

Has the Voluntary Disclosure Program Run Optimally? Insights from a Primary Tax Office in Wates

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Abstract. This research aims to increase taxpayer compliance with the voluntary disclosure program and to determine whether the voluntary disclosure program carried out by the Pratama Wates Tax Office is running optimally. The data used in this research were the results of interviews with 16 respondents: taxpayers, extension teams, and account representatives, as well as 32 respondents from taxpayer questionnaires. The data analysis technique used qualitative methods to analyze the level of taxpayer compliance with the voluntary disclosure program. The research results show that ways to improve this voluntary disclosure program can be achieved through socialization, sanction, and knowledge, so intense and comprehensive socialization and more emphasis on sanction and program benefits must be emphasized. High tariff sanctions will give taxpayers a sense of fear and deterrence so that taxpayers will be more compliant. Taxpayers' knowledge must always be explored in various ways, such as regular outreach and providing comprehensive and even information. This is implied by the installation of billboards, appeal letters, special consultation places, potential stands, and distribution via email, WhatsApp, and Instagram. The voluntary disclosure program carried out by Pratama Wates Tax Office has been running less than optimally.

1 Introduction

The tax ratio is one of the performance measures in measuring the performance of state tax revenues. Indonesia's tax ratio is the lowest globally [1]. One of the causes of the low tax ratio in Indonesia is the low level of tax compliance. The Government continues to strive to increase state revenues in the tax sector so that in 2021, there will be tax reform. This commitment to tax reform was achieved by implementing the Law on Harmonization of Tax Regulations. Therefore, on October 7, 2021, the Government passed the Law on Harmonization of Tax Regulations. The Law on Harmonization of Tax Regulations is hoped

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to encourage taxpayer compliance to be healthier, fair, effective, and sustainable and can support the realization of an Advanced Indonesia. The Voluntary Disclosure Program (VDP) is one of the new provisions contained in the HPP Law. The Voluntary Disclosure Program is an opportunity for taxpayers to report or disclose tax obligations that have not been fulfilled voluntarily through paying income tax based on tax amnesty disclosures and paying income tax based on disclosing assets that have not been reported on the 2020 Annual Income Tax Return [2].

The Voluntary Disclosure Program (VDP) has two policies that are provided to taxpayers. Policy I payments in the final PPh are based on the disclosure of assets that are not or have not been fully reported by participants in the tax amnesty program in Policy I. The participants are WP OPs and TA participating agencies on the basis of asset disclosure as of December 31, 2015, for assets that have not been disclosed. Policy II payments in the final PPh are based on the disclosure of assets not reported in the 2020 OP Income Tax Annual SPT. In policy II, the participants are only OP taxpayers on the basis of disclosure of assets acquired in 2016-2020 for assets not disclosed in the 2020 tax year.

Information dissemination needs to be done so that we can provide information and knowledge to taxpayers so that they run according to targets. This can be done through VDP socialization via Zoom meetings, online, live Instagram, etc. The Director General of Taxes has issued an appeal to Regional Offices so that every tax service office can hold VDP outreach to help disseminate information to taxpayers. Over 6 months, each tax service office carries out socialization of VDP, which is usually known as tax class, which is carried out once a week.

The Tax Service Office always follows the appeal from the Director General of Taxes to hold outreach, which is usually carried out by the extension team of each office. Socialization greatly influences taxpayers' knowledge and understanding, especially regarding VDP sanctions. According to [3], knowledge about sanctions in taxation is important because the Indonesian Government chose to implement a self-assessment system in the context of implementing tax collection. Therefore, the socialization of VDP can help increase taxpayer compliance regarding the Voluntary Disclosure Program.

Previous research by [4] found that the Voluntary Disclosure Program might create situations where some taxpayers do not fully utilize this program. However, [2] suggests that the program can succeed if socialization is carried out optimally. Studies by [5] and [6] indicate that socialization and taxpayer knowledge significantly impact improving taxpayer compliance. This study builds on and combines previous research by examining different variables, reviewing socialization and taxpayer knowledge, and adding tax sanctions as a new variable. The focus of this study is on individual taxpayers because corporate taxpayers are generally more compliant and have already disclosed their assets under the tax amnesty policy [7].

The Wates Pratama Tax Service Office was chosen as the object of this research because it is located in the Kulon Progo area, which has taxpayers in various professions. This is able to represent different natural conditions and influences the different characters of taxpayers at the Pratama Wates tax service office. Differences in character can result in many differences in the knowledge obtained by taxpayers, so there is a need for optimal education and socialization in this program so taxpayers can make good use of this program. Apart from that, "The Wates Pratama Tax Service Office in 2021 has not yet reached its revenue target," said Mr. Ely Murdoko, a billing section employee at the Wates Pratama Tax Service Office. This can occur due to a lack of taxpayer compliance in reporting annual SPT [8]. The socialization participants at KPP Pratama Wates were only around 15-20 taxpayers in each socialization, and the lack of enthusiasm of taxpayers who asked questions to the office extension team made the extension team concerned regarding the lack of taxpayers' understanding of VDP. It is hoped that the socialization of sanctions and taxpayers'

knowledge regarding the Voluntary Disclosure Program can help taxpayers disclose assets that have not been disclosed before the existence of strict post-VDP sanctions. Based on the problems and explanation above, the researcher wants to conduct a review of socialization, sanction, and taxpayer knowledge of the Voluntary Disclosure Program (Case Study of Taxpayers Registered at the Wates Pratama Tax Service Office). The paper aims to gauge the level of compliance with the Voluntary Disclosure Program (VDP) and explore factors contributing to such outcomes. This research has practical implications for tax offices, especially the Wates Primary Tax Office, as an evaluation material for the program and for choosing the most appropriate socialization, tax knowledge, and tax sanction steps to optimize the implementation of the Voluntary Disclosure Program.

2 Literature review

2.1 Compliance theory and taxpayer compliance

Compliance theory refers to a condition that shows a person's obedience to an existing rule or command [9]. A person tends to obey others when those individuals possess authority [9]. There are two perspectives on legal compliance: the instrumental and normative perspectives. The instrumental perspective assumes that personal interests and a person's perception of change play an overarching role in motivating behavior [10]. Meanwhile, the normative perspective relates to the assumption that others' views serve as a moral foundation, even if they conflict with personal interests [10]. The normative perspective will give rise to normative commitment, which causes a person to comply with the applicable rules because the law is seen as an obligation (normative commitment through morality) or because the lawmaker has the authority to regulate behavior (normative commitment through legitimacy) [11].

Taxpayer compliance, in this case, is the taxpayer's willingness to fulfill tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats, and the application of legal and administrative sanctions [12]. However, according to [13], it is a situation where the taxpayer fulfills all tax obligations and exercises tax rights. Taxpayer compliance is divided into two types: formal compliance and material compliance. Formal compliance is the fulfillment of the obligation to carry out taxation for taxpayers formally by referring to the Taxation Law. Meanwhile, material compliance is fulfilling the obligation to carry out taxation for taxpayers in a substantive manner by referring to the existing Taxation Law.

2.2 Voluntary disclosure program

The Voluntary Disclosure Program is an opportunity for taxpayers to report or disclose tax obligations that have not been fulfilled voluntarily through paying income tax based on tax amnesty disclosures and paying income tax based on disclosing assets that have not been reported on the 2020 Annual Income Tax Return [2]. However, according to a statement from the Minister of Finance of the Republic of Indonesia in 2021, The Voluntary Disclosure Program is a policy that gives taxpayers the option to disclose their assets and tax obligations that have not been disclosed voluntarily [14]. In addition, according to the press release from the [15], VDP is providing an opportunity for Taxpayers to report/disclose tax obligations that have not been fulfilled voluntarily through payment of Final Income Tax based on the disclosure of assets.

The calculation of VDP for Final Income Tax is final and can be calculated by rate x tax base. The basis for tax imposition is the amount of net assets (value of assets - value of debt)

not disclosed in the statement letter. In the Voluntary Disclosure Program, two policy conditions apply.

2.3 Tax socialization, tax sanction, and taxpayers knowledge

Based on the Regulations of the Director General of Taxes No. PER-03/PJ/2013) regarding [16], tax socialization is an effort to convey information related to taxation to the general public, the business world, as well as private and state institutions. According to [17], Tax socialization is useful for providing knowledge about tax procedures and methods to the public, especially taxpayers. However, tax socialization is the activity of tax government employees in providing taxpayers with knowledge regarding all taxation matters, both tax regulations and procedures, using appropriate methods [17].

Tax sanction is proof that the provisions of tax laws and regulations (tax norms) must be obeyed, or it could be said that tax sanction is a deterrent to prevent taxpayers from violating tax norms. In contrast, tax sanction is a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed. In other words, tax sanction is used as a preventive tool so that taxpayers do not violate tax norms [18]. Tax sanction is a preventive tool, so taxpayers do not violate tax norms [19].

According to [20], tax knowledge is the ability of taxpayers to know tax regulations regarding tax rates based on existing laws that they will pay and tax benefits that will be useful for their lives. However, tax knowledge is tax information obtained by taxpayers as a basis for acting, making decisions, and pursuing certain directions and strategies in connection with the implementation of their rights and obligations in the field of taxation [21].

3 Methods

The research method was to answer the research questions formulated based on the problem background, which includes: (1) How can taxpayer compliance in the voluntary disclosure program be improved through socialization? (2) How can taxpayer compliance in the voluntary disclosure program be improved through taxpayer knowledge? (3) How can taxpayer compliance in the voluntary disclosure program be improved through sanctions? (4) Have the socialization, sanctions, and taxpayer knowledge related to the voluntary disclosure program for taxpayers registered at the Wates Pratama Tax Service Office been optimal?

The research object was the Wates Pratama Tax Service Office. The data type was qualitative, using primary and secondary data sources. Primary data were obtained from interviews with taxpayers, counseling teams, representative accounts, and the results of a taxpayer questionnaire from the Wates Pratama Tax Service Office. Data collection methods included observation, interviews, and literature studies using qualitative descriptive data collection techniques supported by content analysis to make the results more accurate and clear. In the data analysis process, the researcher used several analyses [22] as follows: (1) Conduct observations, interviews, and literature reviews to obtain the necessary data, including an overview of the office, methods used by the office to increase taxpayer compliance with the VDP, socialization materials used for VDP tax classes, methods of socialization used so far, and efforts to improve VDP to increase taxpayer compliance, which impacts annual taxpayer revenue; (2) Process the data obtained according to the predetermined research questions; (3) Group the results obtained according to criteria or categories for each content, then process the data according to the category in each code; (4) Draw conclusions from the data.

According to Regulation SE-18/PJ/2015, the level of taxpayer compliance can be measured by the level of taxpayer submission in filing taxes. If taxpayer compliance is high, it indicates

that the Voluntary Disclosure Program is running optimally. However, if taxpayer compliance is low, it means that the Voluntary Disclosure Program is not yet running optimally. The formula for calculating the level of taxpayer compliance is used to assess taxpayer compliance with the voluntary disclosure program.

$$\frac{\text{Realization of the voluntary disclosure program}}{\text{Assumptions that taxpayers should be able to disclose}} \times 100 \quad (1)$$

Table 1. Compliance level criteria

Percentage	Criteria
>100%	Very Obedient
90-100%	Obedient
80-90%	Just Obedient
60-80%	Less Obedient
<60%	Disobedient

4 Results and discussion

Based on interview data in this research in the form of recorded interviews with 16 respondents supported by 32 respondents' questionnaire results. Respondents for interviews were selected from various professions, including taxpayers, with a total of 12 respondents, while employees were interviewed with a team of extension officers and account representatives with a total of 4 employees. Respondents who filled out the polling questionnaire consisted of 19 men (59.4%) and 13 women (40.6%), with an average age of 45.68, with types of employment as Civil Servants (8 people or 25%), Private Employees (13 people or 40.6%), Entrepreneurs (11 people or 34.4%).

Table 2. Interview respondent data

No	Type of work	Initials
1	Treasurer in Prosecutor's Office Country	R1
2	Civil Service Taxation	R2
3	Civil Service Supervisory Body Finance and Development	R3
4	Corporate Employee	R4
5	Civil Service	R5
6	Employee / Staff Admin	R6
7	Indonesian National Police	R7
8	Businessman Restaurant	R8
9	PKH Employees Social Services	R9
10	Businessman Craft	R10
11	Notary Public	R11
12	Elementary School Teacher	R12
13	Team Section Counselor Service	R13
14	Team Section Counselor Service	R14
15	Account Section Representative Supervision I	R15
16	Account Section Representative Supervision I	R16

4.1 Socialization

The socialization of the voluntary disclosure program carried out by KPP Pratama Wates is in accordance with the advice from the DJP, which is carried out regularly on Wednesdays, but this only runs for the first 3 months, and from April until now, there has been no special socialization for VDP but simultaneously with other tax socialization. According to KPP Pratama Wates employees, socialization carried out simultaneously is considered more effective. This was supported by the KPP Pratama Wates employee.

“...at the beginning of this year, there were indeed participants, but as we get here, there are fewer participants, if we say tax class, because there must be a minimum of 10 taxpayers, whereas often recently there have not been 10 for those taking part in the socialization...” (R14)

“...in January-March, the WP was still quite enthusiastic, but in the last months, it was still less, so we often included VDP material in other socialization.” (R15).

KPP Pratama Wates employees continue to strive to improve compliance with the voluntary disclosure program, which is carried out through outreach. In order for socialization to run well, there needs to be thorough preparation and provision of appropriate facilities, as is done by KPP Pratama Wates by sorting taxpayers who have potential for VDP, inviting taxpayers who have participated in Tax Amnesty (taxpayers who have potential), as well as how to convey good socialization of the voluntary disclosure program.

According to KPP Pratama Wates employees, the thing that must be done so that socialization can support this program so that it runs optimally is carrying out regular or intense socialization. According to [23], tax socialization carried out intensively or frequently can help increase taxpayers' knowledge regarding taxation.

In socialization, it is necessary to prepare supporting materials, such as using language that is easy to understand and can attract taxpayers, such as using animated videos, PowerPoint, pictures, or other simple videos and providing examples to make it clearer. This was expressed by taxpayer respondents.

“...which uses simple language and is easy for lay people to understand.” (R2)

“...using popular diction, which is familiar to the public, WP is very lay and doesn't know anything, so be patient. Don't use abbreviations...” (R3)

“Using animated videos or PowerPoint.” (R5)

“...use simple images or videos.” (R1)

“...and there are examples to make it clearer.” (R6).

Apart from that, KPP Pratama Wates socializes this voluntary disclosure program online and offline. However, in this case, taxpayers prefer offline due to several things, such as freedom when asking questions, clarity, no fear of network errors, and ease of obtaining information. It can take place in two directions, and there is interactive feedback. Based on the questionnaire results, 53% of respondents chose offline, and 61% chose the talk show method. According to [24], delivering tax information directly or on a talk show is best to increase taxpayer compliance. A similar thing was also expressed by [25], who stated that the dissemination of tax information is best carried out in direct contact with taxpayers, such as offline seminars, direct discussions, or the like. This is also supported by taxpayer respondents.

“...and it's free and also more effective, and if anyone is confused, we can ask directly there without fear of frequent network errors.” (R8)

“...more clearly and if you ask, it will be even better and clearer.” (R9)

“...for example, if someone doesn't understand, I can ask directly ...” (R10)

“...to avoid technical problems such as signals and devices so that you can focus more on understanding the socialization material... in the future, it may be possible to do it directly if allowed.” (R5)

“...because it will be easier to understand and can go both ways, and there is very interactive feedback.” (R12)

The socialization actually only aims to increase knowledge and insight among taxpayers, not to force taxpayers to undertake this program. Taxpayers who feel more interested will usually consult at the helpdesk or through their respective account representatives. This is supported by taxpayer respondents.

“...just to find out more clearly with socialization because it is explained in general terms first to build a framework for thinking about the VDP program, but if you have more curiosity, it is better with AR because it will be more flexible and enjoyable.” (R5)

Socialization at KPP Pratama Wates is considered to be less comprehensive because employees only carry out outreach to taxpayers who have potential, not targeting all taxpayers. Socialization or counseling should be carried out in certain areas that have potential and are comprehensive [3], as stated by the KPP Pratama Wates employee.

“...we will again select taxpayers who still have potential ...” (R13)

“...using our method, we select taxpayers who have more potential and may have participated in TA from existing data ...” (R15)

“...taxpayers who have participated in the tax amnesty because it is considered to have potential ...” (R16)

However, this statement is different from the opinion of taxpayers that there needs to be comprehensive socialization that can target all taxpayers to certain villages or places so that the socialization can run optimally and in accordance with targets. This was expressed by taxpayer respondents.

“...moreover, the socialization is carried out evenly throughout the villages.” (R6)

“...maybe it can reach villages or sub-districts so that it can target taxpayers further ...” (R10)

It turns out that this socialization has not run optimally because, in reality, many taxpayers still do not know about the program. Based on the questionnaire results from 32 respondents, 24 taxpayers were unaware of the voluntary disclosure program, and 27 had never participated in the socialization. Apart from that, it is also supported by the results of interviews with taxpayer respondents.

“...I know that there is VDP socialization, but I have never participated in the socialization because I once registered, but I didn't get the link.” (R4)

“I don't know because I don't know much about taxes, because when I report it, I just do it collectively directly from the office. (R7)

In the socialization of the voluntary disclosure program, several obstacles are still encountered, including difficulties in attracting the interest of taxpayers, not many taxpayers participating, and the lack of information obtained by taxpayers. Various efforts have been made to make this program successful through the socialization of the voluntary disclosure program, such as during the implementation of employee outreach, which will better explain the benefits and sanctions of this program. In delivering material to make taxpayers interested, more emphasis can be placed on benefits, services, and tax sanctions [25].

Based on the results of the questionnaire, 8 taxpayers were aware of the VDP (Voluntary Disclosure Program) socialization, while 24 taxpayers were unaware of the VDP. Additionally, 5 taxpayers participated in the VDP socialization, but 27 others did not. Taxpayers preferred offline socialization, with 17 respondents choosing offline and 15 opting for online sessions. According to [24], it is recommended that tax information be delivered directly or through talk shows to improve taxpayer compliance. A similar view was expressed by [25], stating that tax information should be disseminated through direct contact with taxpayers, such as offline seminars, face-to-face discussions, or similar methods. The

questionnaire results indicated that 61% of respondents preferred the talk show method, while 39% opted for PowerPoint presentations. This is also supported by taxpayer respondents.

4.2 Sanctions

This voluntary disclosure program sanction is considered to be able to help increase taxpayer compliance because taxpayers will feel afraid of these sanctions. The rates are also quite large compared to taxpayers who carry out a voluntary disclosure program. Sanction in this disclosure program is optimal for increasing taxpayer compliance because many taxpayers fear these sanctions. This is supported by the results of the questionnaire that 78% of taxpayers said sanctions could help increase taxpayer compliance. Taxpayer compliance is very closely related to tax sanctions [26]. This is also supported by taxpayer respondents and KPP employees.

“...they will think that if in the future they are late in paying taxes, then the amount paid will be much larger.” (R6)

“...the existence of sanction will create fear for taxpayers if they do not comply with tax reporting.” (R4)

“One of the triggers for reporting is because of the sanction and also because they feel afraid... Moreover, the greater the sanction rate, the greater the possibility that it will help increase the sense of compliance.” (R14)

The efforts made by KPP Pratama Wates are that the office has carried out post-VDP notifications starting this month in order to increase taxpayer compliance itself, and employees must also always consistently enforce sanctions [27] and regulations that have been established as well as providing letters of advice to individual taxpayers by listing their assets and helping to calculate whether assets that have not been disclosed will have a higher rate. Higher tax rates can increase taxpayers' desire to report their assets and help increase taxpayer compliance [28].

Based on the questionnaire results, 22% of taxpayers stated that penalties do not increase taxpayer compliance, while 78% believed that penalties do enhance compliance. Taxpayer compliance has a strong correlation with tax sanctions [26].

4.3 Taxpayer knowledge

Taxpayer knowledge is considered to help improve compliance. If taxpayers have more knowledge, this can help increase taxpayer compliance through the taxpayer's self-awareness [29]. Based on the results of the respondents' questionnaires, 53% of respondents did not know about VDP even though this program had been implemented. Therefore, it could be interpreted that this program was not running optimally. This is supported by taxpayer respondents.

“Not yet. In fact, I just found out that if you didn't tell me, maybe I wouldn't know.” (R10)

“I don't know about VDP yet because after being registered with KPP Wates, I was immediately placed on a job placement in Semarang...” (R3)

Knowing that taxpayers know about this program's existence can create taxpayers with VDP potential. This was expressed by KPP employee respondents.

“...people want to take part because they know first, so I'm sure that with more knowledge, there is potential for taxpayers to participate.” (R13)

In order to provide education and information to taxpayers, KPP Pratama Wates employees continue to strive to increase taxpayer knowledge through socialization, installing billboards, appeal letters, tax rings, emails, WhatsApp broadcasts, distribution via Instagram, providing special VDP consultation services, providing QnA, stands in places with more

potential and direct visits to taxpayers who have potential. According to [25] and [27], increasing taxpayer knowledge can be done through outreach to places that have potential or by using mobile cars and public service advertisements such as brochures, billboards, leaflets, banners, newspapers, posters or television and radio media. Apart from that, there is a need to improve the services provided by KPP Pratama Wates and make it easier to carry out taxation in order to support this program [27]. This is supported by taxpayer respondents and KPP employees.

“...providing counseling or improving services to taxpayers... through radio or website/online and also through print media such as banners placed on roads or strategic places.” (R4)

“From the Regional Office, there are actually instructions on what needs to be done, for example, socialization, installing billboards, appeal letters, tax rings, emails, existence of command posts and so on, and from KPP as the executor/run it.” (R13)

“...and making direct visits to taxpayers who own assets discovered by the center and these taxpayers have the potential to report.” (R16)

Apart from that, there is a need for cooperation with ministerial or other institutions to advise their staff or employees to participate in the voluntary disclosure program and for Account Representatives to contact them to provide personal advice or information to taxpayers. There needs to be an approach to taxpayers in order to increase taxpayer knowledge [3].

The questionnaire also revealed that many taxpayers (53%) were still unaware of the Voluntary Disclosure Program, even though the program was about to end in June, indicating that taxpayers' knowledge about the program had not been fully optimized.

4.4 Taxpayer compliance level

Based on the obtained data, the calculation result was 5.6%, which was <60%. Therefore, it can be said to be not optimal. Apart from that, based on the results of interviews, respondents said it was not optimal.

$$\frac{\text{Realization of the voluntary disclosure program}}{\text{Assumptions that taxpayers should be able to disclose}} \times 100 \quad (2)$$

$$\frac{58}{1036} \times 100\% = 5,6\%$$

This is supported by taxpayer respondents and KPP Wates employees.

“Not completely, because, in fact, there are still many who don't know what VDP is.” (R6)

“...It doesn't look like it has because it can be seen from the existing data that only a few taxpayers have reported it, but the KPP has provided everything optimally so that this program runs smoothly.” (R16)

The voluntary disclosure program carried out by KPP Pratama Wates is considered not optimal, one of which is because, in its implementation, there are several obstacles, such as the difficulty of attracting taxpayer interest and less comprehensive and routine counseling, which causes a lack of knowledge of the taxpayers themselves. Other things that become obstacles are that there are still postal returns and the appeal letters do not reach taxpayers, the taxpayer lacks understanding of the property tax objects that must be disclosed, and errors have occurred on the website when filling in assets. Therefore, the voluntary disclosure program that KPP Pratama Wates has carried out is not running optimally because many taxpayers still have not reported their assets, but the efforts made by KPP Pratama Wates are also in accordance with the applicable appeals.

5 Conclusion

Based on the results of the research conducted by the author, it can be concluded that: 1) The socialization of the voluntary disclosure program at KPP Pratama Wates is considered not to have run optimally. This is proven by the fact that many taxpayers still do not know or have participated in the socialization. Socialization at KPP Pratama Wates is still not optimal, so efforts need to be made, such as conducting offline socialization using clear and easy-to-understand language, displaying animated videos or interesting images, using diction that is easy to understand, providing examples and methods in the program, as well as carrying out intensive and comprehensive outreach to all taxpayers. Apart from that, there needs to be thorough preparation, such as preparing materials, how to convey them to taxpayers, sorting potential taxpayers, and inviting taxpayers who have participated in Tax Amnesty. As socialization progresses, there must also be more emphasis on the benefits, methods, and consequences taxpayers will get if they do not participate in the program by comparing the rates at which taxpayers participate and do not participate in this program. Pratama tax service office employees also provide letters of advice to taxpayers, and in these letters, there is also data on their assets. 2) Voluntary disclosure program sanction is considered capable of increasing taxpayer compliance because sanctions can make taxpayers afraid and deterred from higher tariff sanctions. Efforts made to increase taxpayer compliance through sanctions can be carried out with the Fiscus, who are expected to always remind of the existence of sanctions, enforce sanctions consistently, provide letters of advice to taxpayers, and provide education regarding higher tariff sanctions in the future. 3) The knowledge of taxpayers registered with KPP Pratama Wates is considered not optimal because, in reality, there are still many taxpayers who do not know about this voluntary disclosure program. To increase taxpayer compliance in terms of knowledge, it is necessary to carry out comprehensive outreach, installing billboards, appeal letters, tax rings, emails, WhatsApp broadcasts, distribution via Instagram, providing special consultation services for voluntary disclosure programs and stands in places with more potential and can approach taxpayers. 4) The results of calculating taxpayer compliance with the voluntary disclosure program at KPP Pratama Wates show less compliance, with a value of 5.6%. This indicates that the voluntary disclosure program carried out by KPP Pratama Wates has not run optimally.

The author hopes that KPP Pratama Wates can further increase taxpayer compliance by carrying out the efforts that the author has researched to align with the targets and expectations of the DJP. Apart from that, it is hoped that further research will be able to develop this research by adding research variables and the number of respondents to maximize the results.

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