

From History to Mindset: The Psychological Legacy of Taxation in Indonesia

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Abstract. This paper explores the factors contributing to tax non-compliance in Indonesia by examining its psycho-historical context through a chronological literature review. By analyzing multiple written sources, the researchers outlined the historical progression of taxation in a systematic order. Specific terms associated with different types of taxation, such as tribute, head tax, and land rent tax, were utilized to dissect the essence of taxes within the broader economic and social historical framework. Investigating the evolution of taxation from the era of kingdoms to the present revealed how public perceptions of taxes have changed over time—viewed at various points as coerced tribute, extortion, national contribution, corruption, and a duty-bound obligation. These shifting perceptions reflect the deep-rooted psychological significance of taxation within Indonesian society. The study suggests capitalizing on these historical viewpoints, both positive and negative, to enhance tax compliance strategies. By gaining insights into these foundational attitudes regarding taxation, the paper advocates for further empirical research to refine tax representation and improve governance. This approach seeks to develop a nuanced strategy in tax policy, highlighting the importance of aligning with the historical and psychological context of the Indonesian population.

Keywords: psychological perspective; social representations; tax history

Introduction

The importance of tax compliance and willingness to comply has become a significant concern in countries adopting market systems, as taxes are the primary source of financing the country (Marchenko, 2022). Understanding the factors that may improve tax compliance and decrease tax evasion is invaluable to the nation's revenue-generating effort. Social representations play a fundamental role in shaping taxpaying behavior, as individual's attitudes, judgments, and intentions are more affected by subjective thinking than objective ones (Fauziyyah et al., 2020). Moreover, the fair

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imposition of tariffs on taxpayers can significantly influence taxpayer compliance with tax regulations (Lois et al., 2019). It is supported by the notion that tax systems differ according to the characteristics of the structure of the society, reflecting the historical, social, political, cultural, and economic aspects of each country (Dewi et al., 2021).

Furthermore, the study in Greece suggests that the results can be generalized to developing countries with similar economic environments and fiscal circumstances, emphasizing the broader applicability of findings in understanding tax compliance during fiscal depression periods (Syafriel, 2018). Additionally, the perception of individual taxpayers and their tax attitudes can moderate tax compliance, highlighting the importance of taxpayers' attitudes in fulfilling their tax obligations. The study also confirmed that attributes of awareness positively manifest taxpayer compliance. In summary, the synthesis of these references underscores the significance of understanding tax compliance and willingness to comply in countries with market systems. It emphasizes the role of social representations, subjective thinking, and fair imposition of tariffs on taxpayers in shaping taxpaying behavior and compliance.

Tax compliance and behavior are influenced by how individual's perceive and socially represent taxes, which various factors can shape (Kirchler & Braithwaite, 2007). It highlights the multifaceted nature of tax compliance behavior. As elaborated in the subsequent sections, we argue that the nation's psychologically reconstructed history is the source and shaping factor of taxes' cognitive and social representation. Therefore, this paper provides insight based on a psycho-historical framework to analyze laypeople's representation of taxes. The synthesis of these references supports the argument that a psycho-historical framework is essential for comprehensively analyzing laypeople's representation of taxes, as it considers the psychological and historical factors contributing to the formation of cognitive and social representations of taxes.

Cognitive representation is a hypothetical internal cognitive sign representing an external reality (Matlin, 2014). It is a mental process using a formal symbol system to create explicit entities or certain types of information or objects (Mar et al., 2010). For instance, a person's subjective knowledge and judgment related to the concept of taxation are referred to as their cognitive representation of taxes (Kirchler & Braithwaite, 2007). Therefore, individual's can perceive taxes as a necessary evil, burden, or responsibility as citizens or contributions to the state.

In addition, social representation involves a collection of representations of individual's within a group, shaped by past and present social exchanges and passed down through information dissemination. It is a framework for exploring and explaining psychosocial processes and phenomena in public discourse and everyday understanding. As social beings, people communicate their knowledge and opinions through social representations that arise from daily experiences. This theory emphasizes the relationship between knowledge and social context and recognizes that the formation of social representations is influenced by historical, cultural, macro-social, and political conditions (Jovchelovitch, 2019; Wagner et al., 1999).

One of the most significant challenges to understanding a citizen's tax representation is portrayed by a nation's historical context and background. These are individual's historical memories

and collective memories socially shared with others. Historical memory is based on historical records (Olick & Robbins, 1998). However, individual's historical memory can often be organic and affected by the change or fixed and permanent. Moreover, in social memory studies, collective memory is how minds work together in society and are affected by social arrangements (Halbwachs, 1992). For instance, a citizen's perception of their state, government, taxes, or other objects is socially shared and enables us to retain opinions or exchange knowledge.

History influences attitudes toward paying taxes (Martin et al., 2009). For example, in Indonesia, in the ninth century, historical memories of the Archipelago's Kingdom, such as the era of the Hindu-Buddhist Kingdom, where people were forced to pay tribute to the king or duke. Later, in the 17th to 20th centuries, people were also forced to hand over parts of their assets to the invaders during the colonial era. Subsequently, during the struggle for the state's independence in the twentieth century, many events, mainly in the economic and socio-political sectors, influenced people's mindset toward the government and, commonly, the state. The suffering that happened to people occasionally was not promptly forgotten. Many unpleasant memories (such as corruption, the economic crisis 1998, and other events) caused some Indonesian people to perceive these as burdens.

Several studies suggest that citizens perceive taxes negatively (Kirchler, 1998; Kirchler & Braithwaite, 2007; A. Lewis, 1982; McKerchar, 2004; Niemirowski et al., 2003; Owens & Hamilton, 2004; Schmolders, 1960). Meanwhile, citizens acknowledge the importance of tax revenue in increasing collective utility, which reciprocally benefits them (Kirchler, 1998; Kirchler & Maciejovsky, 2001). In Germany, some research mentioned that 'tax' is associated with cheating, usury, and fraud (Schmolders, 1960). Others considered tax a burden (Schmolders, 1959; Webley et al., 1991), a form of punishment, a disincentive to work, and a complex and lack of clarity of tax rules (Kirchler, 1998; Kirchler & Braithwaite, 2007; Schmolders, 1959). Cognitive and social representation of tax leads to taxpayer attitudes and compliance toward tax (Dean et al., 1980).

According to a literature search, only a few studies have been conducted on Indonesian attitudes towards taxation. These studies include works by Antagia et al. (2017), Cahyonowati (2011), and Rosid et al. (2018). There is also a need for more research on the psychological reconstruction of tax history among Indonesian's. This knowledge gap is significant and noticeable, and this study aims to address it by examining the socio-historical background of Indonesia from the ninth to the twenty-first century. Theoretical perspectives on cognitive and social representation will also be discussed, contributing to the manifestation of collective memories shared by individual's and society. The discussion of the results will follow in the next section.

This research uses a literature review method, mainly in the form of books and review articles containing material about the Indonesian economy from various periods and material about taxes in two languages, Indonesian and English, with several alternative keywords such as tax, tribute, and Indonesian economy. The limited literature available online is a challenge; therefore, the researchers collected references online and offline through various university and national libraries and explored bookstores that provide related books. From the various literature collected, the information was then mapped chronologically according to periods (in centuries), and the information obtained was

integrated to describe it more concisely and integratively.

Literature Review

Psycho-Historical Account of Taxes

This section summarizes the literature related to the socio-historical background of Indonesia from the ninth to the twenty-first century. The history of taxes has been traced since the ninth century because, during the ancient Mataram kingdom, which was the era of the agrarian kingdom at that time, it began to be known that there was an application of tribute from agricultural products and tribute from work (labor) (Kusuma, 2020; Onghokham, 1985). It traces the theoretical background of cognitive representation, social representation, and collective historical memory related to tax. This chronological review is divided into three significant periods of history in Indonesia's development: the Archipelago Kingdom era, the Colonial era, and the Indonesian post-independence era.

The Archipelago Kingdoms Era (the Ninth until the Eighteenth Century)

Since the Hindu-Buddhist kingdoms, we believe that tax and taxation systems have been known to the people living in the Indonesian archipelago (Onghokham, 1985). From the ninth to the sixteenth centuries AD, the term 'tax' was associated with tributes. It is also defined as property of the king or other rulers, such as dukes of the region. A tribute to the ruler symbolizes obedience, loyalty, and respect. In addition, tribute takes many forms, such as money, agricultural products, natural resources, or others like cloth, gold, and copper. The tribute was mandatory and given to the authorities in return for security, protection, maintenance of sacred buildings, and other social activities. During this era, people paid tribute collectively. As mentioned by Winataputra et al. (2016), the tribute tradition was found in the age of agrarian empires such as the Ancient Mataram Kingdom from the ninth to the twelfth century, the Majapahit Kingdom in the twelfth to the fourteenth century, the Pajang Kingdom in the fifteenth century, and during the Islamic Mataram Kingdom era in the fifteenth to the seventeenth century (Onghokham, 1985; Pane, 2018a).

Archaeological studies found edicts relating to tributes on Java Island. Stone sculptures dating from 879, 886, and 992 were found in the districts of Kedu and Prambanan. In addition, during the reign of the Mataram Kingdom, edicts show rulers' commands for free land tax. In 924, a large stone was discovered in Waharu (Waru) in East Java Province. The stone contained the designation of the village's independence because it was free from the obligation to pay tributes.

Other artifacts relating to the payment of tributes or taxes were found in several regions and at various times. For example, in the Sunda and Kadiri Kingdom reign, an edict is located in Kuningan, east of Jakarta, containing the tax exemption to Jayagiri, Sunda, Sembawa, and Mount Samaya. Another example is the levied taxes on land and trade during the Kadiri Kingdom in the twelfth century. The land tax was set at ten percent of people's agricultural products (Pane, 2018a). Additionally, in the reign of Majapahit in the 1290s, Pane (2018a) mentions that the Majapahit colonies were obliged to provide tribute. The tribute was handed over through their delegates, who occasionally required them to come directly to Majapahit as a form of loyalty and respect to the

Majapahit King. Disobedience would result in a threat of destruction. In the later period, when the reign of the Islamic Kingdom replaced the Hindu-Buddhist Kingdom, the tradition of tribute continued. The East and West trade routes significantly spread Islam to the Samudera Pasai, Malacca, Java, southern Andalas, and other regions in the fourteenth century. The King also levied tributes (Pane, 2018b).

The Colonial Era (the Eighteenth until the Twentieth-Century)

The colonial era is one of the most critical eras regarding the significant development of people's perceptions and attitudes toward taxation. It consists of the Dutch colonial era, the British colonial era, the return of Dutch colonists, and the Japanese colonial era. These are described chronologically.

The Dutch Colonial Era

During the Dutch colonial period, the Vereenigde Oost-Indische Compagnie (VOC) levied taxes on Indonesians, non-indigenous people, Chinese, and Westerners. The VOC started as a Dutch trading company that carried out trade activities, especially in Batavia and Maluku. The type of tax consisted of a business tax, a 'door tax' in homeownership tax, and a 'head tax' related to income tax. In the eighteenth century, the VOC began developing its political efforts and intervening in the governmental system of Java (Musthofa et al., 2009). The VOC exploited agricultural areas in several regions of Indonesia, such as Banten, Priangan, Cirebon, and Mataram. It expanded the tax type to include crops from Indonesian lands, gold mines in Lampung, pepper in Banten, rice, coffee beans, and other commodities in Cirebon. Moreover, local people were forced to enslave foreign migrants who managed the lands leased by the VOC. As a result, many local people experienced poverty and died from fatigue, malnutrition, and widespread disease outbreaks (Musthofa et al., 2009; Pane, 2018b; Van Zanden & Marks, 2013).

At the end of the eighteenth century, the French Revolution affected almost all European countries, including the Netherlands. In 1796, the VOC went bankrupt and was nationalized by the Dutch government. Consequently, the Dutch formally colonized Indonesia. However, in 1806, France occupied the Netherlands to counter their power in Java from the British. At the same time, Louis Napoleon sent Herman Willem Daendels to Java and appointed him governor. However, Daendels' command still enforced the tribute based on harvested crops. Furthermore, many areas of land were sold to foreigners, such as the Dutch and Chinese, resulting in the increasing slavery of Indonesian people (Musthofa et al., 2009).

British Colonial Era

During the reign of Stamford Raffles from Britain, he reorganized the government administration of Java Island, including the organizational structure, chain of command, court reforms, and administration systems. Furthermore, Raffles created a formal and modern bureaucracy reform, reduced the privileged symbol used by VOC, and eliminated specific forced labor rules and export product taxes. On the other hand, Raffles enforced a new forced planting system and 'land rent'. Land

rent was a form of tax in which local farmers were required to pay taxes on up to two-fifths (around forty percent) of the yearly harvest to the British colony. Moreover, they empowered the local elite as tax collectors (Musthofa et al., 2009; Van Zanden & Marks, 2013). In 1816, due to the fall of Napoleon's reign, the British gave back Indonesia to the Dutch Colony through the London Agreement (Musthofa et al., 2009; Van Zanden & Marks, 2013).

The Return of Dutch Colonists

Rapid revenue growth was achieved during this period, known as the Dutch East Indies government. Points out that most previous colonial policies were still used under Van Der Cappellen's authorities (Van Zanden & Marks, 2013). Simultaneously, some changes were initiated, namely the reformation of the administration system, the bureaucratic structure, the government system, and the legal system related to socio-economic aspects, especially taxes. Moreover, the new regulation of agricultural products was enacted. This provision aimed to weaken the Indonesian elites position by degrading their aristocracy so that they could become servants of the Dutch East Indies government. Consequently, the Netherlands' tax revenue significantly increased due to these changes (Van Zanden & Marks, 2013).

However, the revenue generated in the region has yet to benefit the local population. Some taxes, such as market retribution, are seen as hindrances in the flow of market trade at various levels and different businesses. Java Island, the largest producer of rice and other agricultural products, was colonized as a source of profit for the colonial finances. As a result, the local people suffered in various aspects of their lives, moving from one colonial exploitation to another. The risk of hunger and disease outbreaks caused the death rate to increase dramatically. In particular, a hunger disease called kwashiorkor was prevalent (Musthofa et al., 2009; Van Zanden & Marks, 2013).

Generally speaking, Indonesian conditions remained the same from the 1820s until the early 1900s, but in the 1940s, significant changes occurred. At that time, the Dutch colonists applied the forced cultivation system that ensured abundant Dutch prosperity. In contrast, Indonesians are even more impoverished and miserable (Musthofa et al., 2009; Van Zanden & Marks, 2013). The Indonesians carried out various acts of resistance, among others, the Diponegoro War (1825–1830), the Aceh War (1873–1904), and the Batak War (1872-1895), but the Dutch prevented and suppressed these acts. Moreover, various global political, economic, and social conditions significantly impacted Indonesian conditions due to World War I. It caused a rift in Indonesian-Dutch relations. In addition, Western control in Southeast Asia (Indonesia) led to the collapse of the Dutch East Indies (Onghokham, 2014).

Japanese Colonial Era

In the beginning, Japan's presence in Indonesia was formerly considered an aid to releasing Indonesia from the Dutch colony. In fact, under Japanese rule, Indonesian people lived in misery and hunger due to a lack of food, drugs, and clothing supplies. They also experienced an inhuman-forced labor system known as romusha. As a result, Indonesia has been in the most vulnerable economic period (Van Zanden & Marks, 2013). In addition, the financial trade relationship with the world market for

plantation exports was cut off. Plant and non-agricultural production dropped dramatically, i.e., sugar, rubber, and tea, because Japan took control (Booth, 1998; Van Zanden & Marks, 2013). Besides, several changes were implemented in state administration and finance management, i.e., the tax system. However, during this period, Indonesia had a chance to achieve independence (Van Zanden & Marks, 2013).

The Indonesian Post-Independence Era (from the Twentieth to the Twenty-First Century)

This section is divided into three eras: The Soekarno Old Order, The Soeharto New Order, and The Reform.

The Soekarno Old Order Era (from 1950 to 1966)

This era was called 'the lost decade' because Indonesia was at the beginning of independence (Van Zanden & Marks, 2013). From 1949 to 1961, the country recovered from colonialism. In the early period of President Soekarno's leadership during the Old Order era, the Republic of Indonesia's government was unstable. The growth rates began to look promising in these periods but, in reality, were no more than attempts to cover existing shortfalls. On balance, average annual GDP growth was only 1.0 percent during 1929-1967, while per capita growth was -0.6 percent. Besides, the state administration system was still running modestly, and Indonesia had a financial deficit (Dick et al., 2002; Wie, 2005). In the 1950s, trade taxes (imports and exports) majorly financed the newly independent Indonesian state. In 1963 and 1964, around 70 percent of government revenue came from foreign trade taxes (S. R. Lewis, 1963).

Nevertheless, economic, political, and social system reform began in the same period. Predominantly, however, it applied Dutch law, including the legacy of the tax collection system. Unfortunately, few written sources regarding tax issues and policies were found. However, several legitimate sources were produced in the Sales Tax Act: Foreign Nation Tax, Taxes on Interest, Dividends, and Royalties, and Tax Amnesty. In addition, the most important thing is that the government established a Tax Review Committee responsible for reviewing various types of taxes (Winataputra et al., 2016).

The Soeharto New Order Era (1966-1998)

The New Order era becomes one of the two essential eras contributing to negative perceptions and attitudes toward tax. In 1966, the Soekarno Old Order government was altered by The Soeharto New Order Era. In this era, within 32 years of Soeharto's leadership period, the Indonesian economy proliferated, even though the process went through ups and downs. In contrast, there was a moral decline in the social aspect. It was assumed that the officials and authorities in the Soeharto regime interpreted the state as a vehicle to obtain personal interests and self-benefits. As a result, corruption, collusion, and nepotism systematically and pervasively dominated the country's situation. The government monopolies occurred in the various business sectors. They made them invulnerable, such as privileges with tariff protection and tax exemptions for companies that turned out to be owned by

the family of President Soeharto. Consequently, at that time, Indonesia was nominated as one of the world's most corrupt countries in 1997 (Rock, 2003).

Meanwhile, there have been several reforms to laws and tax regulations in terms of policy and changes in state tax regulations. In 1983, the reform of the tax law began. Five current laws were issued, including changes in the structure of taxation institutions, laws related to general provisions and tax procedures, Income Tax, Value Added Tax and Sales Tax on Luxury Goods, Land and Building Tax, and Stamp Duty. In addition, the changes were more directed at technical matters, tariff provisions, structures of policy, and administrative processes, which led to the enactment of a new taxation system called the self-assessment system. From 1991 to 2000, reforms of the Taxation Law were carried out, emphasizing the simplification of tax types (Winataputra et al., 2016).

The Reform Era from 1998 until now

The Soeharto New Order era ended with the 1998–1999 reform movement, drastically changing social and economic sectors. During this time, tax policy was insignificantly reformed. For example, in 2002, the policy and regulation changes remained technical in revising some existing rules. During the same period, a Tax Court was formed. Subsequently 2004, the era of regional autonomy, or decentralization, began. Therefore, more diversified taxes and levies were set regarding regional coverage (central and regional) and the tax-type levy (www.pajak.go.id).

The tax reformation or modernization of taxation organizations began in the early twenty-first century. From 2000 to 2001, bureaucratic reform began the tax reform preparation phase. At that point, three chapters of the tax reformation sequence happened from 2002 to 2024. Chapter One of the tax reform started from 2002 to 2008. Chapter one of the tax reform blueprint focused on a one-stop service in the vision and mission. Belatedly, Tax Reform Chapter Two took place from 2009 to 2014. It focused on improving the Directorate General of Tax (DGT)'s internal control and service to the community. In addition, it focused on changes in business processes and Information Technology (IT). Lastly, chapter three of the tax reform started in 2017 and is targeted to be completed in 2024. Reformation in this era is the largest because it involves sweeping organizational change with five essential pillars: organization, human resources, information technology and databases, business processes, and tax regulations.

Currently, tax revenue has been aimed at supporting national development. Therefore, the state revenue increase is interpreted as positive support for national development activities, as covered by Act No. 17 of 2003 on State Finance. In addition, the state finances include public services, defense, order and security, economy, environment, housing and public facilities, health, tourism, culture, religion, education, and social protection. Among various sources of state income, tax revenue obtains an enormous funding contribution for state expenditures. The tax revenue supports more than seventy percent of the national income (Directorate of State Budget and Directorate General of Budget, 2017, 2019).

Furthermore, law enforcement is increasingly constrained to support the DGT's targeted tax revenue. Tax status in the current context comprises compulsory contributions protected by law or regulation that are compelling for taxpayers. Therefore, non-compliance led to legitimate

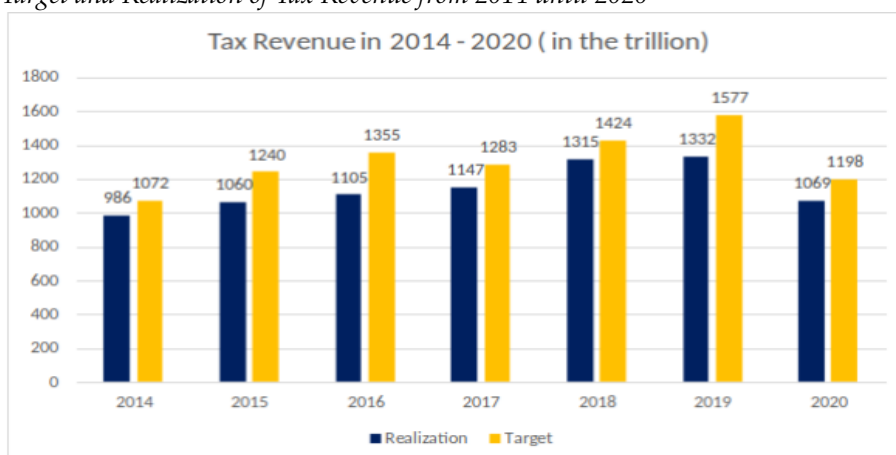
consequences such as warning letters, administrative sanctions (interest and penalties), confiscation of assets, and imprisonment. In contrast, the authorities or tax officers had engaged in dishonesty and disintegrated. As a result, tax officials commit misconduct, including tax fraud, extortion, bribery, embezzlement, money laundering cases, and power abuse.

Many corruption cases have been exposed, but many others have been unrevealed (Lumbanrau, 2016). One of the recent phenomenal cases is the misappropriation of echelon III officials of the Directorate General of Taxes, which was revealed due to viral abuse news (Cahyani & Mustofa, 2024). The case that the Indonesian people still remember to this day is that of Gayus Tambunan, a tax official who committed embezzlement, money laundering, and significant corruption to the point that he was called 'the tax mafia' (Muhid, 2024). In 2012, Denok Taviperiana and Totok Hendriyatno, as tax officers, were involved in a company tax refund bribery case (Idris, 2023). Also, Angin Prayitno, as the former Director of Audit and Collection at the Directorate General of Tax (DGT) in 2016–2019, was involved in a criminal act of corruption in receiving gifts or promises related to the 2016–2017 tax audit at the DGT (CNBC Indonesia, 2021). Hence, these tax officials' misconduct led to taxpayers' negative perceptions, attitudes, and distrust toward the government, specifically the DGT institution (Cahyani & Mustofa, 2024).

Consequently, negative sentiment and perception toward government and taxation decrease taxpayer compliance intentions (Rosid et al., 2018). Tax revenue attainment indicates this statement, which is lower than the target. For example, in the period 2014–2020 where, the third chapter of the tax reform period began (see figure 1). The low level of taxpayer compliance causes the unachieved tax revenue target. For instance, the income tax data from the Directorate General of Taxes in 2018 shows that the individual taxpayer's population is 257 million, but only about 11.7% (30.08 million) are registered taxpayers. Ironically, only 42% (12.7 million) registered taxpayers reported, and merely 5% paid taxes (1.55 million) (Directorate of State Budget and Directorate General of Budget, 2017, 2019).

Figure 1

Target and Realization of Tax Revenue from 2014 until 2020



Method

This study employed a chronological literature review method. It is a structured method that analyzes various references and previous research on an object or topic. In addition, it can also be useful to develop a more integrative and sequential knowledge framework (Taticchi et al., 2010). This method was selected by considering the difficulty of written references/ sources related to Indonesia's economic history, especially those explicitly related to the development of taxes from time to time. Collecting various written references could map the history of taxation chronologically. Keywords for all things related to the type of taxation in various terminology were used, such as tribute, tax (head tax, land rent tax, etc.) explained in the book within the economic and socio-history context embedded.

Discussion

This chronological review aims to understand how taxes are represented in the minds of Indonesian citizens based on the country's taxation history. Although taxation has been present for centuries, it has become more complex and much developed since Indonesia's sovereignty. Moreover, each period had different conditions influencing the actions of the government and the citizens.

Generally speaking, regarding Indonesia's tax history, tax gains five fundamental social representations: coerced tribute, extortion or occupation, national contribution, corruption and fraud, and obligation (sense of duty). First, levies were defined as coerced tributes in the kingdom's era. At this time, Indonesians may have felt that paying tribute represented an act under coercion by rulers. Second, tax levies were considered extortion or occupation during the Dutch colonial era. The levy was forcibly grasped and used for the invaders' most considerable prosperity over the suffering of the Indonesians. Third, the tax was the national contribution during the independence struggle. At that time, the tax was interpreted as the spirit of state development. In the Soeharto New Order era, a tax was strongly associated with rampant corruption or governmental fraud. After all, tax is deemed part of a citizen's obligation or sense of duty to contribute to national development in the tax reform era. Therefore, it acquires a similar meaning to the independence struggle era's conception of taxes. However, these representations are strongly influenced by situational context in each period.

Although these five social representations were dominant in different eras, some Indonesians still have diverse subjective thoughts that hint at the dominant social representations of the past. For example, there are still some people who consider taxes to be a tribute. In addition, quoting Sri Mulyani Indrawati's statement as the Finance Minister of the Republic of Indonesia, some Indonesians still consider taxes as occupation and more dominant views related to corruption as a form of negative behavior that has been cultivated in our government (Wicaksono, 2020). Indrawati highlighted that some citizens perceive taxes as tribute and occupation, reflecting deep-rooted historical and cultural beliefs (Febriani, 2021). This notion aligns with the idea that certain social representations persist over time, influencing contemporary perspectives and behaviors.

Society's attitudes towards taxation are shaped by collective memory from information,

experiences, and news. Studies explore how this memory is represented, retained, and intersects with personal and historical factors (Andy & David, 1998; Hirst et al., 2018). Furthermore, the social representation theory explains how groups remember their history and how this affects their attitudes and behaviors. In addition, generational differences also arise as a social representation of historical shifts (Hirst et al., 2018). For instance, people born before the 1970s often associate tribute with respect or honor. However, some younger generations may view tax as a tribute (Susilawati & Hidayat, 2020). Although they did not directly experience tributes, their previous generations passed on this concept to them. This way, collective memories are transmitted across a community through person-to-person communication or cultural artifacts such as textbooks, movies, or documentaries. This dynamic process explains why different communities have diverse social representations. It also applies to intergenerational transmissions of memory (Hirst et al., 2018).

In brief, both perspectives of sociology and psychology consider the importance of history as a determinant of the individual cognitive and social representation of tax. The personal knowledge of direct experiences and secondary information sources such as news, books, documentary films, or movies of Indonesia's history is reconstructed in an individual knowledge structure. On that occasion, the individual and the collective representation interacted in the broader social group. The more it matches the consensus, the more it strengthens individual and societal beliefs (Confino, 1997; Hilton & Liu, 2017; Hirst & Meksin, 2018; Hirst et al., 2018).

The historical representation of taxation in Indonesia, from the era of kingdoms to colonialism and its contemporary implications, is supported by various references. Kusuma (2020) highlight taxes as the largest source of state revenue for Indonesia's development, emphasizing their historical and contemporary importance. Bhambra (2021) discusses taxation's role in citizenship and obligation, aligning with Indonesia's historical taxation context during the colonial period. Datok Dalyop and Yacob (2019) provide insights into taxation's use for coerced proletarianization in a colonial context, offering a relevant perspective on Indonesia's historical taxation impact. Taxation is linked to obligation and sense of duty, forming a legal bond with tax payment. Tax non-compliance carries legal repercussions, emphasizing the importance of fulfilling tax responsibilities as a fundamental aspect of citizenship. The enforcement of tax laws maintains financial order and upholds ethical and legal standards, highlighting taxation's role in fostering social cohesion and economic development (Winataputra et al., 2016).

Besides obligation and sense of duty, the corruption issue in Indonesia is significant in understanding the prevalent negative views associated with governmental practices. Studies have shown that corruption has been deeply ingrained in various levels of Indonesian governance, impacting economic growth, public distrust, and negative sentiment (Prabowo & Suhernita, 2018). Additionally, the role of law enforcement and fiscal decentralization in contributing to corruption in Indonesia has been explored. Research indicates that implementing fiscal decentralization has increased corruption cases, emphasizing the need for effective governance and regulatory measures to combat corrupt behaviors (Aswar et al., 2022). It highlights the complex interplay between governance structures, law enforcement, and corrupt practices in the Indonesian context.

Along with the negative representation of tax explained in the previous paragraph, a fundamental representation with more positive value also arises, namely the contribution to national development. The role of taxes in national development is a critical aspect that emerged in Indonesia post-independence. Initiatives such as the Directorate General of Taxes's socialization efforts have utilized slogans such as "*pajak pemersatu bangsa*", "*pajak kita untuk kita*", and "*pajak kuat, Indonesia maju*" to underscore the moral link between taxes and national development (Darma et al., 2022; Prasadewi, 2020). Taxes are a significant source of state revenue, allowing citizens to actively finance various state needs for national development, as mandated by laws and regulations (Winataputra et al., 2016). Over time, socialization and people's experience as tax beneficiaries have formed strong positive beliefs about taxes' importance in supporting national and community interests. The most pronounced national development is allocated to infrastructure development, village fund policy allocations, education, fuel subsidies, and health (Ernawati et al., 2021; Fadli et al., 2019). The persistence of diverse subjective thoughts among Indonesians regarding taxes, such as a sense of duty, national contribution, occupation, tribute, and corruption, are part of Indonesia's social tax representation. Exploring citizens' thoughts, subjective views, beliefs, and myths regarding applicable taxes, especially taxpayers, is crucial to understanding citizens' taxpaying behavior (Dean et al., 1980). Further, to acknowledge the social representation of taxation, we must thoroughly consider the social, economic, political, and historical conditions that shape each country's specific contexts (Alm & Torgler, 2006; Jovchelovitch, 2019). Since the start of bureaucratic reforms in Indonesia, tax authorities have implemented strategies to reduce public distrust in the government, yet these efforts have yet to significantly increase tax revenue. However, Indonesia's tax compliance and awareness remain inadequate, with tax revenues at around 11 to 12% of the 2015 GDP, lower than other developing countries such as India, Vietnam, Malaysia, the Philippines, and Singapore (Heritage Foundation, 2015). According to Heritage Foundation (2015), the main challenge in the tax field is improving compliance and awareness. From a sociological perspective, predicting taxpaying behavior involves understanding people's awareness of the state, as their consciousness about the state influences civic and tax sentiments and their overall attitude toward state issues. Understanding how taxes are viewed by citizens, whether from the formal legal perspective or informally as a historical account, can be achieved by studying Indonesia's tax history and regulations. This understanding shapes both individual and collective cognitive representations, which are socially shared and internalized in belief systems and attitudes, ultimately affecting citizens' behavior toward taxation (Jayawardane, 2015; Kirchler & Braithwaite, 2007; Prabhakar, 2012; Susilawati & Hidayat, 2020). This review can serve as an initial dataset for further research on social representations of taxation based on historical accounts.

Conclusion

This review offers a chronological account of the recent tax complexity in Indonesia and its historical roots that date back centuries. It aims to identify the chronic access or old representations of

Indonesians to taxation. The paper analyzes Indonesia's social tax representation based on historical accounts, including the Hindu-Buddhist and Islamic empires, colonialism or occupation, and the post-independence era from the eighth century until the twenty-first century. Shortly, there are five fundamental social representations: coerced tribute, extortion or occupation, national contribution, corruption and fraud, and obligation (sense of duty).

Indonesian society demonstrates a distinct collectivist orientation with a strong emphasis on relational dynamics, thus making verbal communication a vital medium for information dissemination. Individual's tend to prioritize encoding negative information patterns within their neurological frameworks, potentially fostering biases that lead to avoiding tax-related matters such as taxpaying, understanding tax complexities, and adhering to tax procedures. The intertwined nature of collective memory surrounding taxation in Indonesia reflects deep-seated mental and psychological processes, warranting empirical validation of these hypotheses. This research contributes to understanding tax complexity in Indonesia by systematically reviewing contemporary and historical factors, highlighting the evolution of the country's governmental structure and the Directorate General of Tax. Additionally, it recognizes Indonesia's cultural context, emphasizing its collectivist ethos and reliance on oral communication for information diffusion. By exploring the neurological underpinnings behind negative tax-related information retention and the impact of collective memories on Indonesian attitudes toward taxation, the research underscores the necessity of empirical substantiation to support these assertions.

This literature review study has some limitations. It lacks sufficient references, especially regarding the history of economic development and taxes in Indonesia, particularly from the kingdom or pre-independence era. As a result, the presented information may not be fully comprehensive. Additionally, the discussion of tax from the perspective of psychological theory still needs to be expanded, making it challenging for researchers to find comparative studies to discuss the psychological reconstruction of tax from the perspective of Indonesian society.

In summary, citizens hold diverse subjective knowledge and beliefs about taxes. These social representations of tax can vary widely in their emotional valence. Some representations are positive, while others are neutral or negative. Thus, we suggest linking taxes to a sense of national contribution, emphasizing ideals like national unity, social justice, and the importance of distancing government officials from corrupt practices. This strategy aligns with the Indonesian people's views on taxes. Additionally, efforts should be made to enhance public awareness of the manifold benefits of taxes, fostering a greater understanding of their significance for the nation's. Improving laypeople's knowledge and awareness of tax benefits is pivotal for promoting compliance and awareness of tax responsibilities (Estiningsih et al., 2019).

Recommendation

Further empirical research in Indonesia should study cognitive and social representation regarding tax behavior dynamics (people's attitudes, intentions, and behaviors). By comprehensively understanding people's tax representations, we can better predict their attitudes and behavior regarding taxation.

Therefore, both positive and negative representations of taxes were present in Indonesian minds. We recommend associating tax with a national contribution (i.e., the spirit of national unity and social justice) while distancing government officials from corrupt acts. It is also recommended as a worthy strategy to increase citizens' duty awareness based on the Indonesian people's representation of taxes.

Currently, the literature on cognitive and social tax representation in social sciences is limited, presenting an opportunity for interdisciplinary research. By collaborating with fields such as sociology, anthropology, and economics, researchers can provide more comprehensive findings. This interdisciplinary approach is particularly valuable in Indonesia, where a deeper understanding of tax representations can inform strategies to improve tax compliance and civic duty awareness. Therefore, we enthusiastically invite colleagues interested in this research to collaborate and contribute to this important area of study.

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Author Contributions

This manuscript is a collaborative effort among all authors. The contributions are as follows: IRS was responsible for the concept and design, data collection, data analysis, writing the discussion, and drafting the entire manuscript. RH contributed to the concept and design, as well as reviewing, editing, providing feedback, and assisting with the discussion. GL was involved in the review and editing process and contributed partially to the discussion. This distribution of responsibilities underscores the collaborative nature of the work while highlighting the primary role of the first author in executing the project and developing the manuscript.

Conflict of Interest

The authors declare that there is no conflict of interest.

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