The Effect of Taxpayer Perception and Trust in the Government on Taxpayer Compliance with the Voluntary Disclosure Program

Asepma Hygi Prihastuti[1], Dodi Agusra[2], Deviana Sofyan[3], Saipul Al Sukri[4]

[1,2,3] Sekolah Tinggi Ilmu Ekonomi Persada Bunda, Indonesia
[4] Universitas Islam Negeri Sultan Syarif Kasim Riau, Indonesia

Email: [1]asepma.hygie@gmail.com, [2]agusradodi@gmail.com, [3]deviana.sofyan@gmail.com, [4]saipul.alsukri@gmail.com

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ABSTRACT

This study aims to examine the effect of Taxpayer Perception and Trust in the Government on Taxpayer Compliance in the Voluntary Disclosure Program. The population in this study were all taxpayers registered at KPP Senapelan Pekanbaru. The sample used in this study were taxpayers who assisted in reporting the Annual Tax Return (SPT) in March 2022 at the Tax Center of the Persada Bunda School of Economics (STIE) which is the work area of KPP Senapelan Pekanbaru, with a total of 95 respondents. The sampling technique used was non-probability sampling with an incidental sampling approach. This study uses primary data obtained through the distribution of questionnaires to individual taxpayers. The results this research state that Taxpayer Perception variable affect Taxpayer Compliance, variable Trust in Government affect Taxpayer Compliance, as well as Taxpayer Perception variable and Trust in the Government simultaneously affect Taxpayer Compliance with the Voluntary Disclosure Program. The independent variables, the perception of taxpayers and trust in the government are able to explain the dependent variable, namely taxpayer compliance by 31.3%, while the remaining 68.7% is explained by other variables not included in this research model.

INTRODUCTION

In 2020 after the COVID-19 pandemic, Indonesia experienced an economic recession. One of the economic recessions in Indonesia is marked by the increasing unemployment rate. As of August 2020, the unemployment rate was recorded at 7.07%, an increase of 1.84% compared to August 2019 (BPS, 2020). The Indonesian government has made efforts to restore the economy by issuing a Perpu on state financial policies in dealing with the COVID-19 pandemic as an effort to stabilize the country's economy. The Perpu also contains policies related to state revenues in the taxation sector. Reported from Masdi (2021) Indonesia experienced a decrease in tax revenues in 2020 by 19.6% compared to 2019. Realization of tax revenues in 2020 was only 89, 4% of the APBN target, so it can be said that there is a shortfall or not achieving the target of around 126.7 trillion. As a result, the budget deficit increased to 6.1% of GDP.

Taxes can be said to be a support or foundation in state revenue. The revenue will be used to finance all state needs such as development, education, and health (Alfiyah & Latifah, 2017). The government's plan to increase state revenue through the taxation sector is with the Voluntary

Disclosure Program policy implemented in 2022.

The Voluntary Disclosure Program is one of the latest regulations on taxes that has been ratified through the Law on Harmonization of Tax Regulations (UU HPP) on October 7, 2021. Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) is a continuation of Law No. Number 11 of 2020 concerning Job Creation (UU Ciptaker) in terms of setting provisions in the field of taxation. Although it seems to increase state revenue, according to the Ministry of Finance, the Harmonization of Tax Regulations in the long term aims to increase voluntary compliance of taxpayers.

There are several similarities between the Voluntary Disclosure Program and the 2016 Tax Amnesty, including: (1) Similarities in the program's success target, namely strengthening taxpayer compliance; (2) Target participants where the target of the Voluntary Disclosure Program also reaches Private Persons (OP) and Business Entities; and (3) the Voluntary Disclosure Program also expects repatriation of assets (Puti & Damia, 2021). In addition, the Voluntary Disclosure Program also encourages taxpayer compliance. This is stated in the goal of the Voluntary Disclosure Program, namely "To encourage taxpayer compliance and provide opportunities for taxpayers to disclose their assets that have not been disclosed", which is based on the principles of simplicity, legal certainty and benefit (State Budget Bulletin, November 2021).

The Minister of Finance of the Republic of Indonesia (2021) stated that the Voluntary Disclosure Program is a policy that gives taxpayers the choice to be able to disclose their tax assets and obligations that have not been disclosed voluntarily. This voluntary disclosure program is a policy that is not only a tax amnesty but also a rare opportunity that can be utilized as best as possible by taxpayers. Efforts to increase state revenue in the taxation sector will be optimal if it is supported by obedient behavior of taxpayers.

One theory that examines the behavior of taxpayers is the Theory of Planned Behavior (TPB). According to Suliyawanti (2018) this theory is related to human social psychological models that are useful in explaining specific human behavior. Human behavior is supported by the intentions of each individual. Intention serves as a motivation that can influence human behavior. For this reason, this theory can support the behavior of taxpayers to be obedient to their tax obligations so that state revenues will increase, especially in the tax sector. The Voluntary Disclosure Program policy cannot run successfully without the contribution of taxpayers.

The Voluntary Disclosure Program provides an option for taxpayers who have not fully reported their assets in the past to follow this policy by paying the income tax rate for the disclosure of reported assets. Taxpayers take options depending on the perception of each individual in responding to this Voluntary Disclosure Program policy. Taxpayers' perceptions regarding the Voluntary Disclosure Program are considered very important in supporting the implementation of this policy because the perpetrators of the Voluntary Disclosure Program are the taxpayers themselves. Factors supporting the formation of taxpayer perceptions can be attitudes, motivations, expectations, experiences, atmosphere, and something new (Aruan, Sujana, & Tripalupi, 2017). Another important supporting factor in shaping the perception of taxpayers is trust in the government in implementing the policy. Taxpayers' trust in the government will influence behavior to support or not support the Voluntary Disclosure Program (Deviana et al., 2021; Iskamto et al., 2020; Novita & Rahmi Fahmy, 2022; Widayat et al., 2022).

Based on research conducted by Doğan Bozdoğan (2018) in Turkey, it is stated that the Voluntary Disclosure Program that is carried out too often can actually harm the state so that for this the government needs to prepare a good system of government and tax law in order to foster trust and a sense of security for taxpayer. When the tax law and government system are good, taxpayers will feel confident that the taxes they pay will not be misused. This indicates that trust in the government is a behavior that can affect decision making in fulfilling tax obligations (Purnamasari, 2017 in Dewi & Diatmika 2020).

The research by Sipahutar & Siringoringo (2019) explains that the perception of taxpayers to participate in the Voluntary Disclosure Program is influenced by trust in the government on the

condition that the government must ensure justice and legal equality for all taxpayers who participate. Research conducted by Dewi & Diatmika (2020) also supports research from Sipahutar & Siringoringo (2019) which explains that trust in the government will increase if the perception of taxpayers regarding the tax system and law in Indonesia has been carried out properly so that this will also increase the number of taxpayer compliance. The results of the study by Suci and Aisyaturrahmi (2022) stated that the Voluntary Disclosure Program had a positive influence on Taxpayer Perceptions, and Trust in the Government as a moderating variable can strengthen the relationship between the Voluntary Disclosure Program on Taxpayer Perceptions. For this reason, the perception of taxpayers and trust in the government are factors in the success of taxpayer compliance in the Voluntary Disclosure Program implemented in 2022.

Based on the explanation above, this study aims to examine and analyze the effect of Taxpayer Perception and Trust in the Government on Taxpayer Compliance in the Voluntary Disclosure Program. This research can be used as an evaluation for the government for policies that will be made in the future, on this evaluation the government in the future can innovate to meet the target of state revenue from taxation through policies that will be set.

LITERATURE REVIEW

Taxpayer Compliance

Compliance is the existence of a feeling and action to obey, submit and carry out an existing teaching or regulation (Kamus Besar Bahasa Indonesia, 2022). Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the country which is expected to be fulfilled voluntarily (Mandagi, 2014). According to Mustofa (2016), taxpayer compliance is the extent to which taxpayers can carry out their tax obligations properly and correctly according to tax regulations. So the context of compliance in this study means that taxpayers are trying to comply with the applicable tax laws, either fulfilling their obligations or exercising their tax rights.

According to Santoso (2008) quoted from the Practice Note on Compliance Measurement published by the OECD (2001), compliance is divided into two categories, namely: (1) administrative compliance, which includes reporting compliance and procedural compliance; and (2) technical compliance includes compliance in calculating the amount of tax to be paid by the taxpayer.

Tax compliance is divided into two, namely: (1) formal tax compliance is compliance that is regulated in accordance with the provisions of the tax law, for example having a NPWP for those who already have income, not being late in reporting Periodic or Annual SPT before the deadline, not being late in paying off tax debt in accordance with the stipulated time limit, and (2) material tax compliance is a condition when the Taxpayer substantively fulfills all material provisions of taxation, namely in accordance with the content and spirit of the tax law (Mangoting, 2013).

Taxpayer Perception

Perception is an interpretation of events that will occur to each individual in interpreting information around their environment through sight, feeling, appreciation and smell (Mangumban, 2015 in Irawati & Sari, 2019). The positive perception of taxpayers on their tax obligations will affect the behavior of these taxpayers in fulfilling their obligations. On the other hand, if the taxpayer's perception is negative about his tax obligations, the taxpayer's behavior will show non-compliance.

The taxpayer's perception of the Voluntary Disclosure Program policy is a view, interpretation, or assumption of each taxpayer regarding the policy (Suyanto & Putri, 2017). Perception is not formed just like that but through several stages or processes supported by the formation factors such as knowledge related to the Voluntary Disclosure Program and the opinions of others. The behavior of the taxpayer will be greatly influenced by the perception of the taxpayer itself so that the formation of perception becomes an important point for taxpayers before taking an action.

Trust in the Government

Trust is a belief in something that is believed to be real or true (Kamus Besar Bahasa Indonesia, 2022). Kirana & Moordiningsih (2010) in Sipahutar & Siringoringo (2019) explain that building trust is not an easy thing. Trust can be formed through one's past experiences, experiences that give a good impression can support the formation of mutual trust and mutual commitment. Trust between taxpayers and the government should be well established because mutual trust will encourage taxpayers to be obedient. In addition, the trust of taxpayers to the government is realized through compliance and the hope that they can run the government well in accordance with applicable norms (Purnamasari, Pratiwi, & Sukirman, 2018).

Voluntary Disclosure Program (PPS)

The Voluntary Disclosure Program is a new policy in the field of taxation issued by the government. This policy not only provides tax amnesty but also gives taxpayers the option to voluntarily report their assets that have not been reported in the past by paying income tax in the amount of the reported assets. The Voluntary Disclosure Program will be held from January 1 to June 30, 2022. Based on Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP) there are 2 schemes of the Voluntary Disclosure Program, which are as follows:

Table 1. Schematic of the Voluntary Disclosure Program

Information	Policy 1	Policy 2
Subject	Individual and Corporate Taxpayers, TA Participants (Tax Amnesty 2016)	Individual Taxpayer
Asset Base	Assets as of December 31, 2015	Acquired Assets for 2016-2020 that have not been reported in the 2020 annual tax return
Final PPH Rates	11% for foreign assets 8% for foreign repatriated assets and DN assets 6% for foreign repatriated assets and domestic assets invested in SBN/downstreaming/renewable energy.	18% for foreign assets 14% for foreign reparation assets and domestic assets 12% for foreign repatriated assets and domestic assets invested in SBN/downstreaming/renewable energy.

Source: Suci and Aisyaturrahmi (2022)

Hypothesis Formulation
The Influence of Taxpayer Perception on Taxpayer Compliance

Taxpayer compliance with the perception of taxpayers has a relationship. Based on the theory of planned behavior, explains that every individual behavior always begins with an intention. Taxpayers can form intentions in determining their behavior or perceptions through attitudes, encouragement from those closest to them, past knowledge and experience, as well as moral obligations. All of these factors will result in taxpayer perceptions that will be used in making decisions to follow or support taxpayer compliance with the Voluntary Disclosure Program or not. In addition, based on attribution theory, an external factor that influences the perception of taxpayers to be obedient is the Voluntary Disclosure Program (Alfiyah & Latifah, 2017). Therefore, there is an indication that the perception of taxpayers has a relationship with taxpayer compliance because it can determine a taxpayer's behavior. From the explanation above, the hypothesis is proposed:
H_1 : Taxpayer Perception has an effect on Taxpayer Compliance.

The Effect of Trust in the Government on Taxpayer Compliance

The use of the theory of planned behavior will produce rational thinking. This is useful for taxpayers in making decisions to behave, especially in carrying out their tax obligations (Purnamasari

et al., 2018). Based on attribution theory, trust in the government is an external factor that can affect taxpayer compliance behavior (Ketut, Ambara, & Noviari, 2017). This is because the government has an important role in supporting the success of the Voluntary Disclosure Program policy. The government as the authority responsible for making the policy of the Voluntary Disclosure Program should be able to give confidence to taxpayers regarding the new policy that it has issued is a good policy, so that taxpayers will comply with the policies made by the government.

H_2: Trust in the Government affects Taxpayer Compliance.

The Effect of Taxpayer Perception and Trust in the Government on Taxpayer Compliance

The results of the study by Suci and Aisyaturrahmi (2022) state that the Voluntary Disclosure Program has a positive influence on Taxpayer Perceptions, and Trust in the Government as a moderating variable can strengthen the relationship between the Voluntary Disclosure Program on Taxpayer Perceptions. For this reason, the perception of taxpayers and trust in the government are factors in the success of taxpayer compliance with the Voluntary Disclosure Program. From the explanation above, the hypothesis is proposed:

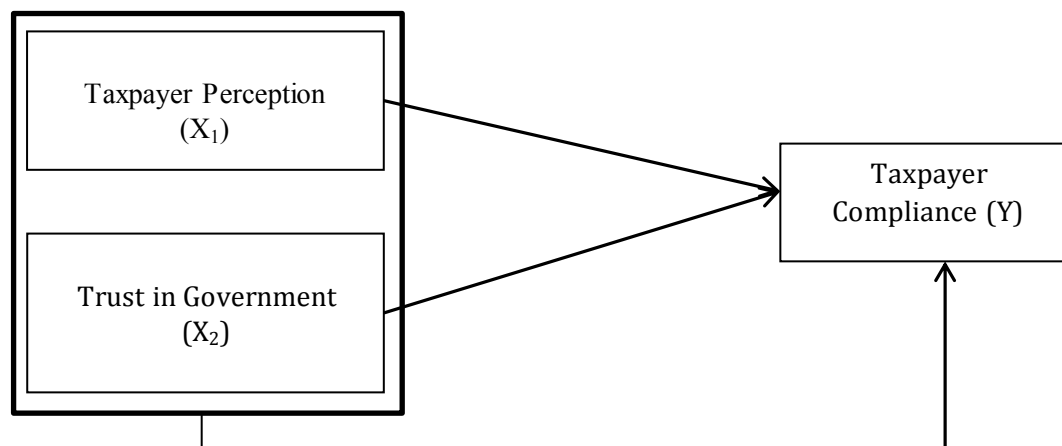H_3 : Taxpayer Perception and Trust in Government has an effect on Taxpayer Compliance.

Figure 1. Research Model

METHOD

Population and Sample

The population in this study are all taxpayers registered at KPP Senapelan Pekanbaru. The sample used in this study were taxpayers who assisted in reporting the Annual Tax Return (SPT) in March 2022 at the Tax Center of the Persada Bunda School of Economics (STIE) which is the work area of KPP Senapelan Pekanbaru, with a total of 95 respondents. Personally by collecting valid questionnaires to be processed further.

Sampling technique is to use non-probability sampling with incidental sampling approach. This study uses primary data obtained through the distribution of questionnaires to individual taxpayers. Measurement of the results of the questionnaire was measured using a Likert scale in accordance with the research variables.

Table 2. Statement Assessment Points

Statement	Score
Strongly Disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4

Strongly Agree (SS)	5

Operational Definition and Research Variable Indicators

The variables in this study are the Taxpayer's Perception and Trust in the Government as independent variables. The dependent variable used is Taxpayer Compliance. In table 3, the following is a description of the operational definition of each variable and its indicators:

Table 3. Operational Definitions and Variable Indicators

Variable	Operational definition	Indicator	Scale
Taxpayer Perception (X_1)	The voluntary disclosure program is a policy that can be utilized by taxpayers to report their assets that have not been reported in the past by paying taxes according to a predetermined rate. Taxpayers who follow this policy will also avoid being examined by the tax authorities as well as larger administrative sanctions.	1. Knowledge 2. Understanding 3. Awareness and motivation 4. Utilization (Ariesta & Latifah, 2017)	Ordinal
Trust in Government (X_2)	Trust in the government is a taxpayer's belief in policy makers who are also responsible for a policy	1. Government system 2. Legal system 3. Politician 4. People's rights Handayani (2012) in (Purnamasari et al., 2018) in (Suci, et al, 2022)	Ordinal
Taxpayer Compliance (Y)	Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the context of contributing to the development of the country which is expected to be fulfilled voluntarily. (Mandagi et al, 2014)	1. Register as a WP 2. Fill out the tax return correctly, completely, and clearly and submit it on time. 3. It is never too late to submit an SPT. 4. No tax arrears. 5. Has calculated the amount of tax in accordance with applicable regulations. 6. Never been subject to administrative sanctions. 7. Have paid tax according to the tax payable. 8. Using tax rates in accordance with applicable regulations. 9. Make tax payments at a place designated by the Directorate General of Taxes. (Suyanto, 2016)	Ordinal

RESULTS AND DISCUSSION

This research is a research conducted at KPP Senapelan, Pekanbaru City. The distribution of the questionnaires was carried out on 1-31 March 2022. The following describes the distribution map of the 110 questionnaires distributed:

Table 4. Research Sample Data

Information	Amount

Number of Questionnaires Distributed	110
Number of Questionnaires Return	97
Number of Questionnaires Not Returning	13
Number of Invalid Questionnaires	2
Number of Questionnaires Processed	95

Validity and Reliability Test Results

Based on the results of SPSS data processing for the results of the validity test of the variables of Taxpayer Perception (X_1), Trust in Government (X_2) and Taxpayer Compliance (Y) are attached in the following table:

Table 5. Validity Test Results

Indicator	rcount	Rtable	Sig.	Information
X1.1	0.697	0.202	0.000	Valid
X1.2	0.554	0.202	0.000	Valid
X1.3	0.824	0.202	0.002	Valid
X1.4	0.577	0.202	0.000	Valid
X1.5	0.652	0.202	0.003	Valid
X1.6	0.633	0.202	0.000	Valid
X1.7	0.583	0.202	0.000	Valid
X1.8	0.608	0.202	0.001	Valid
X2.1	0.729	0.202	0.000	Valid
X2.2	0.713	0.202	0.000	Valid
X2.3	0.786	0.202	0.004	Valid
X2.4	0.783	0.202	0.000	Valid
X2.5	0.710	0.202	0.001	Valid
Y1.1	0.721	0.202	0.000	Valid
Y1.2	0.608	0.202	0.000	Valid
Y1.3	0.768	0.202	0.000	Valid
Y1.4	0.813	0.202	0.000	Valid
Y1.5	0.769	0.202	0.000	Valid
Y1.6	0.748	0.202	0.003	Valid
Y1.7	0.756	0.202	0.000	Valid
Y1.8	0.656	0.202	0.000	Valid
Y1.9	0.718	0.202	0.002	Valid

Source: Processed Data, 2022

The requirement for determining the validity for each indicator is to make a comparison between the value of r table and the calculated r value. Determination of the value of r table with a total of 95 data and a significance level of 0.05 which is equal to the value (df) = n-2, namely r (95-2 = 93) = 0.202 in the r table. The data is said to be valid if the value of r arithmetic > r table, the test results obtained in table 5 for each indicator show the value of r arithmetic > r table so that the data is declared valid. So, the results of the validity test for the variables of Taxpayer Perception (X_1), Trust in the Government (X_2) and Taxpayer Compliance (Y) are declared valid.

Table 6. Reliability Test Results

Variable	Cronbach Alpha . value	Testing Terms	Information
X_1	0.767	0.60	Reliable
X_2	0.775	0.60	Reliable
Y	0.886	0.60	Reliable

Source: Processed Data, 2022

Based on Janna (2020) and Sujarweni (2015) reliability testing with SPSS saw the value of Cronbach's alpha. The condition for this test is that if the value of Cronbach's alpha > 0.60, it is said to be reliable. The results obtained in Table 6 show that the value of Crounbach's alpha > 0.60 so that the research data is declared reliable.

Classic Assumption Test Results
Normality test
The results of the calculation of the data normality test using the One Sample Kolmogorof-Smirnov Test are presented in table 7 below:

Table 7. Data Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		95
Normal Parameters, b	mean	,0000000
	Std. Deviation	3.03933448
Most Extreme	Absolute	,152
Differences	Positive	,096
	negative	-,152
Test Statistics		,152
asymp. Sig. (2-tailed)		,087c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
Source: Processed Data, 2022

Based on the results of the Kolmogorov Smirnov test, the variables contained in this study were declared normal, this was supported by the Asymp value. Sig. (2-tailed) which is higher than 0.05, which is 0.087 with Kolmogorov Smirnov's value of 0.152.

Multicollinearity Test
The results of the calculation of the multicollinearity test are presented in table 8 below:

Table 8. Multicollinearity Test Results
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	11,775	4,154		2,835	,006		
	Taxpayer Perception	,321	,105	,279	3,054	,003	,874	1.144
	Trust in the Government	,780	,174	,410	4,480	,000	,874	1.144

a. Dependent Variable: Taxpayer Compliance
Source: Processed Data, 2022

It is said to be free from multicollinearity problems, namely tolerance value > 0.1 and VIF value < 10. The results obtained in table 8 show a tolerance value of 0.874 > 0.1 and a VIF value of 1.144 < 10 so that the regression model is said to be free from multicollinearity problems.

Heteroscedasticity Test

Table 9. Heteroscedasticity Test Results
Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,768	,439		1,748	,084		
SQ_Perception	-,213	,065	-,346	-3,285	,071	,874	1.144
SQ_Trust	,141	,086	,174	1,650	,102	,874	1.144

a. Dependent Variable: ABS_RESIDUAL

Source: Processed Data, 2022

The glejser test is one of the tests that can be used for heteroscedasticity testing. The requirements for the exam are Sig scores > 0.05. The results of the tests in table 9 show that the Sig X_1 value is 0.071 > 0.05 and the Sig X_2 value is 0.102 > 0.05 so that the regression model is said to be free from heteroscedasticity problems.

Multiple Regression Test Results

The data analysis model used to test the formulated hypothesis is multiple regression analysis with the help of SPSS 23 software. Multiple linear regression analysis shows the effect of the relationship between the independent variables on the dependent variable.

Table 10. Multiple Regression Analysis Test Results
Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,775	4,154		2,835	,006
Taxpayer Perception	,321	,105	,279	3,054	,003
Trust in the Government	,780	,174	,410	4,480	,000

a. Dependent Variable: Taxpayer Compliance

Based on table 10, the regression equation is obtained as follows:

$$Y = 11.775 + 0.321 X_1 + 0.780 X_2 + e$$

1. The constant value of 11.775 with a positive parameter indicates that the independent variable which consists of the perception of taxpayers and trust in the government, then the value of taxpayer compliance is 11.775.
2. The value of the X_1 coefficient or the perception of taxpayers shows a positive coefficient of 0.321 indicating that if the perception of taxpayer increases by one unit, it will be able to increase taxpayer compliance by 0.321 units with the assumption that other variables are constant or fixed.
3. The X_2 regression coefficient or trust in the government shows a positive coefficient of 0.780 indicating that if trust in the government increases by one unit, it will be able to increase taxpayer compliance by 0.780 units with the assumption that other variables are constant or fixed.

Hypothesis Test Results

The test criteria used are to compare t count with t table based on significant 0.05 and 2 sides with degrees of freedom df (nk-1) = 95-2-1 = 92 (n is the number of data and k is the independent variable), so that the t table is obtained from the statistical table is 1.662. If t count < t table then H_0 is rejected, while if t count > t table then H_0 is accepted.

Based on the results of t count in table 10 above, it can be explained the effect of each independent variable on the dependent variable as follows:

1. The taxpayer perception variable (X_1) has a t count value greater than the t table value (3.054>1.662) and a significant level less than 0.05 (0.003<0.05), then H_{01} is rejected and H_1 is accepted. This shows that the variable of taxpayer perception partially positive effect on taxpayer compliance.
2. The variable trust in the government (X_2) has a t count value greater than the t table value (4.480>1.662) and a significant level less than 0.05 (0.000<0.05), then H_{02} is rejected and H_2 is accepted. This shows that the variable of trust in the government has a partial positive effect on taxpayer compliance.

Simultaneous Test Results (F Test)

The results of joint testing of the Taxpayer Perception Variable (X_1) and Trust in the Government (X_2) on Taxpayer Compliance (Y) using the Fisher method statistical test (F test) at a significant confidence level of 0.05. The test criteria is to compare F count with F table which can be known by calculating df1 (total number of variables-1) = 3-1 = 2, and df2 (nk-1) = (95-2-1) = 92 (n is the number of data and k is the number of independent variables), so F count > F table then H_0 is rejected, and if F count < F table, then H_0 is accepted. Based on the test, the ANOVA output is obtained in the following table:

Table 11. Simultaneous Test Results (Test F)
ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	422.196	2	211,098	22,366	,000^b
	Residual	868,330	92	9,438		
	Total	1290,526	94			

a. Dependent Variable: Taxpayer Compliance
b. Predictors: (Constant), Trust in Government, Taxpayer Perception
Source: Processed Data, 2022

Based on the results of the F test in table 11, the F count value is 22,366 with a significant value of 0.000 (0.000 <0.05), while the F table at the 5% confidence level ($\alpha = 0.05$) is 3.10. This means that F count > F table (22,366>3,10). The calculation shows that the variables of taxpayer perception and trust in the government together have a significant effect on taxpayer compliance or in other words the hypothesis (H_3) is accepted.

Coefficient of Determination Test

The coefficient of determination (R^2) refers to the ability of the independent variable (X) in explaining the dependent variable (Y). The R value of the coefficient of determination ranges from zero to one. The coefficient of determination test (R^2) can be seen in table 12 below:

Table 12. Coefficient of Determination Test Results (R^2 Test)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,572a	,327	,313	3.072

a. Predictors: (Constant), Trust in Government, Taxpayer Perception
Source: Processed Data, 2022

Based on table 12 above, it can be concluded that the value of the coefficient of determination (R^2) is 0.313 or 31.3%. The magnitude of the coefficient of determination indicates that the independent variable consisting of the perception of taxpayers and trust in the government is able to explain the dependent variable, namely taxpayer compliance by 31.3%, while the remaining 68.7% is explained by other variables not included in this model research.

DISCUSSION
The Influence of Taxpayer Perception on Taxpayer Compliance

Based on the results of the analysis, it shows that the Taxpayer Perception has an effect on Taxpayer Compliance in the Voluntary Disclosure Program which is reflected in the test results in the moderated regression analysis model, where the variable the perception of taxpayers (X^1) has a t count value greater than the t table value (3.054>1.662) and a significant level less than 0.05 (0.003<0.05), then H_{01} is rejected and H_1 is accepted.

This is in line with the research results of Aruan et al. (2017) which explains that there is an effect of taxpayer perceptions on taxpayer compliance with Tax Amnesty. This influence comes from the objectives and benefits of implementing Tax Amnesty which is indicated by a positive attitude/agreement from the taxpayer on the implementation of the Tax Amnesty policy. Taxpayers agree that Tax Amnesty will increase tax revenues that are useful for restoring Indonesia's economic conditions. This statement is in line with one of the objectives of implementing the Voluntary Disclosure Program (Tax Amnesty Volume II).

Knowledge, observation, and experience are internal factors in attribution theory that can be used as a reference for taxpayers in determining their perceptions regarding the Voluntary Disclosure Program, as explained in Alfiyah & Latifah's research (2017) taxpayers can learn through searching for information related to the policy, participate in counseling/socialization related to the policy, as well as direct observation and experience to be able to find out the benefits of the policy. The Voluntary Disclosure Program is implemented to provide an option for taxpayers to disclose their assets that have not been reported in the Annual Tax Return by paying according to the predetermined rate.

It is very important for taxpayers to be able to take advantage of the Voluntary Disclosure Program policies that have been issued by the government. Based on the theory of planned behavior, the Voluntary Disclosure Program policy can also be said to increase taxpayer compliance which is reflected through the encouragement of subjective norms and moral obligations. Taxpayers assess that the Voluntary Disclosure Program policy is one of the country's strategies in economic recovery after the Covid-19 pandemic.

The Effect of Trust in the Government on Taxpayer Compliance

Based on the results of the analysis, it shows that Trust in the Government has an effect on Taxpayer Compliance with the Voluntary Disclosure Program which is reflected in the test results in the moderated regression analysis model, where the variable Trust in the Government (X_2) has a t count value greater than the t table value (4.480>1.662) and a significant level less than 0.05 (0.000<0.05), then H_{02} is rejected and H_2 is accepted.

The results of this study are in line with Francis (2019)'s research which explains that with the government strengthening state institutions authorized in taxation, it will be able to eradicate fraud (corruption) and produce transparent and accountable government. In addition, the results of this test are also in line with the theory of planned behavior which can be concluded that the strengthening of the relationship generated by the level of trust in the government will increasingly affect the perception of taxpayers to participate in Tax Amnesty (Sipahutar & Siringoringo, 2019). A high level of trust will support the perception of taxpayers to have awareness which leads to a strong commitment to fulfill all their tax obligations.

The Effect of Taxpayer Perception and Trust in the Government on Taxpayer Compliance

Based on the results of the analysis, it shows that the Taxpayer Perception and Trust in the Government have a joint effect on Taxpayer Compliance with the Voluntary Disclosure Program which is reflected in the test results in the moderated regression analysis model, where F count > F table (22.366>3.10) with a significant value of 0.000 (0.000 <0.05), then H_{03} is rejected and H_3 is accepted.

The results of this study are in line with the research results of Suci and Aisyaturrahmi (2022) which state that the Voluntary Disclosure Program has a positive influence on Taxpayer Perceptions,

and Trust in the Government as a moderating variable can strengthen the relationship between the Voluntary Disclosure Program on Taxpayer Perceptions. For this reason, the perception of taxpayers and trust in the government are factors in the success of taxpayer compliance with the Voluntary Disclosure Program.

To improve taxpayer compliance, the government needs to pay attention to several things, such as: (1) Sanctions after the Voluntary Disclosure Program need to be made derivative regulations and strictly enforced, for example imposing sanctions if they do not repatriate assets as promised and have exceeded the repatriation deadline, sanctions social media can be in the form of disclosing the profile of rogue Taxpayers by using the internet and official web pages, freezing of Taxpayers' accounts, confiscation if necessary, and others; (2) Prepare derivative regulations regarding investment instruments to accommodate repatriated assets, these instruments must be prepared carefully by taking into account the readiness of stakeholders and current financial market conditions; (3) Intensive socialization is required so that it can receive input from economists, for example, regarding the form of investment instruments that attract repatriation, the government can first hear input from economic experts and the public; (4) Cooperation with e-commerce parties is required to obtain Taxpayer data with income from the digital world; (5) Preparation of qualified human resources in the field of taxation and technology-oriented with expansion of authority if necessary in carrying out the Voluntary Disclosure Program sanctions policy, sso that it can be judged that the government has made efforts to create a fair and effective taxation system for the nation and state.

CONCLUSION

Taxpayer Perception Variables partial effect onTaxpayer Compliance with the Voluntary Disclosure Program. Variable Trust in Government partial effect onTaxpayer Compliance with the Voluntary Disclosure Program. Taxpayer Perception Variables and Trust in the Government simultaneously affectTaxpayer Compliance with the Voluntary Disclosure Program.The independent variable consisting of taxpayer perceptions and trust in the government is able to explain the dependent variable, namely taxpayer compliance by 31.3%, while the remaining 68.7% is explained by other variables not included in this research model. In order to improve taxpayer compliance, the government needs to pay attention to several things, such as: (1) Sanctions after the Voluntary Disclosure Program need to be made with derivative regulations and strictly enforced; (2) Prepare derivative regulations on investment instruments to accommodate repatriated assets; (3) There is a need for intensive socialization so that it can receive input from economists; (4) Cooperation with e-commerce parties is required to obtain Taxpayer data with income from the digital world; (5) Preparation of qualified human resources in the field of taxation and technology-oriented with the expansion of authority if necessary in carrying out the sanctions policy of the Voluntary Disclosure Program.

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