

SOCIAL BEHAVIOR OF MOTOR VEHICLES IN RESPONSE TO PUBLIC SERVICES IN TECHNICAL IMPLEMENTATION UNIT MAKASSAR I, SOUTH SULAWESI REGIONAL REVENUE AGENCY

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ABSTRACT

Payment of Motor Vehicle Tax (PKB) is an obligation based on law. The fact shows that the PKB arrears in the payment of the PKB in this research area are still high. Based on this reality, it is assumed that there is a different meaning of the taxpayer actor for the PKB payment service. The exploration of this meaning uses the theory of symbolic interaction. Therefore, this study aims to; analyze perceptions, attitudes and actions of motor vehicle taxpayers on PKB services; analyzing strategies to encourage changes in the perceptions, attitudes and actions of PKB compulsors from not being tax-compliant to being obedient based on service aspects, and analyzing the synchronization model between the PKB compulsory social action patterns and service policies at the One-stop Administration Services Office (SAMSAT) Makassar I Office. This study uses a qualitative approach to the type of case study. This research was conducted from January 2020 to May 2020, Technical Implementation Unit (UPT) Revenue Office, Makassar City. The research informants were determined purposively. There are 12 informants who are the primary data sources for this study. The results showed that the perceptions and attitudes of PKB compulsory differ from the reality of actor actions. Acts of actors are determined by the actor's response to the sociological structure and not the psychological structure as argued by Blumer (1986). PKB arrears occur because of the reality of the actor's self-response in response to the flexibility of objects in the form of weak sanctions and the actor's economic condition. There is no collective action (joint action) in PKB payments because actions occur because of pressure from sanctions not from collective action initiated collectively by taxpayer actors. Changes in actors' perceptions of CLA and services can occur through consistency in the implementation of policies by all related objects, intensity of interaction, and provision of rewards. Consistently and firmly implementing regulations and service behavior are the main keys to integrating the actions of PKB obliged actors with PKB policies. The conclusion of this research shows that theoretically, not all perceptions and attitudes of actors are in accordance with social reality when actors have taken action, interaction and joint action. Perceptions and actions of actors are influenced sociologically by objects. Changes in the actor's actions can occur due to the large pressure from the object. The concept of joint action (joint action) is not an action based on collectivity but an action between the same actors on an object. Practically, the strength of pressure from objects, such as regulations related to PKB, determines the compliance of PKB payments. Thus, the future of symbolic interactionism theory can continue to develop if it opens itself to sociological aspects and not merely psychological aspects. The acceptance of the reality of the sociological structure strengthens the role of this theory in the future.

Keywords: Actor, PKB, service, perception, attitude, social action.

INTRODUCTION

The publication of the Organization for Economic Co-operation and Development (OECD) noted that Indonesia's tax ratio in 2017 was 11.5%, below the average of OECD member countries (34.2%) with a difference of 22.7 percentage points. and also below the regional average for LAC (Latin America and the Caribbean) and Africa (22.8% and 18.2%, respectively).

The data above explains that tax revenue is closely related to taxpayer awareness. This is based on the article Suhardito and Bambang (1999), it is known that taxpayer awareness has a significant effect on the success of land and building tax (PBB) revenue. However, the data shows that the awareness of the Indonesian people to become taxpayers is still very low. When viewed from the total population of Indonesia, which is approximately 200 million people, it turns out that only 2% of those who are netted as taxpayers. It is a very small number of taxpayers. In order to increase public awareness of tax awareness, the government continues to increase the intensity of tax counseling which is focused on the tax awareness factor of taxpayers. On the other hand, the government must also provide concrete evidence to the public on taxes that have been paid by improving public service facilities.

The taxation phenomenon is one of the dynamic fiscal policy instruments, its application must always follow the dynamics of the economy, both domestically and internationally. Given the two functions inherent in taxes (budgetair and regularend), tax collection is not only aimed at maintaining and increasing the momentum of economic growth, but also boosting state revenues. Therefore, tax-related service providers are required to always increase revenue from the tax sector in line with the increasing needs for development costs.

Nurmantu (2003) explains that tax compliance is defined as the ideal condition for taxpayers who meet tax regulations and report their income accurately and honestly. From this ideal condition, tax compliance is defined as a condition for taxpayers who fulfill all tax obligations and exercise their tax rights in formal and material compliance.

Motorized Vehicle Tax (PKB) is a very potential source of Regional Original Revenue (PAD) recipients. In this case, the local government, namely the Regional Revenue Agency (BPD), is very interested in paying attention to the growth in the number of motorized vehicles which is increasing rapidly in their respective regions. In line with this, the local government sees a great opportunity to make all motorized vehicles owned by taxpayers to be used as objects for Motor Vehicle Taxes (PKB), this is related to the development and expansion of the budgetary function which requires local governments to continuously explore sources. - sources owned and assessed as potential in generating revenue for the region. Motorized Vehicle Tax (PKB) is collected on the ownership and / or control of a motorized vehicle as well as being a tax object, and the tax subject is an individual or entity as the owner of the motorized vehicle.

The reality context of PKB in South Sulawesi Province can be traced to the Makassar Samsat I Office. The Samsat Makassar I data shows that the potential for taxes on two-wheeled and four-wheeled vehicles in 2018 is as much; 44,891 units (two wheels), 10,929 (four wheels), the total is 55,820. The potential for motor vehicle tax correlates with the number of vehicle units mentioned above. Based on data from the South Sulawesi Bependa, UPT Makassar I, it is known that the potential for motor vehicle tax in 2018 is Rp. 7,617,678,225 (two wheels) and 19,066,260,793 (four wheels), a total of Rp. 26,683.939,018.

The phenomenon of taxation, especially motor vehicle tax (PKB) is closely related to the actions of taxpayers in responding to services received. So far, the phenomenon of taxation has often been studied based on the science of taxation, economics and administration alone. Meanwhile, the issue of social action is the domain of sociological studies. Therefore, it is important to study the taxation phenomenon in terms of taxpayer actions to open horizons about the dynamics of social "actors" represented by motor vehicle taxpayers. This is based on the reality that the occurrence of such high PKB tax arrears as described above indicates a contradiction between the results of previous research which shows that the public has very high trust in service performance at UPT Samsat Makassar 1 (PT.Abitama, 2018). In fact, the level of satisfaction with service is very high, it should be directly proportional to the smaller number of PKB arrears.

Based on the description above, it is necessary to formulate a research statement that the results of previous studies show a very high level of satisfaction with innovative PKB services which have not been able to significantly increase the awareness of taxpayers to comply with taxes (tax compliance).

Thus, it is considered reasonable if this study discusses the phenomenon of social actions of motor vehicle taxpayers in South Sulawesi. To get a more focused determination, the title of the research formulated is, "Social Behavior of Motor Vehicle Taxpayers Responding to Public Services in South Sulawesi (Studies on Motor Vehicle Taxpayers in UPT SAMSAT I Makassar Region)." The dynamics referred to here is the process of responding from actors to the social realities at hand.

In connection with PKB services, it is important to refer to Law (UU) Number 25 of 2009 concerning Public Services. Strictly speaking, this regulation describes that public service is an activity or series of activities in order to fulfill service needs in accordance with laws and regulations for every citizen and resident for goods, services, and / or administrative services provided by public service providers. Meanwhile, service indicators refer to the Permenpan 14 Year 2017 Community Satisfaction Survey Indicators, namely: Requirements are requirements that must be met in the management of a type of service, both technical and administrative requirements; Systems, mechanisms and procedures are procedures for services performed for service providers and recipients, including complaints; Completion time is the time required to complete the entire service process of each type of service; Fees / Tariffs are fees charged to service recipients in managing and or obtaining services from the operator, the amount of which is determined based on an agreement between the organizer and the community; Product Specifications Type of Service is the result of services provided and received in accordance with the stipulated provisions. This service product is the result of each type of service specification; Implementer competencies are abilities that must be possessed by executors including knowledge of skills and experience; Implementing Behavior is the attitude of the officer in providing services; and Complaint handling, suggestions and input are the procedures for handling complaints and follow-up actions; Means are anything that can be used as a means to achieve goals and objectives. Infrastructure is anything that is the main support for the implementation of a process (business, development, project). Facilities used for moving objects (computers, machines) and infrastructure for immovable objects (buildings).

The perspective that is built regarding the still large arrears of PKB payments is symbolic interaction (Blumer, 1986). This decision is important to put forward to emphasize that taxpayers are actors who act based on their own interpretation of the object and its

environment. In this case, PKB and its services as well as related regulations become objects that are interpreted by the taxpayer actor. Therefore, compliance depends on the actor. Therefore, the symbolic interactionism perspective is the key in this analysis.

According to Blumer (1986) in *Symbolic Interactionism Perspective and Method*, self-concept (self), action (act), social interaction (social interaction), objects (objects), and collective action (joint action) are instruments of actor action as manifestations of the actor's meaning of objects. In this case, the concept of self or self-concept transforms humans into special types of actors, changes their relationship with the world, and provides unique actions. Humans can perceive themselves, have a conception of themselves, communicate with themselves, and act on themselves. Man can become the object of his own action.

The concept of act or action is built by factors in response to the psychological structure that exists in these factors. By making indications for himself and by interpreting what he indicates, man must forge or draw a line of action.

Social Interaction or social interaction shows that in symbolic interactions people interpret gestures and actions based on the meaning that results from these interpretations.

Meanwhile, the concept of objects is a human construction and not an independent entity with intrinsic properties. Their nature depends on the orientation and actions of people towards them. There are three important things in interpreting objects; the first is that the nature of an object is shaped by the meaning it has for the person or persons for which it is object. Second, second, this meaning is not instinct towards the object but arises from how the person is initially prepared to act on it. Third, all objects are social products that are formed and transformed by the defining process that occurs in social interactions.

The concept of Joint Action is a larger form of collective action formed by adjusting the lines of behavior of the separate participants. For example parties, dinner together, judicial practice or even war. Each actor occupies a different position, acts from that position and engages in separate and distinct actions.

METHOD

This study uses a qualitative approach to the type of case study. This research was conducted from January 2020 to May 2020, Makassar City UPT Income Office. The research informants were determined purposively. There are 12 informants who are the primary data sources for this study. Primary data were collected using in-depth interviews. Meanwhile, secondary data uses the collection of documents and photos related to research from the research site as well as conducting online searches from related sources such as news media, social media and websites. The data were then analyzed by referring to Miles, Huberman and Saldana (2014) updating the data analysis model as follows; data collection (data collection), data condensation (sorting data based on classification), display data (presentation of data according to each indicator) and drawing / verifying conclusions (drawing conclusions).

RESULT AND DISCUSSION

There are several elements of PKB services that are revealed and analyzed in this study based on the perspective of symbolic interaction. These elements are; Requirements, namely the requirements that must be met in administering a type of service, both technical and administrative requirements; Systems, mechanisms and procedures, namely service procedures performed for service providers and recipients, including complaints; Completion

time, namely the time required to complete the entire service process of each type of service; Fees / tariffs, namely fees charged to service recipients in managing and or obtaining services from the operator, the amount of which is determined based on an agreement between the organizer and the community; Product Specifications Type of Service, namely the results of services provided and received in accordance with the stipulated provisions. This service product is the result of each type of service specification; Implementer Competencies, namely abilities that must be possessed by executors including knowledge of skills and experience; Implementing Behavior, namely the attitude of the officer in providing services Handling complaints, suggestions and input, namely the procedures for handling complaints and follow-up actions; Facilities and infrastructure, namely means are anything that can be used as a means of achieving goals and objectives. Meanwhile, infrastructure is anything that is the main support for the implementation of a process (business, development, project). Facilities used for moving objects (computers, machines) and infrastructure for immovable objects (buildings). In addition to these elements, this study also reveals the reasons for taxpayers to make PKB payments on time and in arrears of payments. The reason for the on-time payment is an insight into the PKB obliged actors who obey to pay the PKB on time and the reasons for arrears are special elements that are revealed from the PKB obliged actors who are in arrears.

Before making PKB payments, actors perceive that PKB payments are very easy with all the facilities and infrastructure. This perception is built from the interaction of actors with information objects through websites, online news and roadside advertisements. This assessment was put forward by all informants. One of them, as stated by the informant (3 FHR Patuh R4, interview on Thursday, 6 February 2020).

"So I see online news, yes, advertisements. I've also seen it on the Regional Revenue Agency (Bapenda) Makassar I website. Everything there looks easy. There is no difficulty. So yes, we must be happy. So before the due date, I will pay immediately, rather than being fined, it's better to pay immediately. This is our obligation to own a car, right? If the tax is not in arrears, we are also free of tickets, if it is not paid off, we will be worried about a sweeping. " (3 FHR Compliant R4, interview on Thursday, 6 February 2020).

Informants (7 NRM Tgk R4, interview Wednesday, 25 February 2020) also supported the above assessment. For this informant, even though he was in arrears, he believed that PKB payments would be very easy and there would be no obstacles. Because the information from the website and news and roadside advertisements also convinced him.

"I think it's like in the banks, sir. We are certainly well served. All orderly queues. Friendly officers. Anyway, I think everything will be easy. There's already a clue to the information. But when I paid, uh, it turned out differently. We are disappointed in this. But because I was in arrears, I paid. Instead of piling fines and already having money, I'll just pay, sir. "

On the element of requirements, informants (1 GFR Patuh R4, interview on Thursday, January 22, 2020) perceive that it is still difficult because the requirements are not clear.

"Our impression was complicated by unclear requirements. There must be a BPKB while the BPKB is left at home. So we had to go back and forth to the Samsat office just to complement the community. Even though the STNK has its own name. So you have to go back and forth to get files. " (1 GFR Compliant R4, interview on Thursday, 22 January 2020).

In contrast to the explanation above, the informant (3 FHR Patuh R4, interview on Thursday, 6 February 2020) said otherwise. This informant actually perceives that there are indeed requirements that state that there must be a BPKB.

"So when I went there, I already brought the BPKB too, Sir. Because there is previous information we got from friends. The word must be the name according to the PBKB with STNK and KTP. So the owner's name is so. I don't know if it wasn't Nana the owner who changed DD, huh. " (3 FHR Compliant R4, interview on Thursday, 6 February 2020).

The PKB arrears informant (7 NRM Tgk R4, interview on Wednesday, February 25, 2020) said that this informant also experienced difficulties in terms of requirements. Especially when he wanted to pay the PKB because the name on the BPKB and STNK was not his name. That's why he admitted that he had to change the name first. So he found it difficult.

"Yes, my car is a second-hand car, I bought it, Sir. I'm having a hard time because it's not my name. So you really have to change your name immediately if buying a car will be difficult. But I regret it because everything should have been explained before, Sir. This is looking for the conditions on Bapenda's website. In fact, there are no detailed requirements so we have to ask the Samsat office first, then there are clarity of requirements. "

The statements above differ from the perceptions of other informants who said that in general they knew the requirements after arriving at the Samsat Office. So they feel they don't have any difficulties even though they have to return to complete the required documents. This was as stated by the informant (3 FHR Patuh R4, interview Thursday, 6 February 2020).

"Yes, I have to go home to get additional files, Sir, because there is rice that is not complete. For me this is no problem. Instead of not paying, we are the ones who lose. So because my completeness is still lacking, I have to complete it. Time is complete no problem. I followed the procedure and also finished my STNK. I have also taken care of it at the Mobile Samsat, as well as STNK services, tax extensions, I am also waiting for it, it will be done immediately. (3 FHR Compliant R4, interview Thursday, 6 February 2020).

Regarding system elements, mechanisms and procedures, the informant (4 JMY Patuh R2, interview Wednesday, February 11, 2020) said that he had problems with the system at Samsat. Because it turned out that there was a system error so that the motorbike data from the dieler had not been read even though he bought the vehicle by paying cash on the dialer.

"The system cannot read the STNK even though the vehicle is cashed on the dialer. Also I think the convoluted mechanism has to go to one counter then to another counter asking again. So all information should be readable either on the board or on the website or if there is one officer who knows very well the information. " (4 JMY Obedient R2, interview Wednesday, February 11, 2020).

Meanwhile, the informant (9 TFK TGK R4, interview on Wednesday, 14 April 2020) said that it should be stated that every new policy must be posted on the information board so that PKB must not feel fooled. According to him, he once made a PKB payment, he brought the exact amount stated on the tax receipt. It turned out that when he came to the Samsat office to make payments, there were other changes in fees.

"He said there was a change in policy, Sir. So I had to get the money back. So there is the impression that the information must be open. So the policy has changed, but we feel that we are being needed, Sir. I don't know anything else huh sir. But this is my experience. So I think the information should be clear Sir. " (9 TFK TGK R4, interview on Wednesday, 14 April 2020).

Meanwhile, the informant (10 TGK R2, interview on Wednesday, 12 May 2020) said that the procedure was still difficult. So he asked for help from other people to take care of it, it was completed faster.

"So it will be faster Sir if other people take care of it. There is my experience. When I take care of it, it feels difficult. Have to move from one counter to another. When there was an acquaintance he said he could help me, so I asked the noodles to be helped.

Well, even faster. This needs attention from Samsat sir. " (10 TGK R2, interview on Wednesday, 12 May 2020).

Meanwhile, the informant (8 MST Tgk R4, interview on Thursday, 26 February 2020) stated that even though he was in arrears to pay the PKB, he felt that the procedure was much better now than it used to be. Because now, the information is clearer.

"It's much better now. In the past, there were many brokers too. So sometimes we prefer to use the brokerage services first. Now it is better sir. There are still queues when many people come. But still all. So now it's easier, sir. " (8 MST Tgk R4, interview on Thursday, 26 February 2020).

On the element of completion time, informants (12 RSDN TGK R2, interview on Wednesday, 19 May 2020) perceived that the completion time was slow. Because taxpayers queue for too long at a certain counter. This should be of concern to Samsat.

"Slow service, long queues even though there are counters that are empty. Must be strict application of queue numbers. No one should be extravagant so as not to cross the queue. Service does not match the queue number. So those of us who don't have any acquaintances will be difficult, sir. Because someone cut the queue. "

A supportive perception was also expressed by the informant (11 SYM TGK R2, interview on Wednesday, 12 May 2020) who said that this informant had experienced problems when paying PBB. At that time, he waited too long and hoped that the vehicle registration was completed. It turned out that after waiting a long time, it turned out that the STNK was not finished. So he was disappointed with the completion time of his vehicle's STNK.

The same perception was expressed by the informant (10 SRTK R2S, interview on Wednesday, April 21, 2020) according to him, he had come to the Samsat Office for two days but his STNK had not yet been completed. Too long so it's a waste of time. Going back and forth for two days, I only want to take the STNK but it's not finished yet.

"We have other work too, Sir. So there must be certainty. If we explain the right time, we just came. This is said to be fast service but in fact we feel very slow. "

On the cost / tariff element, the informant (7 NRM Tgk R4, interview on Wednesday, 25 February 2020) said that he had an unpleasant experience when paying for his vehicle registration. He made a double payment. However, when he took care, he even felt that it was difficult because it was convoluted.

"The double transaction was instead diverted to Pettarani even though all the files were complete. Open the banya sir. There should be proof of payment for each transaction at each counter. So that there is no suspicion of paying additional fees. Because there are counters that don't give receipts for payments. "

The perception stated above is different from that of other informants, informants (11 SYM TGK R2, interview on Wednesday, 12 May 2020) even though he was late, he got a fine waived when making PKB payments.

"I was actually able to write off the penalty for paying time, Sir. So this really helps me. So I only pay the principal. At first I thought I would pay a lot but it turned out that I was given a relief, so yes we are very helpful. Because I was in arrears because at that time I really didn't have any money. When there is money, pay immediately. Incidentally, there was also a penalty write-off. " (11 SYM TGK R2, interview on Wednesday, 12 May 2020).

Product elements Specifications Type of service also received perceptions from informants. According to the informant (8 MST Tgk R4, interview on Thursday, 26 February 2020) he considered that the STNK service he experienced was different from the one on the information board.

"The STNK duplicate service does not match what is shown on the information board. Not given a receipt. Even though the information is written as one hundred thousand,

but in the west it is more than four hundred thousand. So it's different what is recorded on the STNK Sir. Yam wants what else to do. We have to keep paying. " (8 MST Tgk R4, interview on Thursday, 26 February 2020).

In contrast to the above assessment, the informant (6 HKM Patuh R2, interview on Tuesday, February 24, 2020) stated that he had never experienced an STNM error or a PKB payment receipt. All in accordance with what is stated on the evidence. The informant also expressed the same opinion (3 FHR Patuh R4, interview on Thursday, February 6, 2020) who said that he had never experienced problems with his vehicle's STNK when making PKB payments every year.

The executive competency element is also assumed to be incompatible with the disciplinary time of the officer. The perceptions of the informants (9 TFK Tgk R4, interview Wednesday, April 14, 2020) were based on their experiences when carrying out physical checks of vehicles. He considered that the officers were not disciplined because they arrived late even though he had been waiting for a long time.

"Check the physical vehicle over time. Not disciplined. The old clerk came. Not again. The small money that is more is not returned. There are bad intentions. In fact, no matter how small the return must be returned to the taxpayer. The physical check fee is not included in the bill. There is the impression there is an additional fee. " (9 TFK Tgk R4, interview Wednesday, April 14 2020).

Regarding the behavioral elements of PKB service implementers, informants (10 SRTK R2, interview on Wednesday, April 21, 2020) said that the services at some counters were not friendly. Officers even found it difficult to smile even though there was already a friendly slogan in Samsat.

"That Sir, especially in the Determination Section the people are not friendly. Even worse, there are officers smoking while providing services. The point is, the officer is not friendly. There was an officer who got angry. So rude so sir. Should be friendly, smile. It's good that we wait. " (10 SRTK R2, interview on Wednesday, April 21, 2020).

Meanwhile, the informant (6 HKM Patuh R2, interview on Tuesday, February 24, 2020) stated a different assessment from the informant above. According to this informant, now, the service is friendly. This informant felt that he was served warmly by officers at the counter. The informant also made the same assessment (12 RSDN Tgk R2, interview on Wednesday, 19 May 2020). According to this informant, the clerk at the counter had warmly welcomed him even though he himself was in arrears of the PKB payment. But the officers still provide friendly service to him.

On the element of handling complaints, suggestions and input, the informant (1 GFR Patuh R4, interview on Thursday, January 22, 2020) said that he once complained about change that was not returned by the officer. But there is no handling.

"I don't think it's open, sir. I once complained about my change. Already complained about the excess payment but it was not returned to me. So I don't think we have to complain about this because it's useless. So the officers seem not happy to provide service. Not friendly and also dishonest yes sir. Even for small money, the change must be returned to the taxpayer, sir. So officers like this must be acted upon. But in fact, there was no action. " (1 GFR Compliant R4, interview on Thursday, January 22, 2020).

Regarding PKB service facilities and infrastructure at Samsat, the informant (2 NRN Patuh R4, interview Thursday, January 29, 2020) said he considered the Samsat office had not paid attention to the needs of taxpayers as a whole. For example, a place to charge an important cellphone is also provided.

"In general, yes, it's good sir. It's just that you also need to pay attention to small things such as a cellphone plug if it's lowbath. I have experienced a low battery while I have to call. Half dead so look for a cellphone charger. " (2 NRN Obedient R4, interview Thursday, 29 January 2020).

Meanwhile, the perception of PKB obligors who made payments on time or in arrears for PKB related to the urgency of PKB payments was found that both compliant taxpayers and PKB arrears saw PKB payments as an obligation. Therefore, taxpayers must make payments. The informant (3 FHR Patuh R4, interview on Thursday, 6 February 2020) said that he paid on time for fear of a fine. In addition, he said that the PKB payment was an obligation.

"Yes, right, paying for the PKB is an obligation, Sir. So there is no excuse, we have to pay on time. If you are late, you will be fined This is a lot, sir, two percent per month. So instead of being fined, it's better to pay on time. We are the ones who lose if we are fined. " (3 FHR Compliant R4, interview on Thursday, 6 February 2020).

Meanwhile, the informant (7 NRM Tgk R4, interview Wednesday, 25 February 2020) said that even though he was in arrears on the PKB, he considered the PKB to be mandatory that must be paid. He also admitted that he knew that if he was late in paying he would be subject to sanctions in the form of fines.

"You know if you are in arrears you will be fined. Also know that it's an obligation. But there is no money yet when you have to pay the PKB. So I had to postpone it. Later, you will pay the fine. Because there is only money, Sir. So, not everything in arrears is deliberate, Sir. It costs because it fits there maybe no money. Especially now that money is difficult, Sir. " 7 NRM Tgk R4, interview Wednesday, February 25, 2020).

The first assumption is that before acting (to act), the self-concept of the actor means that PKB payments are easy. This information was obtained from interactions through websites and advertisements posted by the South Sulawesi Regional Revenue Agency (Bapenda Sulsel). Based on this information, the self-concept of the PKB obliged actor perceives an easy and comfortable condition with all facilities and infrastructure. In this case, advertisements and information are the objects with which the PKB is obliged to respond. However, the reality is that there are actors who experience different perceptions and the reality they face towards objects, in particular, objects of service. This shows that there is an inconsistency between self-perceptions when taking action and interacting with PKB service objects.

In addition, the PKB-obliged actors also interpret motorized vehicle tax (PKB) as an object that must be carried out. Therefore, both compulsory CLAs are compliant and arrears interpret themselves as having the responsibility to pay for the PKB. However, the taxpayer actor obediently acts (to act) in paying the PKB on time because it avoids fines. Therefore, the taxpayer actor complies, immediately makes payments before the PKB is due. On the other hand, PKB obliged actors who are in arrears perceive that there is convenience in PKB payments. Therefore, when the economic need is greater, this actor chooses to postpone the PKB payment.

The data above shows that actors do not act (act) based on the meaning that is born from the perceptions and attitudes taken by the actors. But the actor acts based on the amount of pressure from the object, namely the pressure of the penalty in the form of fines and the object as an obligation. Of course the actor's actions in this context are different from the actions initiated by the actors without any pressure from the objects. Therefore, in this case, the concept of Blumer's (1986) symbolic interactionism has shortcomings because it emphasizes that the actor's actions are constructed by factors as a response to the psychological structures that exist in these factors. By making indications for himself and by

interpreting what he indicates, man must forge or structure actions. The research data shows that actions are carried out precisely based on sociological aspects through the interaction of actors with objects. This suggests that in addition to responding to psychological structures, actors also act on sociological structures. What is meant by sociological structures here is information about PKB through online and offline media. In addition, the value in the form of fines also forces actors to act, which Blumer (1986) does not explain.

The data also show that the concept of joint action which Blumer (1986) interpreted as collective action was deemed inappropriate. Because the actions of the self are precisely separated based on their respective needs. In this context, joint action occurs because of the "coercion" of objects in the form of fines and the influence of information and advertisements. Therefore, this action cannot be called a collective action that is born from mere self-reflection of the actor but is born out of the object's "compulsion". In this case, collective action is action initiated by the actors together to achieve a common goal. Based on this determination, the assumption of joint action (Blumer, 1986) is incorrect.

Based on the description above, this research complements the concept of action (act and joint action) as stated by Blumer (1986). In this case the action is carried out by the actor not only because of a response from the psychological structure but rather from a response to the sociological structure. Likewise, actor actions are not carried out solely because of the actor's self-concept but because of the existence of "coercion" or pressure (pressure) from the objects.

Changes in actors' perceptions of PKB and services can occur through consistency in policy implementation, intensity of interaction, and provision of rewards. This is based on the data that the actor's initial perception of all the facilities obtained when making PKB payments then changes when the actor interacts with these PKB service objects. Thus it can be emphasized that if the perceptions and attitudes that occur from the beginning in the actor can match the reality when the actor takes action, social interaction and collective action, then the actor's motivation to make payments on time will increase. In addition, affirming the enforcement of sanctions can change actors' perceptions that PKB payments can be delayed, on the other hand actors feel forced to "have" to make payments on time because otherwise vehicles can be taken, this is an example of confirming sanctions in the form of confiscation.

Based on the description above, it can be emphasized that consistent and firm implementation of regulations and service behavior is the main key to integrating the actions of PKB obliged actors with PKB policies. Increasing sanctions and imposing confiscation can force actors to make PKB payments on time.

CONCLUSION

Based on the above discussion, it can be concluded that, theoretically, the actor's perception occurs from the actor's interaction with social objects, not psychological objects. Perceptions and attitudes of actors can change when there are actions, interactions and joint actions because the reality experienced by the actors determines the change in these perceptions. In addition, symbolic interaction theory should consider the aspects of pressure from objects that compel actors to act. Therefore, action, social interaction and collective action do not come from the actor's self-concept alone but instead arise from realities, baim which are neither coercive nor coercive. The higher the pressure, the stronger the actor's incentive to act. Likewise, the concept of joint action is actually not a collective action but an action

between actors based on the expectations of each actor involved in the action. In the context of PKB payments, there is no collectivity because actions are not initiated by actors but forced by objects.

Perceptual changes can occur when actors have acted, interacted and took joint action. Changes in perceptions can also be related to changes in actor actions. The conformity of positive perceptions of actors with reality can consistently support actors to act more actively, especially in paying PKB on time. The future of symbolic interaction theory can continue to develop if it opens itself to sociological aspects and not merely psychological aspects. The acceptance of the reality of the sociological structure strengthens the role of this theory in the future.

Consistently and firmly implementing regulations and service behavior are the main keys to integrating the actions of PKB obliged actors with PKB policies. This can encourage increased compliance with PKB payments on time.

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