

The Influence of External Taxpayer Factors on Tax Compliance to Join the Voluntary Disclosure Program

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Abstract

Tax compliance in Indonesia is very important because taxes are the main contribution to state revenue, so an increase in tax revenue is needed. Efforts made by the government throughout the law on the harmonization of tax regulations with the Voluntary Disclosure Program (VDP). This research aims to find empirical evidence of the influence of external factors on taxpayer compliance to follow VDP. The research was conducted using a survey method (questionnaire) for individual taxpayers throughout DKI Jakarta and a total of 335 samples (40,9% VDP participants and 59,1% VDP non-participants) were collected using non-probability sampling and purposive sampling techniques. The data is evaluated using the Smart PLS 4.0 Software. The results of this research indicate that tax audits and tax sanctions have a significant positive effect on VDP, while the quality of tax services has no significant effect on VDP. Tax audits and VDP have a significant positive effect on tax compliance, while tax sanctions and the quality of tax services have no significant effect on tax compliance. Tax audits and tax sanctions mediated by VDP have a significant positive effect on tax compliance, while the quality of tax services mediated by VDP has no significant effect on tax compliance. Every increase in tax audits and tax sanctions can increase taxpayers to follow VDP, while every increase in the quality of tax services cannot increase taxpayers to follow VDP. Every increase in tax audits and VDP can increase tax compliance, while every increase in tax sanctions and the quality of tax services cannot increase tax compliance. Every increase in tax audits and tax sanctions in VDP mediation can increase tax compliance, while every increase in the quality of tax services in VDP mediation cannot increase tax compliance.

Keywords: voluntary disclosure program, tax compliance, tax audit, tax sanctions, quality of tax service, tax amnesty program.

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INTRODUCTION

Taxes are currently the biggest income of a country which is used for the prosperity and welfare of the people. In Indonesia, taxes are the main contribution of revenue for the state which is used by the government in state financing. For the 2021 fiscal year, revenue from the taxation sector is IDR 1,547.84T (76.96%) of the total state revenue realization of IDR 2,011.35T (Kemenkeu, 2021) while in 2022 revenue from the taxation sector is IDR 2,034.54T (77.46%) from total realization of IDR 2,626.42T (Kemenkeu, 2023). Indonesia's APBN is proven to be highly dependent on the taxation sector, the rest from the customs-excise sector, non-tax revenue (PNBP), and grants. State revenue from the taxation sector is the main source of state revenue and has an important role in financing state financial independence. Realization of tax revenue in the last 10 years is at 83% - 96% except

for 2021 of 107.15% (exceeding the target of IDR 103.3T) and in 2022 of 114.04% (exceeding the target of IDR 250.55T). In the 2020 budget, there are adjustments to the APBN posture which aim to maintain the quality and continuity of the 2020 APBN to meet the needs for handling the Covid-19 pandemic and to deal with threats that endanger the national economy and/or financial system stability (Mensesneg, 2020). The data illustrates that the realization of revenue from the taxation sector has never been achieved ideally.

Increasing tax revenue is very important to support state financing. Revenue from the taxation sector is easier for the state to intervene in than non-tax state revenue (PNBP). These interventions can be in the form of policy packages regarding taxation which have the aim of helping increase the contribution of tax revenues. The active role of taxpayers is also very much

needed to maximize state revenue, not just the task of the government (Direktorat Jenderal Pajak/DJP). DJP needs to make systematic and dynamic efforts to encourage taxpayers to participate in fulfilling their tax obligations. The government must be able to show the public that tax management is carried out properly and correctly, prepare data management that is complete, accurate, and integrated, refinement of regulatory instruments, tax authorities must serve taxpayers professionally, implement consistent and firm law enforcement, innovate in services that can provide convenience and comfort in processing taxes. If these efforts are carried out, it can increase public trust, and then the fulfillment of tax obligations will also be fulfilled so that it can affect an increase in state revenue from the taxation sector.

The government's efforts in 2016 were the tax amnesty program with the issuance of Law Number 11 of 2016 concerning Tax Amnesty which was implemented in the period July 2016 – March 2017. The realization of tax amnesty was IDR 135T (81.81%) of the target IDR 165T which consisted of a ransom payment of IDR 114T, payment of arrears of IDR 19T, and payment of Bukper IDR 2T. The composition of assets based on the Asset Declaration Letter totals IDR 4,855T consisting of foreign declarations of IDR 1,031T, domestic declarations of IDR 3,676T, and repatriation of IDR 147T (Pangastuti, 2021). On October 29, 2021, the DPR passed Law Number 7 of 2021 concerning the Harmonization of Tax Regulations which consists of several clusters, one of which is the cluster regarding the Voluntary Disclosure Program (VDP). VDP is part of the government's efforts to increase state revenue from the taxation sector. VDP is motivated by indications that there are still participants in the 2016-2017 tax amnesty who have not declared all of their assets and individual taxpayers who have not disclosed all of their income in the Annual SPT for the 2016-2020 tax year based on data obtained from Automatic Exchange of Information (AEOI) and from data from Agencies, Institutions, Associations and other Parties / ILAP (DJP, 2022).

DJP revealed that the ratio of compliance and annual income tax payments for taxpayers participating in the tax amnesty is higher than that for taxpayers who

are not participants in the tax amnesty. The post-tax amnesty tax compliance ratio is also higher than the national compliance ratio. The annual income tax for individuals participating in tax amnesty increased significantly, much higher than the growth of taxpayers who did not take part in tax amnesty in the same year. This increase is the result of the government rolling out a tax amnesty program (DJP, 2022). However, post-tax amnesty still leaves problems, namely there are still tax amnesty participants who have not been fully or not disclosed at the time of tax amnesty, and taxpayers who do not participate in tax amnesty need to increase their compliance as tax amnesty participants. Based on DJP (2022) data, sourced from AEOI data, there is a significant difference in the balance or value of the account between the 2018 AEOI data (inbound Rp. IDR 5,646T has been clarified from 795,505 taxpayers and data that is being clarified IDR 670T from 131,438 taxpayers). The difference in data on inbound income (dividends, interest, sales, and other income) for 2018 IDR 683T with annual SPT foreign income (data clarified IDR 7T from 6,055 taxpayers and data that is being clarified IDR 676T from 50,095 taxpayers). The problem is that taxpayers have not declared all of their assets in the 2016 - 2017 tax amnesty, so if found by the DJP they will be subject to Final Income Tax (Government Regulation Number 36 of 2017) and an additional sanction of 200% (Art. 18 par (3) of the Tax Amnesty Law). The fine is considered too high, so it is necessary to provide an opportunity for taxpayers to fulfill their tax obligations voluntarily, namely through the Voluntary Disclosure Program (DJP, 2022).

The participation of taxpayers in tax amnesty is supported by an understanding of regulations regarding tax amnesty which the government continues to socialize massively. Tax understanding is very important because it has a positive effect on taxpayer compliance (Zahrani & Mildawati, 2019) and public awareness of the importance of tax benefits for development will foster voluntary tax compliance, not because of compulsion (Purnamasari & Oktaviani, 2020). VDP is very similar to tax amnesty but still has differences (Hasanah *et al.*, 2021), so the success of VDP will also be influenced by factors that influence the success of tax amnesty.

Table 1: Details of VDP Membership per Type of Taxpayer

No	Description	Policy I		Policy II (Individual only)	Total
		Entity	Individual		
1	Certificate	4.067	78.389	225.603	308.059
2	Final income tax	IDR 1,53T	IDR 31,38T	IDR 28,10T	IDR 61,01T
3	Net Assets	19,09T	380,52T	195,21T	596,36T
4	Domestic declaration & repatriation	17,17T	327,43T	167,97T	513,94T
5	Domestic investment & repatriation	1,15T	15,11T	6,10T	22,35T
6	Foreign declaration	0,77T	37,98T	21,16T	60,07T

Source: DJP (Redaksi DDTCNews, 2022)

In Table 1 above, 247,918 Taxpayers have participated in the realization of VDP nationally, while one Taxpayer can take part in 2 (two) policies at once and can take part in VDP more than 1 (one) time (Redaksi DDTCNews, 2022). Realization of 308,059 Statement Letters with total final income tax collected amounting to IDR 61.01 T with a declared net asset value of IDR 596.36 T. Meanwhile, the value of domestic and repatriation declarations is IDR 513.94 T and foreign declarations are Rp. 60.07 T with an investment value of IDR 22.35 trillion (DJP, 2022). VDP is followed by taxpayers throughout Indonesia. DKI Jakarta Province became the first region with the largest VDP revenue realization with Final Income Tax receipts of IDR 25.36 T from 71,070 participants. The Java Non-Jakarta region is the second largest region with Final income tax receipts of IDR 20.52 T from 92,834 participants. The Sumatra region received IDR 8.87 T from 43,322 participants, the Kalimantan area received IDR 2.95 T from 13,394 participants, the Sulawesi region received IDR 1.92 T from 13,151 participants, and the Bali, Nusa, Maluku, Papua regions received IDR 1.39 T from 14,147 participants (Redaksi DDTCNews, 2022).

Indonesia in collecting taxes adheres to the self-assessment system which gives confidence to taxpayers to calculate, pay and report their taxes, but on the other hand, it can increase non-compliance. Taxpayer non-compliance can be caused because investors in Indonesia are more concerned with company performance in the short term (Tarmidi, 2019). Much research has been carried out on the effect of tax audits affecting taxpayer compliance, where audits conducted by tax authorities can increase taxpayer compliance (Suryadi & Subardjo, 2019), this indicates that tax compliance will increase if the audit probability increases (Ezer & Ghozali, 2017) and based on research by Peilouw, (2022) that one of the reasons taxpayers take part in the Voluntary Disclosure Program is because taxpayers want to avoid tax audits.

Tax sanctions are also a factor in taxpayer compliance as evidenced in research (Pebrina & Hidayatulloh, 2020), where tax sanctions or fines are positively correlated with the level of tax compliance. This description is in line with the results of research (Ezer & Ghozali, 2017), (Atarwaman, 2020), (Anam *et al.*, 2018) (Indriyani & Askandar, 2018), (Arviana & W Indrajati, 2018), and (Tene *et al.*, 2017). Taxpayers complying with tax provisions and regulations can be caused by fear of being subject to tax sanctions under those regulated in tax regulations. However, Tarmidi, (2019) in his research, investor reactions have a significant effect on corporate tax non-compliance. Tax sanctions are likely to be a factor that investors are more concerned with taking dividends from short-term performance, compared to the long-term because tax sanctions arising from tax non-compliance will be imposed in subsequent years (Tarmidi, 2019).

Good service quality can provide satisfaction and remain within service standards that can be accounted for and must be carried out continuously. The quality of service in the tax amnesty that has been carried out by the DJP such as massive socialization, counter service, and friendliness of the officers needs to be applied also to the Voluntary Disclosure Program and even increased such as innovations in electronic declaration services and so on which can provide comfort to taxpayers in calculating, pay and report its tax obligations, including in participating in the Voluntary Disclosure Program. Taxpayers are still dissatisfied with the services provided by the tax authorities which is in line with research by Viega, (2017), Tene *et al.*, (2017), and Zahrani & Mildawati, (2019) that tax authorities' services do not influence taxpayer compliance. However, in Atarwaman's research, (2020) Anam *et al.*, (2018), Indriyani & Askandar, (2018), Arviana & W Indrajati, (2018), and Subarkah & Dewi, (2017) service quality has a positive effect and can increase tax compliance.

The VDP, also known as Tax Amnesty Volume II, is very similar to the Tax Amnesty Program in 2016 - 2017 (Hasanah *et al.*, 2021). In the Tax Amnesty Program, tax violations committed by taxpayers in the past will be forgiven by the state, so taxpayers do not need to pay heavy fines or tax sanctions for their actions. Tax amnesty policies can increase taxpayer compliance, as research has been conducted by Ardin *et al.*, (2022) that tax amnesty has a positive effect on taxpayer compliance. This description is in line with Sriniyati, (2020) and Viega, (2017) that in general the Tax Amnesty Program in 2017 increased taxpayer compliance, so the 2022 Voluntary Disclosure Program which is similar to the Tax Amnesty Program can also have a similar effect. This is in line with research conducted by Peilouw, (2022). Research on the factors that influence the willingness of taxpayers to participate in tax amnesty has been carried out by Yani & Noviari, (2017) with the independent variables of knowledge and understanding of tax amnesty, good perception of the tax amnesty system, and the level of trust in the government and legal system. Peilouw, (2022) has also carried out research on the factors that influence taxpayers to participate in VDP, (2022) with qualitative research using interpretive and transcendental phenomenological paradigms, so there are differences in the quantitative research carried out in this study.

Based on the explanation above, the author assumes that the research conducted on individual taxpayers throughout DKI Jakarta can represent individual taxpayers participating in VDP in Indonesia. This study aims to find empirical evidence: i) the effect of tax audits, tax sanctions, and the quality of tax services on VDP, ii) the effect of tax audits, tax sanctions, and the quality of tax services on tax compliance, iii) the effect of tax audits, tax sanctions,

and the quality of tax services mediated by VDP on tax compliance. This research was conducted to expand and emphasize the independent variables in existing research and VDP is new research that is used as a mediating variable and this research only focuses on external factors of the taxpayer. Research on uncovering external factors that influence taxpayers to participate in VDP is still relatively new research. This is what prompted the author's interest in conducting research with tax compliance as the dependent variable and the independent variables consisting of tax audits, tax sanctions, and quality of tax services, as well as VDP as a moderating (intervening) variable.

THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

Theory of Planned Behavior (TPB)

A person's behavior will arise from the intention to behave (Fishbein & Ajzen, 1977). Three factors determine human behavioral intentions, namely: 1) behavioral beliefs: beliefs strength and outcome evaluation, a person's beliefs resulting from behavior, and evaluation of these results. So that someone will respond to positive or negative behavior with a certain attitude. 2) normative beliefs: normative beliefs and motivation to comply, one's beliefs about normative expectations from other people, and one's motivation in realizing these expectations, so that one's behavior will be influenced by individual external factors, such as motivation, and expectations from other people other. This concept is a development of TRA, namely subjective norms. 3) control belief: a person's belief in the existence of several supporting factors and inhibiting factors for the behavior that will be carried out by a person, as well as having a perception of how strong these factors are in influencing his behavior (perceived power). Perceived behavioral control is the output generated by control beliefs factors that can come from the individual's personal or external individuals such as the environment.

The link between the TPB theory and this research is the obedient behavior or compliance of taxpayers in carrying out their tax obligations. Linkages to external conditions of taxpayers, such as the quality of tax services from the tax authorities, are relevant and hope to increase the motivation of taxpayers to comply with tax regulations because they can fulfill the expectations of other people or taxpayers towards tax authorities (normative beliefs). Meanwhile, the relationship between control beliefs is a measure of behavior control. This can be related to how often the Fiscal Authority conducts tax audits and how strong tax sanctions can affect perceived behavioral control, the output of which is the motivation of a person or taxpayer to comply with tax regulations.

Attribution Theory

Attribution theory was coined by Heider (1958) which states that every individual is a scientist who observes the causes of other people's behavior in various ways. Attribution theory is a way of how individuals observe someone's behavior (Robbins, 2017). The point is that when individuals observe someone's behavior, they will try to determine whether it is caused by internal or external factors. Internal behavior is caused by behavior that is believed to be under the individual's control, and behavior caused by external factors is behavior that is influenced by external factors, or the individual will be forced to behave because of the situation.

Determining the causes of individual behavior both due to internal and external factors depends on 3 (three) factors, namely: 1) specificity (solitude or distinctiveness): a person will perceive the behavior of other individuals differently in different situations. If a person's behavior is considered normal, it will be assessed as an internal attribution. Conversely, if it is extraordinary, then other individuals who act as observers will provide external attributions for their behavior. 2) consensus (consensus): everyone has the same view in responding to a person's behavior in the same situation. If the consensus is low, it will include external attribution. Conversely, if it is high, it will include internal attribution. 3) consistency: a person judges the behavior of others with the same response from time to time. If it is increasingly inconsistent, then people will attribute this to causes originating from external factors. Conversely, if the behavior is more consistent, it will be linked to causes originating from internal factors.

The link between attribution theory and this research is that a person or a taxpayer will determine his or her behavior to comply with tax regulations and participate in the Voluntary Disclosure Program (VDP) which can be influenced by internal and external factors. Internal attribution will occur if individuals have high consistency in each situation so that individuals or taxpayers who have an understanding of tax regulations are expected to be able to be consistent with various situations that happen to them. While external attributions can be in the form of tax audits, tax sanctions, and the quality of tax services from the tax authorities which are things that are influenced from outside the control of the taxpayer can force individuals or taxpayers to behave like what they see.

Compliance Theory

Compliance theory describes a condition in which a person obeys orders or rules that have been set (Milgram, 1963). There are two perspectives in sociological literacy regarding legal compliance, namely: 1) instrumental perspective: which assumes that a person is entirely driven by personal interests and perceptions of changes associated with behavior. 2)

normative perspective: associated with the assumption that people are moral and contrary to personal interests. A person can be considered appropriate and consistent with internal norms that have been applied if they tend to comply with the law. Compliance with the law, because it considers the law as an obligation (normative commitment with personal morality/normative commitment throughout morality), while complying with the regulations because the law-making authority has the right to regulate behavior, is called normative commitment with legitimacy (normative commitment throughout legitimacy).

In compliance theory, matters related to compliance can be influenced by internal and external norms. The link with this research is that taxpayer compliance is influenced by a normative commitment to personal morality (normative commitment through morality) and normative commitment to legitimacy (normative commitment through legitimacy) related to the presence of taxpayers who have complied with the law because the law is considered an obligation and coercive tax authority rights in terms of tax collection. So that the compliance theory is related to the variables of this study, namely tax audits and tax sanctions.

Taxes

Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people (Art. 1 par 1 of the KUP law). Taxes are mandatory levies carried out by the State or Government against its people. Collection from the people is closely related to human rights, so the government in carrying out its collection may not be arbitrary and/or must be based on the law because the ultimate goal of the rule of law is to wish to be able to protect human rights from arbitrary actions. As stated in Art. 1 par 3 of the 1945 Constitution which states that Indonesia is a constitutional state which provides legal guarantees that the administration of the state or government and all forms of relations between the government and its people must be regulated by law, one example of which is tax collection.

Tax has two functions i) budget or revenue function: serves as a source of funds allocated to finance government expenditures. The state in carrying out its duties and carrying out development requires funds, for this financing can be obtained from state revenue from the tax sector. ii) regulatory function: functions as a regulator of economic growth through taxation policies. In other words, taxes are a means to an end. For example, in the context of recovering the national economy and accelerating the handling of the Covid-19 pandemic, and dealing with threats that endanger the economy and financial system stability, the Government provides tax incentives to taxpayers affected by the Covid-19 pandemic. There are several

tax collection systems, namely: i) official assessment system: a tax collection system by giving authority to the Government to determine the amount of tax owed by taxpayers. ii) self-assessment system: a tax collection system by giving authority to taxpayers to calculate, deposit, and report their taxes. iii) withholding system: a tax collection system by giving authority to third parties to withhold, deposit, and report their taxes.

Tax amnesty

Tax Amnesty is a forgiveness program granted by the government to taxpayers covering the abolition of taxes that should be owed, the elimination of tax administration sanctions, and the elimination of criminal sanctions in the field of taxation on assets acquired in 2015 and earlier that have not been reported in the SPT, by paying off all tax arrears owned and paying ransom money (BPK Sumbar, 2019). The legal basis for issuing a Tax Amnesty policy by the Government is Law Number 11 of 2016 concerning Tax Amnesty and its implementing regulations. Tax Amnesty is the elimination of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing assets and paying the ransom as stipulated in the Law (Art. 1 par 1 of the Tax Amnesty Law). Tax Amnesty is valid since the enactment of the Tax Amnesty Law, namely from 1 June 2016 to 31 March 2017.

Tax Compliance

Tax compliance is the reporting of income and tax payments under applicable laws (Alm, 1991), whereas (Allingham & Sandmo, 1972) describes tax compliance as the amount of income reported to the taxation authority. This definition explains that taxpayers as obedient taxpayers will calculate the tax payable correctly, pay all tax debts on time, and report their income without any influence from the tax authorities. Compliance in fulfilling voluntary tax obligations of taxpayers is the backbone of the implementation of the self-assessment system in tax collection in Indonesia. The self-assessment system requires taxpayers to play an active role in fulfilling their tax obligations. The active role of the taxpayer in question is in fulfilling his tax obligations by calculating, paying, and reporting his taxes or independently without being influenced by the tax authorities. High awareness and compliance are very important factors for the running of the system.

Tax compliance is divided into 2 (two) types, namely formal compliance and material compliance. This description is in line with Viega, (2017) that the formal compliance in question is that the Taxpayer understands or tries to understand all the provisions of the tax laws and regulations, the Taxpayer registers the NPWP and the Confirmation of a Taxable Entrepreneur, the Taxpayer calculates the amount of tax owed correctly, Taxpayers pay taxes payable on time,

Taxpayers fill SPT correctly, completely, clearly and following regulations, Taxpayers submit SPT before the last deadline (on time). This is also in line with the mandate of the tax law of the KUP Law Art. 2 Par 1 and Par 2, Art. 3 Par 1 and Par 3, and Art. 6 Par 1. While material compliance can be in the form of suitability of the amount of tax obligations to be paid with the actual calculation, giving appreciation to the independence of the public accountant/tax consultant, and the size of the amount of tax arrears. This description is in line with the statutory mandate in Art. 12 par 1 and Art. 20 par 1 of the KUP law.

Regulation of the Minister of Finance of the Republic of Indonesia Number 39/PMK.03/2018 concerning Procedures for Preliminary Return of Tax Overpayments that there is a term Taxpayer of Certain Criteria has regulated in Art. 3 par 2 that those who are Taxpayers of Certain Criteria have 4 (four) provisions or indicators: 1) timely submission of SPT, 2) no tax arrears, except for those who have obtained permission to repay or postpone; 3) financial reports audited by a public accountant or government financial supervisory institution with an unqualified opinion for 3 (three) consecutive years, and 4) have never been convicted of a crime in the field of taxation based on a court decision that has permanent legal force within the last 5 (five) years.

Voluntary Disclosure Program (VDP)

VDP is a voluntary disclosure program for taxpayers to report or disclose tax obligations that have not been fulfilled through the payment of income tax based on the disclosure of assets, this is an opportunity for the government to taxpayers fulfill their tax obligations voluntarily. VDP is part of the Harmonization of Regulation Law cluster, namely Chapter V of the Taxpayer Voluntary Disclosure Program, which was passed by the DPR on 29 October 2021 with Law no. 7 of 2021 concerning Harmonization of Tax Regulations. Then the Government through the Ministry of Finance issued the Implementing Regulations of the Voluntary Disclosure Program Cluster HPP Law on December 22, 2021, with the Regulation of the Minister of Finance of the Republic of Indonesia Number 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer Voluntary Disclosure Program. VDP aims to increase voluntary taxpayer compliance and is implemented based on the principles of simplicity, legal certainty, and benefits (DJP, 2022). In addition, it can increase the expected net income by implementing a voluntary disclosure scheme by offering taxpayers the minimum penalty rate permitted by laws and regulations in the field of taxation if the taxpayer discloses honestly and voluntarily (Gould & Rablen, 2020).

Table 2: Final Income Tax Rates and Additional Final Income Tax VDP Policy I and VDP Policy II

VDP Policy I	Final Income Tax Rates		Additional Final Income Tax					
	Asset Decl. Letter		Failed investment. Foreign repatriation or domestic declaration only		Failed investment and repatriation. foreign declaration only		Failed repatriation. Foreign declaration only	
	Foreign	Domestic	Voluntary	SKPKB	Voluntary	SKPKB	Voluntary	SKPKB
Repatriation of foreign assets and declaration of domestic assets invested in SBN/downstream SDA/ renewable energy	6%	6%	3%	4,5%	6%	7,5%	-	-
Repatriation of foreign assets and declaration of domestic assets	8%	8%	-	-	-	-	4%	5,5%
Declaration of foreign assets	11%	-	-	-	-	-	-	-

VDP Policy II	Final Income Tax Rates		Additional Final Income Tax					
	Asset Decl. Letter		Failed investment. Foreign repatriation or domestic declaration only		Failed investment and repatriation. foreign declaration only		Failed repatriation. Foreign declaration only	
	Foreign	Domestic	Voluntary	SKPKB	Voluntary	SKPKB	Voluntary	SKPKB
Repatriation of foreign assets and declaration of domestic assets invested in SBN/downstream SDA/ renewable energy	12%	12%	3%	4,5%	7%	8,5%	-	-
Repatriation of foreign assets and declaration of domestic assets	14%	14%	-	-	-	-	5%	6,5%
Declaration of foreign assets	18%	-	-	-	-	-	-	-

Source: processed by the author of the Harmonization of Regulation law and it's implementing regulations

VDP is also an opportunity for taxpayers to voluntarily report or disclose tax obligations that have not been fulfilled through 1) Policy I is specifically for Corporate and Individual Taxpayers participating in Tax Amnesty (tax amnesty) based on disclosing assets as of 31 December 2015 that have not been disclosed when following the Tax Amnesty. 2) policy II is specifically for Individual Taxpayers based on disclosing assets acquired from 2016 to 2020 that have not been reported in the 2020 Annual Individual Income Tax Return (SPT PPh OP) and are not currently being carried out: a) Preliminary Evidence Check (BUKPER) for the fiscal year 2016 to 2020; b) Investigation, in the judicial process, or currently undergoing criminal acts in the field of taxation. VDP is carried out for 6 (six) months the period from 1 January 2022 to 30 June 2022 (Kemenkeu, 2021).

Tax audit

Tax Audit is a series of activities to collect and process data, information, and/or evidence that is carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purposes to implement the provisions of tax laws and regulations (Art. 1 point 25 of the KUP Law and Art. 1 number 2 PMK-184, 2015). From the official understanding of the audit, an outline can be drawn about tax audits. *First*, a tax audit is an activity of collecting and processing data, information, and/or evidence (Art. 12 par 2 and par 3 of the KUP Law). *Second*, the tax audit is carried out objectively and professionally. As the basic ethical principles of the International Ethics Standards Board for Accountants of The International Federation of Accountants (IESBA-IFAC), which were later adopted by the Indonesian Institute of Certified Public Accountants (IAPI): integrity, objectivity, competence and professional prudence, confidentiality, and professional behavior. *Third*, tax audits are carried out based on auditing standards in the form of general standards (Art. 7 of PMK-184/PMK.03/2015 jo. Art. 3 of PER-23/PJ/2013), implementation standards (Art. 8 of PMK-17/PMK.03/2013 jo PMK-184/PMK.03/2015 jo. Art. 4 of PER-23/PJ/2013) and reporting standards (Art. 9 and Art. 10 of PMK-184/PMK.03/2015 jo. Art. 5 and Art. 6 of PER-23 /2013). *Fourth*, tax audits are conducted to test compliance with tax obligations and/or for other purposes (Art. 4 and Art. 70 of PMK-184/PMK.03/2015).

The results of the inspection are in the form of recommendations for the issuance of legal products resulting from the inspection. These legal products can be in the form of: 1) Underpaid Tax Assessment / SKPKB if the tax principal is > tax credit (Art. 13 of the KUP Law), 2) Overpaid Tax Assessment Letter / SKPLB if the tax principal is < tax credit (Art. 17 of the KUP Law), 3) Zero Tax Assessment Letter / SKPN if the principal tax = tax credit (Art. 17A KUP Law), 4) Additional Underpaid Tax Assessment Letter /

SKPKBT if new data (novum) is obtained which has not previously been disclosed and there is additional tax debt (Art. 15 oh the KUP Law), 5) Tax Collection Letter / STP if there are administrative sanctions for tax payable (Art. 14 of the KUP Law), 6) proceed to Initial Evidence Audit / BUKPER if it is found or indicated there is Initial Evidence of Tax Crime (Art. 12 of the KUP Law).

Tax Sanctions

Sanctions are legal steps imposed by certain countries or groups because of violations committed by a person or group (KBBI, 2022). The sanctions imposed can take various forms such as criminal sanctions, social sanctions, administrative sanctions, customary sanctions, and so on (Haiban Syadad, 2018). Meanwhile, based on the KUP Law, there are two types of tax sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions are payments for losses incurred by taxpayers to the State (Hariani, 2022). Payment for such losses can be in the form of fines, interest, and increases. Provisions and rates for fines, interest, and increases as well as criminal sanctions are regulated in the provisions of Law No. 6 of 1983 concerning General Provisions and Tax Procedures as last amended by Law Number 11 of 2020 concerning Job Creation jo. Law Number 7 of 2021 concerning Harmonization of Tax Regulations.

VDP Policy I administrative sanction for finding assets by the DJP will be considered income and will be subject to Final Income Tax at the rates of i) 25% for Corporate Taxpayers, ii) 30% for Individual Taxpayers, and iii) 12.5% for Taxpayers those who have certain gross turnover (Art. 4 par 1 of the Government Regulation Number 36 of 2017), are also subject to administrative sanctions in the form of a 200% increase (Art. 18 par 3 of the Tax Amnesty Law jo. Art. 43 par 4d of the Minister of Finance Regulation Number PMK-165 of 2016). While VDP Policy II administrative sanctions for finding assets by the DJP are subject to Final Income Tax for Individual Taxpayers who have not reported income for the 2016 to 2020 tax years by the provisions will be subject to Income Tax at a rate of 30% (The Harmonization of Tax Regulation Law, 2021), also added administrative sanction in the form of interest Art. 13 par (2) of the KUP Law.

Criminal sanctions consist of imprisonment and imprisonment. According to (Subekti, 2022) tax criminal sanctions are sanctions imposed on taxpayers in the form of fines and/or imprisonment to increase awareness of taxpayers to comply with tax obligations based on applicable tax regulations.

Tax Services Quality

Quality means the good or bad level of something, the degree or level of quality (KBBI, 2022), while good service is an important factor in creating

customer satisfaction (Atarwaman, 2020). Good service is the main center and indicator in building the image of DJP so service quality must be continuously improved to realize expectations and build the trust of all tax stakeholders in DJP (DJP Circular Letter Number SE-84/PJ/2011 concerning Prima Service jo. PER - 27/PJ/2016 concerning Service Standards at the Integrated Service Center of the Tax Service Office).

Based on the definition above, the authors can conclude that the quality of tax services is the level of tax services provided to taxpayers as a center and the main indicator in building the DJP's image with service standards that can be accounted for and carried out continuously to realize expectations and build trust in the DJP. The quality of tax services to taxpayers is an important factor in being able to provide comfort to taxpayers in fulfilling their tax obligations and to increase willingness and awareness to pay taxes which will be directly correlated to increased state revenues from the taxation sector. According to the authors, indicators that can support the creation of good quality tax services include reliability, assurance or certainty, empathy, physical appearance, and responsiveness of officers as well as easy-to-reach tax office locations.

This is an indicator of service quality which is measured by the concept of service quality "RATER".

- 1) Responsiveness: this responsiveness relates to the willingness and ability of officers to be able to help customers or taxpayers and respond to their requests and to be able to inform them when services will be provided and provide these services quickly and accurately.
- 2) Assurance: a guarantee of the behavior or attitude of officers towards customers or taxpayers to foster trust from customers or taxpayers towards the entity or KPP.
- 3) Tangible: the physical appearance in question is appearance related to the attractiveness of physical facilities. These physical facilities indirectly instill the image of the DJP for taxpayers, so that taxpayers can evaluate services through these physical aspects.
- 4) Empathy: entities can understand customer problems and act in the interests of customers, and give special attention to customers or taxpayers.
- 5) Reliability: the ability of an entity to provide accurate service from the first time without making mistakes and deliver services according to the previously agreed time to the customer, in this case, the taxpayer.

Hypothesis Development

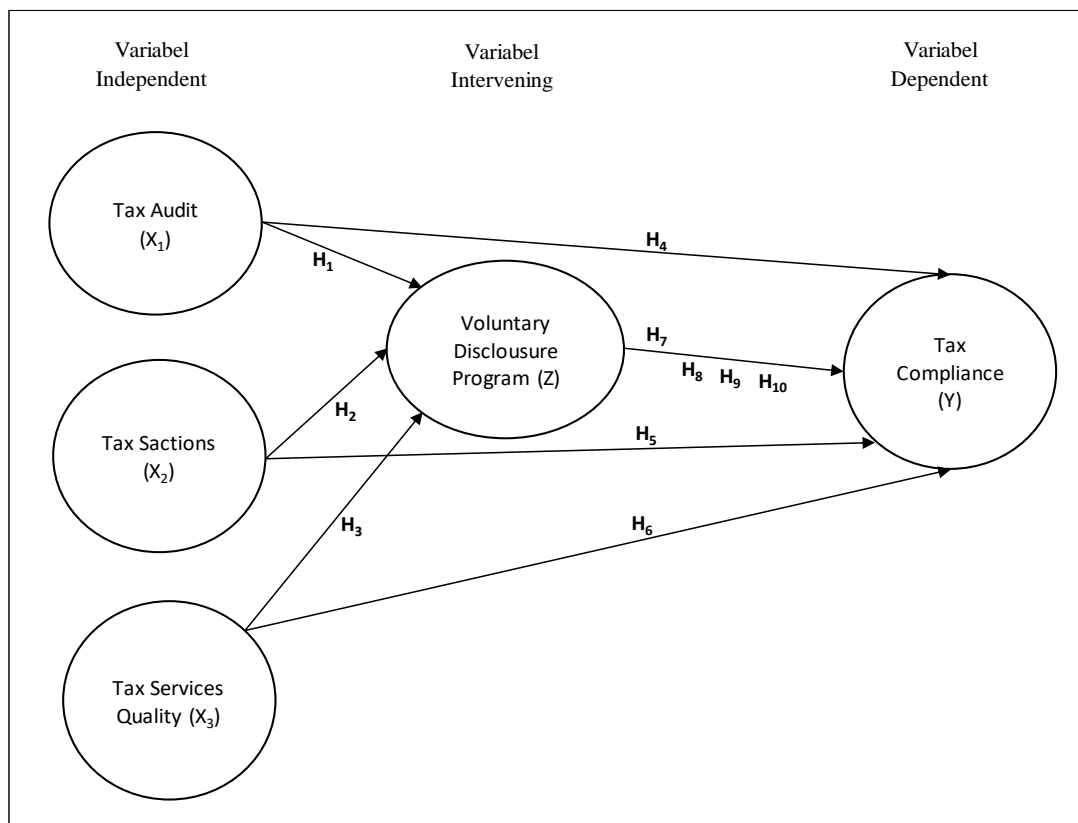


Figure 1: Thinking Framework
 Source: Author's Processing, (2023)

Effect of Tax Audit on VDP

Before the Voluntary Disclosure Program (VDP) was rolled out, in Indonesia the tax amnesty policy had been implemented three times, namely the

investigation amnesty in 1984, the sunset policy in 2007, and the tax amnesty in 2016. Tax amnesty is a tax write-off program that should be owed, not subject to tax administration sanctions, and criminal sanctions in

the field of taxation, by disclosing assets and paying ransoms (Tax Amnesty Law, 2016). The VDP is very similar to the Tax Amnesty Program in 2016 - 2017 (Hasanah *et al.*, 2021), where one of the factors for taxpayers participating in VDP is that taxpayers want to avoid tax audits (Peilouw, 2022) as well as information data that originating from a Letter of Notification of Disclosure of Assets (SPPH) and attachments administered by the Ministry of Finance cannot be used as a basis for investigation, investigation and/or criminal prosecution of a Taxpayer.

Based on the explanation above, the hypothesis can be drawn as follows:

H1: Tax Audit has a positive effect on the Voluntary Disclosure Program.

Effect of Tax Sanctions on VDP

DJP, (2022) emphasized that after the 2016 - 2017 tax amnesty program there were still taxpayers who indicated they had not declared all of their assets, and individual taxpayers still had not disclosed all income in their tax returns based on the automatic exchange of information (AEOI), institutional agencies, Associations, and other parties. The post-tax amnesty problem, if it is found by the DJP and is proven to have not declared all assets in the tax amnesty, will be subject to Final Income of the Government Regulation Number 36, (2017) and an additional sanction of 200% (Art. 18 par (3) of the Tax Amnesty Law, 2016). These fines are felt to be too high if imposed on taxpayers. In line with many studies including Sriniyati, (2020), and Ezer & Ghozali, (2017) that tax sanctions have a positive effect on taxpayer compliance. The results of this study can be used as a benchmark as one of the factors behind taxpayers wanting to become participants in the Voluntary Disclosure Program, in which the VDP rolled out by the government aims to provide opportunities for taxpayers to fulfill their tax obligations voluntarily (DJP, 2022).

Based on the explanation above, the hypothesis can be drawn as follows:

H2: Tax Sanctions have a positive effect on the Voluntary Disclosure Program.

Effect of Tax Service Quality on VDP

Good service is the main center and indicator in building the image of DJP so service quality must be continuously improved to realize expectations and build the trust of all tax stakeholders in DJP (SE-84, 2011). DJP always improves and innovates in providing quality services such as massive outreach, counter services, friendly staff, and innovations in tax services such as electronic declarations, to provide convenience to taxpayers. This description is supported by the many studies that have been conducted by Saadah, (2021), Zahrani & Mildawati, (2019), and Subarkah & Dewi, (2017) that the quality of tax services has a positive and significant effect on taxpayer compliance, and the

quality of tax services is 78%. affect taxpayer compliance. The quality of tax services to taxpayers is an important factor in being able to provide convenience to taxpayers in fulfilling their tax obligations, to increase willingness and awareness to pay taxes. This description can be a factor in the Taxpayer's desire to become a participant in the Voluntary Disclosure Program.

Based on the explanation above, the hypothesis can be drawn as follows:

H3: Quality of Tax Services has a positive effect on the Voluntary Disclosure Program.

Effect of Tax Audit on Tax Compliance

Since the tax reform in 1984, Indonesia has adhered to a self-assessment system in collecting taxes, whereas before 1984 it was still using the official assessment system. The self-assessment system is a tax collection system by giving confidence to taxpayers to calculate, pay and report their taxes independently. This can lead to non-compliance by taxpayers and tax evasion from fulfilling their tax obligations. The results of the research by Ezer & Ghozali, (2017) that the probability of a tax audit has a positive effect on tax compliance. This description is in line with Suryadi & Subardjo, (2019) that the higher the level of audit possibility, the lower the level of tax evasion. It can be concluded from this research that tax compliance will increase if tax audits are increased so that tax audits can encourage taxpayers to comply and fulfill their tax obligations.

Based on the explanation above, the hypothesis can be drawn as follows:

H4: Tax Audit has a positive effect on Tax Compliance.

Effect of Tax Sanctions on Tax Compliance

Tax sanctions are a burden for taxpayers for negligence, both intentional and unintentional, in fulfilling their tax obligations. The DJP will impose tax sanctions if the Taxpayer does not fulfill his obligation to pay and/or deposit the tax payable and report it on time, either based on the results of an audit or found in other ways, where there is still tax payable by the Taxpayer. There have been many studies regarding tax sanctions, where the result is that tax sanctions have a positive and significant effect on tax compliance, so it can be concluded that the greater the tax sanction, the more obedient the taxpayer will be in fulfilling his tax obligations. This is in line with research conducted by Pebrina & Hidayatulloh, (2020), Atarwaman, (2020), Anam *et al.*, (2018), Tene *et al.*, (2017), and Ezer & Ghozali, (2017).

Based on the explanation above, the hypothesis can be drawn as follows:

H5: Tax Sanctions have a positive effect on Tax Compliance.

Effect of Tax Service Quality on Tax Compliance

Good service is the main center and indicator in building the image of DJP so service quality must be continuously improved to realize expectations and build the trust of all tax stakeholders in DJP (SE-84, 2011). DJP always improves and innovates in providing quality services such as massive outreach, counter services, friendly staff, and innovations in tax services such as electronic declarations, to provide convenience to taxpayers. This description is supported by the many studies that have been conducted, including Subarkah & Dewi, (2017), Arviana & W Indrajati, (2018), Indriyani & Askandar, (2018), Anam *et al.*, (2018), and Atarwaman, (2020) that the quality of tax services has a positive and significant effect on taxpayer compliance, and the quality of tax services 78% affects taxpayer compliance, so that the better the quality of tax services provided to taxpayers, the more tax compliance will increase.

Based on the explanation above, the hypothesis can be drawn as follows:

H6: Quality of Tax Service has a positive effect on Tax Compliance.

Effect of VDP on Tax Compliance

The VDP rolled out by the Government aims to provide opportunities for taxpayers to fulfill their tax obligations voluntarily (DJP, 2022). However, if you do not follow the VDP and are found in the future in the form of assets that have not been reported in the tax amnesty and/or SPT, a large fine will be imposed. The VDP facility provided is proportional to the magnitude of the VDP sanction, so this is an opportunity for taxpayers to be able to take advantage of the VDP facility to correct intentional or unintentional negligence in the past. This description is in line with Yani & Noviari, (2017) that the good presence of the tax amnesty system has a positive effect on the willingness of taxpayers to become participants in the tax amnesty so that it can finally encourage taxpayers to comply and fulfill their tax obligations.

Based on the explanation above, the hypothesis can be drawn as follows:

H7: The Voluntary Disclosure Program has a positive effect on Tax Compliance.

Effect of Tax Audit in VDP Mediation on Tax Compliance

Tax compliance is one of them influenced by the probability level of tax audits (Ezer & Ghazali, 2017), and one of the used of facilities provided by VDP is that inspections, investigations, investigations and criminal terminations in the field of taxation are not carried out (Tax Amnesty Law, 2016) so that it will affect the tax compliance of taxpayers. In other words, the more frequent tax audits are carried out, the more obedient the taxpayer will be. The more facilities provided by VDP, the more Taxpayers will follow VDP

to get low tax rates from the taxes owed that should be (Gould & Rablen, 2020).

Based on the explanation above, the hypothesis can be drawn as follows:

H8: Tax Audit mediated by the VDP has a positive effect on Tax Compliance.

Effect of Tax Sanctions in VDP Mediation on Tax Compliance

Tax sanctions are one of the factors that influence taxpayers to obey and fulfill their tax obligations (Ezer & Ghazali, 2017). In addition to the many facilities in VDP, VDP also contains sanctions if taxpayers do not follow VDP and assets are found that have not been reported in the SPH and/or SPT, taxpayers follow VDP but do not declare and repatriate assets both domestically and abroad (The Harmonization of Tax Regulation Law, (2021), Tax Amnesty Law, (2016), and The Government Regulation Number 36 of 2017). Both sanctions for non-fulfillment of taxpayer tax obligations and sanctions for VDP, according to research on tax sanctions have a positive effect on tax compliance, the greater the tax sanctions and VDP sanctions will be able to affect taxpayer compliance in fulfilling their tax obligations.

Based on the explanation above, the hypothesis can be drawn as follows:

H9: Tax Sanctions mediated by the VDP have a positive effect on Tax Compliance.

Effect of Tax Service Quality in VDP Mediation on Tax Compliance

The quality of tax services affects tax compliance according to several studies that have been Atarwaman, (2020), Anam *et al.*, (2018), Indriyani & Askandar, (2018), Arviana & W Indrajati, (2018), Subarkah & Dewi, (2017). DJP continues to innovate in providing information about VDP facilities and VDP sanctions, both through help desks, social media, webinar outreach, and other media, aiming to provide quality services, so that taxpayers feel comfortable in fulfilling their tax obligations. Good quality tax services for VDP will also be able to raise taxpayer awareness of the importance of becoming VDP participants, both because of the facilities provided and to avoid audits and exemption from tax sanctions.

Based on the explanation above, the hypothesis can be drawn as follows:

H10: Quality of Tax Services mediated by the VDP has a positive effect on Tax Compliance.

RESEARCH METHODS

This research is quantitative research with a survey method using a media questionnaire which is distributed to respondents who make up the population in this study are individual taxpayers throughout DKI Jakarta by using the Google form link. In the

questionnaire there are many statements and respondents were asked to answer according to their opinion. Researchers measured respondents' opinions using a five-point Likert scale, namely a Strongly Agree (SS) score of 5, Agree (S) score of 4, Undecided (R) score of 3, Disagree (TS) score of 2, and Strongly Disagree (STS) score of 1. Sampling was carried out using non-probability sampling techniques and purposive sampling techniques with the Hair *et al.*, approach, (2014) total 330 samples.

Descriptive statistics were analyzed using descriptive measures in the form of numbers in the number of respondents, the average value of respondents' answers, and in the form of percentages (Lela, 2018). The data is processed and analyzed using the Smart PLS 4 software by evaluating *First*, The Outer Model includes convergence validity tests (outer loading ≥ 0.70 , AVE ≥ 0.50), reliability tests (Cronbach's alpha and composite reliability ≥ 0.70), and discriminant validity test (HTMT ≥ 0.90 , Fornell-Lacker Criterion \geq correlation value between constructs and other constructs, cross-loading \geq expected other

constructs ≥ 0.70). *Second*, the Inner Model includes a multicollinearity test (inner variant inflated factor < 5) and hypothesis testing (p-value $< 0.05 =$ significant effect, 95% confidence interval). Meanwhile, the effect size is measured to test the effect of direct variables with f square values (Hair *et al.*, 2021), for mediating effect variables with upsilon v values (Ogbelbu *et al.*, 2022) with the formula: $Upsilon v = \beta_{MX}^2 \beta_{YM.x}^2$. (β_{MX}^2 : square of the Path Coefficient value of the direct effect of the variable, $\beta_{YM.x}^2$: square of the Path Coefficient value of the mediating effect). *Third*, Goodness of Fit by looking at the value of R Square, Q Square, SRMR, PLS Predict, GoF Index with the formula: $GoF = \sqrt{AVE \times R^2}$ (AVE: average value of AVE, R: the average value of R Square), and Robustness Check (linearity test: p-value $> 0.05 =$ no multicollinearity and heterogeneity test).

RESULTS AND DISCUSSION

A summary of the results of data collection and the characteristics of the respondents in this study can be seen in the following graph:

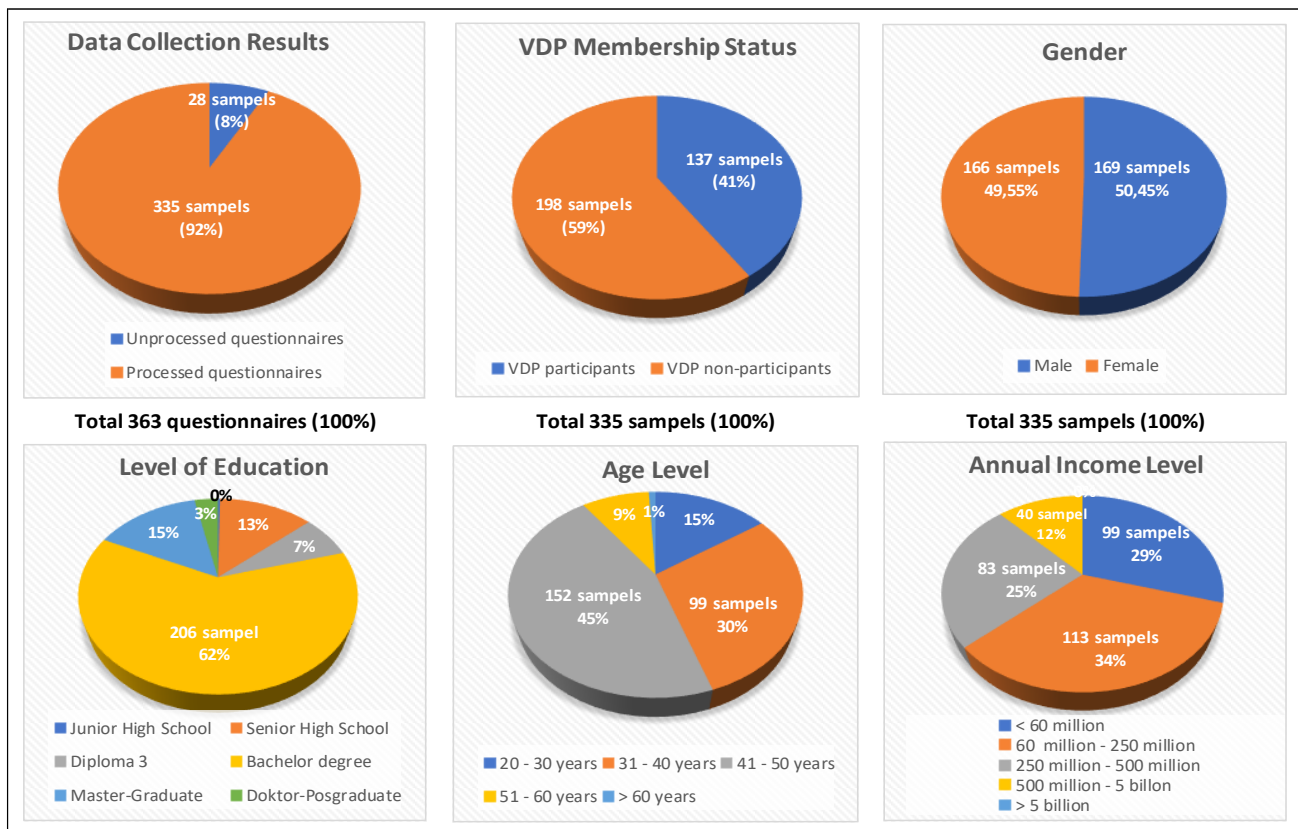


Figure 2: Graph of Summary of Data Collection Results and Respondent Characteristics

Source: Research Result (2023)

Based on the graph above, the number of samples processed amounted to 335 samples consisting of 40.90% VDP participants and 59.10% VDP non-participants, 50.45% male respondents, and 49.55%

female. The majority of respondents in this study had a bachelor's degree (S-1), the majority were aged 41-50 years, and the majority of respondents had an income of 60-250 million per year.

Table 3: Respondent's Descriptive Statistics

Variable	Amount		Mean	Description
	Dimension	Indicator		
Tax Audit (X1)	2	5	3,99	Agree
Tax Sanctions (X2)	2	4	3,88	Agree
Tax Services Quality (X3)	5	11	4,07	Agree
VDP (Z)	2	6	4,13	Agree
Tax Compliance (Y)	3	7	4,34	Agree

Source: Research Result (2023)

Based on Table 2, the descriptive statistics illustrate that the respondents agree and already know and understand enough about what, how, for what, and the final product of the tax audit, understanding what sanctions can be imposed by the government-DJP to taxpayers for non-compliance with inherent tax obligations either due to intentional or unintentional factors, understand the criteria for tax services which

according to respondents have good quality that should exist in the tax authorities and their agencies (KPP), understand VDP especially the benefits that will be obtained by taxpayers if follow the VDP and understand the criteria for which taxpayers can be categorized as obedient and obedient to the provisions of tax regulations on obligations attached to taxpayers.

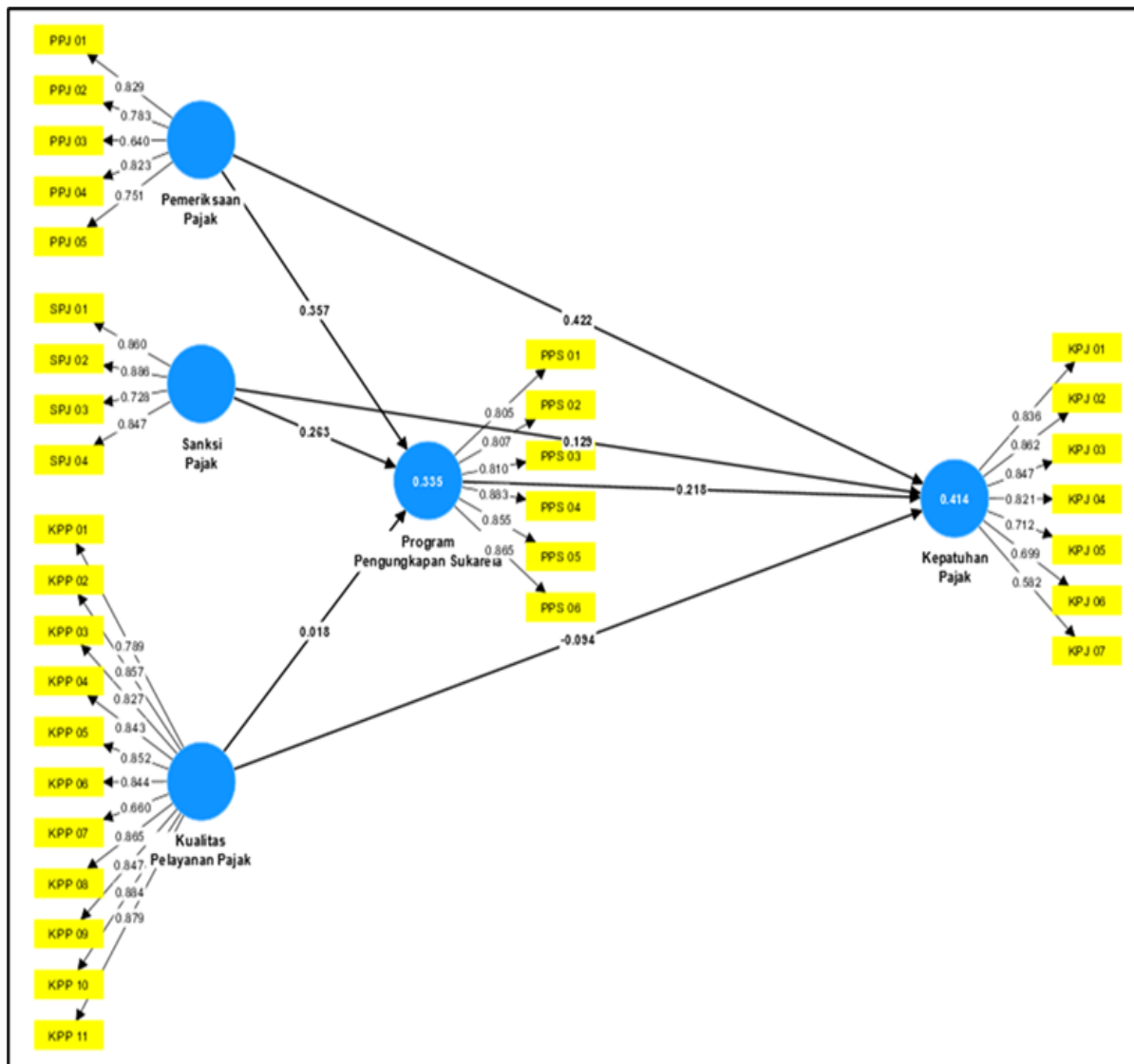


Figure 3: Research Model, Indicator, and Outer Loading

Source: Research Result (2023), PPJ = Tax Audit, SPJ = Tax Sanctions, KPP = Tax Services Quality, PPS = Voluntary Disclosure Program, KPJ = Tax Compliance

Calculation of the initial stage in PLS is done by evaluating the outer model. The outer model or measurement model is a stage for evaluating the validity and reliability of a construct. Validity was evaluated using convergence validity consisting of Outer Loading and construct validity with Average Variance Extracted (AVE) values and discriminant validity consisting of Heterotrait-Monotrait Ratio (HTMT), Fornell-Larcker Criterion, and Cross Loading. While reliability is evaluated using Cronbach's Alpha, and Composite Reliability.

Based on Table 4 and the results of data processing assisted by the Smart PLS 4 application, it is known that the data meets the requirements for measuring construct validity, namely the outer loading value > 0.70 and AVE > 0.50 or valid. Cronbac's alpha and composite reliability values ≥ 0.70 or all constructs are reliable. The results of data processing on the discriminant validity test in this study also met the

requirements of the HTMT, Fornell-Lacker Criterion, and cross-loading or were valid with discriminant validity.

Test the hypothesis in this study by looking at the p-value, 95% confidence interval for estimated path coefficients, and f square to determine the direct effect and/or upsilon v to determine the indirect (mediation) effect of each variable. Based on Table 5 hypothesis testing, it can be seen that the direct effect model equation and the indirect effect model equation are as follows:

$$PPS = 0.317PPJ + 0.284SPJ + 0.039KPP + \epsilon$$

$$KPJ = 0.416PPJ + 0.158SPJ + 0.043KPP + 0.207PPS + \epsilon$$

Information: PPS = Voluntary Disclosure Program, PPJ = Tax Audit, SPJ = Tax Sanctions, KPP = Quality of Tax Service, KPJ = Tax Compliance, and ϵ = Error.

Table 4: Outer Loading, Cronbach's Alpha, Composite Reliability, and AVE

Variable	Measurement Item	Outer Loading	Cronbach's Alpha	Composite Reliability	AVE
Tax Audit (X1)	PPJ 01	0,847	0,839	0,889	0,667
	PPJ 02	0,805			
	PPJ 04	0,831			
	PPJ 05	0,783			
Tax Sanctions (X2)	SPJ 01	0,857	0,853	0,900	0,694
	SPJ 02	0,885			
	SPJ 03	0,733			
	SPJ 04	0,848			
Tax Services Quality (X3)	KPP 01	0,789	0,958	0,963	0,722
	KPP 02	0,860			
	KPP 03	0,827			
	KPP 04	0,845			
	KPP 05	0,854			
	KPP 06	0,843			
	KPP 08	0,863			
	KPP 09	0,845			
	KPP 10	0,886			
	KPP 11	0,880			
	Voluntary Disclosure Program (Z)	PPS 01			
PPS 02		0,809			
PPS 03		0,812			
PPS 04		0,882			
PPS 05		0,853			
PPS 06		0,864			
Tax Compliance (Y)	KPJ 01	0,873	0,894	0,927	0,760
	KPJ 02	0,909			
	KPJ 03	0,883			
	KPJ 04	0,818			

Source: Research Result (2023)

Effect of Tax Audit on VDP

Based on the hypothesis test, Tax audit has a significant positive effect on VDP participation. These results indicate that the more intensive the level of tax audits carried out by the tax authorities on taxpayers, the more taxpayers will be encouraged to take part in VDP or Tax Amnesty (according to the time) because

VDP and Tax Amnesty provide benefits for taxpayers compared to if an audit is carried out.

About the theory of compliance, taxpayers have so far complied with the law because they regard the law as an obligation (Milgram, 1963) and the right of the tax authorities is coercive in terms of tax

collection protected by law. In line with research conducted by Ardin *et al.*, (2022) which concluded that the procedures carried out by the tax authorities in increasing tax compliance through VDP are one of the applications of state administration law. Pelouw's

research (2022) concludes that taxpayers participate in VDP because they want to avoid tax audits which are in line with the results of this research and that tax audit has a significant positive effect on VDP participation.

Table 5: Hypothesis Test

Hypothesis		Patch Coef.	p-value		95% Confidence Level	f square/upsilon v	
			Value	Dec.		Value	Dec.
H1	X1 → Z	0,317	0,000	< 0,05, Accepted	0,156 – 0,471	0,066	Low
H2	X2 → Z	0,284	0,002	< 0,05, Accepted	0,113 – 0,461	0,059	Low
H3	X3 → Z	0,039	0,470	> 0,05, Rejected	-0,066 – 0,143	0,002	Low
H4	X1 → Y	0,416	0,000	< 0,05, Accepted	0,245 – 0,583	0,129	Medium
H5	X2 → Y	0,158	0,090	> 0,05, Rejected	-0,028 – 0,336	0,021	Low
H6	X3 → Y	-0,043	0,389	> 0,05, Rejected	-0,142 – 0,055	0,003	Low
H7	Z → Y	0,207	0,001	< 0,05, Accepted	0,088 – 0,330	0,052	Low
H8	X1 → Z → Y	0,066	0,032	< 0,05, Accepted	0,017 – 0,136	0,004	Medium
H9	X2 → Z → Y	0,059	0,008	< 0,05, Accepted	0,020 – 0,105	0,003	Medium
H10	X3 → Z → Y	0,008	0,510	> 0,05, Rejected	-0,015 – 0,034	0,000	Medium

Source: Research Result (2023)

Effect of Tax Sanctions on VDP

Based on the hypothesis test, Tax sanctions have a significant positive effect on VDP participation. These results indicate that the higher the tax sanction, it can encourage taxpayers to take part in VDP and Tax Amnesty (according to the time) because VDP and Tax Amnesty provide benefits for taxpayers, namely VDP and Tax Amnesty have lower tax rates compared to taxes that should be.

About the theory of compliance, taxpayers have so far complied with the law because they regard the law as an obligation (Milgram, 1963) and the right of the tax authorities is coercive in terms of tax collection protected by law. In line with research conducted by Ardin *et al.*, (2022) which concluded that the procedures carried out by the tax authorities in increasing tax compliance through VDP are one of the applications of state administration law. Pelouw's research (2022) concludes that taxpayers participate in VDP because they want to get a low tax rate which is in line with the results of this research that tax sanctions have a significant positive effect on VDP participation.

Effect of Tax Service Quality on VDP

Based on the hypothesis, Tax service quality has no significant effect on VDP participation. These results indicate that the higher the level of quality of tax services provided by the tax authorities to taxpayers, the less able to encourage taxpayers to take part in VDP and Tax Amnesty (according to the time) because the quality of tax services does not contribute directly to benefits for taxpayers and affects the amount of tax that should be.

In connection with attribution theory, external attribution is in the form of tax service quality from the tax authorities who are influenced from outside the control of the taxpayer which can force the taxpayer to

behave as he sees it (Heider, 1958). However, the results of this study are not in line with the expectations of the tax authorities that quality services can facilitate and make taxpayers follow the VDP (DJP, 2022). Research related to the variable quality of tax services on VDP is new research, there has been no previous research.

Effect of Tax Audit on Tax Compliance

Based on the hypothesis test, Tax audit has a significant positive effect on tax compliance. These results indicate that the more intensive the level of tax audits carried out by the tax authorities on taxpayers, the more taxpayers will be encouraged to obey and comply with the provisions of tax regulations because tax audits have implications for taxpayers both in the form of material and time so that taxpayers are more both chose to comply and fulfill all of his tax obligations from the start.

In the theory of planned behavior (TPB) the relationship between control beliefs or measures of behavior control (Fishbein & Ajzen, 1977), relates to how often the tax authorities carry out tax audits affecting perceived behavior control which results in a taxpayer's motivation to obey and comply with tax regulations. The results of this study reinforce research conducted by Ezer & Ghozali (2017) which concluded that tax audit has a significant effect on tax compliance. Taxpayers do not want to take risks both in material and time as a result of a tax audit, so taxpayers prefer to comply and fulfill their tax obligations from the start.

Effect of Tax Sanctions on Tax Compliance

Based on the hypothesis test, Tax sanctions have no significant effect on tax compliance. These results indicate that the higher the tax sanctions imposed by the tax authorities on taxpayers, the less able to encourage taxpayers to obey and comply with

the provisions of tax regulations because tax sanctions both administrative and criminal in nature will not be imposed on taxpayers if the taxpayer from the beginning has complied with and fulfilled all of its tax obligations.

In the theory of planned behavior (TPB) the relationship between normative beliefs or obedient behavior (Fishbein & Ajzen, 1977), is related to external conditions of the taxpayer, such as tax sanctions from the tax authorities. High tax sanctions hope to increase the motivation of taxpayers to comply and can provide a deterrent effect. The results of this study reinforce the research conducted by Muhammad *et al.*, (2020), Listyowati *et al.*, (2018), Srinati (2020), and Zahrani & Mildawati (2019) which concluded that tax sanctions have no significant effect on tax compliance.

Effect of Tax Service Quality on Tax Compliance

Based on the hypothesis test, Tax service quality has no significant effect on tax compliance. These results indicate that the higher the level of quality of tax services provided by the tax authorities to taxpayers, it cannot encourage taxpayers to obey and comply with the provisions of tax regulations because the quality of tax services does not contribute directly to benefits for taxpayers and affects the amount of tax which is what it should be. This is presumably because at this time, taxpayers can enjoy online and independent tax services, both in calculating, depositing, and reporting taxes, as well as other services. So very few have enjoyed offline tax services from tax officers at the Tax Service Office (KPP).

In the theory of planned behavior (TPB) the relationship between normative beliefs or obedient behavior (Fishbein & Ajzen, 1977) is related to the external conditions of the taxpayer, such as the quality of tax services from the tax authorities. Good quality tax services hope to increase the motivation of taxpayers to obey and comply with tax regulations. Research by Zahrani & Mildawati (2019), Tene *et al.*, (2017), and Viega (2017) especially in the research of Listyowati *et al.*, (2018) with the same dependent variable and similar independent variables, namely sunset policy, tax amnesty, which in this study also using the VDP variable which is similar to the sunset policy and tax amnesty programs (Hasanah *et al.*, 2021) in line with the results of this study which concluded that that the quality of tax services has no significant effect on tax compliance.

Effect of VDP on Tax Compliance

Based on the hypothesis test, VDP has a significant positive effect on tax compliance. These results indicate that the more programs similar to VDP and Tax Amnesty (according to the time) rolled out by the government and taxpayers participating in the program, the taxpayers will be more obedient and

compliant with the provisions of tax regulations because VDP has advantages for taxpayers, both regarding the tax that should be as well as the implications of the audit and investigation conducted by the tax authorities on taxpayers.

VDP includes external factors which, when associated with the attribution theory of taxpayers, are forced to comply with rules that are influenced by external factors (Heider, 1958), namely the impact of VDP due to the situation of taxpayer behavior, large sanctions on assets that have not been reported in the SPT found by tax authorities compared to lower rates by following VDP (DJP, 2022). The results of this study reinforce the research conducted by Srinati (2020) and Viega (2017) which concluded that VDP and Tax Amnesty (according to the time) has a significant effect on tax compliance.

Effect of Tax Audit in VDP Mediation on Tax Compliance

Based on the hypothesis test, Tax audit mediated by VDP has a significant positive effect on tax compliance. These results indicate that the more intensive the level of tax audits carried out by the tax authorities on taxpayers, the more taxpayers will be encouraged to follow the VDP which has implications for the taxpayers being compelled to obey and comply with the provisions of tax regulations due to VDP and Tax Amnesty (according to the time). provide benefits for taxpayers compared to if an audit is carried out and audits have implications for taxpayers both in the form of material and time, so that taxpayers are better off choosing to obey and fulfill all of their tax obligations.

In the theory of planned behavior (TPB) the relationship between control beliefs or measures of behavior control (Fishbein & Ajzen, 1977) to how often the tax authorities carry out tax audits and programs similar to sunset policies, and tax amnesty, VDP affects perceived behavior control which has a motivational result. taxpayers to comply with tax regulations. The tax audit variable with VDP as the mediating variable is a new category, where VDP itself was rolled out by the government from January 2022 to June 2022 (DJP, 2022), so there has been no previous research.

Effect of Tax Sanctions in VDP Mediation on Tax Compliance

Based on the hypothesis test, Tax sanctions mediated by VDP have a significant positive effect on tax compliance. These results indicate that the higher the VDP and Tax Amnesty tax sanctions (according to the time), will further encourage taxpayers to obey and comply with the provisions of tax regulations because VDP tax sanctions are higher than other tax sanctions (DJP, 2022). In this research, tax sanctions have no significant effect on tax compliance, but the results were different from tax sanctions on VDP and tax sanctions mediated by VDP on tax compliance with a

significant positive effect. This difference indicates that taxpayers think that as long as they comply and fulfill their tax obligations, tax authorities will not be imposed by the tax authorities. However, in contrast to VDP tax sanctions, taxpayers, especially VDP participants, are worried that there are still assets that have not been reported in both the VDP and SPT, so it is better to follow VDP because the VDP tax sanctions are considered quite large (DJP, 2022).

In the theory of planned behavior (TPB) the relationship between control beliefs or measures of behavior control (Fishbein & Ajzen, 1977), relates to how high tax sanctions with sunset policy, tax amnesty, and VDP (according to the time) affect perceived behavior control which has the result of a mandatory motivation taxes to comply with tax regulations. Tax sanctions mediated by VDP include external factors which, if associated with the theory of attribution of taxpayers, are forced to comply with rules that are influenced by external factors (Heider, 1958), namely the level of tax sanctions mediated by VDP due to the situation of the taxpayer's behavior. The Tax Sanctions variable with VDP as the mediating variable, where VDP itself was rolled out by the government from January 2022 to June 2022 (DJP, 2022), so no research has been conducted before.

Effect of Tax Service Quality in VDP Mediation on Tax Compliance

Based on the hypothesis test, Tax service quality mediated by VDP has no significant effect on tax compliance. These results indicate that the higher the quality level of tax services provided by the tax authorities to taxpayers, the less able to encourage taxpayers to take part in the VDP or Tax Amnesty (according to the time) and unable to encourage taxpayers to obey and comply with the provisions of tax regulations due to quality Tax services that do not contribute directly can provide benefits for taxpayers and affect the amount of tax that should be.

In connection with attribution theory, external attribution is in the form of tax service quality from the tax authorities who are influenced from outside the control of the taxpayer which can force the taxpayer to behave as he sees it (Heider, 1958). However, the results of this study are not in line with the expectations of the tax authorities that quality services can facilitate and make taxpayers comply with tax regulations and want to become VDP participants and similar programs (DJP, 2022), but the results of this research conclude that there is no significant effect of the quality of tax services in VDP mediation on tax compliance. The variable quality of tax services with VDP as the mediating variable, where VDP itself was rolled out by the government from January 2022 to June 2022 (DJP, 2022), so no research has been conducted before.

CONCLUSIONS AND SUGGESTIONS

Based on the results of the discussion described above, it can be concluded. **First**, Tax Audit has a significant positive effect on the Voluntary Disclosure Program. Increasing tax audits is considered very important where when there is a policy to increase tax audits, it will be able to increase taxpayers' participation in the Voluntary Disclosure Program and similar programs. **Second**, Tax Sanctions have a significant positive effect on the Voluntary Disclosure Program. With every increase in tax sanctions, it will be able to increase taxpayers participating in the Voluntary Disclosure Program and similar programs. **Third**, Tax service quality has no significant effect on the Voluntary Disclosure Program. Any improvement in the quality of tax services cannot influence or increase taxpayers' participation in the Voluntary Disclosure Program and similar programs. **Fourth**, Tax Audit has a significant positive effect on Tax Compliance. With every increase in tax audits, it will be able to increase the level of tax compliance. **Fifth**, Tax Sanctions have no significant effect on Tax Compliance. With every increase in tax sanctions, it will not be able to increase tax compliance. **Sixth**, Tax service quality has no significant effect on tax compliance. Any increase in the quality of tax services, will not be able to increase tax compliance. **Seventh**, the Voluntary Disclosure Program has a significant positive effect on Tax Compliance. Every increase in the Voluntary Disclosure Program and similar program policies with VDP and Tax Amnesty (according to the time), will be able to increase tax compliance. **Eighth**, Tax Audit mediated by the Voluntary Disclosure Program has a significant positive effect on Tax Compliance. Any increase in tax audits mediated by voluntary disclosure programs will increase tax compliance. **Ninth**, Tax Sanctions mediated by the Voluntary Disclosure Program have a significant positive effect on Tax Compliance. Any increase in tax sanctions mediated by voluntary disclosure programs will increase tax compliance. **Tenth**, Tax service quality mediated by the Voluntary Disclosure Program has no significant effect on tax compliance. Any increase in the quality of tax services mediated by voluntary disclosure programs will not increase tax compliance. Any increase in the quality of tax services mediated by voluntary disclosure programs will not increase tax compliance.

Based on the conclusions and limitations possessed in this study, the suggestions given to **the Government**. **First**, although the quality of tax services that are not mediated and mediated by VDP has a negative effect on the level of tax compliance, the quality of tax services must be maintained based on DJP Circular Letter Number SE-84/PJ/2011 concerning Prima Services Jo. PER-27/PJ/2016 concerning Service Standards at the Integrated Service Center of the Tax Service Office. **Second**, tax audits and tax sanctions have a significant positive effect on taxpayers participating in VDP, and VDP has a significant

positive effect on tax compliance, so it can be reformulated whether to hold a program similar to VDP in the future. **For Academics.** *First*, it is hoped that further research, in addition to questionnaires as a data collection method, can also be conducted through direct interviews with VDP participants, tax experts, and active tax officials, to obtain optimal research results. *Second*, future research in sampling using the Slovin formula which refers to the total population of the study, so that it is possible to be more accurate. *Third*, in further research, samples were taken only from respondents who were participants in the voluntary disclosure program, both corporate and individual taxpayers throughout DKI Jakarta, so that the results of the research could better represent participants in the voluntary disclosure program nationally. *Fourth*, future research can use internal factors as independent variables such as knowledge of tax regulations, religiosity, gender, education level, income level of taxpayers, and so on, and/or it can combine independent variables both external factors and internal factors of the taxpayer, with VDP remaining as an intervening variable or VDP used as a moderating variable.

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