

# Tax And Defense Country

M. Husein Maruapey

**Abstract:** Everyone has the right, and is usually obtained after carrying out its obligations. The rights of each person are limited by the rights of others. In the context of the statehood, citizens' rights are protected in various legislations. Not only the rights stipulated by the legislation, concerning the obligation, too. The balance between the rights and obligations need to be harmonized in order to achieve national and state life, fair, peaceful and serene. In our country, citizens' rights and obligations stipulated in the constitution and legislation. And one of the obligations that must be fulfilled by the citizens are paying taxes. The research combines qualitative methods to search through library method is in order to examine and analyze the contribution of citizens to pay taxes and love for the country "The obligation of citizens to pay tax is, to contribute to the process of state and government to increase state revenues. The involvement of citizens in paying taxes is a state advocacy efforts to contribute indirectly in order to improve the welfare of society and nation building. State defense certainly can be realized not only through taking up arms but can be done through service in accordance with the individual professions.

**Index Terms:** Country, Rights, Obligations of Citizens, Defense of State, Taxes

## 1 INTRODUCTION

One of the main objectives of development is to improve the lives and welfare of the people, whether through physical development or non-physical development. Tax is a non-physical development aspect which is today a top priority of Jokowi's government, in order to increase the source of state income. Since the first tax reform in 1984, it is expected that tax revenue as the main source of financing of the state budget can be maintained continuously. Apart from being a source of revenue, the tax also has another function that is a regular function. Former Minister of Finance (SRI MULYANI) said in addition to aimed at increasing state revenues, tax revenues will also be directed to provide limited stimulus to support higher quality economic growth (Fiscal News 2007). It is said that fiscal policy will continue to be directed to continue administrative reform and refinement of policies in the fields of tax, customs and excise. To realize the increase of public awareness in complying with and efforts to improve the process of receipt in the tax sector, President "Jokowi" has instructed the Minister of Finance to maximize efforts to boost tax revenue. State revenue from taxes in the last 10 years has not been maximized, only increased by 0.1 percent, in addition to the target of tax revenue since 2005-2013 was never achieved. The comparison between the tax receipts that are successfully levied with the available potential or tax coverage ratio is only about 53 percent. And the most potential value-added tax (VAT) is only 50 percent. "(The President's remarks in a limited cabinet meeting on the economy, 30/10/2015). Payments that come from taxes can also be a procedure to be used to sustain people's sovereignty. In practice, the sovereignty of the state can be interpreted globally, as a manifestation of the state's ability to manage its country without any interference from any party. Whereas, the concept of the state is based on the territory, citizen and government that all citizens are legally recognized. In maintaining the sovereignty and security of the country then formed the concept of Defend the state as a form of a defense.

When the fiscal defenses of a country are shaken, the state does so by indebtedness to third parties such as the World Bank and the IMF to deal with the problems that are engulfing the country, with the consequence of strict requirements with high interest rates. Therefore, the independence of the nation is needed to support fiscal resilience through levies of taxes from citizens. The Indonesian nation must make taxes as the main source of state revenue. However, all such efforts will not succeed if not supported by the intention and sincerity of the Citizen to perform the obligation to pay taxes as the rules apply. Tax payments as a reflection of the State Defense Business will make every citizen proud and generate awareness of having Indonesia and his love of the homeland. Viewed from the population, Indonesia is a big country based on the census of Central Bureau of Statistics (BPS) year 2010, recorded, the population of Indonesia is 237.6 million people with average growth rate 1.49% and the average death rate 0.4%. While from the economic aspect, Indonesia is one of the countries with the 10th largest GDP (Gross Domestic Product) contributor in the world. Thus, Indonesia is one of 10 rich countries. However, poverty is still quite high with 11.25% of the total national population calculated by BPS in 2014. From the background of the above problem, the authors are interested to examine and examine the problem of "Tax and State Defense" as a nation's moral strength in filling the development and realize the welfare of society. The question of Defend the state still leaves work for Indonesia's defense and security forces, because acts of terrorism that use religious symbols to justify their actions, still occasionally occur. Moreover, nowadays Islamic State of Iraq and Syria (ISIS) movement is also appealing to a small part of Indonesian youth, those who have studied religion, and know religion only in one perspective, are interested in their propaganda for jihad, with promise prosperity in the world and hereafter. Lack of understanding of religion with good and right and the high number of poverty and unemployment, resulting in problems that continue to plague the government in realizing development. The purpose and purpose of this study is to know, analyze and examine why paying taxes including the defense of the state. While the usefulness of such research is as an input for the government, the public especially the policy makers to always support and participate actively pay taxes for the development of the nation and state.

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## 2 REVIEW OF LITERATURE

### 2.1 Understanding Tax

According to Rochmat Soemitro cited by Mardiasmo (2002: 1) Tax is a public fee to the state coffered by law (which can be imposed) by not receiving reciprocal services (contra achievements) that can be directly demonstrated and used to pay public expenses. The above understanding shows that each contribution submitted by rakyat to the State is called with the Tax, while According Soeparman Soemahamidjadja quoted by Ery Suandy (2002: 9) states that: Tax is a mandatory dues, in the form of money or goods, levied by the authorities based on the norm legal norms to cover the cost of producing collective goods and services in achieving public welfare. While According to M.J.H. Smeets cited Ery Suandy (2002: 9) Tax is an achievement to the government which is contained through general norms and which can be imposed without the occasional contrapoints that can be demonstrated in the individual; its purpose is to finance government expenditure. Not surprisingly different from the three experts mentioned above, according to Untung Sukardji (2002: 1) states that taxes are state dues (which can be enforced) owed by those obliged to pay according to the rules, with no immediate achievable redemption and the point is to finance general expenses related to the task of the State to administer its government. Four notions of the above tax can be concluded that the tax has the following elements:

- 1) Contribution from the people to the state. Those who are entitled to collect taxes are only the state either by the central government or the local government.
- 2) By law. Taxes are levied on the basis of or by force of the law as well as implementing rules, so it can be forced.
- 3) Without reciprocal or counter-achievement services from a country that can be directly demonstrated in the individual. In the payment of taxes can not only show the existence of counter-achievement by the government.
- 4) Used to finance the households of the country, ie spending expenditures that benefit the wider community.

### 2.2 State Defend

The topic of state defend has been a hot topic since the launching of the State Defense Program by the Minister of Defense of the Republic of Indonesia, Ryamizard Ryacudu (Maharani, Republika: 2015). In a statement, that the program was implemented after the declaration of the National Defense Movement by the President of the Republic of Indonesia on 19 December 2014 (Son, Republika: 2015). In line with the Minister of Defense and Security Affairs, the Head of Education and Training Agency of the Ministry of Defense, Major General Hartind Asrin, stated that the State Defense Program that has been implemented in the form of training contains: "In short, the state's defense training curriculum has no military material at all, with lines lining up. The core of the curriculum is the five basic, namely the love of the country, willing to sacrifice, conscious nation and state, believes Pancasila as the state ideology, and has the initial ability in the defense of both physical and nonphysical state. "(Bbc: 2015) Country defend is the attitude and behavior of citizens who are imbued with the love of the Unitary State of the Republic of Indonesia based on Pancasila and the 1945 Constitution in ensuring the survival of the nation and state. The participation of nationals in state defense efforts is provided through: (a) Citizenship Education; (b) Compulsory basic military training;

(c) the Court as a soldier of the Indonesian Army voluntarily and compulsorily; (d) Dedication in accordance with the profession. As stated in Article 27 paragraph 3 of the 1945 Constitution, that the state Defend is the right and duty of every citizen. This refers to the principle of democracy in the defense of the state which includes two meanings. First, that every citizen participates in determining the policy of state defense through representative institutions in accordance with the 1945 Constitution and the applicable legislation. Second, that every citizen must participate in any state defense effort, in accordance with the ability and respective profession. In the 1945 Constitution Article 27 paragraph 3 states that every citizen shall have the right and obligation to participate in the defense of the state. This means that every citizen has the authority to use the right as a citizen in Defend the state. No right to another person or any other group forbids it. Similarly, every citizen must Defense his country if the country is in danger. For example there are threats from within and from outside, which attempt to threaten the integrity of the Unitary State of the Republic of Indonesia (NKRI), so every citizen must Defense and maintain the establishment of the Unitary Republic of Indonesia. The word "Compulsory" as contained in the Constitution

1945, implies that the state can force citizens to participate in the defense of the state. State defend is the determination, attitude and actions of citizens who are regular, comprehensive, integrated and continuous based on the love of the homeland, the consciousness of the nation and the country of Indonesia, the belief in the supernatural power of Pancasila as the state ideology, the willingness to sacrifice to abolish any threats from outside or from within the country that endanger the independence and sovereignty of the State, the unity and unity of the nation, territorial integrity and national jurisdiction, Pancasila and the 1945 Constitution (Basrie, 1998: 8). State defend is the attitude of every individual with the spirit of unyielding perseverance in the soul of Sapta Marga, based on faith and devotion, intent on unanimous determination and dare to sacrifice to carry out the defense of the State based on the attitude of professionalism and integrity to jointly achieve the goal of a safe country with a foundation Pancasila and the 1945 Constitution for the glory of the State (Yulianto, 2013: 365). On what basis does the state have the right to levy taxes? there are several theories that explain or justify the right to the state to levy taxes as presented by R Santoso Brotodiharjo in the theory of tax collection. These theories include Insurance Theory, Interest Theory, Power Theory, Development Theory And Theory Bhakti. The theory of theory is closely related to tax collection by the government to the people. However, the author is more inclined to Theory Bhakti, where the basis is justice of tax collection lies in the relationship of the people and the country. As a dutiful citizen, the people should always be aware that tax payment is a duty that must be implemented to meet the needs of development and community welfare. While in state defense, the emphasis is on the theory of national defense theory as it is presented endurance model delivered by Morgenthau in Sunardi (2004: 68)

K (n) = f (stable element) (changeable element)  
 = f (g.a) (t.m.d.c.l.o) K (n) = National strength  
 G = Geography  
 A = Ability of natural resources  
 T = Industrial capability

M	=	Military	ability
D	=	Demographic	capability
C	=	National	Character
L	=	National	morale
O	=	Quality of diplomacy	

In his analysis, Morgenthau emphasized the importance of a continuing national power. If today many concern about the moral decline or laxness of compliance with moral norms, then it is really a concern with the performance of the country as a whole.

### 3 RESEARCH METHODOLOGY

The method used in this research is Naturalistic Research or often referred to as qualitative method of research method used to examine the condition of natural objects, where researchers as a key instrument (Sugiyono, 2012: 8) in addition to Library Research is a series of activities related to library data collection methods, reading and recording and processing various research materials. There are three reasons according to Mustika Zed, why research literature is the reason the authors use it as a method in this research article that is first, the research problem can be answered through literature research and vice versa does not need to expect data from field research. Secondly, literature study is needed as one of its own stages, namely preliminary research (preliminary research) to understand deeper new symptoms that are developing in the field or in society. Third, bibliographic data remain reliable to answer the research problem. Empirical information or data that has been collected by others, in the form of reports of research results or official reports, books stored in the library can still be used by a researcher of the library.

### 4 RESEARCH RESULT AND DISCUSSION

#### Why Tax Includes Defense Country

In a democratic country (from the people to the people), there are two tangible contributions to governance. The first is the political contribution in which the people elect their representatives who then sit in parliament and / or also elect a president who will lead the government. The second contribution is in the form of financial contribution which is the transfer of control (oversight) rights to the state finances. This financial contribution in the form of tax payment will be used for public purposes. The oversight mechanism for the use of tax money is reflected through the approval of parliament in every state expenditure. Tax payments can also be a mechanism to sustain people's sovereignty in state practice. In the administration of the state, the sovereignty of a state can be interpreted in general as the ability of a country to manage its own country without any interference from any party. In the meantime, to be able to manage a country, strong financial support is needed so that in any management of the country can not be affected by others. Similar to regional defense, the strength of the state's finances must also be safeguarded with the concept of fiscal resilience. In other words, fiscal resilience is as important as regional resilience. So fiscal endurance can be called non-military defense. In the management of a country, the source of state finance is obtained through the resources owned in the territory of the country. If the country is rich in natural resources (oil, coal, gas and energy, etc.) then the resources can be fully utilized to meet the state's finances

which are then used for the welfare of its people. When natural resources are insufficient, an active participation of every citizen is required in the realization of fiscal sustainability for the sake of a country's sovereignty. Tax is a form of active citizen participation in sustaining the sovereignty of the state. Therefore, an independent nation is strongly influenced by its fiscal power. Indonesia which also makes taxes as the main source of state revenue, continuously strives to improve its taxation system. However, all these efforts will be in vain if not supported by the intention of the Taxpayer (WP) to carry out tax obligations dutifully and correctly. There will always be loopholes to circumvent tax obligations. A shared understanding of taxes as a major source of fiscal strength should be echoed to every citizen in order to raise awareness to pay taxes.

#### How Tax Applications Development

In practice we often see Indonesian athletes competing in national and international competitions. Athletes who win various competitions at the national level will usually be sent to compete at the international level. The touching and proud thing is when the Red and White Flag is hoisted to Indonesia Raya when Indonesian athletes win international matches. Our sense of nationalism has risen. To be able to have professional and reliable athletes of course required coaching that requires financing. Similarly, sending athletes abroad or organizing various sports events in the country, of course, require financing. Where does the funding source come from? Funds used to finance these activities come from the State Budget (APBN), which one of the main sources of funding comes from taxes. Padyangan Tax Center provides such data as written below (PTC, 2013). In APBN 2013, shows that the financing for the Ministry of Youth and Sports budget of Rp 1.95 trillion includes the budget for the Training of Sport Achievement of Rp 560 billion. The allocation of funds included in the amendment of the State Revenue and Expenditure Budget, specifically for the Ministry of Youth and Sport of 2014 is 1.76 trillion, the year 2015 is 1.78 trillion, as well as the year 2016 is 2.85 trillion. As has been explained that state Defend is an effort undertaken by every citizen who one way can be done through their respective professions. Example above, that is athletes do business Defense the country through their profession. Although not athletes, as citizens who love homeland, we can still exercise the rights and obligations to Defense the state, that is by paying taxes. Through taxes that we pay, of course we have supported the implementation of state Defend efforts by the athletes of Indonesia, while struggling the name of the nation through sports achievements. some examples of non-physical state defense, namely: "1) Increasing nation and state awareness, obedience, obedience to laws and democratic rules; 2) Inculcating the love of the country through sincere devotion to the community; 3) Take an active role in advancing the nation and the State; 4) Consciously paying taxes for the benefit of nation and state." Sutarman, (2011: 82) the obligation to pay taxes is part of the community's contribution to the nation's development. paying taxes for sustainable development is the endeavor of Defend the country. With strong state finance, economic growth is expected to provide a multiplier effect on the sustainability of development for the realization of community welfare.

## 5 CONCLUSION AND RECOMMENDATION

State defense is the right and duty of every Citizen. Forms of state Defense can be divided into two parts, Defense the state physically and Defense the state in a non-physical. Actually Defense the state is an effort to maintain its existence, has a strategy to maintain its existence through a concept called national resilience. With the dynamics of our State which since its establishment already faces various threats, disturbances, obstacles and challenges then Defense the state is a must in realizing national development. Development carried out is one effort to realize the welfare for all people. To carry out the construction required a large cost. One factor which determines the resilience of a country is the financial factor. Increased State Revenue by the Government, one of which comes from taxes. Therefore it is expected for every citizen to always perform the obligation to pay taxes as one of the efforts to Defense the state in order to support the implementation of development programs, love the homeland and to maintain the integrity of the nation and state.

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