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FACTORS AFFECTING MOTIVATION TAXPAYERS TO PARTICIPATING IN THE VOLUNTARY DISCLOSURE PROGRAM AND ITS IMPACT ON TAXPAYER COMPLIANCE

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Abstract: Taxpayer compliance in Indonesia has not met the achievement target. In order to increase taxpayer compliance, the government implemented the Voluntary Disclosure Program policy as mentioned in Undang-Undang Nomor 7 Tahun 2021 regarding Tax Harmonization. This study aims to analyze the factors that affect taxpayer compliance either directly or indirectly through taxpayer motivation in participating in the Voluntary Disclosure Program as a mediation variable. This study uses quantitative methods, with data collection completed using survey questionnaires to individual taxpayers. The sampling method is to use a non-probability sampling method with an accidental sampling technique. The sample used in this study was 150 individual taxpayers who had participated in the Voluntary Disclosure Program. Data analysis techniques using Partial Least Square (PLS) with SmartPLS 3.2.9 application. The PLS approach includes the Measurement Model (Outer Model), Structural Model (Inner Model) and Hypothesis Test. The results of this study show that external and internal factors such as, tax sanctions, taxpayer knowledge, and taxpayer awareness can have a positive and significant effect on taxpayer motivation in participating in the Voluntary Program as well as on taxpayer compliance. Taxpayer motivation in participating in the Voluntary Disclosure Program also has a positive and significant effect on taxpayer compliance. The taxpayer's motivation for participating in the Voluntary Disclosure Program has a non-full effect as an intermediary indirect relations.

Keywords: Tax Sanctions, Taxpayer Knowledge, Taxpayer Awareness, Taxpayer's Motivation To Participating In The Voluntary Disclosure Program, Taxpayer Compliance.

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Introduction

The government has made various efforts to increase the voluntary compliance of taxpayers, one of which is through *tax amnesty*, but the program has not succeeded in increasing the compliance of individual taxpayers, because there are still many taxpayers who have not reported their assets voluntarily. As a result, the taxpayer compliance ratio has not reached 100% (Keuangan, 2022). Based on data obtained from the KPP Pratama Denpasar Barat, it shows that individual taxpayer compliance from year to year is volatile. From 2017 to 2021, the compliance level of individual taxpayers in KPP Pratama Denpasar Barat can be presented in Table 1 below:

Table 1. Individual Taxpayer Compliance at KPP Pratama Denpasar Barat 2017-2021

No.	Year	Taxpayer Effective	Taxpayer That Submits Tax Returns	Taxpayer Compliance Rate
1	2017	43.137	34.895	80,89%
2	2018	45.378	36.322	80,04%
3	2019	48.342	39.186	81,06%
4	2020	51.737	42.530	82,20%
5	2021	54.299	42.817	78,85%

According to Table 1, individual taxpayer compliance at KPP Pratama Denpasar Barat fluctuated between 2017 and 2021. This is possible as a result of the influence of many internal and external factors. The self-assessment system's foundation is the taxpayer's compliance to their tax responsibilities. It is the responsibility of the taxpayer to accurately and timely carry out their tax responsibilities in accordance with their intentions (Pradnyani and Utthavi, 2020). It can be claimed the amount of taxpayer compliance obtained as a result of the tax amnesty was not successful or even to the target. This is due to the fact that a significant number of taxpayers still haven't voluntarily

submitted their assets (Putri and Umaimah, 2021). As stated in UU No. 7 Tahun 2021 about Harmonization of Tax Regulations, the government implemented the Voluntary Disclosure Program policy in response to the evolution of tax amnesty. The amount of taxpayers' motivation to participate in the Voluntary Disclosure Program is directly proportional to the program's effectiveness.

This research is relevant to previous research conducted by Abdullah and Nainggolan (2018), showing that there is an influence between taxpayer knowledge and taxpayer awareness partially and simultaneously on the motivation to pay taxes. Almustapha et al. (2019), voluntary disclosure of assets and income can be beneficial and have a significant effect on taxpayer compliance in Nigeria. Sawitri et al. (2019), tax amnesty policy variables and tax sanctions affect motivation, tax amnesty policies affect compliance, while tax sanctions and motivation do not affect compliance. Wurangian et al. (2021), The relationship between motivation and taxpayer compliance in participating in tax amnesty is the existence of trust in the government and utilities/incentives. Kusuma et al. (2021), taxpayer knowledge and taxpayer awareness have a positive and significant effect, while tax sanctions and education levels have no positive and significant effect. Madukara (2021), the tax amnesty policy can increase the amount of state income coming from the taxation sector and increase the number of taxpayers. Putri Deviani and Maheswari (2021), taxpayers who participated in this program have not been as expected, so this tax amnesty program has not been able to run effectively. Hasanah et al. (2021), the opportunity for tax amnesty volume II is predicted to be successful with a record that socialization must be carried out intensively, there is no perception of taxpayers that the tax amnesty harms honest taxpayers, and there is a view from taxpayers that this tax amnesty is the last tax amnesty that will not be repeated so that there is a fear of not paying taxes and being hit by fines. Ningtyas and Aisyaturrahmi (2022), the Voluntary Disclosure Program has a positive influence on taxpayer perceptions and trust in the government as a moderation variable so as to strengthen the relationship between the Voluntary Disclosure Program and Taxpayer Perceptions.

Based on the presentation of this background, researchers are interested in researching and researching related to external and internal factors that can affect taxpayer motivation in participating in the Voluntary Disclosure Program and its effect on taxpayer compliance has not been done much considering the implementation of the Voluntary Disclosure Program which lasts until June 30, 2022. Therefore, researchers are encouraged to conduct an in-depth study to obtain the accuracy of data related to the influence of tax sanctions, taxpayer knowledge, and taxpayer awareness of taxpayer compliance through taxpayer motivation in participating in voluntary disclosure programs, especially after the Covid-19 pandemic that hit Indonesia so that the government's efforts to launch the Voluntary Disclosure Program can run effectively.

Method

Associative research using a quantitative approach is the research method used in this study. The quantitative data in this study are primary and secondary data collected through survey methods that are related to the variables that affect the Voluntary Disclosure Program's implementation success and taxpayers' voluntary compliance. This research was conducted at the KPP Pratama Denpasar Barat, which is located at Jalan Raya Puputan No. 13, Dangin Puri Klod, Kec. North Denpasar, Denpasar City, Bali. The population in this study consists of a total of 1,048 individual taxpayers who had participated in KPP Pratama Denpasar Barat's Voluntary Disclosure Program as of June 30, 2022. The sampling technique used in this study combined a non-probability sampling method with an accidental sampling technique. The sample used extended to 150 respondents individual taxpayer who had participated in KPP Pratama Denpasar Barat's Voluntary Disclosure Program. This study employed questionnaires and documentation with Likert scale instrument measurements as the data collection methods. Five-point Likert scales were applied in this research. The Structural Equation Model (SEM) method with a Partial Least Square (PLS) approach using the smartpls 3.0 application software is the data analysis strategy utilized in this research. Measurement Models (Outer Models), Structural Models (Inner Models), and Hypothesis Tests are all parts of the PLS approach to data analysis.

Results and Discussion

• Description of Research Results

This study used primary data obtained from the results of questionnaire answers distributed to individual taxpayers participating in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat. Researchers managed to obtain 150 individual taxpayer respondents who were participants in the Voluntary Disclosure Program who were willing to be respondents and met the criteria in this study. This study used a special category to assess respondents. The demographic characteristics of respondents in this study can be seen in Table 2 below:

Table 2. Characteristics of Respondents

Description	Frequency	Percentage
Gender		
Man	99	66%
Woman	51	34%
Age		
20-30 years	27	18%
31-40 years	57	38%
41-50 years	52	35%
≥ 50 years	14	9%
Work		
Private Employees	39	26%
Civil servants	19	13%
Self employed	42	28%
Other	50	33%
Education		
Junior High School	7	5%
Senior High School	61	40%
Diploma	13	9%
S1	45	30%
S2	14	9%
Other	10	7%
Voluntary Disclosure Program Participation		
Policy scheme I	81	54%
Policy scheme II	68	46%

Measurement Model Evaluation

Evaluation of the measurement model (measurement model) is carried out to determine the relationship between latent variables and their indicators. In evaluating a measurement model, there must be a distinction between formative and reflective indicators. This study, it used constructs with reflective indicators, because they have similar content domains. Figure 1 shows the score value of each indicator having a value greater than 0.70 so that it can be concluded that each indicator is considered valid.

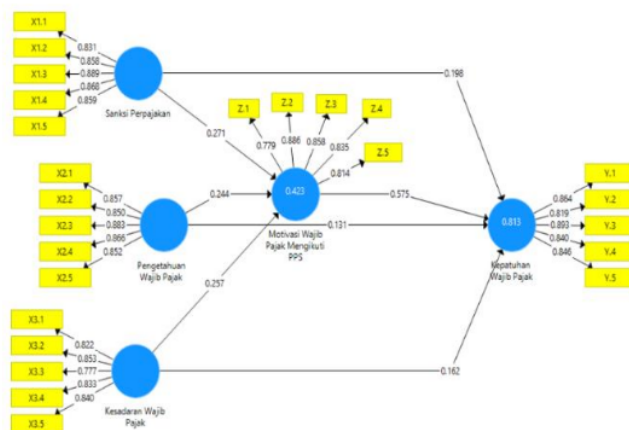


Figure 1. Path Diagram

Validity Test

Based on the rule of thumb, find out the convergent validity value is seen from the loading factor value. If the value of the loading factor exceeds 0.70 and the value of Average Variance Extracted (AVE) must be greater than 0.50 then the construct is said to be valid (Ghozali and Latan, 2019). The test results using the PLS Algorithm procedure, are declared valid which can be seen in Table 3 below:

Table 3. Result of Average Variance Extracted (AVE)

Variable	AVE	Description
Tax Sanctions (X ₁)	0,742	Valid
Taxpayer Knowledge (X ₂)	0,743	Valid
Taxpayer Awareness (X ₃)	0,681	Valid
Taxpayer Motivation Following VDP (Z)	0,698	Valid
Taxpayer Compliance (Y)	0,727	Valid

Table 3 indicates that each indicator contained in the construct has a value above 0.50. This can prove that all variables used in this study such as tax sanctions, taxpayer knowledge, taxpayer awareness, taxpayer motivation to participate in the Voluntary Disclosure Program, and taxpayer compliance have met the convergent validity requirement and all variables are declared valid.

When compared to the correlation of other construct indicators, each construct indicator's cross-loading should be higher. It can be seen from figure 1 that it is apparent that each indicator has a higher correlation value in its forming construct related to its cross-loading value than it does when indicators are correlated from one construct to another. The results of the cross-loading test in Figure 1 have fulfilled the criteria for excellent discriminant validity.

- Reliability Test

Reliability test measurements use reflexive indicators on SmartPLS 3.0 which can be seen from the values of Cronbach's alpha and composite reliability. A construct can be declared reliable if it has a value of Cronbach's alpha and composite reliability greater than 0.70. After carrying out the PLS Algorithm procedure, the reliability test results in this study can be presented in Table 4 below:

Table 4. Result of Cronbach's Alpha and Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability	Description
Tax Sanctions (X ₁)	0,913	0,935	Reliable
Taxpayer Knowledge (X ₂)	0,914	0,935	Reliable
Taxpayer Awareness (X ₃)	0,883	0,914	Reliable
Taxpayer Motivation Following VDP(Z)	0,891	0,920	Reliable
Taxpayer Compliance (Y)	0,906	0,930	Reliable

Cronbach's alpha values for all variables are greater than 0.70, as can be seen in Table 4. The composite reliability value throughout all variables also displays a value above 0.70. In order to present the conclusion that each indicator item's level of respondent consistency has good reliability and is reliable.

• Structural Model Evaluation (Inner Model)

As a result, the test is carried out using the bootstrapping analysis to identify the significance value. The value of T-Statistics and probability value, which affect whether the hypothesis can be accepted or rejected in the bootstrapping technique, is based on the value of T-Statistics.

- R-Square

The R-square values in this study is presented in Table 5 below:

Table 5. Result of R-Square

Information	R-Square	R-Square Adjustment
Taxpayer Compliance (Y)	0,813	0,807
Taxpayer Motivation Following VDP (Z)	0,423	0,411

According to Table 6, the exogenous variable concurrently explains the mediation variable by 42.3%, with the remaining 57.3% being explained by other factors not included in the model's hypotheses. Given that it has values larger than 0.33 and less than 0.67, it belongs to the moderate category (Ghozali and Latan, 2019). The

next result for exogenous factors and mediation factors was able to account for the taxpayer compliance variable by 81.3%, with the remaining 18.7% being explained by other factors not included in the model's hypotheses. Because the result is higher than 0.67, this belongs within the strong category (Ghozali and Latan, 2019).

- Hypothesis Test

Hypothesis testing is carried out using bootstrapping procedures based on significance values from T-statistics and probability. To analyze the direction of the relationship of variables, the path coefficient value that has been obtained when performing tests using the PLS Algorithm procedure is used. The values of the test results using bootstrapping can be presented in Table 6 below:

Table 6. Result of Direct and Indirect Effect

No.	Hypothesis	Path Coefficients	T Statistics	P Values
1	Tax Sanctions (X ₁)→Taxpayer Motivation Following VDP(Z)	0,271	3,584	0,000
2	Taxpayer Knowledge (X ₂) →Taxpayer Motivation Following VDP (Z)	0,244	2,975	0,003
3	Taxpayer Awareness (X ₃) →Taxpayer Motivation Following VDP (Z)	0,257	3,037	0,003
4	Tax Sanctions(X ₁) →Taxpayer Compliance (Y)	0,198	3,219	0,001
5	Taxpayer Knowledge (X ₂) →Taxpayer Compliance (Y)	0,131	2,561	0,011
6	Taxpayer Awareness (X ₃) →Taxpayer Compliance (Y)	0,162	2,877	0,004
7	Taxpayer Motivation Following VDP (Z)→Taxpayer Compliance (Y)	0,575	9,853	0,000
8	Tax Sanctions (X ₁) →Taxpayer Motivation Following VDP (Z) →Taxpayer Compliance (Y)	0,156	3,240	0,001
9	Taxpayer Knowledge (X ₂) →Taxpayer Motivation Following VDP (Z)→Taxpayer Compliance(Y)	0,140	2,749	0,006
10	Taxpayer Awareness (X ₃) →Taxpayer Motivation Following VDP (Z) →Taxpayer compliance (Y)	0,148	2,999	0,003

According to Table 6, all variable has a path coefficient value more than 0, which indicates a positive direction, a T-statistical value greater than 1,96, and a probability value less than 0.05, indicating that the hypothesis is acceptable and has a positive and significant direction. If the exogenous variable's main effect on the endogenous variable is considerable, testing the effects of the mediating factors can be conducted. Furthermore, by analyzing the specific indirect effects value in SmartPLS, the mediation effect can be tested using a bootstrapping method (Safitri, 2018). Based on Table 7 hypothesis number 8, 9, and 10 shows that the relationship of exogenous and endogenous variables through mediation variables can have a positive and significant effect. Based on the criteria for the mediation effect test, the taxpayer motivation variables in participating in the Voluntary Disclosure Program do not play a full role (partial mediation) of exogenous and endogenous variables (smartpls.com, 2022). This can happen because the direct relationship between exogenous and endogenous variables has a significant effect as well as indirect relationships that have a significant effect.

• Discussion

- **The Effect of Tax Sanctions on Taxpayer Motivation in Participating in the Voluntary Disclosure Program.**

Data analysis for this study indicates that the variable of tax sanctions has a positive and significant effect on individual taxpayers' motivation to participate in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat. This indicates that the variable of tax sanctions is one of the external factors that can spur the motivation of individual taxpayers at KPP Pratama Denpasar Barat to participate in the Voluntary Disclosure Program. The higher the sanctions imposed on taxpayers, the taxpayer will be motivated voluntarily in fulfilling their obligations, especially regarding the Voluntary Disclosure Program. According to the theory of normative beliefs, as it is described in the Theory of Planned Behavior, the encouragement or pressure obtained from others can result in beliefs and motivations that can give rise to a person's intentions for acting in a certain way. Sanctions

are a crucial component of increasing taxpayer motivation because stiff consequences will encourage more people to participate in the Voluntary Disclosure Program, which will ultimately improve the program's efficiency and taxpayer compliance. Individual taxpayers have been given the opportunity to participate in the Voluntary Disclosure Program based on the scheme of policy I and policy II, if the opportunity is not utilized properly, then the tax authorities will act decisively by imposing sanctions referring to PMK No.196/PMK.03/2021.

- The Effect of Taxpayer's Knowledge on Taxpayer Motivation in Participating in the Voluntary Disclosure Program.

The results of this study stated that taxpayer knowledge had a positive and significant effect on the motivation of individual taxpayers at KPP Pratama Denpasar Barat to participate in the Voluntary Disclosure Program. This indicates that the variable knowledge of taxpayers is an internal factor that can spur the motivation of individual taxpayers at KPP Pratama Denpasar Barat to participate in the Voluntary Disclosure Program. The higher the knowledge that the taxpayer has, the taxpayer will be motivated voluntarily in fulfilling their obligations, especially related to the Voluntary Disclosure Program. The higher the knowledge that the taxpayer has, the taxpayer will be motivated voluntarily in fulfilling their obligations, especially related to the Voluntary Disclosure Program. With the rapid advancement of technology, it can make it easier for taxpayers to obtain more specialized knowledge in the field of taxation.

- The Effect of Taxpayers Awareness on Taxpayer Motivation in Participating in the Voluntary Disclosure Program.

In this study, it was stated that taxpayer awareness has a positive and significant effect on the motivation of individual taxpayers at KPP Pratama Denpasar Barat to participate in the Voluntary Disclosure Program. This indicates that the taxpayer awareness variable is an internal factor that can spur the motivation of individual taxpayers at KPP Pratama Denpasar Barat to participate in the Voluntary Disclosure Program. The higher the awareness of taxpayers, the taxpayer will be motivated voluntarily in fulfilling their obligations, especially related to the Voluntary Disclosure Program. The results of this analysis are consistent with the theory of behavioral beliefs, which contains that an individual has the intention to act, and that intention will be stronger if that person also has beliefs that support acting in that way (Kusuma et al.,2021). Taxpayer awareness is an important aspect of the implementation of the Voluntary Disclosure Program, with the high contribution of taxpayers in participating in the program, will have an impact on taxpayer compliance.

- The Effect of Tax Sanctions on Taxpayer Compliance

According to the results of a study, tax sanctions have a positive and significant effect on individual taxpayers' compliance at the KPP Pratama Denpasar Barat. This indicates that the variable of tax sanctions is an external factor that can increase the compliance of individual taxpayers at the West Denpasar Pratama KPP. The higher the strictness of tax sanctions, the more taxpayers will comply with and comply with their tax obligations voluntarily. This can show that imposing strict tax sanctions without tolerance, can make taxpayers comply with the sanctions set by the government, and comply with all tax policies, to improve taxpayer compliance. Strict sanctions related to the Voluntary Disclosure Program will affect the level of compliance of taxpayers.

- The Effect of Taxpayer Knowledge on Taxpayer Compliance

This study states that taxpayer knowledge has a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat. This indicates that the variable knowledge of taxpayers is an internal factor that can improve the compliance of individual taxpayers at KPP Pratama Denpasar Barat. The higher the knowledge and understanding related to taxation, the more taxpayers will comply with and comply with their tax obligations voluntarily. Taxpayers who have adequate knowledge of tax provisions and procedures will make it easier to meet their tax compliance. It will be easier for taxpayers to comply with their tax obligations if they have sufficient knowledge of tax regulations and procedures.

- The Effect of Taxpayer Awareness on Taxpayer Compliance

In this study, it was stated that taxpayer awareness has a positive and significant effect on the compliance of individual taxpayers at KPP Pratama Denpasar Barat. This indicates that the variable of taxpayer awareness is an internal factor that can improve the compliance of individual taxpayers at KPP Pratama Denpasar Barat. The higher the taxpayer's awareness of his tax obligations, the higher the taxpayer's level of compliance. Taxpayer awareness has an important aspect that arises from within a person to determine the actions to be carried out. According to the Covid-19 pandemic, taxpayer awareness is crucial for the country's economy to recover. With taxpayer awareness of their tax responsibilities, tax revenues will increase, the economy will stabilize, and people will receive welfare.

- **The Effect of Taxpayer Motivation in Participating in the Voluntary Disclosure Program on Taxpayer Compliance**

This study shows that taxpayer motivation in participating in the Voluntary Disclosure Program has a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat. This indicates that the variable motivation of taxpayers in participating in the Voluntary Disclosure Program is an internal factor that can increase individual taxpayer compliance with the West Denpasar Primary KPP. The higher the motivation of taxpayers in participating in the Voluntary Disclosure Program, the level of taxpayer compliance will increase, this is following the purpose of launching the Voluntary Disclosure Program, which is to improve taxpayer compliance. Most taxpayers assume that with the Voluntary Disclosure Program going to be a trap, taxpayers who have complied feel unfair about the enactment of the program. Therefore, motivation plays an important role in providing encouragement to taxpayers' willingness to participate in the Voluntary Disclosure Program. Participation in the Voluntary Disclosure Program by the taxpayer can motivate them to increase their tax compliance.

- **The Effect of Tax Sanctions on Taxpayer Compliance Through Taxpayer Motivation in Participating in the Voluntary Disclosure Program**

The results of this study show that tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat through taxpayer motivation in participating in the Voluntary Disclosure Program is acceptable then the mediation effect does not play a full role (partial mediation). This indicates that the taxpayer's motivational variables in participating in the Voluntary Disclosure Program do not have a full role to play as an intermediary in the relationship of tax sanctions to taxpayer compliance. The results of this study are in line with previous research conducted by Trifani (2018), which proved that tax sanctions can indirectly affect the level of compliance of taxpayers through motivation and will. This is possible because one of the external factors that motivate taxpayers to voluntarily complete their tax obligations is the risk of encounter economic penalties for failing to comply by all applicable tax rules.

- **The Effect of Taxpayer Knowledge on Taxpayer Compliance Through Taxpayer Motivation in Participating in the Voluntary Disclosure Program**

In this study, it was stated that taxpayer knowledge has a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat through taxpayer motivation in participating in the Voluntary Disclosure Program is acceptable then the mediation effect does not play a full role (partial mediation). The results of this study support a previous study conducted by Safitri (2018), which concluded that taxpayer motivation does not play a full role in mediating the relationship between taxpayer knowledge and taxpayer compliance. Taxpayers who are very well in tax rules will have no trouble interpreting the information they get, especially in relation to the Voluntary Disclosure Program, so they may effectively use it.

- **The Effect of Taxpayer Awareness on Taxpayer Compliance Through Taxpayer Motivation in Participating in the Voluntary Disclosure Program**

This study states that taxpayer awareness has a positive and significant effect on taxpayer compliance through taxpayer motivation in participating in the Voluntary Disclosure Program is acceptable then the mediation effect does not play a full role (partial mediation). This indicates that the presence or absence of taxpayer motivation in participating in the Voluntary Disclosure Program as an intermediary variable, the direct relationship between the taxpayer's awareness of taxpayer compliance will not change. This study is substantiated by previous research by Trifani (2018), which indicated that taxpayer awareness can directly affect compliance and indirectly affect a taxpayer's willingness to participate in tax amnesty. Taxpayer participation in the Voluntary Disclosure Program is inspired by their desire to serve as a correlation between their awareness and their legal responsibilities.

Conclusion

Based on the results of the analysis of research and discussions that have been described regarding external and internal factors that affect the motivation of taxpayers in participating in the Voluntary Disclosure Program and its impact on taxpayer compliance, the following conclusions can be drawn: 1) Tax sanctions have a positive and significant effect on the motivation of individual taxpayers in participating in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat. 2) Taxpayer knowledge has a positive and significant effect on the motivation of individual taxpayers in participating in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat. 3) Taxpayer awareness has a positive and significant effect on the motivation of individual taxpayers in participating

in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat. 4) Tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat. 5) Taxpayer knowledge has a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat. 6) Taxpayer awareness has a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat. 7) Taxpayer motivation in participating in the Voluntary Disclosure Program has a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Barat. 8) Tax sanctions have a positive and significant effect on taxpayer compliance through taxpayer motivation and individual taxpayer motivation in participating in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat. 9) Taxpayer knowledge positive and significant affects taxpayer compliance through taxpayer motivation and individual taxpayer motivation in participating in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat. 10) Taxpayer awareness positive and significant affects taxpayer compliance through taxpayer motivation and individual taxpayer motivation in participating in the Voluntary Disclosure Program at KPP Pratama Denpasar Barat.

The results of this study provide theoretical implications in the form of a literature review related to external and internal factors that can influence the motivation of taxpayers to participate in the Voluntary Disclosure Program so as to improve taxpayer compliance. In addition, the results of this study also provide practical implications, by contributing to external and internal factors that can affect taxpayers' motivation in participating in the Voluntary Disclosure Program so that taxpayer compliance can increase amid economic recovery conditions.

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