they agree with the regulation on the swallow nest tax, as long as the payment is made once a year alike in a motorcycle tax, because we don't harvest swallow nest every month." (R, Owner)

"Well, I just accept it as long as the swallow nest tax is just like motorcycle tax that only pays once a year." (AF, Owner)

"I just accept this regulation, but we hope that there will be feedback from the government to the owners of swallow nest, such as the assistance of materials to build a swallow nest, as building a simple swallow nest also requires a lot of budget" (D, Collector)

From the attitude factor, the Babulu Laut residents agree with complying with the swallow nest tax. However, the tax regulations require the swallow nest owners or entrepreneurs to pay a tax every month with a tax value of ten percent, thereby serving as burdensome for swallow nest owners or entrepreneurs as they do not harvest every month. Further, the informants also expected the feedback from the government on the enactment of this regional regulation, such as assistance in providing building materials.

Other findings related to mileage for tax deposit and tax rate that are less accepted by swallow nest owners and collectors.

"The high tax rates and the long distances make people don't want to pay taxes." (N, Owner)

"The tax rates and also the distance, for sure are the cause, because the collected tax is too high. It is 10 percent and it will reduce our profits later. For

the distance, it is about 1 hour from Babulu Laut to the Tax office, if you go back and forth, it takes 2 hours." (R, Owner)

"For me, the tax rate is too high, but regarding the distance, it doesn't matter." (AF, Owner)

From subjective norm factors, their motives for not paying taxes include the tax rates and distance. The rate imposed by the swallow nest tax is ten percent. In addition, it takes an hour drive from Babulu Laut village to the Regional Finance Agency to merely pay the tax; thereby leading to the taxpayers' disobedience in complying with their tax obligations.

Subjective Norm in Incompliance Behavior

The intention to behave disobediently through the analysis of Theory of Planned Behavior is perceived from the subjective norm, defined as the individual's perception of social pressure to perform or not perform a behavior (Ajzen, 2005). Social pressure is typically generated from friends, family, and the environment.

The results of the interview indicated that the non-compliant attitude in fulfilling tax obligations is strongly influenced by the association of swallow nest entrepreneurs. The existence of an institution, that was formed as a communication forum, expected to improve the competitiveness of entrepreneurs, has not been able to bridge the interests of the state with the entrepreneurs. The following is a statement from the informant.

"The government here never listens to us! Our nest association already do protest about the tax rates, because its too high, but never get respons either feedback from them, so why do we must pays taxes?." (N, Owner)

"Our complaints remains the same, it is about the high tax rates. That is why (we) as the part of swallow nest association agreed to never pay any taxes to the local government." (AF, Owner)

From these responses, it is apparent that the non-compliance behavior is influenced by the swallow business association forum where according to the decision in the forum that they object to the tax rates. The negligent attitude of the local government, providing no response regarding this matter, further generates the disappointment and disobedience to the taxpayers of swallow nest entrepreneurs. According to the informants, the government was unwilling to listen to their opinions; thereby resulting in their disobedience. In fact, if the government listens to their opinion, it is likelihood that their intention to pay taxes will be even greater.

The Perceived Behavior Control

The intention to behave disobediently through the analysis of Theory of Planned Behavior is comprehended from Perceived Behavior Control, including the individual's perception of the possessed control in relation to certain behaviors (Ajzen, 2005), such as the enforcement of sanctions to citizens who do not pay taxes. In the interview, the informants were asked about their responses regarding the enforced sanctions applied to the swallow nest taxpayers.

"If you want to apply sanctions, there is no problem because financial institutions also don't want to listen to our opinions at the forum. Even though at the forum we said that the tax value and the payment system were related, but they didn't agree and were still reluctant to ratify this regulation." (D, Collector)

"It depends on the tax sanctions themselves. But even if we are billed, we are not afraid because we also have a swallow nest association." (N, Owner)

"There is no effect on applying sanctions because we don't pay, we are not afraid because we have a swallow nest association." (AF, Owner)

From this response, it is apparent that the entrepreneurs in Babulu Laut village have understood the sanctions if they do not comply with paying taxes, but they seem consistent because they are protected by their forum/association. Thus,

local governments are encouraged to establish good communication with swallow entrepreneurs' associations/forums to create a supporting relationship between the government and entrepreneurs. The trust of taxpayers towards the tax authorities, in this case the village apparatus and Panajam Paser Utara Regency government, needs to be exercised in order to increase the intention of taxpayers from swallow nest entrepreneurs to pay taxes.

The tax rate that are too high further generates the swallow nest entrepreneurs to reluctantly pay the taxes, indirectly affecting the local government revenue and the village government budget. The following is the statement of informant F serving as the village secretary:

"If a small amount of tax revenue is received from the swallow nest business owners, it will usually affect our income, so it will also affect our budget" (F, Village Secretary)

In general, tax revenue affects the village income; thereby affecting the budget received by the village. Thus, the local government is encouraged to review the policy in collecting swallow nest tax, from which the swallow nest taxpayers, such as entrepreneurs could obtain legal certainty and justice in the application of taxes for their business.

CONCLUSION

The results of this study reveal several factors generating Babulu Laut village resident to not pay taxes as described through the perspective of Theory of Planned Behavior. The first factor is attitude, which is a disposition to respond positively or negatively to a behavior. In this case, Babulu Laut village resident accept the swallow nest tax regulation, despite stating that they will pay if the tax rate is lowered. Other findings indicate that the problems faced by taxpayers

include long distances and expensive tax rates. The second factor includes subjective norm, which is defined as an individual's perception of social pressure to perform or not to perform a behavior (Ajzen, 2005), generated from family, friends, the surrounding environment and others. The agreement factor in the swallow nest association serves as a reason for disobedience. The third factor is perceived behavior control, involving the individual's perception of the possessed control in relation to certain behaviors (Ajzen, 2005) such as the enforcement of sanctions to citizens who do not pay taxes. From the interviews, said it was mentioned that the sanctions had no effect because the government did not provide feedback for swallow nest owners.

Furthermore, this study has limitations providing potential consideration for future researchers. The limitations of this study include the distant research location, the high cost, and the difficult transportation access. The suggestion based on the mentioned limitations includes the need for further research to create a tax collection model accepted by swallow tax entrepreneurs has affecting the implications for taxpayer awareness.

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