

## ABSTRAK

**IRFAN FAUZI BADRU SALAM. 2025. PERAN PEMIMPIN PEMBANGUNAN DALAM GERAKAN MASYARAKAT SADAR PAJAK (Studi Fenomenologi pada Program MAPAIS (Mayar Pajak Pake Pisang) di Dusun Nagrog Desa Kertabumi Kecamatan Cijeungjing Kabupaten Ciamis).** Jurusan Pendidikan Masyarakat. Fakultas Keguruan dan Ilmu Pendidikan. Universitas Siliwangi.

Rendahnya kesadaran masyarakat Dusun Nagrog dalam melaksanakan kewajiban pembayaran Pajak Bumi dan Bangunan (PBB-P2). Sebagai solusi, pemimpin pembangunan menghadirkan inovasi melalui Program MAPAIS (Mayar Pajak Pake Pisang) yang memanfaatkan hasil panen pisang sebagai alternatif pembayaran pajak. Tujuan penelitian ini adalah untuk mengetahui peran pemimpin pembangunan dalam gerakan masyarakat sadar pajak di Dusun Nagrog, Desa Kertabumi, Kecamatan Cijeungjing, Kabupaten Ciamis. Penelitian menggunakan pendekatan kualitatif dengan metode fenomenologi, dan penentuan informan dilakukan secara heterogeneous *purposive sampling* yang melibatkan pemimpin pembangunan, pengelola program, serta masyarakat dengan karakteristik berbeda. Data dikumpulkan melalui wawancara, observasi, dan dokumentasi, kemudian dianalisis melalui reduksi, penyajian, dan penarikan kesimpulan. Hasil penelitian menunjukkan terdapat empat peran pemimpin pembangunan dalam gerakan masyarakat sadar pajak di Dusun Nagrog yaitu 1) peran fasilitatif yaitu memfasilitasi masyarakat, mendorong dan membangun kapasitas masyarakat, mengidentifikasi masalah dan potensi masyarakat, memberikan dukungan, mengelola dinamika sosial; 2) peran edukatif yaitu menyampaikan materi edukasi, membimbing masyarakat, menggunakan media sosial; 3) peran representatif yaitu mewakili kepentingan masyarakat, menjalin kemitraan; 4) peran sosial teknis yaitu mengevaluasi capaian program, menyusun laporan hasil kegiatan, mengelola administrasi. Simpulan gerakan masyarakat sadar pajak melalui program MAPAIS adalah meningkatnya jumlah wajib pajak yang membayar tepat waktu, terbentuknya kelompok pengelola demplot pisang, serta tumbuhnya sikap gotong royong dalam memenuhi kewajiban pajak.

**Kata Kunci:** Pemimpin Pembangunan, MAPAIS, Sadar Pajak, Gerakan Masyarakat

## **ABSTRACT**

**IRFAN FAUZI BADRU SALAM. 2025. THE ROLE OF DEVELOPMENT LEADERS IN THE TAX AWARENESS MOVEMENT (A Phenomenological Study on the MAPAIS (Mayar Pajak Pake Pisang) Program in Nagrog Hamlet, Kertabumi Village, Cijeungjing District, Ciamis Regency).** Department of Community Education. Faculty of Teacher Training and Education. Siliwangi University.

*Low awareness among the Nagrog Hamlet community in fulfilling their Land and Building Tax payment obligations. As a solution, development leaders introduced an innovation through the MAPAIS (Mayar Pajak Pake Pisang) Program, which utilizes banana harvests as an alternative form of tax payment. The purpose of this study was to determine the role of development leaders in the tax awareness movement in Nagrog Hamlet, Kertabumi Village, Cijeungjing Subdistrict, Ciamis Regency. The research used a qualitative approach with a phenomenological method, and informants were determined using heterogeneous purposive sampling involving development leaders, program managers, and communities with different characteristics. Data were collected through interviews, observations, and documentation, then analyzed through reduction, presentation, and conclusion drawing. The results of the study show that there are four roles of development leaders in the tax-conscious community movement in Nagrog Hamlet, namely 1) a facilitative role, which is to facilitate the community, encourage and build community capacity, identify community problems and potential, provide support, and manage social dynamics; 2) an educational role, which is to deliver educational material, guide the community, and use social media; 3) a representative role, which is to represent the interests of the community and establish partnerships; 4) the socio-technical role, which is evaluating program achievements, compiling activity reports, and managing administration. The conclusion of the tax-conscious community movement through the MAPAIS program is an increase in the number of taxpayers who pay on time, the formation of a banana demonstration plot management group, and the growth of a spirit of mutual cooperation in fulfilling tax obligations.*

**Keywords:** Development Leader, MAPAIS, Tax Awareness, Community Movement