

The Values of Tax Ethics and Tax Morals in the Perspective of Lempu' Na Getteng Culture in Achieving Tax Compliance Among MSME Taxpayers

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Abstract. This research aims to analyze the internalization of tax ethics and tax morals values in the perspective of *Lempu' Na Getteng* culture to achieve compliance of MSME taxpayers in Panakkukang District, Makassar City. The research focuses on understanding how local cultural values, particularly honesty (*Lempu'*) and consistency (*Getteng*), influence the attitudes and behaviors of MSME entrepreneurs in fulfilling tax obligations. This research uses a qualitative approach with a phenomenological method. Data was collected through interviews with three culinary MSME entrepreneurs as well as participatory observation. Data analysis was conducted through the stages of bracketing, intuiting, analyzing, and describing to explore the meaning of informants' experiences related to ethics, tax morals, and cultural values of *Lempu' Na Getteng*. The findings showed that *Lempu' Na Getteng* values play a significant role in shaping tax compliance. MSME entrepreneurs who internalize the values of honesty and consistency tend to have a positive attitude towards tax obligations, although understanding of tax regulations still varies. The main challenge lies in the lack of tax socialization, but local cultural values drive voluntary compliance. This result aligns with the Theory of Planned Behavior, which suggests that attitudes, norms, and perceived control collectively affect tax compliance. Local culture-based approaches, such as *Lempu' Na Getteng*, are effective in increasing tax awareness and compliance among MSMEs. The government is advised to align tax education programs with local wisdom values and simplify tax procedures to encourage sustainable compliance.

Keywords: Ethics, Compliance, *Lempu' Na Getteng*, Morals, Tax