VALUES OF TAX ETHICS AND TAX MORALS IN THE PERSPECTIVE OF LEMPU' NA GETTENG CULTURE IN ACHIEVING TAXPAYER COMPLIANCE OF MSMES IN MAKASSAR CITY

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Abstract.
This research discusses tax morality and the cultural values of Lempu' Na Getteng in the context of Micro, Small, and Medium Enterprises (MSMEs) in Makassar City. Tax morality reflects the attitudes and principles of individuals or organizations regarding the obligation to pay taxes, which is crucial for supporting the national economy. MSMEs in Makassar have significant potential in absorbing labor and contributing to the gross domestic product (GDP), but they also face various challenges that need to be addressed with the support of the government and related parties. The research was conducted online using digital communication platforms to interact with informants from MSMEs in Makassar, despite the researcher being abroad. Through in-depth interviews, this study aims to explore how the values of Lempu' (honesty) and Getteng (consistency) can influence taxpayers' behavior in reporting and paying taxes. The findings indicate that individuals who internalize these values tend to be more responsible and consistent in fulfilling their tax obligations, which in turn positively contributes to community development.
Keywords: Tax Morals; Tax Ethics; Lempu Na Getteng; Micro, Small and Medium Enterprises (MSMEs)