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The Influence of Voluntary Disclosure Program (VDP), Tax Sanctions, and Tax Socialization on Individual Taxpayer Compliance at KPP Pratama Jakarta Kalideres

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Abstract: Tax revenue is the primary source of income for Indonesia, supporting national development. However, taxpayer compliance remains a significant challenge. The Voluntary Disclosure Program (VDP), tax penalties, and tax socialization are expected to improve taxpayer compliance. This study aims to analyze the effect of VDP, tax penalties, and tax socialization on individual taxpayer compliance at the Jakarta Kalideres Tax Office (KPP Pratama Jakarta Kalideres). This research uses a quantitative method with a descriptive approach. Data were collected through questionnaires distributed to 30 individual taxpayers registered at the Jakarta Kalideres Tax Office. Multiple linear regression analysis was performed using SPSS software. The results show that VDP significantly and positively impacts taxpayer compliance, with a regression coefficient of 0.45 ($p < 0.05$). Tax socialization also has a significant positive effect, with a coefficient of 0.38 ($p < 0.05$). However, tax penalties have a positive but not significant effect, with a coefficient of 0.12 ($p > 0.05$). Collectively, the three independent variables explain 65% of the variation in taxpayer compliance (Adjusted $R^2 = 0.65$). VDP and tax socialization effectively improve taxpayer compliance, while the effectiveness of tax penalties requires further evaluation.

Keyword: Voluntary Disclosure Program, Tax Sanctions, Tax Socialization, Taxpayer Compliance, Statistics.

INTRODUCTION

Taxes are one of the main sources of state revenue that can be used to finance development and government expenditures. There are two types of tax revenue: direct taxes, which are levied on income (Income Tax), and indirect taxes, such as Value-Added Tax (VAT) (Ardila et al., 2022). Tax collection can be enforced because it is carried out based on legislation. Law Number 16 of 2009 concerning the Stipulation of Government Regulations

explains that tax is a compulsory contribution to the state owed by individuals or entities, which is coercive in nature based on the law, without receiving direct compensation, and is used for the benefit of the state to the greatest extent for the welfare of the people.

To increase tax revenue, collaborative efforts are required between the government and the public, particularly taxpayers, by improving taxpayer compliance in fulfilling their tax obligations in accordance with applicable regulations (Irfan et al., 2022).

Tax compliance can be defined as a condition in which taxpayers fulfill all their tax obligations and exercise their taxation rights (Rahayu, 2019). Taxpayer compliance is a crucial factor in realizing tax revenue as a supporting element of regional income, which contributes to the development of the Indonesian state (Syafni & Sinambela, 2021). Moreover, taxpayer compliance serves as the backbone of the self-assessment system, wherein taxpayers are responsible for determining their own tax liabilities and subsequently paying and reporting their taxes accurately and on time.

The development of taxpayer compliance can be seen in Figure 1 below.

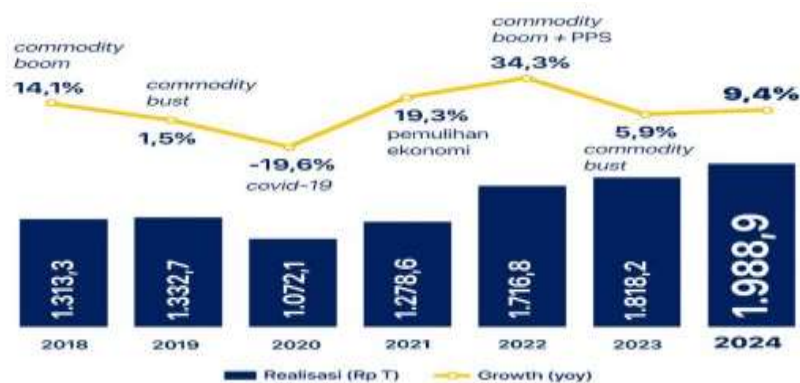


Figure 1. Development of Tax Revenue

As economic growth strengthens and is supported by various tax policies, the government predicts that tax revenues in 2024 will increase compared to 2023. Tax revenues in 2024 are projected to grow by 9.4%, primarily driven by VAT and luxury goods tax (PPN and PPnBM), which are expected to increase by 10.9% in line with rising consumption. Meanwhile, income tax (PPh) is projected to grow by 8.6%. On the other hand, property tax (PBB) and other taxes are expected to remain stable. Therefore, taxpayer compliance may be influenced by the Voluntary Disclosure Program, tax sanctions, and tax socialization.

The Voluntary Disclosure Program (PPS) is a policy that provides taxpayers with the opportunity to declare/report their net assets and tax liabilities that have not been previously disclosed, on a voluntary basis. This program aims to increase voluntary compliance by allowing all taxpayers to disclose any previously undeclared assets (Syahputra, 2023). The government has made efforts to maximize tax revenue collections, including through the enactment of Law No. 11 of 2016 concerning tax amnesty. However, according to Mappadang (2022), the tax amnesty program has not fully met the government's expectations, as only 3.88% of individual taxpayers participated in the Tax Amnesty program.

Research conducted by Alfiona & Fajriana (2023) found that the Voluntary Disclosure Program has a direct impact on taxpayer compliance. Similar findings were reported by Imelda & Wibowo (2022), Waruwu & Sudjiman (2022), Tania Felicia (2022), and Rustandi & Yuniati (2022), all of which confirmed the program's positive influence on taxpayer compliance. The Voluntary Disclosure Program provides a sense of fairness for taxpayers, as it gives them an opportunity to report their assets through their tax returns (SPT) with the possibility of exemption from penalties, fines, or tax-related criminal charges.

Tax sanctions are another factor that can influence taxpayer compliance. Taxation serves as a tool to regulate individuals or groups in accordance with established rules. Tax sanctions are imposed on taxpayers who violate current tax regulations (Yuliansyah et al., 2019). These sanctions serve as a guarantee that tax laws and regulations will be obeyed. In other words, tax sanctions function as a deterrent to prevent taxpayers from breaching tax norms (Juwita & Wasif, 2020). According to Wulandari (2020), tax sanctions are a preventive measure to ensure that taxpayers do not violate regulations or tax norms. Sanctions imposed on taxpayers encourage them to comply with tax regulations. The legal authority behind such sanctions generally fosters higher levels of compliance due to the fear of punishment (Hazmi et al., 2020). The more severe the sanctions, the greater the taxpayer compliance, as the penalties serve as a strong deterrent and encourage greater adherence (Chandra & Sandra, 2020).

Tax socialization, as outlined in the 2021 Tax Harmonization Law, is an effort undertaken by the Directorate General of Taxes to provide information, education, and guidance to the public, especially taxpayers, about tax matters and legislation. Once the public has obtained an understanding, it is expected to foster motivation and subsequently increase taxpayer compliance (Dayanti et al., 2023). Tax socialization includes initiatives such as public education, discussions with taxpayers and community leaders, dissemination of information by tax officers, billboard installations, and the development of websites (Dayanti et al., 2023).

METHOD

This study employs a quantitative method with a survey approach by distributing questionnaires directly (offline) to individual taxpayers registered at the Primary Tax Office (KPP Pratama) Jakarta Kalideres. The questionnaire was developed using a 5-point Likert scale and analyzed using the SPSS application.

The study includes one dependent variable Individual Taxpayer Compliance and three independent variables: Voluntary Disclosure Program, Tax Sanctions, and Tax Socialization. Each variable is measured through indicators developed based on relevant literature.

The population in this study consists of individual taxpayers registered at KPP Pratama Jakarta Kalideres. The sampling technique uses the Lameshow formula with an estimated proportion of 50% and a margin of error of 18%, resulting in a minimum sample size of 30 respondents. The sampling method applied is judgment sampling based on accessibility (convenience sampling).

Primary data were obtained through questionnaires constructed from the indicators of the research variables. The collected data were then categorized, scored, and analyzed using an ordinal scale.

In addition, the conceptual framework of this study is illustrated in the following diagram:

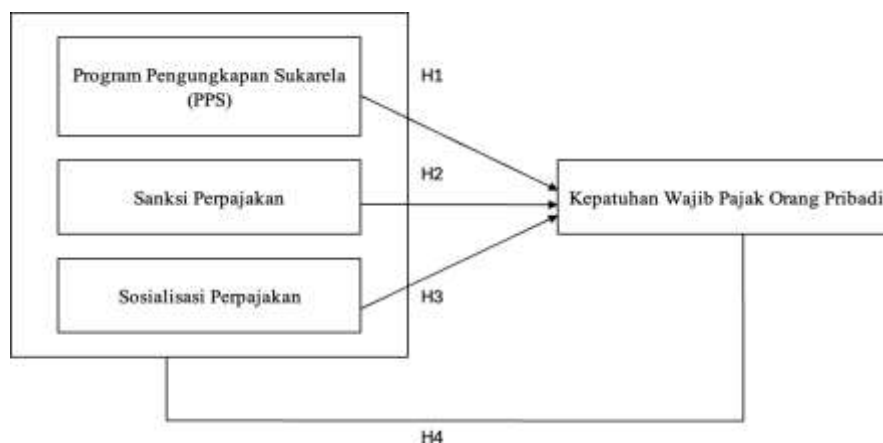


Figure 2. Scheme of Thought Framework

RESULTS AND DISCUSSION

Classical Assumption Test

Multicollinearity Test

This test aims to examine whether there is a high correlation among the independent variables in the regression model. Based on the Tolerance and Variance Inflation Factor (VIF) values, there is no multicollinearity if the Tolerance is greater than 0.10 and the VIF is less than 10 (Ghozali, 2017).

Table 1. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	26.107	7.924			
Tax Sanctions	.134	.194	.136	.838	1.194
Tax Socialization	.254	.253	.187	.950	1.053
The Voluntary Disclosure Program	.298	.259	.224	.871	1.148

a. Dependent Variable: Individual Taxpayer Compliance

Based on the Tolerance and Variance Inflation Factor (VIF) values, there is no multicollinearity if Tolerance > 0.10 and VIF < 10 (Ghozali, 2017).

Heteroscedasticity Test

This test is conducted to determine whether there is inequality in residual variance.

Table 2. Heteroscedasticity Test ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8.762	3	2.921	2.176	.115 ^b
Residual	34.902	26	1.342		
Total	43.665	29			

a. Dependent Variable: Individual Taxpayer Compliance

b. Predictors: (Constant), The Voluntary Disclosure Program, Tax Socialization, Tax Sanctions

Based on the results of the Glejser test through a significance value of 0.115 (> 0.05), it can be concluded that there is no heteroscedasticity in this regression model.

Normality Test

The Kolmogorov-Smirnov test shows a significance value of 0.200 (> 0.05). Thus, the residual data is normally distributed and the model meets the assumption of normality.

Table 3. Normality Test One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.96742989
Most Extreme Differences	Absolute	.089
	Positive	.089
	Negative	-.072
Test Statistic		.089
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Coefficient of Determination Test

The results of the coefficient of determination test show an Adjusted R Square value of 0.547. This means that 54.7% of the variation in Individual Taxpayer Compliance can be explained by the variables Voluntary Disclosure Program (PPS), Tax Socialization, and Tax Sanctions. The remaining 45.3% is influenced by other factors not included in this model. This can be seen in the table below.

Table 4. Coefficient of Determination Test Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.381 ^a	.545	.547	2.81712

a. Predictors: (Constant), The Voluntary Disclosure Program, Tax Socialization, Tax Sanctions

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Analysis Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	26.107	7.924		3.295	.003
Tax Sanctions	.134	.194	.136	.688	.007
Tax Socialization	.254	.253	.187	1.004	.025
The Voluntary Disclosure Program	.298	.259	.224	1.151	.016

a. Dependent Variable: The Voluntary Disclosure Program

Based on the regression results, the equation obtained is:

$$Y = 26,107 + 0,134.X_1 + 0,254.X_2 + 0,298.X_3$$

The obtained constant value of 26.107 indicates that if the independent variables are not applied or are equal to zero, the level of Individual Taxpayer Compliance would be 26.107.

Meanwhile, the regression coefficients for the independent variables are as follows: the Voluntary Disclosure Program has a positive coefficient of 0.134, Tax Sanctions has a positive coefficient of 0.254, and Tax Socialization has a positive coefficient of 0.298. This implies that an increase in these variables by one unit, assuming the others are held constant or equal to zero, would result in an increase in Individual Taxpayer Compliance by 26.107 units.

Partial Test (t-test)

The t-test is used to assess the extent to which each independent variable individually influences the dependent variable. If the significance value is below 0.05, the null hypothesis (H₀) is rejected, indicating that the independent variable has a significant partial effect on the dependent variable. Furthermore, if the calculated t-value is greater than the critical t-value, it can also be concluded that the independent variable has a significant effect. Conversely, if the significance value is greater than 0.05 or the calculated t-value is less than the critical t-value, H₀ is accepted, suggesting that the independent variable does not have a partial effect on the dependent variable. The results of the t-test based on the sample data are presented below:

Table 6. Partial Test

	Model	t	Sig.
1	(Constant)	3.295	.003
	Tax Sanctions	.688	.007
	Tax Socialization	1.004	.025
	The Voluntary Disclosure Program	1.151	.016

a. Dependent Variable: The Voluntary Disclosure Program

Based on the table above, the following results were obtained: First, the significance value for the Voluntary Disclosure Program (PPS) variable is 0.007, with a t-value of 0.688. Since the significance value is less than 0.05, PPS has a positive and significant partial effect on taxpayer compliance. Second, the significance value for the Tax Sanctions variable is 0.025, with a t-value of 1.004. Given that the significance value is also below 0.05, Tax Sanctions likewise have a positive and significant partial effect on taxpayer compliance. Third, the significance value for the Tax Socialization variable is 0.016, with a t-value of 1.151. This also indicates that Tax Socialization has a positive and significant partial effect on taxpayer compliance.

Simultaneous Test (F Test)

According to Ghozali (2018), the simultaneous test, also known as the F-test, is used to evaluate whether the independent variables collectively have an effect on the dependent variable in a regression model. To determine whether there is a joint influence, the decision-making criterion is based on the significance value.

If the significance value is less than 0.05, it can be concluded that there is a significant simultaneous effect on the dependent variable. Conversely, if the significance value is greater than 0.05, it indicates that there is no significant simultaneous effect on the dependent variable.

The results of the simultaneous significance test are presented below:

Table 7. Simultaneous Test ANOVA^a

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.126	3	11.709	1.475	.024 ^b
	Residual	206.341	26	7.936		
	Total	241.467	29			

a. Dependent Variable: Individual Taxpayer Compliance

b. Predictors: (Constant), The Voluntary Disclosure Program, Tax Socialization, Tax Sanctions

Based on the table above, the F-test significance value is 0.024, which is below the threshold of 0.05. This indicates that the variables Voluntary Disclosure Program (VDP), Tax Socialization, and Tax Sanctions collectively have a significant influence on individual taxpayer compliance.

Discussion

The Influence of the Voluntary Disclosure Program on Individual Taxpayer Compliance

Based on the results presented above, the t-test shows that the significance value for the VDP is 0.007 with a t-value of 0.688. This implies that, partially, the VDP has a positive and significant influence on taxpayer compliance, as the significance value (0.007) is less than 0.05. This finding is consistent with previous studies by Alfiona & Fajriana (2023), Imelda & Wibowo (2022), Waruwu & Sudjiman (2022), Felicia (2022), and Rustandi & Yuniati (2022), which demonstrated that the VDP directly affects taxpayer compliance.

The Voluntary Disclosure Program (Tax Amnesty II) and the quality of tax services can influence taxpayers' attitudes toward fulfilling their tax obligations. The better the programs and policies provided by the government, the higher the level of compliance. High-quality service also builds trust and comfort among taxpayers, motivating them to comply (Imelda & Wibowo, 2022).

The VDP offers individual taxpayers the opportunity to voluntarily disclose unreported tax obligations by paying the appropriate income tax based on declared assets. This policy is mandated under Law No. 7 of 2021 on the Harmonization of Tax Regulations (UU HPP) and further regulated in Minister of Finance Regulation No. 196/PMK.03/2021. The program was conducted over a six-month period from January 1 to June 30, 2022. Although it resembles the 2016 Tax Amnesty, the VDP differs in background, rates, and implementation. The main objective is to enhance taxpayers' compliance in reporting their assets.

The Influence of Tax Sanctions on Individual Taxpayer Compliance

The t-test results show that the significance value for Tax Sanctions is 0.025 with a t-value of 1.004, indicating a positive and significant partial effect on taxpayer compliance ($0.025 < 0.05$). This finding is supported by research from Nahdah & Amir (2019), Rita (2020), and Darmayanti & Budiarta (2020).

Tax sanctions are one of the mechanisms to ensure compliance by discouraging violations. Sanctions serve as legal guarantees for enforcing tax regulations (Yuliansyah et al., 2019; Juwita & Wasif, 2020). The imposition of penalties helps raise awareness of rights and obligations and enhances tax compliance (Ayu & Hani, 2021). Effective enforcement, especially with legal consequences, fosters compliance through deterrence (Hazmi et al., 2020; Chandra & Sandra, 2020).

The Influence of Tax Socialization on Individual Taxpayer Compliance

The t-test shows that the significance value for Tax Socialization is 0.016 with a t-value of 1.151, suggesting a positive and significant partial influence ($0.016 < 0.05$). This is aligned with findings by Wardani & Wati (2018) and Sari & Saryadi (2019), which confirm that tax socialization positively impacts taxpayer compliance.

Tax socialization is crucial in raising taxpayer awareness and compliance. According to Winerugen (2013), socialization aims to educate the public about the importance of paying taxes. It provides taxpayers with clear and detailed information, ultimately encouraging greater compliance. An effective socialization strategy can increase both the number of registered taxpayers and the overall level of compliance.

The Combined Influence of the VDP, Tax Sanctions, and Tax Socialization on Individual Taxpayer Compliance

The F-test result shows a significance value of 0.024 (< 0.05), indicating that the variables VDP, Tax Sanctions, and Tax Socialization simultaneously have a significant effect on taxpayer compliance. This is supported by Indah (2024), who found that the implementation of the VDP, digitization of taxation, taxpayer awareness, and tax sanctions all significantly affect individual taxpayer compliance.

Multiple factors influence taxpayer compliance. The VDP helps encourage accurate reporting of assets. Strict sanctions promote deterrence, leading to better compliance. Meanwhile, tax socialization provides essential knowledge, empowering taxpayers to fulfill their obligations correctly and consistently.

CONCLUSION

Based on the research findings, it can be concluded that individual taxpayer compliance is influenced by the Voluntary Disclosure Program, Tax Sanctions, and Tax Socialization.

The Voluntary Disclosure Program has a positive and significant effect on compliance, as indicated by a significance value of $0.007 < 0.05$. Thus, Hypothesis 1 is accepted. Tax Sanctions also have a positive and significant effect, with a significance value of $0.025 < 0.05$, supporting Hypothesis 2. Tax Socialization significantly and positively influences compliance, with a significance value of $0.016 < 0.05$, thus Hypothesis 3 is accepted. Collectively, the VDP, Tax Sanctions, and Tax Socialization simultaneously and significantly influence individual taxpayer compliance, with a significance value of $0.024 < 0.05$, supporting Hypothesis 4.

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