

Discover The Comprehension of “Bu Nyai” As a Religious Speaker Towards Her Taxation Obligation

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ABSTRACT

The purpose of this research is to discover the comprehension of “Bu Nyai” as a religious speaker towards her taxation obligation. This is interesting because according to the tax officer’s common opinion, the comprehension of religious speaker to their tax obligation is still shallow. Thus, this research uses qualitative methodology with phenomenology approach. Moreover, we used in depth interview technique in order to acquire enormous and enough data from the informant. The interview was held several times and intensely followed the schedule of the informant. Besides, we also paid attention to the gesture and the mimic of the informant while answering our questions or expressing her opinion and feeling towards her tax obligation as a religious speaker. The Informant of this study is a well-known of “Bu Nyai” as a religious speaker in Sumenep Region, who is believed as a reliable and a valid informant for the research.

The results show that the informant has a quite deep understanding to the general tax obligation as a good citizen. The informant has an understanding that every citizen has to fulfill and pay taxes according to the tax regulations including land and building tax (PBB), motor vehicles tax (PKB), and income tax (PPh) from business income. However, the informant argues that her income from the activity as a religious speaker is not subjected to income tax whatsoever. The informant believes that her activity as a religious speaker does not the same as other religious speakers. The Informant has never sought tariff to her client, she merely receives the amount of money that is given by the client without asking such a fixed amount. Thus, the informant only pays “Zakat” according to its income. This is clearly not appropriate with the income tax regulation. Accordingly, the study concludes that the understanding of “Bu Nyai” as a religious speaker to their tax regulation is somehow still shallow and still need a thorough socialization from the tax authority.

Keywords: Religious Speaker, Understanding, Tax Regulation, Income Tax

1. FIRST STAIRS JOURNEY RESEARCH

Why should a religious speaker? Because there are many religious speaker are already famous in different places, of course with the aim to spread the teachings of Islam in society. A religious speaker is not foreign in our hearing, someone who would have to obey the religious speaker very well with religious knowledge they already have. But not only religious speaker or rules we need to run well, but government regulations should not ignore. Where we live then that is where we have to comply with government regulations.

Engaging in this research to make a religious speaker as an informant. Because we concluded that a religious speaker in their ability to provide the knowledge and motivation to others, according to the strategy and the experience she has mastered. Motivation delivered a very inspiring and give positive synergy to the community to interact with their fellow human beings as social creatures. Motivation submitted poured into either language, in which the meaning of Islam.

Engaging in this research either because they lack previous research that examines taxation obligations in connection with a speaker as an informant. In addition, we believe that the religious speaker is not in doubt obedience in religious context, so on the other hand we also want to determine the extent of compliance and caring religious speaker on government regulations in force in Indonesia, particularly in the field of taxation.

We are trying to ask Mr. Didik KP2KP Sumenep about taxation obligation as a religious speaker.

“If she has a TIN would pay, sist. Just right, back to consciousness. Our system is the Self Assessment, lend credence to the WP”.

One the government regulations that need our attention, namely taxation. A religious speaker including individual taxpayers are not employees who receive income in respect of the provision of

services through religious lectures. A religious speaker is categorized as free work, which receives or earns income will not be fixed. In other words, a religious speaker has a tax obligation that can not be circumvented. We continue the question with a question to determine the average religious speaker in Sumenep region pay taxes or not. Mr. Didik calmly responds that:

“There is still minimal pay, sist. Yes it was back to consciousness”.

He pointed out that the average lecturer in Sumenep region still considered minimal. He felt the chances of them don't understand the overall top tax obligations. Therefore, the statement further adds to the interest of us to explore the understanding of the religious speaker regarding tax obligations.

In Indonesia is a lot of preachers who not only do speaking engagements, but has carried on business activities as a side income. Similarly, matching the religious speaker will meet us, who have also business activities. It may be very difficult to distinguish between income which is really pure from lectures and services of business activities. But in the tax laws, when a taxpayer has more than one profession, the tax obligation was more than one, that the tax obligations are in every profession. Religious Speaker and also have business activities, the tax obligations as a preacher who receive income in respect of the provision of services and business activities as an entrepreneur. In other words, the researchers wanted to uncover tax obligations understanding a religious speaker who receives income in respect of services rendered. Because in Indonesia research on taxpayers who have business activities have been done, so attractive to researchers to conduct this study in the context of different informants that a religious speaker.

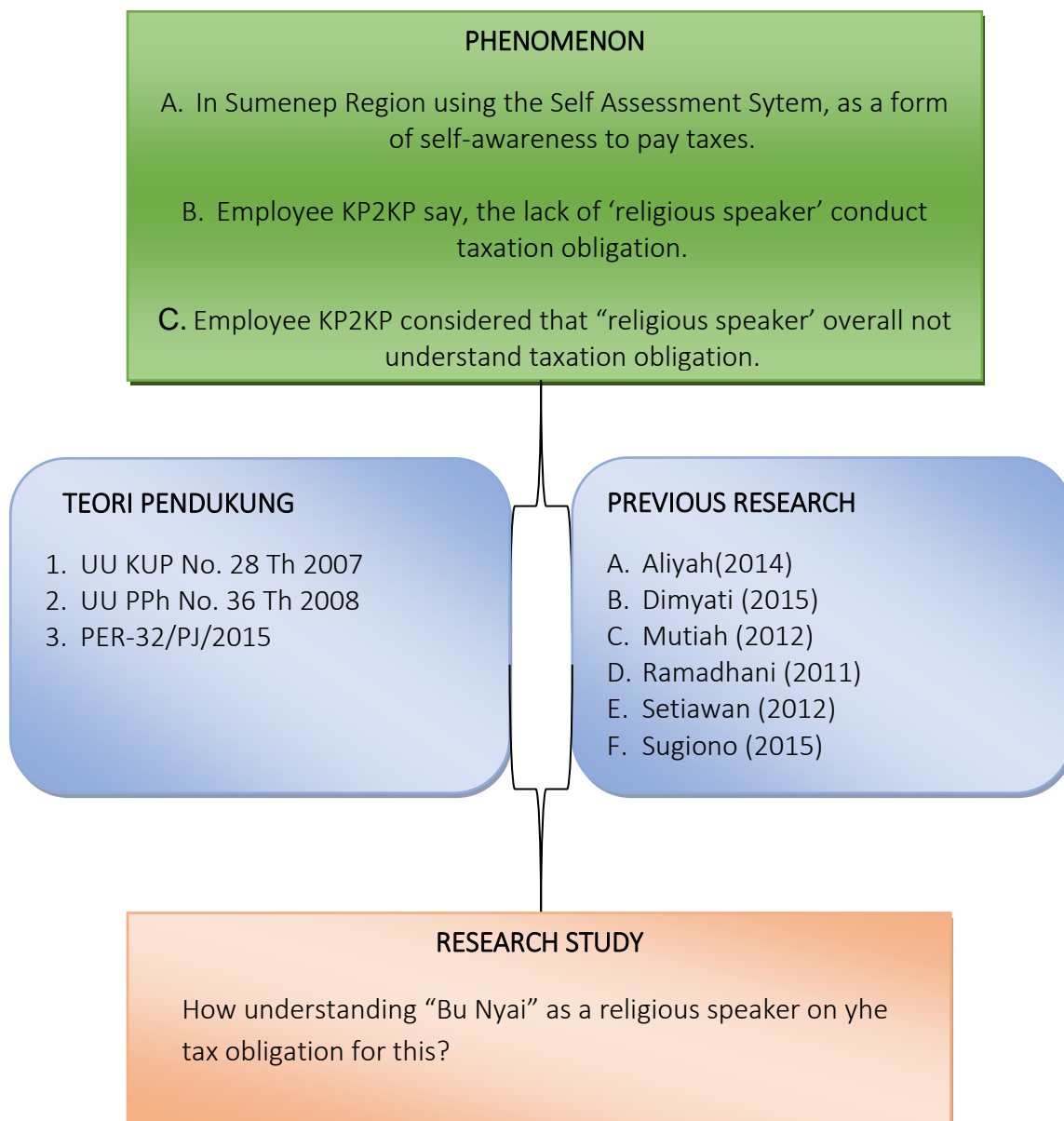
In the context of research in Indonesia, some research has been the theme of the meaning about taxation. However, previous research goals more focused on taxpayer conducting business activities, namely Aliyah (2014), Dimiyati (2015), Mutiah (2012), and Sugiono (2015). Thus, this research focuses on understanding the tax obligation in connection with a lecture that has long been the play “Bu Nyai” as religious speaker.

2. DRILLING IN KE'AKU'AN “BU NYAI” THROUGH PHENOMENOLOGY

This research is qualitative interpretative paradigm with transcendental phenomenology approach, which focuses on the awareness that is how ke'aku'an “Bu Nyai” will interpret, understand, and perform the tax obligations, it's justified by Kamayanti (2016). The type of data in this research using primary data and secondary data. As Moleong (2013) type of primary data obtained by collecting data through not structured interviews of the first informants (Bu Nyai) and second informant (Employee KP2KP) the we visited. As for the type of secondary data obtained from law of the Republic of Indonesia Number 28 of 2007n General Provisions and Tax Procedures, the Law of the Republic of Indonesia Number 36 of 2008 on Income Tax, as well as DGT Regulation Number PER-32/PJ/2015 Technical Guidelines on the Procedure for with holding, depositing, and Reporting of Income Tax Article 21 and/or article 26 of the Income Tax ... With Works, Services, and Event Personal. The data collection method chosen by the us is interviews not structured, observation, and documentation as Moleong (2013).

Each research is needed to analyze the data with a variety of techniques in order to get result that can facilitate and be a helper for us of looking at reality. Data analysis techniques using the phenomenological approach transcendental as described by us, namely: noema, noesis, epoche (bracketing), intentional analysis, and eidetic reduction in order to reveal the phenomenon will experience a religious speaker in delivering tausiyah in front of the public.

3. FRAMEWORK OF THINKING



4. GAIT "BU NYAI" IN THE TALKS

Experience a religious speaker who has conducted lectures or tausiyah various places. Journey religious speaker in a lecture ... or a meaningful life experience that not everyone can do it. This can be seen lecturing experience when filling the lecture with the theme and different places. From interviews with us, lecturers revealed that:

"if the ... it's usually the recitation event, if the recitation event that can be filled with the two whether it is of a {routine event} mau'idhoh hasanah or study book is packed with a lecture. {Most} if in Sumenep region or other areas with regard to the Islamic Great Day (PHBI)".

"Then {days} were considered special events such as marriage, aqiqah, and other arms of the event of salvation".

Transcription of interview above illustrates the bustle religious speaker in delivering religious teachings in various places. It turned out to speak not only of nails on a portion of the activities, but there are a variety of activities that require a speaker to present the figure in the middle of the community to deliver tausiyaunya. With a diverse spiritual needs for the community, requires the religious speaker to hone deeper religious sciences with certain contexts.

The religious speaker felt that the frequent recitation event she attended a "regular event". Opinion of the religious speaker as an explicit form (noema) is, due to the experience of filling the recitation event, which eventually form a deeper consciousness (noesis) that it is the duty of a preacher perform recitals, especially in the event of a sacred or special. At this point, an understanding of the "I" by the speaker is "I filled the recitation event matches what is desired by the inviter because I realized that as a religious speaker, my duty to convey what had been contained in the Qur'an and Alhadits".

With the above statement, the researchers want to obtain more information in this regard. Because researchers think there are many things to know about the actor associated with lecturing experience. The actor who deals in the field who have long occupied up to become a man of respect. Then the next question, answered with a phrase:

"If you speak it actually depends on us, if we accept {registrations lecture} it every day, yes, can every day. If in respect of such PHBI Rajab, Mawlid, Isra' Mi'raj in a day can be 4/5 times".

"Actually it if the religious speaker depending on how he can adjust and conditioning time and can {arrange health}. So if for example want to have time to rest a day usually is not filled in full".

The religious speaker felt that the registration of a lecture on the agenda of the recitation event to be visited. Opinion of the speaker as a form of explicit awareness (noema) is caused by experience that often receive registration study in particular with regard to PHBI. Eventually form a deeper consciousness (noesis) that became a famous religious speaker at various places should really maintain health. At this time point, the understanding that "I" by the speaker is "I should be able to set the time and maintain health as much as possible, because of my work as a speaker have to attend various events recitation".

From the recognition of the speaker above, the researchers did not directly swallow. Researchers trying to ask the students who often accompanied him speak. Question researchers responded well by students speaker by saying:

"Kadeng lema kale, kadeng pa 'kale. Iye from morning until night, right le-ngalle dek". (Sometimes 5 times, sometimes four times, Iya from morning until night, is not moved around a deck).

His confession about 4/5 times a day can be a lecture, not a mere engineering. It turned out that the recognition of him in tune with what is expressed by his assistant, so a proof that he is greatly needed by the community. In other words, there is no reason to doubt on his experience in lecturing.

5. REVEALING THE UNDERSTANDING OF TAX OBLIGATION

Awareness 1: Taxes as "Obligations"

We expressed his intention to ask for an explanation of "Bu Nyai" how to understand the meaning of the tax over the years. Statements regarding the meaning of taxes raised by "Bu Nyai" as a religious speaker with grammar and pronunciation are clear:

"This means that the tax was an {obligation} that must be paid by the public is indeed". (While changing the sitting position)

"He have to {pay tax} in accordance with the rules in force in Indonesia".

Transcription conversation with the religious speaker researchers showed that anything we give will lead to the return of magnitude beyond what we have given. That's what we refer to as natural laws. When we plant a seed, then we will reap in the future. On the basis of his statement at the top of the real plastered that taxes are an "obligation". She already knew of its obligations as a citizen is to pay taxes. Everyone is not all the same, there are actually adhere to the rules, but sometimes neglect its obligations. Yeah that's the man, filled with colorful thoughts and deeds.

"Because the tax was a liability and {no legal sanction}, meaning {society inevitably} have to pay the tax".

Sometimes in the public's mind paying taxes, as well as a sharp grating that must be overcome. There are many negative things in society's views on taxes, so that in paying taxes just need time to think about it. The fact of paying taxes there are many benefits that can be obtained for example development in Indonesia will be more developed, such as public facilities. Because the tax is the largest revenue earned milestones countries to develop and launch economic development.

Hadith narrated from Fatimah bint Qais, that he heard the Prophet SAW said, which means: "the real treasure is no obligation/right (to be issued) other than zakat" (HR. Tirmidhi and Darimi). In the hadith explained that it was indeed as Muslims certainly have an obligation issued some treasures we called zakat. But on the other hand we also have an obligation not least to the charity, which in the case of more directed at the context that we as citizens with tax obligations.

Perception religious speaker as a form of explicit awareness (noema) is caused by experiences during a lecture delivered in receiving income. With the noema, eventually forming a deeper consciousness (noesis) that while people do not want to pay taxes, legal sanctions remain in place. Thus, it is possible that there is an element of force in the tax side. At this point, an understanding of the "I" by the speaker is "I have to carry out tax obligations, for legal sanctions have been waiting if I'm reluctant to pay taxes".

Awareness 2: Tax Obligation Who Have Paid "The United Nations and PKB"

We already know enough how "Bu Nyai" understand the meaning of the tax. Then the we wondered would act "Bu Nyai" on the meaning of the tax. By doing so, we asked questions about any tax that has been paid religious speaker. The question got a good response from the religious speaker, the following is him response:

"Number one yes {PBB} Therefore obligation, the second {vehicle}, that the car also. Such as trading continues it's no tax ". (Showing a vehicle that he had).

In the interview above, religious speakers acknowledged the existence of vehicles owned already paid tax. This confession, we analyzed that turned out he was actually running a tax obligation as a form of concern for the common welfare. In addition, she also has to prove to us as a good citizen. She stated that:

"As the income of the store, the UN, the {No NPWPnya}. If for such as a tax on trading yes we should count themselves, because we know the entry and exit of money. Because if we do not pay taxes, we usually own the inconvenience was for matters related to taxes. And also {we want good citizens} then have to pay taxes".

"Bu Nyai" reveal that the payment of taxes due to the presence of TIN Adaiyah as evidence that the religious speaker had done a good tax obligations in connection with business activities, ownership is a luxury, as well as free work, and so forth. So inevitably she must still pay taxes. in other words, she has shown as good citizens with their tax obligations.

Then the we asked the "Bu Nyai" about the benefits that looks behind tax obligations. She revealed:

"So where are no rules to pay taxes yes I follow, because as a good citizen of course if indeed} {wants welfare for many yes people do have to pay taxes. But when, for example do not pay taxes on its own also some construction of public facilities that would {be hampered yes} ".

"Bu Nyai" as religious speaker feels that he has been carrying out tax obligations as citizens. Opinion of the religious speaker as a form of explicit awareness (noema), caused by the experience so far in paying the United Nations and the vehicle has, and eventually form a greater awareness in the (noesis) that as a good citizen should have to pay taxes in accordance with the applicable rules for the welfare of society at large. At the point of understanding the "I" this time by the speaker that "the United Nations and the taxes I pay because the vehicles have a TIN as evidence that has been registered as a taxpayer and must carry out tax obligations as good citizens".

Awareness 3: Income Non Target, speaker Reluctant to Pay Taxes

Once we know the meaning of the tax version of a religious speaker, the next question was phrased in order to find out how obedient a religious speaker as a citizen will be government regulation and taxation pengwujudan be understanding during this time. The question we wanted to uncover the tax obligation in respect of income derived from services lectures. He responded to that question by the statement:

"If the problem {not pay}. Because the income lecturing} {not necessarily} yes, more or less fixed yes I have received".

Results conversation from a transcript of an interview in the living room of a residence of the religious speaker of the afternoon showed that the tax obligations will free work are acted by a religious speaker when payment her tausiyah don't pegged rates. Interesting to note "Any received" indicates that there is an element of sincerity in paying tausiyah religious speaker. It is inevitable that any gifts he received as a form still appreciate something that is given by the inviter. So, that is where a tax obligation arises, when the administration of the inviter changed hands to religious speaker.

The statement made we wonder 'What is behind does not pay'. Arouse the desire of us to continue to seek information about the unwillingness to pay taxes. Strengthening of preachers who don't pay taxes in connection with the provision of services by revealing:

"Yeah probably because there are some {religious speaker commercialized yes}, may need it, pay taxes. Since it was targeted, yes no problem paying taxes".

A few minutes later, the conversation began to be revived. We feel the need to dig deeper more details about the indications when the religious speaker does not pay, though the conversation above is one reason why. We trying to ask the religious speaker commercialize or target, that when such have to pay the tax obligations. Then, religious speaker expresses with respect to the question of us with the words:

"Yes because I payment {does not target} people at a lecture I say. Inviter want to give what's up".

"So with {result} the lecture I do not pay taxes. Another problem that I have to pay taxes. yes if there is a religious speaker that target when invited to speak, {yes maybe} it is to be paid tax".

With the disclosure of the speaker who said that never targeting jaza'ul charity of the inviter, we asked students of the truth that once accompanied him speak. These students expressed that:

"Ca'na tuan ruma, ja 'asalamanna barempa. Mon Bu Nyai not motos ja 'aberr'i'e barempa".

(It is up to the host, start to tell how. If Bu Nyai never decided to be paid regardless).

With the admission of students at the top, became the power base of confidence to the religious speaker previous response. It turned out that the recognition of the religious speaker is similar to that expressed by the students, who always accompany him when he was about to speak.

Thus, "Bu Nyai" as speaker felt no need to pay taxes, because the income received from the services of lectures no benchmark rates. Opinion of the religious speaker as a form of explicit awareness (noema), is because the religious speaker never targeting jaza'ul ihsan will be provided by the inviter, so as to form a deeper consciousness (noesis) that became a speaker is not merely to commercialize his talk but science presented can be useful for the nation and religion. The point of understanding the "I" by the religious speaker is located on the "I as a religious speaker felt never commercialize services of a speech to the inviter, so it does not have to pay income tax in connection with the lecture".

Awareness 4: "My Tax not as a PNS"

After the religious speaker stated that rather than issuing zakat tax, she also analogized existence with a Pegawai State who worked in the agency. She revealed:

"{Different} with the teaching in institutions such as civil servants, the salary was immediately cut taxes".

The conversation above illustrates that the religious speaker does not have to cut income taxes. She compares the income received by the income of a civil servant who is already evident in number every month. Though the tax is not only charged to employees only, but to not employees who do the work free, including a religious speaker. She continued the conversation by revealing:

"I've been invited in institutions in order PHBI. Jaza'ul ihsan from any institution, {mechanisM butchering} of which I do not know".

"Because I was {never targeting yes}, should any".

It turned out that not only complains religious speaker does not target a lecture to the inviter individual results, but it also applied to the agency or organization. She asserted that when she was invited by the agency never specify jaza'ul ihsan the beginning, she is lifting a sense of sincerity for the granting of the inviter. Thus, we drew the conclusion that the religious speaker dispense justice equally to target payments for lectures both when invited institutions and individuals (people).

"Bu Nyai" as religious speaker felt that there is a difference of income received by income remains a civil servant who has been taxed. Opinion of the speaker as a form of explicit awareness (noema) caused by experiences ever invited to the event PHBI in an institution, he admitted not knowing the mechanism of tax deduction, so that the form of consciousness deeper (noesis) that he considers never targeted inviter to pay regardless on tausiyaunya. Understanding of "I" this time is "I am not a civil servant and the consistent income that should be taxed, I just preachers who want to spread the teachings of religion and do not want to commercialize the service lecture".

Awareness 5: Lecturer Labeled "No Income Tax, Yes Zakat Earnings"

We still not satisfied with the statement of the speaker regarding the tax obligations, which did not pay off the liability. Reasons already mentioned lack of convincing research, to investigators continue to ask the question again to give greater confidence in the previous statement. Thus the "Bu Nyai" to give a statement as a reinforcement on the other reasons why it does not pay taxes. His statement follows:

"But if I usually, when it came to the money I {nishabnya}, then every year I will {issue a zakat income}".

In view of the religious speaker cause to obligation not just to pay taxes, but there are other ways that can be done to remove part of his property by issuing zakat every year. In this case, the religious speaker is more directed at spending zakat on income rather than pay taxes, both of which included the obligation as citizens and Muslims. Thus, it is interesting to be concluded by the us that belaiu prefer the label 'No income tax, income zakat Yes'. Then do not reveal:

"But if such preachers everywhere can jaza'ul ihsan, suppose {that windfall of God} that we can not measure seberapa, sometimes many times a little, yes, we should be pleased".

"When the money was collected until nisabnya, yes it {obligatory for Zakat}".

In this case, "Bu Nyai" as speaker felt that the income of the lecture as a 'fortune', because humans are not able to measure how much Allah gives fortune to his servant. Opinion of the religious speaker as a form of explicit awareness (noema), due to his experience in issuing zakat so as to form a deeper consciousness (noesis) that the income earned or received in one year has reached her nishab, then it is obligatory to issue a zakat income. At this point, understanding the "I" by the speaker is "I'm a preacher preferring to issue income of the zakat must pay income tax".

6. CONCLUSION: The End of A Journey Research

Racing of questions and discussion of research that has been revealed by the data obtained in the field, the we draw the conclusion that in the perception of preachers, the tax is defined as an 'obligation'. Understanding "Bu Nyai" as a religious speaker on the tax obligations have been executed better. She felt she had to pay the taxes associated with the United Nations, owned vehicles, and activities that have been undertaken. In other words, he has realized that when be in arrears pay taxes on the obligations mentioned that he would be charged ay the fine, because he has had a TIN into evidence as the taxpayer and the tax law sanctions are already very clear.

The interest of us to conduct more research on understanding the "Bu Nyai" as religious speaker ata taxation obligation in respect of income from lectures services. She reveals never pay taxes, because she was never commercialization of payments to be made by the inviter so in such income no supporting elements to be taxed. From these expressions as if she gave a lecture understanding that not merely the arena of divorce earnings, but there is an element of sincerity can be felt.

"Bu Nyai" feel that the income from his speech services as windfall from the Creator that he could not show describe. However, she revealed when earnings in the first year it has reached nishab, then he will issue a zakat income as a form of gratitude for the revenue that has been received during the first year. For "Bu Nyai" as religious speaker income zakat so must be carried out for those who truly obedient to Allah's command. With this, we considered that an understanding of the religious speaker regarding the tax obligation on income from services was superficial speech that she prefers the label "No Income Tax, Income Zakat Yes".

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