
Exemplifying the Philosophy of the Balinese Community in Fulfilling Their Tax Obligations

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Abstract

This study aims to determine the level of compliance of Balinese people, various Balinese philosophies that play a role in tax compliance, and find out the philosophies that play a role in the green economy. The uniqueness of the religion embraced by the Balinese, namely Hinduism, certainly makes many new philosophies that can be exemplified. The research was conducted with a literature study and the data collection technique was documentation. Data were obtained from various reliable sources then analyzed and conclusions were drawn. The tax compliance indicator used is the level of local tax ratio, which is the ratio between local tax realization and GRDP. This research has several conclusions. First, Balinese people are obedient in paying taxes. Second, the philosophy of Tri Hita Karana, Yadnya, Tri Kaya Parisudha affects the tax compliance of Balinese people. Third, with the implementation of Tri Hita Karana, the Balinese have implemented a green economy. The central tax authority or other regions in Indonesia can make the three Balinese philosophies as educational materials for tax awareness.

Keywords: Tri Hita Karana · Yadnya · Tri Kaya Parisudha · Tax · Bali

1 INTRODUCTION

Increasing taxpayer compliance through effective education and supervision, fair law enforcement, and quality services is the second

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mission of the Directorate General of Taxes (DJP) (DJP, 2023). An interesting aspect of DJP's efforts to improve tax compliance is through effective education.

DJP regulation number PER-12/PJ/2021 on Taxation Education (*edukasi perpajakan*) explains the definition of education in taxation. Education is any effort to build high tax awareness, increase tax knowledge and tax compliance by changing people's behaviour so that they are aware, care, understand, able, and contribute to taxation. Effectiveness, in this context, means achieving specific goals through correct, quick, and appropriate actions (Salamadian, 2023).

Therefore, effective tax education aims to increase tax awareness, tax compliance, and encourage behavioral changes in society to fulfill tax obligations. For effective education, it is crucial to have robust educational materials to achieve these goals.

This effective education is particularly important because, although Indonesia's tax revenue reached IDR 1,716.76 trillion in 2022, or 115.61 percent of the target (DJP, 2023), Indonesia's Tax to GDP Ratio still lags far behind other countries. In Indonesia, the tax to GDP ratio is equivalent to the tax ratio because Indonesia uses Gross Domestic Product (GDP) as the denominator. According to data OECD (2023), Indonesia's tax to GDP ratio is only 10.9 percent. This figure is far below the average of Asia and Pacific countries, which is 19.8 percent, and significantly lower than the OECD average of 34.1 percent.

Bali is an example of a region in Indonesia with strong tax compliance. This is evident from its impressive tax revenue figures. The local tax ratio, or the performance of local taxes against the Gross Regional Domestic Product (GRDP), in one of the regencies in Bali, namely Badung Regency, was once the highest in Indonesia, at 6.92 percent. Meanwhile, the average local tax ratio for regencies/cities in Indonesia is only 0.54 percent (DDTCNews, 2020). Bali's Regional Original Revenue (PAD) was also quite strong, reaching IDR 4.02 trillion in 2019 (Sari et al., 2022).

Hinduism, the majority religion in Bali, accounted for 86.8 percent of the population in June 2021 (Dinas Kominfo, 2021). The Hindu population in Bali was 3.71 million, representing 79.8 percent of the national Hindu population. The majority religion, which differs from other regions in



Indonesia, naturally leads to a different philosophical outlook in Balinese society.

Spiritual intelligence refers to a person's ability to treat others as they would themselves and the motivation that actions should consider the greater good, not just self-interest. This intelligence involves a broad awareness of oneself and the world, gratitude, compassion, and the implementation of spiritual values (Haryanti et al., 2023).

Research conducted by Susanti (2023) found that individual taxpayer compliance is significantly influenced by one's level of spiritual intelligence. Another study by Ratnawardhani et al. (2020) linked religiosity with tax compliance, concluding that religiosity positively affects tax compliance. Religiosity refers to the level of commitment to one's religion and its teachings, as evidenced in daily behavior. For Micro, Small, and Medium Enterprises (MSMEs), tax compliance is strongly influenced by the level of religiosity (Praselia, 2021). Another study Yasa & Prayudi (2019) also showed that intentions and environmental factors affect public tax compliance.

Based on previous research, it is evident that there is a connection between spirituality, religion, and philosophy in tax compliance. However, previous studies have not elaborated on the specific philosophical or value systems that influence tax compliance among the Balinese community.

The unique philosophy and spiritual outlook of the Balinese community can serve as a valuable asset for tax institutions in Indonesia when conducting tax education. Philosophy is crucial in effective education because it forms the fundamental basis for an individual's decision to act. The lack of research that explores the tax compliance condition of the Balinese community and the philosophy that influences their tax compliance motivates the author to examine the Balinese philosophy in fulfilling their tax obligations.

2 LITERATURE REVIEW

2.1 Definition of Philosophy

Linguistically, philosophy refers to the fundamental ideas and attitudes of an individual or society, forming a worldview (Kemendikbud, 2023). Philosophizing involves deep thinking or expressing thoughts that are



articulated as a way of life.

Philosophy is also defined as systematic, critical, and rational thinking, encompassing beliefs and ways of living. As a discipline, philosophy can explain the significance of certain beliefs (Hakimi, 2020). From this, we can understand that linguistically, philosophy is the most fundamental aspect of an individual's worldview. A person's behavior is heavily influenced by the philosophy or values they hold.

2.2 The Philosophy of the Balinese Community

2.2.1 The Philosophy of Tri Hita Karana

Hindu adherents in Bali tend to view religion not merely as a belief but as a way of life, the highest inspiration, and a source of resilience. Hinduism serves as the philosophy for its followers in Bali, especially in the preservation of nature.

The philosophy of life that seeks to achieve both physical and spiritual happiness, harmony in social interactions, the ecosystem, and with God is encapsulated in Tri Hita Karana (Seriadi, 2022). The teachings of Tri Hita Karana are holistic, aiming to create harmony and achieve happiness and well-being (Puspayanti et al., 2023).

If translated literally, Tri Hita Karana means "Three Causes of Happiness" where *tri* stands for three, *hita* for happiness, and *karana* for cause. The concept of Tri Hita Karana is fundamentally about creating harmonious relationships in three areas (Seriadi, 2022): with God (*parahyangan*), with fellow humans (*pawongan*), and with the natural environment (*palemahan*).

Each aspect of these harmonious relationships has a specific meaning:

- a. *Parahyangan*: This refers to an individual's relationship with God. It is a theocentric concept aimed at fostering devotion to God, implemented through worship and reverence focused on Hindu moral teachings.
- b. *Pawongan*: This pertains to the relationship between humans. Its goal is to cultivate compassion and social kindness among people, recognizing that humans are social beings who need each other. Thus, human relationships should be characterized by mutual respect, love, and guidance, without regard to race, religion, or other differences.



- c. *Palemahan*: This concerns the relationship between humans and the environment. It involves ethical interactions with nature, including living and non-living entities like land, mountains, and stones.

The concept of Tri Hita Karana educates individuals to be responsible and take part in maintaining the harmony and balance of the universe (Seriadi, 2022).

2.2.2 The Philosophy of Yadnya

In Hinduism, there are "Three Basic Frameworks" that are interconnected. These frameworks consist of *Tattwa* which means philosophy, *Susila* which means ethics, and *Yadnya* which means rituals (Perdhana, 2022).

Yadnya itself comes from the Sanskrit word "Yaj," meaning "sacrifice," and therefore, Yadnya is interpreted as a sincere sacrifice. Yadnya is the manifestation of *Tattwa* and *Susila*. Thus, the definition of Yadnya is any sacrifice offered with sincerity to Hyang Widi or God, to humans, and to nature (Pitriani, 2020).

Yadnya can also be interpreted as worship, sacrifice, and selfless dedication of everything one possesses for the welfare and perfection of life with the Supreme God. In other words, the concept of Yadnya forms the fundamental philosophy of the Hindu community in Bali for offering selfless contributions to the state.

2.2.3 The Philosophy of Tri Kaya Parisudha

Another teaching in Hinduism about good and right behavior is the philosophy of Tri Kaya Parisudha. Literally, Tri Kaya Parisudha consists of three words: *tri* meaning three, *kaya* meaning deeds or actions, and *parisuda* meaning pure, clean, or good (Mustofa & Novianto, 2022). Hence, Tri Kaya Parisudha means three human behaviors that must be purified, encompassing thoughts, words, and actions.

Another interpretation is the three fundamental behaviors of humans (*manacika*, *wacika*, and *kayika*) that must be purified (Swardanasuta, 2022). *Manacika* refers to good and right thoughts. This value teaches that humans should always think positively, avoid suspicion, and steer clear of impure thoughts. These thoughts are reflected in one's actions, speech, and physical health.



The value of *wacika* instructs the Balinese to never offend others, always speak kindly, offer advice and encouragement to those in need, and remain honest. By practicing this value, a person gains the trust of others.

Lastly, *kayika* is closely related to good and right actions. The practice of *kayika* includes avoiding harshness towards anyone, always helping those in need, and not stealing. The essence of this value is to be gentle and avoid harming others.

The purification of thoughts, words, and deeds in the teachings of Tri Kaya Parisudha shapes a person's ethics, honesty, and moral character (Masdiantini et al., 2020). Education based on this philosophy can enhance an individual's morals and ethics.

2.3 Definition of Exemplifying

Linguistically, "exemplifying" derives from the word "exemplary," which refers to something that is worthy of imitation or good to be emulated in actions, behaviors, and qualities (Kemendikbud, 2023). Therefore, "exemplifying" means to imitate or emulate something that is exemplary.

The intent of "exemplifying" here is to emulate good practices, not to replicate them entirely. It is important to recognize that Indonesia is a diverse country (Indonesia, 2018). Each region has its own unique characteristics, beliefs, and religions. The purpose of "exemplifying" in this research is to take positive aspects from the beliefs of one region and implement them in other regions, with adjustments to align with the beliefs of each region.

2.4 Attribution Theory

Attribution theory explains the factors that determine or influence an event and answers the question "why" an event occurs, relating it to individual behavior (Romadhon F & Diamastuti E, 2020). Influencing factors are divided into internal and external factors (Maretanidanini et al., 2023). Internal factors originate from psychological states, while external factors are related to conditions outside the individual, such as government policies and the environment.

In relation to tax compliance, internal factors include morals, emotions, ethics, norms, motivation, knowledge, ease, and socioeconomic



conditions. External factors include systems, institutions, sanctions, governance, and tax complexity (Romadhon F & Diamastuti E, 2020). Studies conducted by Ratnawardhani et al. (2020) and Palupi & Arifin (2023) found that the level of religiosity, an internal factor, has a positive influence on an individual's tax compliance. The study by Yasa & Prayudi (2019) also showed that intent (internal) and environmental factors (external) influence public tax compliance. This indicates that, according to attribution theory, a person's tax compliance is indeed influenced by internal factors such as philosophy, which is related to intent and religiosity.

2.5 Green Economy

Green economy is defined as an economic system that is resource-efficient, low-carbon, and socially inclusive (UNEP, 2023). Unlike the modern economic concept that follows the Common Property Resources principle, which can be very damaging, green economic development must consider three aspects: economy, environment, and social. Togetherness is still necessary; however, in a green economy, the collective commitment is to grow the economy without harming the environment.

Economic growth in a country is a macro indicator of the well-being of its people. Therefore, the Indonesian government strives to maintain good economic growth. However, Indonesia's current economic growth has not yet had a positive impact on all Indonesians evenly (Anwar, 2022). Indonesia's Gini Index, which significantly increased from 29.5 in 2000 to 37.9 in 2022, is evidence that inequality persists in Indonesia (World Bank, 2022). A well-implemented green economy concept in a country serves as a sustainable guide for managing and developing the country's economy (Anwar, 2022).

From a religious perspective, the Green Economy is a concept that aligns sustainable development processes with human values. The Green Economy must also address social inequality, which affects the degradation of natural resources and environmental sustainability. Religion takes a firm stance on the Green Economy, condemning irresponsible exploitation of natural resources (Shahrin, 2022).

2.6 Definition of Tax



Referring to Law No. 7 of 2021 concerning Harmonisation of Tax Regulations (UU HPP), in the Indonesian tax system, what is meant by tax is a mandatory contribution, owed by individuals or legal entities to the state, without direct reward, has a compelling nature, based on legislation, and for the prosperity of the people. From this, it is clear that tax is a mandatory contribution, meaning that every Indonesian citizen, without exception, is obligated to fulfill their tax obligations. However, tax is not solely an obligation; it is also the right of Indonesian citizens to participate and play a role in national financing and development (Yasa, 2019)

In addition to the taxes mentioned in the UU HPP, there are also regional taxes. Regional tax refers to a mandatory contribution to an autonomous region, with a compulsory nature, owed by individuals or legal entities, based on legislation, without direct compensation, and for the prosperity of the people (BPS RI, 2022).

These regional taxes are one of the sources of regional revenue. The level of public compliance in a region in fulfilling its tax obligations can be measured by the regional tax ratio (Wildan, 2021). Tax ratio is defined as the ratio between tax revenue and GDP. The tax ratio is a tool to measure the performance of tax revenue in a particular country or region (DJP, 2018).

The regional tax ratio or local tax ratio in Indonesia is defined as the ratio of regional tax revenue performance to the GRDP over a certain period (Bhakti et al., 2022). The value of the local tax ratio is used as a measure to determine the good performance of regional tax revenue and the level of public compliance in a region in paying taxes (Mahwiyah et al., 2023).

Tax has four roles: first is the budgetary function, meaning that taxes finance state expenditures. Second is the regulatory function, meaning that taxes are an instrument to regulate economic growth and achieve national goals. Lastly, there is the stability function and the income redistribution function. With taxes, the government has sufficient funds to control price stability and regulate inflation levels. The taxes collected are also used for development, public interest, and job creation so that income can be redistributed (DJP, 2023)

In Hindu teachings, tax is a permitted levy (Sari, 2023). If the government has protected its people, asking them to pay taxes is justified. Hindu



scriptures, such as the *Manawa Dharmasastra* and *Arthasastra*, clearly state that taxes are permissible according to Hinduism. Tax is also a legitimate source of income for the state (Sukendri, 2020). Tax is considered a “yadnya” activity, meaning that tax represents the Hindu community's respect and devotion to the state.

2.7 Gross Regional Domestic Product

The economic growth rate and development direction of a region can be depicted through a key indicator, namely GRDP (Jomaki & Pratomo, 2023). Statistics Indonesia (BPS RI) defines GRDP as the sum of all value-added generated by all business units in a particular region. In other words, GRDP is the final amount of goods and services produced by all economic units in a specific region (BPS RI, 2024).

GRDP is obtained from all income and services in each region, thereby indicating its economic growth. The relationship between GRDP, economic growth, and purchasing power is positive. As GRDP increases, economic growth also improves, and eventually, purchasing power rises. This increase in purchasing power creates potential for improving tax-paying capacity (Jomaki & Pratomo, 2023).

3 METHOD, DATA, AND ANALYSIS

This research aims to understand and describe the tax compliance of the Balinese people, the various Balinese philosophies that influence tax compliance, and the philosophies that play a role in the green economy on the island of Bali. The chosen research method is a literature review. Literature review is defined as a theoretical study involving references and other scientific literature related to norms, cultures, and evolving norms within a social context being investigated (Anwar, 2022).

The research method used is qualitative with secondary data types. Data sources include scientific journals, research reports, books, websites, publications, and regulations. The data collection technique employed in this research is documentation. According to Arikunto (2011), the documentation method involves searching for research data through media such as newspapers, inscriptions, magazines, records, books, transcripts, meeting minutes, agendas, and photographs. In this study, documentation involves gathering data from credible sources such as books, websites, journals, and regulations. The collected data will be analyzed, and a conclusion will be drawn about the various Balinese



philosophies that influence tax compliance.

In conducting the analysis, the author will start from certain values they believe in. To avoid bias in data analysis, the author will consistently refer to expert opinions, previous research, and regulations related to the issue or topic being analyzed.

4 RESULT AND DISCUSSION

4.1 Gross Regional Domestic Product of Bali Province

The indicator used to describe the economic level of the community on the island of Bali is the GRDP. The basis for calculating GRDP is divided into two, namely at current prices and at constant prices. The GRDP used in this research is the GRDP at current prices. GRDP at current prices is the GRDP where the added value of goods and services is calculated based on the prices of the current year (BPS RI, 2024). This type of GRDP is chosen because it can describe the economic resource capacity, economic shifts, and economic structure of a region.

Table 1. GRDP at Current Prices for 2021 and 2022

No	Province	GRDP at Current Prices (in billion)		Ranking of GRDP Contribution Nationally	
		2021	2022	2021	2022
1.	Aceh	Rp 184,978.75	Rp 211,750.02	20	20
2.	Sumatera Utara	Rp 859,934.26	Rp 955,193.09	5	6
3.	Sumatera Barat	Rp 253,101.28	Rp 285,378.64	13	14
4.	Riau	Rp 839,010.13	Rp 991,589.59	6	5
5.	Jambi	Rp 232,064.12	Rp 276,316.37	16	15
6.	Sumatera Selatan	Rp 493,651.91	Rp 591,603.48	10	10
7.	Bengkulu	Rp 79,602.64	Rp 90,111.95	30	30
8.	Lampung	Rp 371,198.88	Rp 414,131.42	11	11
9.	Bangka Belitung	Rp 85,961.29	Rp 95,285.43	28	28
10.	Kepulauan Riau	Rp 275,622.85	Rp 308,842.68	12	13
11.	DKI Jakarta	Rp 2,912,563.13	Rp 3,186,469.91	1	1
12.	Jawa Barat	Rp 2,204,660.23	Rp 2,422,782.32	3	3
13.	Jawa Tengah	Rp 1,419,986.62	Rp 1,560,899.02	4	4
14.	DI Yogyakarta	Rp 149,408.40	Rp 165,690.21	22	22
15.	Jawa Timur	Rp 2,454,716.48	Rp 2,730,907.09	2	2
16.	Banten	Rp 665,887.47	Rp 747,250.29	8	8



17.	Bali	Rp 220,467.45	Rp 245,233.24	18	19
18.	Nusa Tenggara Barat	Rp 140,115.97	Rp 156,944.05	24	25
19.	Nusa Tenggara Timur	Rp 110,881.46	Rp 118,718.20	26	27
20.	Kalimantan Barat	Rp 231,321.16	Rp 255,797.28	17	17
21.	Kalimantan Tengah	Rp 169,654.31	Rp 199,947.90	21	21
22.	Kalimantan Selatan	Rp 197,879.00	Rp 251,256.54	19	18
23.	Kalimantan Timur	Rp 696,584.50	Rp 921,332.98	7	7
24.	Kalimantan Utara	Rp 110,668.94	Rp 138,718.18	27	26
25.	Sulawesi Utara	Rp 142,615.02	Rp 157,028.36	23	24
26.	Sulawesi Tengah	Rp 247,328.39	Rp 323,617.16	14	12
27.	Sulawesi Selatan	Rp 545,172.68	Rp 605,144.68	9	9
28.	Sulawesi Tenggara	Rp 139,463.63	Rp 158,761.13	25	23
29.	Gorontalo	Rp 43,896.49	Rp 47,574.43	34	34
30.	Sulawesi Barat	Rp 50,565.51	Rp 54,070.98	32	32
31.	Maluku	Rp 48,642.32	Rp 53,692.91	33	33
32.	Maluku Utara	Rp 52,481.30	Rp 70,902.61	31	31
33.	Papua Barat	Rp 85,078.42	Rp 91,291.75	29	29
34.	Papua	Rp 235,486.12	Rp 262,515.82	15	16
Total		Rp 16,950,651.11	Rp 19,146,749.71	-	-

Source: (BPS RI, 2024)

From the data in Table 1, we can see that in 2021, the GRDP of Bali Province, which covers the entire island of Bali, was 220,467.45 billion rupiah. In 2022, the GRDP of Bali increased by 11.23 percent to 245,233.45 billion rupiah.

Nationally, the GRDP of Bali Province contributed significantly, ranking 18th in 2021 and 19th in 2022. Considering that the area of Bali Province is very small compared to the total area of Indonesia, with an area of only 5,636.6 square kilometers or 0.29 percent of the total area of Indonesia (BKPM, 2023).

4.2 Local Tax Revenue of Bali Province

To understand the role of Local tax revenue in Bali compared to other regions in Indonesia, it is necessary to look at the Local tax revenue data for Bali Province. Local taxes are a component of Local Revenue.



Table 2. Realization of Local Tax Revenue for Provincial Governments Across Indonesia, 2021-2022

No	Province	Local Tax Realisation (In Billion)		Contribution of Local Taxes Nationally		Ranking of Local Tax Contribution Nationally	
		2021	2022	2021	2022	2021	2022
1.	Aceh	Rp 1,529.61	Rp 1,540.10	1.10%	0.99%	19	19
2.	Sumatera Utara	Rp 5,730.57	Rp 6,227.77	4.13%	4.00%	6	6
3.	Sumatera Barat	Rp 2,060.85	Rp 2,014.44	1.48%	1.29%	15	15
4.	Riau	Rp 3,327.50	Rp 3,600.24	2.40%	2.31%	10	10
5.	Jambi	Rp 1,558.11	Rp 1,507.60	1.12%	0.97%	18	20
6.	Sumatera Selatan	Rp 3,523.79	Rp 3,680.90	2.54%	2.36%	9	9
7.	Bengkulu	Rp 778.55	Rp 786.03	0.56%	0.50%	28	27
8.	Lampung	Rp 2,721.14	Rp 2,678.86	1.96%	1.72%	11	12
9.	Bangka Belitung	Rp 813.81	Rp 698.20	0.59%	0.45%	27	28
10.	Kepulauan Riau	Rp 1,191.20	Rp 1,150.22	0.86%	0.74%	22	22
11.	DKI Jakarta	Rp 34,575.56	Rp 45,702.55	24.90%	29.36%	1	1
12.	Jawa Barat	Rp 18,847.18	Rp 19,759.61	13.57%	12.69%	2	2
13.	Jawa Tengah	Rp 11,718.38	Rp 13,995.27	8.44%	8.99%	4	4
14.	DI Yogyakarta	Rp 1,688.44	Rp 1,831.70	1.22%	1.18%	16	16
15.	Jawa Timur	Rp 15,400.86	Rp 14,236.05	11.09%	9.15%	3	3
16.	Banten	Rp 6,670.93	Rp 7,284.41	4.80%	4.68%	5	5
17.	Bali	Rp 2,458.53	Rp 2,580.45	1.77%	1.66%	13	13
18.	Nusa Tenggara Barat	Rp 1,418.22	Rp 1,726.24	1.02%	1.11%	20	17
19.	Nusa Tenggara Timur	Rp 925.86	Rp 1,486.18	0.67%	0.95%	26	21
20.	Kalimantan Barat	Rp 2,121.97	Rp 2,343.27	1.53%	1.51%	14	14
21.	Kalimantan Tengah	Rp 1,415.41	Rp 1,591.55	1.02%	1.02%	21	18
22.	Kalimantan Selatan	Rp 2,631.76	Rp 2,935.21	1.90%	1.89%	12	11
23.	Kalimantan Timur	Rp 4,774.89	Rp 5,444.15	3.44%	3.50%	7	7
24.	Kalimantan Utara	Rp 392.69	Rp 411.38	0.28%	0.26%	31	30
25.	Sulawesi Utara	Rp 1,075.92	Rp 1,136.54	0.77%	0.73%	23	24
26.	Sulawesi Tengah	Rp 1,074.42	Rp 985.00	0.77%	0.63%	24	26
27.	Sulawesi Selatan	Rp 3,846.74	Rp 4,241.92	2.77%	2.73%	8	8
28.	Sulawesi Tenggara	Rp 1,052.63	Rp 1,137.27	0.76%	0.73%	25	23
29.	Gorontalo	Rp 400.75	Rp 376.13	0.29%	0.24%	29	32
30.	Sulawesi Barat	Rp 346.23	Rp 337.29	0.25%	0.22%	34	34
31.	Maluku	Rp 382.36	Rp 395.55	0.28%	0.25%	32	31



32.	Maluku Utara	Rp 400.03	Rp 449.21	0.29%	0.29%	30	29
33.	Papua Barat	Rp 370.71	Rp 368.29	0.27%	0.24%	33	33
34.	Papua	Rp 1,627.37	Rp 1,024.80	1.17%	0.66%	17	25
Total		Rp 138,852.98	Rp 155,664.39	100.0%	100.0%	-	-

Source: (BPS RI, 2022)

From the Local tax revenue data in Table 2, it can be seen that the Local tax revenue in Bali Province in 2021 was 2,458.53 billion rupiah. This revenue increased by 4.96 percent in 2022 to 2,580.45 billion rupiah. The contribution of Local tax revenue in Bali Province in 2021 and 2022 was 1.77 percent and 1.66 percent, respectively.

Although economically, as indicated by GRDP, Bali Province ranked 18th in 2021 and 19th in 2022, Bali Province could contribute more in terms of tax revenue. Local tax revenue in Bali Province consistently ranked 13th nationally in 2021 and 2022. This higher ranking in Local tax revenue compared to the GRDP ranking by 5 points in 2021 and 6 points in 2022 indicates that tax compliance in Bali is very good.

4.3 Local Tax Ratio of Bali Province

The tax ratio figure is an indicator used to determine the level of tax compliance in Bali. The local tax ratio of Bali Province, when compared to other provinces in Indonesia, can provide an overview of the level of tax compliance in Bali.

The value of the local tax ratio in this study is obtained by comparing the realization of Local tax revenue with GRDP at current prices. The data period used is 2021 and 2022. The sources of data are from the official website of the Central Statistics Agency of the Republic of Indonesia (BPS RI).

The provinces used as a basis for comparison are a total of 34 provinces. The GRDP and realization of tax revenue data obtained have already been grouped by province.

From the local tax ratio data in Table 3, it can be seen that the local tax ratio of Bali Province in 2021 and 2022 was consistently above the national average. In 2021, it was 1.12 percent compared to the national average of 0.82 percent, and in 2022, it was 1.05 percent compared to the national average of 0.81 percent.



The ranking of the local tax ratio for Bali Province also shows good figures. Bali ranked fourth in 2021 and sixth in 2022 for local tax ratio performance out of the 34 provinces in Indonesia.

This achievement is consistent with Bali Province's tax contribution ranking, which is always better than the national GRDP contribution. This indicates that the level of tax compliance in Bali is very good, as it is consistently above the national average and even reached fourth place in 2021.

Table 3. Local Tax Ratio Data of Provinces in Indonesia

No	Provinces	<i>Local Tax Ratio of provinces in Indonesia</i>		National ranking of local tax ratios	
		2021	2022	2021	2022
1.	Aceh	0.83%	0.73%	14	16
2.	Sumatera Utara	0.67%	0.65%	28	21
3.	Sumatera Barat	0.81%	0.71%	16	19
4.	Riau	0.40%	0.36%	33	32
5.	Jambi	0.67%	0.55%	27	27
6.	Sumatera Selatan	0.71%	0.62%	22	25
7.	Bengkulu	0.98%	0.87%	7	10
8.	Lampung	0.73%	0.65%	21	22
9.	Bangka Belitung	0.95%	0.73%	8	15
10.	Kepulauan Riau	0.43%	0.37%	32	31
11.	DKI Jakarta	1.19%	1.43%	2	1
12.	Jawa Barat	0.85%	0.82%	11	11
13.	Jawa Tengah	0.83%	0.90%	15	9
14.	DI Yogyakarta	1.13%	1.11%	3	4
15.	Jawa Timur	0.63%	0.52%	29	28
16.	Banten	1.00%	0.97%	6	7
17.	Bali	1.12%	1.05%	4	6
18.	Nusa Tenggara Barat	1.01%	1.10%	5	5
19.	Nusa Tenggara Timur	0.84%	1.25%	12	2
20.	Kalimantan Barat	0.92%	0.92%	9	8
21.	Kalimantan Tengah	0.83%	0.80%	13	12
22.	Kalimantan Selatan	1.33%	1.17%	1	3
23.	Kalimantan Timur	0.69%	0.59%	25	26
24.	Kalimantan Utara	0.35%	0.30%	34	34



25.	Sulawesi Utara	0.75%	0.72%	20	17
26.	Sulawesi Tengah	0.43%	0.30%	31	33
27.	Sulawesi Selatan	0.71%	0.70%	23	20
28.	Sulawesi Tenggara	0.75%	0.72%	19	18
29.	Gorontalo	0.91%	0.79%	10	13
30.	Sulawesi Barat	0.68%	0.62%	26	24
31.	Maluku	0.79%	0.74%	17	14
32.	Maluku Utara	0.76%	0.63%	18	23
33.	Papua Barat	0.44%	0.40%	30	29
34.	Papua	0.69%	0.39%	24	30
National		0.82%	0.81%	-	-

Source: Processed from BPS RI data

4.4 Philosophy of the Balinese Community

Previous research by Susanti (2023); Ratnawardhani et al. (2020); and Prasetya (2021) has shown a positive relationship between spiritual intelligence, religiosity, and tax compliance. This means that the higher the level of religiosity, the higher the tax compliance. This is also true for MSME taxpayers, whose religiosity impacts their tax compliance (Prasetya, 2021). This section will discuss several philosophies of the Balinese community related to tax obligations.

The philosophy of the Balinese community is worth studying because the contribution ranking of Local tax revenue and the local tax ratio for Bali Province indicate that the Balinese people are compliant with their tax obligations. In tax collection, tax officials often encounter problems with tax collection practices. Low public awareness and understanding of how and why to pay taxes often lead to non-compliance.

For the Balinese community, the concept of *Yadnya* is the first philosophy to be discussed, as it influences high tax compliance. *Yadnya* refers to all forms of sacrifice made for offerings with a sincere and wholehearted intention (Pitriani, 2020).

Regarding tax awareness, the Balinese are motivated to fulfill their tax obligations because paying taxes is considered fundamental to achieving happiness according to the concept of *Yadnya* (Sari, 2023). In Hindu teachings, paying taxes is viewed as an act of *Yadnya*, as it is an activity based on sincere and wholehearted feelings of contributing to the state



(Sukendri, 2020).

The happiness achieved from paying taxes according to the concept of *Yadnya* comes from the ability to balance physical and spiritual life. This balance results from the sense of performing *Yadnya* through contributing to the country by fulfilling development and financing needs through tax payments (Sari, 2023).

The next important philosophy related to tax obligations is *Tri Hita Karana*. This philosophy comprises three causes of happiness: *parahyangan*, *pawongan*, and *palemahan*. Each of these plays a role in enhancing tax compliance among the Balinese.

Parahyangan emphasizes that well-being and happiness are achieved through harmonious relationships between humans and God, the creator of the universe. This concept is closely related to *Yadnya*, as both involve offerings to God. By paying taxes, the Balinese have performed *Yadnya* or an offering to God (Sari, 2023).

Pawongan is implemented by maintaining harmonious relationships among humans. In terms of taxes, when the Balinese pay taxes, they contribute to the government's income redistribution. Income redistribution means that wealthier individuals' income is used to assist poorer and needy people.

Palemahan is related to the physical and environmental aspects surrounding the community. By paying taxes, people directly contribute to government programs related to environmental preservation and protection.

Research by Parwatia et al. (2021) indicates that a high spirit in implementing *Tri Hita Karana* has a positive relationship with intrinsic motivation to avoid tax evasion, suggesting that *Tri Hita Karana* can prevent tax evasion. According to *Tri Hita Karana*, paying taxes represents devotion and care for others, God, and the environment (Lutfillah et al., 2022). This means that implementing *Tri Hita Karana* makes the Balinese more compliant with their tax obligations.

The final philosophy is *Tri Kaya Parisudha*. This philosophy is closely related to three human behaviors—thoughts, words, and deeds—that must always be purified. Being honest, having a strong work ethic, and maintaining social integrity are implementations of these values.



Tri Kaya Parisudha is closely related to the belief in *Karma Phala*. *Karma* means actions, and *phala* means results. The concept of *Karma Phala* is that good deeds will be rewarded by God with goodness, and bad deeds will result in negativity. This belief in cause and effect leads to the understanding of Tri Kaya Parisudha, which emphasizes the importance of keeping thoughts, words, and deeds pure (Yasa & Prayudi, 2019).

In relation to tax compliance, (Yasa & Prayudi, 2019) conducted research on all tax service offices in Bali. The results showed that tax compliance is influenced by the taxpayers' intentions and environmental factors. The philosophy of Tri Kaya Parisudha also positively affects taxpayers' behavior towards compliance (Yasa & Prayudi, 2019).

In their research model, Darmayasa et al. (2021) proposed that the values of Tri Kaya Parisudha should be internalized as a factor influencing tax compliance. The results confirmed that the values of Tri Kaya Parisudha can lead individuals to comply with tax obligations. Practicing Tri Kaya Parisudha encourages tax compliance (Masdiantini et al., 2020).

4.5 Implementation of Tri Hita Karana in Relation to Green Economy

The implementation of Tri Hita Karana, especially the value of *palemahan*, is closely related to minimizing the impact of global warming. The harmonious relationship between humans and nature involves maintaining cleanliness and harmony with the environment. *Palemahan* teaches to always maintain a healthy environment, as the condition of nature depends on human actions. If humans take care of nature, nature will also take care of humans (Seriadi, 2022).

Actions that can be taken in implementing a green economy include: environmental conservation, using alternative energy, recycling and energy efficiency, energy savings (energy conservation), and paying attention to agriculture and livestock. These steps are implementations of the concept of *palemahan* in Tri Hita Karana (Seriadi, 2022).

Eco-tourism, which is an implementation of Tri Hita Karana, has been applied in tourist areas on the island of Bali (Wiwin, 2021). Eco-tourism involves environmentally conscious tourism management, with awareness that exploitation must be limited and accompanied by the empowerment of local communities in social, economic, and cultural aspects.



Research conducted in Bukit Cemeng, Bangli Regency, Bali by Wiwin (2021) found a relationship between the philosophy of Tri Hita Karana and Sustainable Tourism Development. *Parahyangan* represents Cultural Sustainability, *Palemahan* represents Ecological Sustainability, and Economic and Social Sustainability represents *Pawongan*. This research indicates a close relationship between the implementation of Tri Hita Karana and Green Economy.

In fact, the philosophy of Tri Hita Karana was featured as the name of one of the forums at the G20 Indonesia in 2022, namely the Tri Hita Karana Blended Finance Forum. This forum has catalyzed projects, initiatives, and investments related to Sustainable Development Goals with a value of over \$30 billion (SDSN Southeast Asia, 2022). The forum focuses on energy transition, natural capital, digital MSMEs, regenerative agriculture, sustainable tourism, and other areas aligned with the Green Economy concept.

5 CONCLUSION

The research findings indicate that the Balinese community exhibits a high level of tax compliance, supported by Bali's local tax ratio ranking as the fourth best nationally. Bali's economic standing significantly contributes to the national economy, and the community's strong economy is also reflected in their implementation of green economy principles. This implementation is deeply rooted in the daily practices of the Tri Hita Karana philosophy.

Previous studies on the philosophies of the Balinese community concerning tax compliance identified three influential philosophies. The first is the philosophy of Yadnya, which teaches about offering with sincerity and devotion and forms the foundation of the Balinese awareness to fulfill their tax obligations. The second philosophy, Tri Hita Karana, which encompasses three sources of happiness in Balinese belief, has a positive relationship in reducing tax avoidance behaviors. The reduced tax avoidance translates into a higher level of tax compliance among the Balinese. By implementing Tri Hita Karana, the Balinese community has also embraced green economy principles, particularly in the development of sustainable tourism. Lastly, the philosophy of Tri Kaya Parisuda emphasizes the purification of human thoughts, speech, and actions. This philosophy also positively influences the tax compliance of the Balinese community. Together,



these three philosophies (Yadnya, Tri Hita Karana, and Tri Kaya Parisuda) positively impact tax compliance and serve as models worthy of emulation.

The results of this research have potential implications for government institutions, particularly those related to tax collection, such as the Directorate General of Taxes, the Ministry of Finance, and Local revenue bodies. The findings highlight that Bali's economic condition is significant at the national level, accompanied by excellent local tax revenues. The high level of tax compliance among the Balinese is among the best in the nation. Thus, tax-related institutions can learn from the systems implemented by Local tax offices in Bali. The positive influence of Balinese philosophies like Yadnya, Tri Hita Karana, and Tri Kaya Parisuda can be used as valuable material for tax education and awareness campaigns.

Tax compliance has a positive relationship with spiritual intelligence and religiosity. The high tax compliance of the Balinese community and the significance of Bali's economy to the national economy make the Balinese community exemplary. The exemplary aspects highlighted in this research are related to philosophy, as philosophy forms the core of an individual's worldview. The Balinese community is influenced by three philosophies that impact tax compliance: Yadnya, Tri Hita Karana, and Tri Kaya Parisuda. The greater the implementation of these philosophies, the higher the tax compliance. Additionally, Tri Hita Karana is closely related to the green economy. The problem of low national tax compliance and environmentally damaging economic development can be addressed by touching on the spiritual and exemplary aspects of Indonesian society. These aspects are the foundation of people's actions and decisions. Indonesia's rich heritage of religion and philosophy is a valuable asset that can be used to foster mutual exemplification among citizens. Good philosophies from one region can be emulated without diminishing the uniqueness and culture of other regions.

However, this research has certain limitations. The first limitation is the author's limited access to previous studies. This limitation means there may be other philosophies that have been studied but are not included in this research. The second limitation is that the study has not determined which philosophy has the most significant influence on tax compliance. Future research should explore all the philosophies present in the



Balinese community and rank their influence on tax compliance.

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