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The Effect Of Voluntary Disclosure Program (VDP) And Tax Sanctions On Taxpayer Compliance Of Individual Taxpayers

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Abstract: Tax revenue has an important role in national development. The government continues to pursue various policies to improve taxpayer compliance so that tax revenues can increase. One of the efforts made by the government is to pass the Law on the Harmonization of Tax Regulations. One of the programs contained in the law is the voluntary disclosure program (VDP). The purpose of this research is meant to find out the effect of the Voluntary Disclosure Program (VDP) and Tax Sanctions on Individual Taxpayer Compliance. The type of research applied in this study is quantitative research with a correlational approach. In this study, the population studied were individual taxpayers registered at KPP Pratama Badung Selatan, using purposive sampling techniques in sampling based on predetermined criteria and using the slovin formula, so as to get a sample of 100 respondents. The data used in this study were primary data using a likert scale of scores 1 to 4. The data analysis technique used in this study is multiple linear regression using the SPSS v.26.00 software program. The results of this research show that the voluntary disclosure program has a significant positive effect on taxpayer compliance, tax sanctions have a significant positive effect on taxpayer compliance, and the voluntary disclosure program and tax sanctions simultaneously have a significant effect on Taxpayers compliance.

Keywords: Voluntary Disclosure Program, Tax Sanctions, Taxpayers Compliance, Individual Taxpayers

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Introduction

Taxes are the main source of income for the state and their potential will continue to be explored to rebuild the country's current economy (Dwiatmono, 2018). The use of funds obtained from the tax sector is regulated in the APBN which is used for national growth and development in various sectors that will support the improvement of the welfare level and standard of living of the Indonesian people, such as in the education, health, industry and other sectors (Dewi & Merkusiwati, 2018). The role of taxes is so large in national development, making the government continue to strive to increase the level of compliance ratio of taxpayers. This will have an impact on tax revenue, but it cannot be denied that the role of taxpayers is the main key in realizing this (Sukarminto, 2019). Taxpayer compliance will increase and the implementation or tax receipts can run smoothly, if the government is able to carry out tax dissemination, tax service and law enforcement (Khoirunisa, 2017). Many policies to improve taxpayer compliance have been issued by the government, but to capture this momentum in achieving the target is still difficult to realize. Reflecting on the efforts of the Indonesian state in increasing taxpayer compliance by issuing a tax amnesty policy in 1984 which aims to overcome the problems of taxpayers who are still experiencing difficulties in increasing awareness of taxpayers themselves (Diamastuti & Hardanti, 2019). The level of taxpayer compliance will be in line with the increase in participation from the tax amnesty. Likewise, taxpayer compliance will not continue to increase in line with the sanctions imposed (Rahayu, 2017).

In a working meeting of the Director General of Taxes at the Ministry of Finance of the Republic of Indonesia, Suryo Utomo with Commission XI of the DPR, it was stated that based on Automatic Exchange of Information data, many taxpayers have not disclosed all their income in the 2016-2019 SPT (cnbcindonesia.com, 2021). So many polemics from the impact caused by the COVID-19 pandemic, taking into account the declining economic growth, the government proposed the Law on the Harmonization of Tax Regulations (RUU HPP) with the hope of being able to increase revenue to the state through tax revenue on the basis of increasing compliance in a general manner. taxpayer voluntary. On October 29, 2021, the government passed Law no. 07 of 2021 concerning Harmonization of Tax Regulations. The content of the law is to regulate the Voluntary Disclosure Program (hereinafter abbreviated as VDP) which is carried out for 1 semester in early 2022. The government hopes that in implementing this program, apart from increasing voluntary tax compliance, it is also hoped

that Indonesian citizens can repatriate assets placed abroad or repatriate which will certainly increase income from the tax sector (Kemenkeu.go.id, 2021). In addition to VDP, the government also imposes tax sanctions to obtain potential income from taxes. Tax sanctions can be given if the taxpayer is unable to fulfill his obligations properly. The government imposes sanctions on VDP if the taxpayer does not submit or has not submitted net assets, he will be subject to final income tax of 30% plus administrative sanctions. The effect of VDP and tax sanctions on tax compliance is also accompanied by an empirical study of research developed by several researchers along with the re-enactment of the tax amnesty program in Indonesia. Based on research Utthavi & Ayuni, it is explained that the tax amnesty has a positive effect on increasing tax compliance (Utthavi & Ayuni, 2019), but according to Sulasmini, explains that the tax amnesty has no effect on taxpayer compliance (Sulasmini, et. al, 2021). Based on research by Wirawan & Noviyari said that tax sanctions have a positive impact on tax compliance (Wirawan & Noviyari, 2017), while according to Supriatiningsih & Jamil explains that tax sanctions have no effect on taxpayer compliance (Supriatiningsih & Jamil, 2021).

The number of facilities and government policies that can make it easier for taxpayers to carry out their obligations, should be able to make taxpayer compliance with contributions to the state from the tax sector increase, but the realization of taxpayer compliance is still low compared to the number of taxpayers themselves. With the enactment of VDP and the sanctions applied, it is hoped that taxpayers will report their wealth and carry out their tax obligations in an orderly manner. To follow up on the problems and phenomena that have been described in the background above, the researcher wants to carry out a study entitled "Compulsory Effects of Voluntary Disclosure Program (VDP) and Tax Sanctions on Individual Tax Compliance".

Method

This study is a quantitative research that has the characteristics of a correlation problem, to determine the cause-and-effect relationship of the independent variable, namely the Voluntary Disclosure Program (VDP) and tax sanctions on the dependent variable of taxpayer compliance. The location of this research is KPP Pratama South Badung which is located on Jl. Tantular No.4, Dangin Puri Klod, Kec. East Denpasar, Denpasar City, which was held from February to July 2022. The population in this study, namely WPOP registered at the South Badung KPP Pratama, were 41,580 people, with a total of 100 respondents who had been selected by purposive sampling technique until the end. The data collection technique used is a questionnaire (questionnaire), while the data collection instrument uses a Likert scale. The data analysis techniques used are validity test, reliability test, descriptive data analysis, classical assumption test (normality test, multicollinearity test, and heteroscedasticity test), hypothesis testing (multiple linear regression analysis, coefficient of determination test, t-test, and f-test).

Result and Discussion

1. Characteristic of Respondents

Table 1. Characteristics of Respondents Based on Gender

No.	Gender	Frequency (Person)	Percentage (%)
1.	Man	62	62
2.	Women	38	38
Amount		100	100

Source: Processed data, 2022

Referring to the data in Table 1, the number of responses for male taxpayers is 62% of all respondents and 38% for female taxpayers of all respondents. From this percentage, the majority of the population are male taxpayers.

Table 2. Characteristics of Respondents Based on Age

No.	Age	Frequency (Person)	Percentage (%)
1.	< 25 years old	8	8
2.	25 – 50 years old	75	75
3.	> 50 years old	17	17
Amount		100	100

Source: Processed data, 2022

Referring to the Table 2, the percentage of respondents aged under 25 years is 8% of the total respondents, 75% of respondents aged 25-50 are 75% of all respondents, and respondents aged above 50 years are 17% of all respondents. From these results show the majority of respondents have the age of 25-50 years.

Table 3. Characteristics of Respondents Based on Profession

No.	Profession	Frequency (Person)	Percentage (%)
1.	Employee	52	52
2.	Non employee	48	48
Amount		100	100

Source: Processed data, 2022

Referring to the results from Table 3, the data on the percentage of respondents who have jobs as employees is 52% of the total respondents, while respondents with jobs as non-employees are 38%. It is concluded that the majority of the population has a job as an employee.

2. Instrument Validity and Reliability Test
 - a. Instrument Validity Test

Table 4. Validity Test Results

Statement	r count	r table	Description
Voluntary Disclosure Program (X₁)			
X1.1	0,870	0,195	Valid
X1.2	0,757	0,195	Valid
X1.3	0,739	0,195	Valid
X1.4	0,805	0,195	Valid
X1.5	0,711	0,195	Valid
X1.6	0,698	0,195	Valid
X1.7	0,617	0,195	Valid
Tax Sanctions (X₂)			
X2.1	0,834	0,195	Valid
X2.2	0,816	0,195	Valid
X2.3	0,814	0,195	Valid
X2.4	0,723	0,195	Valid
X2.5	0,778	0,195	Valid
X2.6	0,721	0,195	Valid
Taxpayer Compliance (Y)			
Y1.1	0,820	0,195	Valid
Y1.2	0,781	0,195	Valid
Y1.3	0,839	0,195	Valid
Y1.4	0,578	0,195	Valid
Y1.5	0,859	0,195	Valid
Y1.6	0,802	0,195	Valid
Y1.7	0,72	0,195	Valid

Source: Processed data, 2022

Based on the test results from Table 4, it shows the overall validity of the questions on the research instrument. This conclusion can be drawn because the value of r is greater than the value of r table, which is 0,195.

- b. Instrument Reliability Test

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Standard	Description
Voluntary Disclosure Program (X ₁)	0,864	0,60	Reliable
Tax Sanctions (X ₂)	0,870	0,60	Reliable
Taxpayer Compliance (Y)	0,893	0,60	Reliable

Source: Processed data, 2022

Referring to Table 5, it shows that the overall instrument of the research is stated to be reliable and can be implemented for research because the overall value is above 0,60.

3. Classic Assumption Test
a. Normality Test

Table 6. Normality Test Result

N	Test Statistic	Asymp. Sig. (2-tailed)
100	0,093	0,327

Source: Processed data, 2022

Referring to the test results in Table 6 the significant value obtained by 0,327 has passed the conditional value requirement, namely 0,05, so the regression equation model used is normally distributed.

b. Normality Test

Table 7. Multicollinearity Test Result

Variable	Tolerance	VIF
Voluntary Disclosure Program (X1)	0185	5.408
Tax Sanctions (X2)	0.255	3.922

Source: Processed data, 2022

Referring to Table 7, it is shown that all values of the independent variables have exceeded the 10% tolerance value, in which all VIF values have been lower than 10. It can be concluded that there are no symptoms of multicollinearity.

c. Heteroscedasticity Test

Table 8. Heteroscedasticity Test Results

Variable	Significance
Voluntary Disclosure Program (X1)	0,927
Tax Sanctions (X2)	0,216

Source: Processed data, 2022

In Table 8 it is shown that the value of the independent variable is above 0,05 with a significance value for the VDP variable equal to 0,927, and a value of 0,216 for tax sanctions. This value has no symptoms of heteroscedasticity in the study.

4. Multiple Linier Regression Test

Table 9. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	5,998	1,730		3,467	0,001
	X1	0,176	0,075	0,181	2,342	0,021
	X2	0,724	0,086	0,648	8,381	0,000

Source: Processed data, 2022

Based on Table 9, the following regression equation is obtained:

$$Y = 5,998 + 0,176 X1 + 0,724 X2 \quad (1)$$

According to the regression equation above, the results can be interpreted, namely:

- With a constant value of 5,998, it indicates that if VDP and tax sanctions (independent variables) are declared constant, the value of the dependent variable of taxpayer compliance will be the same as 5,998.
- With the value of the VDP regression coefficient of 0,176, it means that the value of taxpayer compliance increases by the same amount, namely 0,176 if the VDP increases by one point from the previous.
- With the value of the regression coefficient on the tax sanction free variable equal to 0,724 which means that taxpayer compliance will increase equal to 0,724 if the tax penalty has increased by one point from the previous.

The results of the regression coefficients for each independent variable show a t-test significance value of less than 0.05 which indicates VDP and tax sanctions have a significant and significant effect on the independent variable of taxpayer compliance.

5. T-Test

Table 9 also show the results of the t-test. Based on the t table, the t-table value is 1,66071 (df = n-k-1 = 100-2-1 = 87).

In accordance with the results in tTable 9, it can be concluded that:

a. The Influence of the Voluntary Disclosure Program on Taxpayer Compliance

Individual hypothesis testing on the variable of the Voluntary Disclosure Program with the hypothesis:

H₀ : The Voluntary Disclosure Program partially has no effect on Taxpayer Compliance.

H₁: The Voluntary Disclosure Program partially affects taxpayer compliance.

Based on the data in Table 9, a significant value of 0.021 is obtained and the positive value of the regression coefficient is 0.176 and the t-count value is 2.342. Significance Value $0.021 < 0.050$. It was found that $t_{arithmetic} > t_{table}$ ($2,342 > 1.66071$) which indicates the decision that H₀ is rejected and H₁ is accepted. It can be concluded that the first hypothesis is accepted, which means that the voluntary disclosure program has a positive and significant effect on taxpayer compliance

b. The Effect of Tax Sanctions on Taxpayer Compliance.

Partial hypothesis testing on the variable of the Voluntary Disclosure Program with the hypothesis:

H₀ : Tax sanctions partially have no effect on Taxpayer Compliance.

H₁ : Tax sanctions partially affect taxpayer compliance.

Referring to the data in Table 9, we get a significant value of 0.000 and a positive regression coefficient value of 0.724 and a t-count value of 8.381. Significance value is less than 0.050 ($0.000 < 0.050$). And found the results that $t_{count} > t_{table}$ ($8.381 > 1.66071$) thus identifying H₀ is rejected and H₁ is accepted. It can be concluded that the second hypothesis is accepted, which means that tax sanctions have a positive and significant effect on taxpayer compliance.

6. F-Test

Table 10. F Test Result

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	420,035	2	210,017	65,095	0,000 ^b
	Residual	312,955	97	3,226		
	Total	732,990	99			

Source: Processed data, 2022

Based on the data in Table 10, it shows that the significance value of P value is 0,000 which is smaller than $= 0,05$. It can also be seen that $f_{arithmetic} > f_{table}$ ($65,095 > 3,09$) which indicates that H₀ is rejected and H₁ is accepted. These results mean that all independent variables are able to predict or explain the phenomenon of taxpayer compliance. In other words, there is a simultaneous influence of the VDP variable and tax sanctions on taxpayer compliance. This means that the model can be used for further analysis.

7. Coefficient of Determination Test

Table 11. Coefficient of Determination (R²)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	0,757 ^a	0,573	0,564	1,79610	

Source: Processed data, 2022

Referring to Table 11 gives the results where the value of Adjusted R Square is 0.564. Which indicates that the variation of taxpayer compliance is significantly influenced by the VDP variable and tax sanctions of 56.4%, while the remaining 43.6% is explained by other factors not examined in this study.

Conclusion

This study aims to determine how the effect of VDP and tax sanctions on compliance and simultaneously carried out on WPOP registered at KPP Pratama South Badung. In accordance with the results of the research and discussion in this study, several conclusions were obtained, namely:

1. VDP has a positive and significant effect on compliance with WPOP registered at KPP Pratama South Badung. Which means that the more WPOP understands the terms and objectives of the VDP, the compliance of taxpayers will increase.
2. Tax sanctions have a positive and significant effect on compliance with WPOP registered at the KPP Pratama South Badung. Which means that WPOP compliance will increase in accordance with the firmness of the application of tax sanctions.

3. VDP and tax sanctions simultaneously have a significant effect on compliance with WPOP registered at KPP Pratama South Badung. And simultaneously the two independent variables have an influence on WPOP compliance with an effect of 56.4%.

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