



## Eco-Religion of Kasepuhan Ciptagelar: The Construction of Green Tax in the Leuit Framework

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### ABSTRACT

The purpose of this study is to establish the concept of green tax in the context of leuit, which is a spiritual belief of the Kasepuhan Ciptagelar indigenous community. Using a qualitative ethnographic approach, data was collected through field observations and in-depth interviews with traditional leaders. The main results show that the concept of “Jekat” in Leuit in Kasepuhan Ciptagelar culture, which is spending ten percent of the harvest to preserve nature, is a form of ecological responsibility in line with the green tax principle. This practice shows how religious principles can help implement environmental policies better. The practical implication of this research is the importance of integrating local values in the formulation of green tax policies that are more relevant to the Indonesian cultural context. The novelty of this research lies in combining the concept of eco-religion with green tax, offering a new perspective in a more sustainable environmental policy in accordance with the local cultural context.

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## 1. INTRODUCTION

Indigenous cultures and religions often reflect values of sustainability in nature management and have local knowledge systems in maintaining ecological balance. Today's destructive behavior is very massive without consideration of ecological and social impacts, this certainly has an effect on the sustainability of the environment and the life of living things in the long run. So that natural wealth is a means of perfecting the throne for the capitalist soul that has currently infected human consciousness. As a result, the broken relationship between humans and nature causes humans to no longer be responsible for caring for nature and instead develop various ideas of exploitation for satisfaction, which creates environmental problems such as carbon emissions, pollution, and waste from the exploitation of natural resources (Asiri et al., 2020; Solichin, 2018).

This research is motivated by the phenomenon of increasing industrial growth and development. This development is recognized as having a positive impact on economic growth. However, behind the positive impacts generated, industrial activities also have a negative impact on the sustainability of ecosystems and the environment as (Athanasopoulou et al., 2018; Ji & Ma, 2022). Therefore, the urgency of this research is as a basis for formulating more holistic and effective public policies that integrate environmental, cultural and religious aspects. In addition, this research explores how cultural and religious values in indigenous groups can support the implementation of green tax as a tool for mitigating industrial environmental impacts, as well as being a strategic solution in overcoming environmental problems. This is because ecological and religious sensitivities have developed a cosmological and ecological harmony that places communities in relationship with the universe. This concept places communities in close relationship with the universe, reinforcing the view that humans are not only masters of nature, but also an integral part of the larger ecological system. Understanding the interactions between humans and the environment requires an understanding of the religious dimension in the integration of ecology and society, where religious ecology directs human attention to the elements of nature, direction, seasons, and the cosmos, and places them in the context of the relationship between Heaven and Earth (Grim & Tucker, 2014; Jenkins & Chapple, 2011)

This research intends to construct the concept of green tax in the framework of leuit as a mystical spiritual belief of Kasepuhan Ciptagelar indigenous people. Leuit is a tribute to Dewi Nyi Pohaci Sanghyang Asri who appears in the form of rice and all life is based on the rice cycle and becomes a guide in maintaining the balance of nature which can be seen in the use of environmentally friendly materials in building houses or the leuit itself. In addition, this research is also to identify potential solutions to address environmental issues and encourage sustainable practices in the community, while also exploring local traditions and values that shape economic and environmental activities, thus giving birth to a green tax concept within the framework of local wisdom values.

The phenomenon of green tax implementation in Indonesia prioritizes fiscal legalization interests over environmental interests (Pratiwi & Setyawan, 2014). This certainly exacerbates the behavior of destroying the environment and is completed only by paying, this

is because the basic principle of implementing green tax is 'the polluter pays' where environmental destroyers will be subject to mandatory levies (Ambec & Ehlers, 2016; Luppi et al., 2012). It concludes that the way it is related to environmental stewardship does not provide a positive guarantee. Previous research conducted from a critical perspective shows that green tax lacks usefulness, and justice (Hernimawati et al., 2020; Wahyuningsih et al., 2021). Hence, it is not enough to look at this from one perspective only, another perspective or a new concept is needed in viewing and implementing green tax.

There has been a lot of related literature, which focuses on how cultural values, social norms, and community beliefs affect the level of tax compliance and criticizes the effectiveness of green taxes in achieving environmental objectives (Dogan, 2023; Ermawati, 2024; Gago & Labandeira, 2014; Hernimawati et al., 2020; Hong & Cords, 2020;) and (Khaerunnisa et al., 2016; Wahyuningsih et al., 2021). This study integrates ecology, religious rituals, economy, and green tax using the concept of eco-religion of Kasepuhan Ciptagelar to conceptualize a new concept of green tax. The Kasepuhan Ciptagelar eco-religion concept becomes the cornerstone in advancing a new understanding of how cultural and religious values can contribute to effective green tax implementation. Thus, this research not only proposes a new theoretical perspective but also a practical guide in designing environmental policies that are sensitive to the local cultural context.

## 2. METHODS

This study uses a qualitative-ethnographic method to describe the cultural characteristics of individuals or communities. The research data came from two sources: primary data, obtained from the researcher's observations and the informants' statements in the field, and secondary data, used as supporting arguments. Four criteria were used to determine the informants for the research in order to achieve the research objectives: full enculturation-informants fully understand the context to be researched; direct involvement-informants are fully involved in the context to be researched; sufficient time-informants will not be limited in time to extract their information; and (d) non-analyst-informants do not act as analysts in this research. This research was conducted in Cisolok sub-district, Sukabumi district.

The researcher played an instrumental role in the observation. Once the domain analysis and taxonomy were completed, interviews or critical discussions were conducted to engage participants in structured discussions. Data collection involved a naturalistic research process, which means data collection and analysis were conducted at the same time. Thus, (a) domain analysis, (b) taxonomy analysis, (c) component analysis, and (d) theme analysis will be conducted. The results of the research are discussed by reviewing the research findings with relevant theories and accurate information. Furthermore, after the identification of leuit values and their relevance to green tax, the next step is to develop a green tax model based on the local wisdom values of Kasepuhan Ciptagelar, especially leuit.

### 3. RESULTS AND DISCUSSION

#### The Environmental Spiritualism of Kasepuhan Ciptagelar

Religion has taught how to maintain harmony between people and nature and God has subdued nature for humans and humans are given the responsibility to organize the universe, worship and serve God as our manifestation as servants. The ethical considerations, justice and responsibility are the basic principles that become the foundation in maintaining ecological balance and harmony between human actions and their purpose as Khalifa on earth. Humans are the ultimate destination of creation after the universe and its contents are ready to facilitate humans (Faiz, 2020). Humans are part of nature and all creatures have equal value and are interconnected (Adow et al., 2024). An understanding of sacredness in ecology encourages acts of sustainability, and environmental spirituality fosters a conscious oneness with all living things and the Divine will lead to respectful behaviour (Cloud & Redvers, 2023)

Nowadays, the treatment of nature has exceeded the limit. Environmental destruction continues unabated, frequently in the name of economic advancement and development. The ethics, justice and environmental responsibility that should guide every human behaviour seem to be disappearing from the psyche of many people. Pollution, deforestation and exploitation of natural resources have become an alarming daily sight. Regrettably, the principles of local wisdom that respect and protect nature can only be found in indigenous communities that still strongly hold on to ancestral practices. They maintain harmony with nature through traditions that have been passed down from generation to generation. In these indigenous communities, we can see a clear example of how humans should interact with the environment-with respect, responsibility and the realization that the balance of nature is the key to the sustainability of life on earth.

The Kasepuhan Ciptagelar community's relationship with nature reflects a deep respect and compassion, where every action towards nature is guided by spiritual principles and ancestral traditions. For the Kasepuhan Ciptagelar indigenous people, nature has an intrinsic value that goes beyond economic benefits. They perceive the nature as an integral part of their lives, which must be safeguarded and sustained.

*"...intina mah kieu filosofi kahirupan mah teu aya hiji makhluk anu hirup di dunya anu dua kali sadayana mung sakali. Janten didieu mah nganggap pun biang teh bumi pun rama teh langit..."* - Informant 1

Philosophically, the human-nature relationship is seen as sacred and intrinsic. The concept of biang (Mother) is the earth and rama (Father) is the sky, highlights the close and complementary sacrificial relationship among the elements of nature and humans. Such sacredness in all elements of nature could lead humans to more respectful and environmentally sustainable practices (Tiwari, 2016) The earth, as mother, epitomizes compassion such as giving, caring, providing everything needed for life. Heaven, as the father,

symbolizes guidance and protection from above, ensuring that balance and harmony are well-maintained.

Within environmental spirituality, reverence for life as something unique and irreplaceable encourages humans to live in harmony with nature. This concept teaches that every creature has an important role and purpose in the wider network of life, and that this relationship should be conscientiously respected and nurtured. By comprehending the earth and sky as symbols of complementary spiritual principles, people can develop a more profound attitude towards the environment, seeing it as part of a larger spiritual journey. In addition, Eco-spirituality encourages holistic environmental management and a spiritual bond with nature (Leal Filho et al., 2022). Environmental spirituality advocates that caring for and protecting nature is part of our spiritual responsibility, as the balance of ecosystems is a reflection of the harmonious relationship between humans and the larger forces of nature. As such, it encourages a more holistic and respectful approach to human interactions with the environment, reflecting deep spiritual values.

Practices such as earth-venerating ceremonies and outdoor meditation help the people of Kasepuhan Ciptagelar experience a greater sense of connection with nature and find spiritual meaning in their engagement with the environment. These beliefs and practices emphasize harmony with nature and respect for all creatures, in the spirit of the holistic view inherited from their ancestors. In the context of the wider environmental movement, the Kasepuhan Ciptagelar community provides a clear example of how environmental spiritualism can be operationalized in everyday life. They demonstrate that the protection and preservation of nature is an important aspect of spiritual life, encouraging a more holistic and sustainable approach to the environment. The Kasepuhan Ciptagelar indigenous community is living proof that humans can live in harmony with nature, maintain the stability of the earth's ecosystems, and fulfil their responsibilities as custodians of nature. Therefore, as a form of gratitude and appreciation, Kasepuhan Ciptagelar conducts a harvest party ritual.

*"...didieu aya tradisi khusus namina Serentaun pesta panen pare seluruh Warga di kulem meh kadieu". – Informant 2*

The *Serentaun* tradition is a tangible manifestation of environmental spiritualism in indigenous communities. As a rice harvest party, *Serentaun* shows the community's deeply rooted respect for nature, especially for rice which is not only seen as food, but also as an entity with spiritual value that needs to be celebrated. The implementation of *Serentaun* involves various rituals and traditions that are laden with spiritual meaning, connecting humans with nature through prayers and offerings as a form of gratitude to nature and the divine forces that govern the survival of life. Through this tradition, the community strengthens social bonds while celebrating the abundance provided by nature. In addition, *Serentaun* also serves as a way to preserve cultural values rooted in respect for nature, reflecting the way indigenous communities maintain ecological and spiritual balance through practices passed down through generations. *Serentaun* demonstrates that environmental spiritualism in indigenous communities often involves a religious element that recognizes a

greater power that influences the survival of humans and nature. As such, *Serentaun* is not just a harvest party, but also a spiritual practice that reflects the deep connection between humans and nature and the collective effort to maintain environmental balance and sustainability. Green tax Ala Kasepuhan Ciptagelar

### **Kasepuhan Ciptagelar's view of green tax**

Kasepuhan Ciptagelar uses “Jekat”, which is giving at least 10% of their harvest to be deposited into a leuit, to preserve nature. This practice is not only a tradition, but also shows that the community is responsible for preserving the surrounding environment. This concept is closely related to the concept of green tax, which essentially aims to protect the environment through fiscal policy. The goal of green taxes is to encourage more environmentally friendly behaviour and reduce the negative impacts caused by the environment through economic instruments. This concept is in line with the philosophy of “Jekat”, which prioritizes the balance between humans and nature in an effort to maintain the balance of the ecosystem. Although (Ekins, 1999) has said in his paper that traditional environmental policies cannot prevent environmental damage. However, environmental policies should be born from the traditional values of local wisdom related to environmental protection practices.

Land use by the community will always be 10% of so-called “Jekat” land use, which not only serves as an effort to preserve the environment but also as a form of social solidarity, ensuring that all community members have access to food even if their harvests are insufficient. It certainly reflects the values of sustainability and social justice in their traditional agrarian practices. This is in line with John Elkington's Triple Bottom Line concept, which emphasizes the balance between economic, environmental and social aspects as important pillars in achieving sustainability. It can then be interpreted that the levy on the community for land utilization is solely for the common good, as well as the basic principle of taxation. Sustainable management of natural resources shows local wisdom in the Leuit system. The Ciptagelar community has managed to sustainably maintain the balance of their ecosystem by using environmentally friendly traditional farming methods. The principle of planting rice only once a year is an important principle applied. “Janten melak pare didieu teh sataun teh mung sakali,” which means they only plant rice once a year. This method is used to ensure that the soil remains fertile and the nutrients are not depleted. In this way, the Ciptagelar people are not only preserving the traditions of their ancestors but also maintaining a harmonious relationship with nature, where the well-being of humans and the environment are considered as two interrelated and inseparable things. In the words of the elders, this is a manifestation of the value of “Mupusti” which means to maintain and care for.

The Ciptagelar community's tradition of planting and storing rice is closely related to the concept of green tax. Green taxes are fiscal policy instruments designed to encourage environmentally friendly behaviour and minimize negative impacts on nature. In the context of the Ciptagelar community, the practice of planting rice on the day of birth and storing the harvest in the Leuit can be considered a form of respect for nature and an effort to maintain

the balance of the ecosystem. Just as green taxes aim to preserve the environment through economic mechanisms, this tradition also aims to protect and maintain soil fertility and the sustainability of natural resources

The leuit, which serves as a home for rice, symbolizes the sustainability and protection of food resources, similar to how green taxes are used to fund environmental projects that support the sustainability of nature including the welfare of the community. In the cultural context of Kasepuhan Ciptagelar, there is a tradition known as “Jekat,” which is a mandatory expenditure after every harvest. This tradition has a deep meaning, namely as a form of self-purification for community members. Jekat is not only a ritual, but also a symbol of respect for nature and awareness of the importance of maintaining spiritual balance after enjoying the crops. Murray Bookchin in his theory of Social Ecology emphasizes that environmental conservation efforts must be integrated with social principles including politics, because the core of natural sustainability lies in the harmonious relationship between humans and nature. Through the practice of Jekat, the Kasepuhan Ciptagelar community emphasizes their bond with nature and ancestors, while strengthening gratitude for the bounty of a bountiful harvest:

*“...Jekat heula kanggo nu meryogikeun sapertos yatim piatu, fakir miskin, sareng jompo anu teu mampu, hartosna kedah ngabersihan diri” – informant 1*

In the context of green taxes, the Jekat tradition in Kasepuhan Ciptagelar culture can be interpreted as a reflection of the principles of sustainability and environmental responsibility that underlie the concept. Just as Jekat is a compulsory expenditure for self-purification after harvest, green tax can be seen as a compulsory contribution paid by individuals or companies to mitigate negative impacts on the environment. By integrating the values of Jekat into the green tax policy, the government can create a system that not only functions as a fiscal instrument, but also as a mechanism to remind people of the importance of maintaining the balance of nature. Green tax, when linked to the concept of Jekat, can be seen as a collective effort to “sanctify” the impact of economic activities on the environment, similar to how Jekat serves as a form of purification after enjoying the harvest.

In Indonesia, the green tax concept is currently being rolled out through various policies that aim to reduce negative impacts on the environment. The concept of green tax could be understood as a form of compulsory contribution that aims to support the environmental and social sustainability of the community. Green taxes in Indonesia, such as the Carbon Tax, certainly aim to cleanse or purify themselves from negative impacts on the environment due to industrial activities.

But as with any challenge that may be faced in the implementation of Jekat in the contemporary era, the implementation of green taxes at the national level also faces various impediments, including resistance from industries and a lack of public awareness of the importance of these efforts. By integrating local values such as those found in the Jekat tradition, there is potential to strengthen support for green taxes by increasing public

understanding of the long-term benefits of this policy, both in terms of the environment and social welfare.

### **Leuit Si Jimat and Modern Environmental Policy**

There is great potential to create more relevant, efficient and sustainable policies if local practices such as those of the Ciptagelar Indigenous village are linked to national policies. This method not only strengthens the link between local wisdom and modern policies, but also ensures that local communities can accept, adopt and implement policies properly. In Kasepuhan Ciptagelar culture, the tradition of Leuit Si Jimat is a clear example of food resilience and sustainability. It is possible to encourage a more contextualized and inclusive implementation of green taxes through modeling the rich local values of its traditions.

New studies show that the community-based implementation of policies that incorporate local wisdom significantly improves the effectiveness of environmental programs. For example, (Kenter et al., 2019) emphasizes how important it is to integrate cultural and local principles into environmental policies to improve policy fit with local circumstances, and juxtaposing individual instrumental values with social, shared, cultural, non-instrumental, or relational values will not help - rather we must help each other. Under these circumstances, Ciptagelar's Leuit system could be a source of inspiration for a green tax policy in Indonesia that aims to maintain social and ecological stability and reduce carbon emissions. The objectives of a green tax policy are in line with sustainability principles such as *gotong royong*, collective responsibility, and respect for nature in Leuit Si Jimat as they could enhance policy effectiveness and increase community ownership and participation in environmental initiatives.

Furthermore, community-based approaches such as those implemented in Ciptagelar can bridge the gap between national policies and practices on the ground, ensuring that any policies implemented are based not only on theory, but also on community-tested practices. Policies that incorporate input from local communities tend to be more accepted and effective in the long run as they are more in line with local needs and values. By engaging communities directly and respecting local traditions and wisdom, green tax policy in Indonesia could become more than just a fiscal instrument; it could become an innovative model that combines local values with broader environmental conservation efforts. This would not only improve green tax efficiency but also strengthen Indonesia's position as a leader in developing inclusive and sustainable environmental policies, as David Pearce's green tax concept suggests that green taxes are more effective when supported by social and cultural values. As seen in the leuit si jimat tradition of the Ciptagelar kasepuhan.

### **Cornerstones of Community Adherence and Green Tax Integration**

Kabadi and Kabendon are two key concepts in customary law that play a crucial role in ensuring community compliance. Kabadi refers to the principles of ethics and manners that form the basis of community behavior. It includes teachings on how one should conduct oneself with integrity, respect others, and maintain one's own dignity. Kabadi guides individuals in behaving in accordance with the noble and moral norms held by the community.



For example, in a customary context, a person who does not adhere to the principles of kabadi may be considered a breach of manners that can undermine social harmony. Kabendon, on the other hand, relates to more concrete and specific local norms and regulations. This concept serves as a guideline in regulating people's behaviour in social and customary contexts. Kabendon often includes regulations on rights and obligations, dispute resolution procedures, as well as sanctions for those who violate ancestral rules. This creates a clear structure within the community of what is and is not acceptable, as well as the consequences that will be faced if these norms are violated.

These two concepts are crucial in maintaining social order and harmony within the community. With Kabadi and Kabendon in place, the community has a clear framework to ensure that individual behavior conforms not only to formal rules, but also to deeper customary and moral values. The customary law, as reflected in the following informant's statement:

*"Janten hukum adat mah cicingna dina jiwana dina nyawana dina ruhna,"* –  
informant 1

The statement points out that customary rules go to the deepest elements of society. Indigenous law has a huge impact and is integrated into the culture of the community, although it is often not directly visible in everyday life. The terms "kabadi" and "kabendon", for example, illustrate how complex and deep this customary law system is. Kabendon is a punishment given if someone breaks an ancestral rule. It could cause great calamity or hardship. For example, natural disasters, disease, or economic problems can be caused by the violation of certain customary norms. Kabadi, on the other hand, describes the adverse consequences that can result from the interference of evil spirits or oaths made to the person who broke the custom. In such situations, people may use the term "kabadi" to describe health problems or hardships that cannot be explained medically, suggesting that such problems may stem from custom violations or spiritual disturbances.

This was also confirmed by informant 2 that:

*"... warga Ciptagelar ngayakinkeun pami henteu nyimpen pare di Leuit arurang bakal kabendon".*

They believe that if they disobey the customs, they will face a misfortune. For them, disobedience to custom is not only a violation of the rules, but can also trigger the wrath of nature. Therefore, Leuit is not just a storage place, but a symbol of balance and harmony with nature. To ignore the rules is to ignore one's responsibility to nature.

These customary beliefs are often an important reference point to explain the possibility of interference or customary punishment when a person faces health problems or difficulties that cannot be resolved through ordinary medical efforts. In many cases, people will seek help from traditional leaders or shamans to determine whether there is a customary violation that needs to be corrected or a spiritual disturbance that needs to be addressed. In

other words, Kabadi and Kabendon serve as social and moral guidelines as well as a system of explanation and healing for the community in cultural and spiritual matters. They help maintain the harmony and well-being of the community and offer ways to understand and address issues that may arise from violations of customary rules. So, this is the foundation of the Ciptagelar Community in treating nature as expressed by informant 3 that:

*“Karusakan alam didieu eta alit pisan kusabab urang nu ngajagi, ayapun nuar tangkal kusabab kapentingan pribadi kangge ngadamel bumi sareng eta kan termasuk ngarusak leuweung tapi eta teu termasuk pembalakan, pami sesuai aturan sareng izin eta teu termasuk palanggaran. Pami diluar eta kan disebatna pembalakan kusabab diical galeuh. Niatna urang didieu ngajagi alam sanes ngarusak alam”.*

That local communities have a strong commitment to preserving nature in their area. They understand that activities such as cutting down trees for personal use, such as building a house, are not destructive as long as they are done with permission and in accordance with applicable rules. They distinguish between legal logging and illegal logging, where illegal logging is an act that violates the rules and aims for commercial interests, such as selling timber without a permit.

In the Indonesian context of green tax implementation, Kabadi and Kabendon's concept can serve as an important framework for understanding how communities adapt to new environmental regulations. Green tax, as a policy instrument designed to encourage sustainability and environmental protection practices, requires a high level of compliance from all levels of society. The integration of the Kabadi concept, which teaches the importance of maintaining balance with nature, and Kabendon, which emphasizes the negative consequences of violating customary rules, with the green tax policy shows that cultural values and local customs can play a crucial role in supporting compliance with environmental policies. As Albert Bandura's Social Learning Theory explains, compliance behaviour can be learned through observation of existing cultural practices. In addition, Tom R. Tyler's Compliance with Law theory is also relevant, as the integration of local values such as Kabadi and Kabendon can increase the legitimacy of green taxes in the eyes of the community, which in turn strengthens compliance with the policy. Thus, the implementation of green tax will not only be a top-down policy, but also in line with local wisdom that has long been tested in preserving nature.

### **The Policy Integration of Green Taxes**

Kabadi, which consists of moral and ethical principles, can be used as a moral incentive to follow green tax regulations. In a society that prioritizes noble principles and integrity, the way one views tax obligations can be influenced by kabadi principles. Green taxes are perceived not only as a legal mandate but also as a moral responsibility to protect the environment for the common good. Communities that value virtue will be more likely to comply with green tax laws as they see it as part of their moral responsibility towards their

community and environment. Kabendon, which relates to local laws and regulations and penalties for violations, can be considered a consequence of not complying with green tax regulations. In this case, violation of green tax obligations may result in administrative or financial sanctions, such as fines or other penalties. In the customary view, this non-compliance may be perceived as a violation of larger standards, which disrupts the order and well-being of the community.

To encourage adherence to green taxes, it is important to understand how policies can incorporate kabadi and kabendon values. Methods that communicate ethical principles (kabadi) and explanations of sanctions and negative consequences of violations (kabendon) can help people understand the importance of following green taxes. In addition, engaging in green tax socialization with traditional or community leaders can also help connect the policy with local values. For example, traditional leaders in communities that believe in kabadi can explain how green taxes help the environment and shared prosperity, as well as how violations of the regulations can adversely affect the community. By doing so, the community will see green taxes as a moral and ethical obligation, not just a legal one. Overall, linking green taxes with the ideas of kabadi and kabendon offers a more comprehensive approach to understanding and encouraging compliance. It combines moral and social aspects with legal aspects, creating a more comprehensive framework to encourage compliance with environmental regulations in Indonesia.

#### **4. CONCLUSION**

This study discovered that the concept of Jekat in Kasepuhan Ciptagelar culture incorporates spiritual principles and local wisdom into nature sustainability practices. Jekat, which is a mandatory fee of ten percent of the harvest to preserve nature, reflects the community's responsibility towards the environment and is in line with the principle of green taxation that aims to reduce negative impacts on the environment. The results show that while green taxes are usually considered a purely fiscal policy, the incorporation of local values such as Jekat can offer a new and broader perspective on how to implement them. The results show that understanding and integrating local culture is crucial when making environmental policies.

This research reinforces the idea that spiritual beliefs and local wisdom play an important role in maintaining environmental sustainability. These values are often overlooked in contemporary policy approaches. This study differs from previous research that focuses more on legal and economic aspects and compliance from a local wisdom perspective. This study offers a new perspective by incorporating religious and cultural elements in green tax implementation. This article is strong in offering policy solutions that focus on environmental and social sustainability in addition to fiscal aspects, with local values as the main foundation.

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