

The Effectiveness of the Voluntary Disclosure Program in Enhancing Voluntary Compliance among Individual Taxpayers

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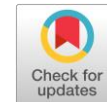
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ABSTRACT

This research aims to evaluate the implementation of the Voluntary Disclosure Program (VDP) as an effort to enhance voluntary compliance with individual income tax in the district of Bengkalis. The study also investigates the implementation of the e-Form system in the success of the VDP and assesses the effectiveness of the VDP application. The research employs both quantitative and qualitative descriptive approaches. Data collection methods include document studies and interviews. The findings of the research indicate that the VDP was successfully implemented in accordance with PMK No 196/PMK.03/2021 on the Procedure for Implementation of the VDP and contributed to an increase in tax revenue, reflecting improved voluntary compliance by individuals. The e-Form system provides significant convenience to taxpayers, as it does not require an internet connection for filling out forms and only necessitates an internet connection during submission. The implementation of the VDP in KPP Pratama Bengkalis has proven to be highly effective and has resulted in improved compliance with individual taxation in the district. This has implications for the Directorate-General of Taxation and KPP Pratama Bengkalis, encouraging them to continue exploring innovative and appropriate strategies to enhance compliance with compulsory taxation, particularly in the realm of personal taxation. This research makes a substantial contribution to the field of tax policy and administration by empirically demonstrating the efficacy of the VDP in promoting voluntary tax compliance among individual taxpayers and emphasizing the crucial role of the e-Form system in improving taxpayer convenience.



KEYWORDS

Voluntary disclosure program
Individual taxpayer compliance
e-Form system



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Introduction

Indonesia is one of the countries whose primary source of revenue is the tax sector. This is seen in the state income from the tax sector throughout 2021, which is IDR 1,277.5 trillion. This amount equals 103.9% of the target tax receipt in the State Revenue and Purchasing Budget (*Anggaran Pendapatan dan Belanja Negara/APBN*) (Perwitasari, 2022). The government uses taxes to build means and facilities for the public interest. Thus, the government's success in construction cannot be excluded from the obligatory tax consciousness to pay its taxes on time.

Tax receipts by the state have continued to increase, but the increase is not in line with what the government targets, so the potential tax cannot be maximized (Moeljono, 2020). The overview of the targets and realization of tax receipts for 2016–2021 can be seen in Table 1.

There are still very few factors that cause a lack of access to tax receipts because of compulsory tax compliance. This leads the government, especially the Minister of Finance, to seek various efforts to enhance compulsory tax compliance, and the state gets additional receipts from the tax sector (Kementerian Keuangan, 2021). Therefore, the Government encourages income optimization through tax reform, followed by implementing the Law on Harmonization of Tax Regulations (*Undang-Undang Harmonisasi Peraturan Perpajakan/UU HPP*). UU HPP promotes a healthier, fairer, and more sustainable tax system.

The government's plans to increase state reception through the tax sector can be seen in the emergence of reports related to the Voluntary Disclosure Program (VDP) implemented in 2022.

Table 1. The Realization and Targets of Tax Receipts in Indonesia in 2016–2021

Years	The Reality (IDR Trillion)	Target Acceptance (IDR Trillion)	Achievement (%)
2016	1,105.97	1,355.20	81.6%
2017	1,151.13	1,283.57	89.68%
2018	1,315	1,424	92.23%
2019	1,332.06	1,577.56	84.44%
2020	758.60	1,198.82	89.3%
2021	1,277.5	1,229.6	103.9%

Source: Kemenkeu (2021)

Reflecting on Tax Amnesty I, which is not the maximum in obtaining taxes from the community, with the presence of some obstacles faced, such as the lack of socialization on Tax Amnesty I, this has been summarized from the results of the survey conducted by Mujani Research and Consulting (SMRC), which revealed that 70% of respondents do not know about tax amnesty. This can lead to the conclusion that tax amnesty has not targeted the entire part of society, and it can be an evaluation of the implementation of Tax Amnesty II (Suhendar & Hakim, 2021).

Based on the data of the Directorate-General (*Dirjen*) Tax Ministry of Finance, the realization of the ratio of compliance with the obligatory Letter of Notification (*Surat Pemberitahuan Tabunan/SPT*) Income Tax (*Pajak Penghasilan/PPH*) 2015 of 60%, obligatory SPT PPh 2016 of 61%, mandatory SPT PPh 2017 of 73%, obligatory SPT CPh 2018 of 71%, and mandatory SPT PPH 2019 of 73% The annual SPT of PPh 2020 received by the end of December was 14.76 million SPT. Achievements in 2020 are better than realizations in the previous five years, as reflected in the achievement of the income tax reporting annual notice reporting compliance ratio in 2020 of 78%. Based on this, VDP is expected to be more successful than Tax Amnesty.

Haryadi's (2022) research explains that VDP is highly expected by the taxpayer, especially for taxpayers who have participated in the tax Amnesty program under Law (*Undang-undang/UU*) No 11 of 2016. Tax remission participants who have not yet disclosed assets acquired from January 1, 1985, to December 31, 2015, and still exist by December 31, 2015, will be subject to a 30% income tax plus a 200% increase sanction. The imposition of the sanctions is a 200% increase, making many tax rejection participants feel worried and very heavy. The existence of this VDP is an opportunity for the taxpayer to avoid a 200% increase in sanctions by revealing unrevealed assets. The VDP treatment also allows Personal Taxpayers (not including taxpayer Bodies) to disclose assets acquired from 2016 until 2020 and not on the 2020 Annual SPT.

Reflecting on the success of other countries, four countries, South Africa, Brazil, India, and Italy, managed to rise from the economic downturn after implementing Tax Amnesty's policies (Hasanah et al., 2021). Then, there was hope that Indonesia could do such a thing after implementing the VDP policy. The success of Tax Amnesty is due to its vast funding, with a compulsory tax participation rate of only 2.4% of the taxes registered in 2017. This fact shows that several years after the implementation of Tax Amnesty, the level of compulsory tax compliance has not changed significantly compared to the previous year. Based on data received in 2019, the ratio of compulsory tax compliance ranges only at a figure of 70%, which is still far from the standard set by the Organization for Economic Co-operation and Development (OECD), which is the 85% compliance rate (Suwiknyo, 2019).

Compared to the Personal Tax obligation, in terms of compliance with taxation, the Corporate Tax obligation appears to have a higher level of compulsory corporate tax compliance. This can happen because corporate taxpayers are more likely to use tax consultants to hire employees who are specifically dealing with company tax issues, as opposed to individuals who tend to handle their tax issues (Karnedi & Hidayatulloh, 2019). The level of compliance with Personal Tax obligations in Indonesia, particularly those registered in

the Tax Service Office (*Kantor Pelayanan Pajak/KPP*) Pratama Bengkalis, can still not be categorized as high. The level of compulsory tax compliance of Personal Taxpayers in KPP Pratama Bengkalis can be seen in Table 2.

Table 2. Compulsory Payment of Personal Taxpayers in Bengkalis

Year	Compulsory Personal Tax Registration	Reporting of SPT	Compliance with personal tax obligations
2017	107,586	28,893	26.85%
2018	115,874	33,280	28.72%
2019	127,004	35,337	27.82%
2020	137,502	41,640	30.28%

Source: Data Information and Monitoring KPP Pratama Bengkalis (2022)

Based on the data on compliance with the annual SPT Compulsory Personal Tax in KPP Pratama Bengkalis, it is known that the rate of compulsory personal tax compliance over the last four years is still below 50%. Although the performance of the formal compliance ratio of SPT submissions has increased yearly, this conformity ratio is still far from the target expected by the General Directorate of Taxation (*Direktorat Jenderal Pajak/DJP*).

The achievement of the VDP objectives in increasing compliance with the Compulsory Tax is not independent of the effectiveness of the implemented program. When an organization achieves its objectives, it has worked effectively. In this case, the measurement of the effectiveness of VDP is seen in the goals and realization of the results of the work achieved over the six months of VDP that have taken place. In one of its efforts to create an effective VDP, the government, through the DJP under the auspices of the Minister of Finance, strives for socialization or dissemination related to the Voluntary Disclosure Program that is valid from January 1, 2022, to June 30, 2022, either online or offline (pajak.go.id, 2022).

In this era of modernization, commonly called the era of globalization, technology is essential to human beings. This is because technology has a profound impact on the basic needs of each individual, especially their tax obligations. In addition, the Directorate-General of Taxation has introduced an internet-based tax system. One of these Internet-based tax systems is the e-Form system. The existence of an "electronic system" makes the Taxpayer feel straightforward about fulfilling their tax obligations by not approaching the Tax Service Office (Arumawati & Mildawati, 2021). The modern tax administration system is an external factor that affects an individual's ability to carry out their tax obligations. Given so many facilities obtained by the taxpayer, there will be no more reason for taxpayers to take tax breaks (Sari & Jati, 2019). Hopefully, modernization in taxation can increase compliance with the Compulsory Tax in paying its tax obligations.

Some studies discussing VDP, among them research conducted by Suhendar and Hakim (2021), show that there are opportunities that the government can maximize in Tax Amnesty Jilid II, especially from ransom money and repatriation from abroad. Of course, there are also opportunities to accept domestic declarations, given the increase in the annual reporting of SPT Compulsory Domestic Tax in 2020. This study is consistent with the study carried out by Irawan *et al.* (2022), which stated that VDP is an opportunity the state gives to the taxpayer to show voluntary compliance. However, this is not consistent with the research carried out by Wijyantoko, Azis, and Taufik (2022), which stated that there is an injustice for taxpayers who have obeyed the taxpayer who followed the VDP because the taxpayer who has adhered does not benefit from this VDP. The results of this study are consistent with the research carried out by Finrely and Ardiansyah (2022), which stated that the abolition of administrative sanctions on taxation through VDP does not affect voluntary compliance with the obligatory tax because low sanctions can be seen as the weakness of the tax authority in enforcing tax law.

Research related to existing VDP has not commented much on how practical the application of VDP is as an effort to improve voluntary compliance with Individual Taxpayers. This research aims to analyze the implementation of VDP to improve voluntary compliance with the Compulsory Personal Tax, the role of

the e-Form system in helping to implement VDP, and the effectiveness of VDP implementation in the Bengkalis district.

This research contributes substantively to the domain of tax policy and administration by empirically substantiating the efficacy of the VDP in fostering voluntary tax compliance among individual taxpayers, underscoring the vital role of the e-Form system in enhancing taxpayer convenience. The study further accentuates the practical effectiveness of the VDP implementation within the KPP Pratama Bengkalis, offering valuable insights for tax authorities and policymakers. These insights can inform future policy initiatives aimed at fortifying tax compliance and revenue generation within the region, thus fostering broader implications for tax administration strategies at both the local and national levels.

Literature Review

Kelley in Luthan (2005) explains that the theory of attribution relates to the cognitive process in which an individual interprets behavior related to a particular part of the relevant environment. The theory assumes that humans are rational and are encouraged to identify and understand the causal structure of their environment. This is the theory of attribution.

According to Robbins in Sari and Jati (2019), the attribution theory states that when individuals observe a person's behavior, they try to determine whether it is caused internally or externally. These two factors influence a person's decision (Ariesta & Latifah, 2017). According to Robbins in Sari and Jati (2019), internally induced behavior is believed to be under the individual's control or originates from internal factors such as personality, consciousness, and abilities. In contrast, externally induced behavior is behavior that is influenced from the outside or originates from external factors like equipment or social influence from others, meaning the individual will be forced to behave because of the situation.

The attribution theory is relevant to explain the willingness of the Taxable Person to follow the Voluntary Disclosure Program by declaring their property and paying the ransom associated with the perception of the Personal Person's obligation Tax in assessing the tax itself so that the internal and external conditions of the person affect a person's perception to make a judgment about the voluntary disclosure Program.

The Voluntary Disclosure Program is an opportunity for taxpayers to report or disclose unfulfilled tax obligations voluntarily through income tax payments based on the disclosure of property that is not or has not been fully disclosed by the tax forgiveness program participants (Policy I) as well as the payment of income tax based on unreported property disclosures in the 2020 Annual PPh Tax Year SPT (Policy II) (pajak.go.id, 2022). The Voluntary Disclosure Program will be implemented for six months from January 1, 2022, to June 30, 2022.

Achieving the objectives of the Voluntary Disclosure Program in improving compliance with compulsory taxes is not independent of the effectiveness of the implemented program. Understanding effectiveness is essentially related to the achievement of policy objectives. When an organization succeeds in achieving its goals, it is said that it has worked effectively. In calculating the effectiveness of the Voluntary Disclosure program, the following formula can be used (Mosal, 2013):

$$Effectiveness = \frac{Realized\ individual\ taxpayer's\ number\ of\ VDP\ Participants}{Target\ individual\ taxpayers'\ number\ of\ VDP\ Participants} \times 100\%$$

Mahmudi (2016) said that the level of tax effectiveness was calculated using a comparison formula between tax realization and the tax target that was further measured using indicators in Table 3. To support the effectiveness and success of this program, the General Directorate of Taxation provides facilities for e-forms, which is an improvement to the e-filing service. According to Rianty and Putri (2020), Asset Disclosure Notification Letter (*Surat Pemberitahuan Pengungkapan Harta/SPPH*) filling is the same as annual SPT reporting through the e-Form channel. When logging into DJP Online and participating in the VDP, the Taxpayer must choose the I or II VDP policy scheme. Next, the DJP system will check the fulfillment of the criteria to become a VDP participant. When the conditions are met, the application will

send the SPPH e-Form to the email or telephone number of the Compulsory Tax. Taxpayers can fill out the SPPH VDP e-Form offline. This will make it easy for the taxpayer to fill out the form without worrying that the data entered will be lost when the internet connection is disconnected. The facilities provided by the Tax Directors are expected to increase the voluntary compliance of taxpayers. Tax compliance can be defined as a behavior in which a taxable person fulfills all tax obligations and exercises his tax rights (Waluyo, 2020).

Table 3. Interpretation of Effectiveness

Presentation (%)	Criteria
>100	Very Effective
100	Effective
90-99	Sufficiently Effective
75-89	Less Effective
<75	is ineffective

Source: Mahmudi (2016)

Research Method

This research is descriptive research with a quantitative and qualitative description approach. The researchers chose this study design because they wanted to know and gain insight into the effectiveness of VDP. Data analysis in this study is done descriptively to analyze data by displaying, managing, describing, and interpreting the research results with words and sentences as answers to the problem being studied.

In this study, the researchers used purposive sampling for sample collection. A person or thing is taken as a sample because the researcher believes that the person or thing has the information necessary for their research (Sekaran & Bougie, 2018). This selection of informants is based on research subjects who master the problem, select data, and are willing to provide data. In this research, the informant is the Tax Officer who is directly involved in the implementation of the VDP in KPP Pratama Bengkalis, namely, the Head of the VDP Service Section, the Account Representative of the district of Bengkalis, and the Operational Team of the Supplier.

This study's data collection methods are interviews and document studies. The study of the document is carried out by analyzing the data of the amount of Personal Tax Obligation registered in KPP Pratama Bengkalis, the report of the realization of the Personal Tax obligation that follows VDP, the VDP implementation report, the Law on Harmonization of Taxation, the Regulations of the Minister of Finance, and other related regulations.

Results and Discussion

Implementation of the Voluntary Disclosure Program

The Voluntary Disclosure Program refers to UU No 7 of 2021 on Harmonization of Tax Regulations. Implementation of VDP is not a necessity but only a choice that comes back again based on the desire of the taxpayer to participate or not, so it can be called voluntary disclosure. As stipulated by the HPP Act, the Voluntary Disclosure Program may disclose net property that has not been disclosed in the past for some time or not entirely to become a source of tax rejection policy as well as a form of voluntary feeling to report its property in the future by making payments by the amount of PPh it owns, as long as information or data related to the property is not found in any statement.

The VDP policy cannot run successfully without obligatory tax contributions. VDP gives an option to the taxpayer who has not fully disclosed his property in the past to follow the policy by paying according to the PPh rate on the disclosure of the property. The taxpayer's opt-in depends on each individual's perception of adhering to this Voluntary Disclosure Program policy. The obligatory perception of tax related to the Voluntary Disclosure Program is considered very important in supporting the implementation of this policy because the perpetrators of the VDP are the taxpayers themselves.

At the implementation of the VDP, the government has provided its regulations, Minister of Finance Regulation (*Peraturan Menteri* Keuangan/PMK) 196/PMK.03/2021, which regulate the Procedure for the Implementation of Voluntary Disclosure Programs based on the implementation of the VDP.

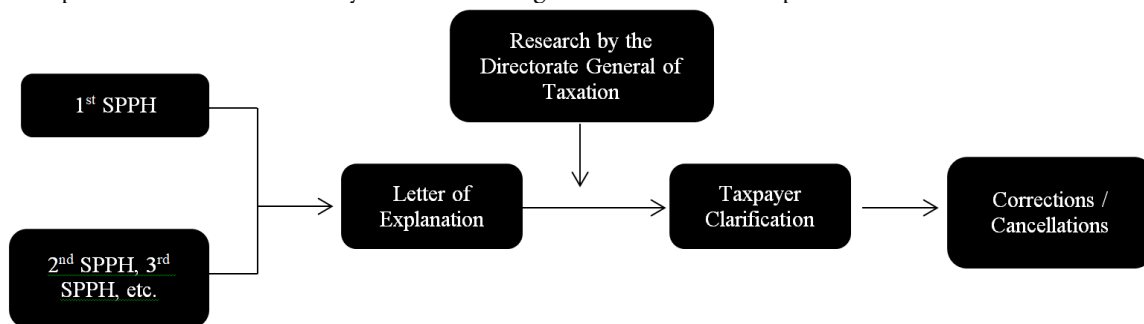


Figure 1. Flow of Voluntary Disclosure Program Implementation
 Source: KPP Pratama Bengkalis, Processed Data (2023)

Based on Figure 1, it can be explained that the VDP implementation process begins with the tax obligation of VDP participants to disclose their assets using SPPH, which is filled electronically or digitally on the DJP Online site. For Compulsory Tax Participants in VDP Policy I, there are additional requirements in the SPPH: a statement of withdrawal of applications and a letter of application for revocation of an appeal, complaint, or review. Suppose subsequently a filling error occurs, or there may be something to be corrected. In that case, the VDP participant can submit SPPH to the second, third, and so on until the correct and appropriate data are received. Participants who change their minds and do not want to participate in the VDP can withdraw their participation by filling out the SPPH with a value of 0. Participants who have withdrawn from the VDP can no longer deliver SPPH.

The implementation of the VDP in the Bengkalis district was carried out by the KPP Pratama Bengkalis, which the KP2KP Duri and the KP2KP Selat Panjang also assisted. KPP always provides socialization advice to the public to introduce this VDP, either online or directly to the taxpayer, as seen in Table 4.

Table 4. Voluntary Socialization Program

No.	Target of Delivery	Activity	Media		Time of Execution
			Directly (Duration of execution)	Not Directly (Duration of execution)	
1	Personal tax obligation	Socialized	8	-	Quarter IV 2021 and II 2022
2	Personal tax obligation	Instagram Live	-	4	Quarter IV 2021 and I&II 2022
3	Personal tax obligation	Radio	-	1	Quarter I 2022

Source: KPP Pratama Bengkalis (2023)

Table 4 shows that KPP Pratama Bengkalis carries out various activity programs to invite the community to follow the VDP. KPP Pratama Bengkalis was assisted by KP2KP Duri and KP2KP Selat Panjang for socialization with the taxpayers in the Bengkalis district, either through social media or directly. At the beginning of the VDP, KPP Pratama Bengkalis socialized directly with the taxpayer in December 2021 and February 2022. Then, online tax classes about VDP were opened through live broadcasts on Instagram and radio held in January 2022 in the studio room "Bengkalis TalkShow" at KPP Pratama Bengkalis. In addition, KPP Pratama Bengkalis also opened the VDP information center so it can be accessed by taxpayers, such as by opening a corner of VDP in the Mandau City Mall shopping center, floor 1, implemented on June 25, 2022, to June 26, 2022. In addition, online KPP continues to do activities such as making short videos or posting pamphlets on social media to invite taxpayers to follow the Volunteer Disclosure Program.

The VDP policy does not have a specific target in terms of nominal or quantitative as the previous policy or program, but the VDP can be said to go well and optimally. This can be seen from the tax receipt that the

KPP Pratama Bengkalis have already accepted Individual Taxpayers. From Table 5, it can be seen that the public's enthusiasm to follow this VDP is quite good. From January 1 to June 30, 2022, tax receipts in the framework of the VDP have helped KPP raise the compliance ratio and tax realization. The number of Individual Taxpayers reporting VDP in KPP Pratama Bengkalis specialized in the Bengkali district reached 456 Compulsory Personal Tax Persons who followed the VDP. In contrast, the tax receipt on the program for six months from January to June was IDR 100,821,102,526. The VDP was very helpful in improving the realization of tax receipts in the KPP Pratama Bengkalis in 2022, indirectly reflecting the voluntary compliance of the Individual Taxpayers.

Table 5. VDP Reception in Bengkalis

No	Name of District	Acceptance realism (IDR)	Personal taxpayer		VDP's contribution to tax receipts 2022
			Implementation of VDP	Acceptance realism (IDR)	
1	Kecamatan Bengkalis	15,247,550,075	202	15,245,022,075	15.12%
2	Kecamatan Bantan	4,667,266,543	11	4,666,866,543	4.63%
3	Kecamatan Mandau	14,149,729,306	142	14,149,729,306	14.03%
4	Kecamatan Pinggir	4,671,945,447	11	4,671,945,447	4.63%
5	Kecamatan Bathin Solapan	3,147,544,746	32	3,142,444,746	3.12%
6	Kecamatan Talang Mandau	119,493,500	1	119,493,500	0.12%
7	Kecamatan Bukit Batu	996,514,145	14	996,514,145	0.99%
8	Kecamatan Siak Kecil	473,091,697	11	473,091,697	0.47%
9	Kecamatan Bandar Laksamana	1,318,840,000	4	1,318,840,000	1.31%
10	Kecamatan Rupat	47,540,684,833	8	47,540,684,833	47.15%
11	Kecamatan Rupat Utara	8,496,470,234	20	8,496,470,234	8.43%
Total		100.829.130.526	456	100,821,102,526	100%

Source: KPP Pratama Bengkalis (2023)

The contribution of the VDP, which is the object of its policy, is Income tax, which becomes the most significant contributor to the reception of tax realization nationally with good growth in the beginning and mid-2022, so it is expected to form better compliance with the obligatory tax in the coming years. Because of the significant contribution of the VDP in increasing acceptance and compliance with the obligatory tax in the Bengkalis district, it is hoped that the VDP will not only play a role in 2022 but also hope that the taxpayer will be more obedient in paying taxes from year to year. This is in line with the statement submitted by the Account Representative in KPP Pratama Bengkalis so that the VDP can play a role in compliance with the obligatory Tax in the coming years, namely:

"The Voluntary Disclosure program plays a major role in increasing tax receipts in 2022 and is expected to shape compulsory tax compliance for the coming years. In 2022, tax receipt at the time of implementation of the Voluntary Disclosure Program has helped KPP Pratama Bengkalis achieve the expected acceptance." (PP, interview, January 11, 2022).

Table 5 shows that compulsory tax compliance will form a more extensive tax base that will provide increased tax receipts and much better state income. The success of this VDP policy is also due to the enthusiasm of the Compulsory Personal Tax. Even at the beginning of the VDP, which is in effect well into January 2022, a Taxable person has directly utilized this VDP. In addition to the fact that in 2022 there was an increase in the community's economy, the tax receipt at the time of implementation of this VDP formed the realization of tax receipts in KPP Pratama Bengkalis.

Based on the theory of attributions to explain the voluntary observance of Individual Taxpayers, there is a will or awareness for Individual Taxpayers who do not obey in declaring their property due to several factors, among others:

a. Access to Financial Information

The above factor is the most significant supporting factor in the implementation of the Voluntary Disclosure Program, with the existence of UU No 9 of 2017 on Access to Financial Information for Taxation, which is then regulated by its derivative rules, Government Regulation in Lieu of Law (*Peraturan*

Pemerintah Pengganti Undang-Undang/Perpu) No 1 of 2017, until the opening up of data and financial information, Banking, capital market transactions, and other financial services institutions continued to publish data information regularly and annually to the Tax Directorate so that the tax directorate managed to continuously add to the access base of financial information from 2017 to 2020 and obtain a lot of financial account information from Indonesian society.

During the Voluntary Disclosure Program, such data is used by the Tax Officer to remind the taxpayer by sending an email containing a refund. If there is still data that does not match the annual SPT, please declare it back by correcting the annual SPT.

b. The AEOI system (Automatic Exchange of Information)

The AEOI system is a system of automatic exchange of financial data information used to know and monitor potential tax liabilities domestically and overseas to facilitate the General Directorate of Taxation in making deposits on each taxable on a national and even international scale. Obtaining a database of tax data that can be used as a more accurate tax database is important because, with a database, the taxpayer can monitor the tax funds that may be withdrawn.

c. Program of the Directorate-General of Taxation in implementation of the VDP

The Directorate-General of Taxation also continues to innovate in delivering an easy, secure, and comprehensive Voluntary Disclosure Program so that the public becomes aware of the purpose and benefits of following the Program. The General Directorate of Taxation is very serious about inviting the public to take advantage of this program by actively making direct dissemination by opening socialization, tax classes, seminars, or VDP webinars, the spread of 310 points of implementation of the VDP tax corner, 37 VDP sympathetic campaigns, and 28 activities of direct visits to local officials, entrepreneurs, and tax-gatherers, then direct disclosure by doing services with print media, outdoor media, and helpdesk Daring, not only directly by the Tax Directorate to make disseminations but also online through broadcast or podcast via radio, television broadcast, and live Instagram.

d. The Legal Basis of the Voluntary Disclosure Program

The latter success factor is also not independent of the legal basis of the implementation of the Voluntary Disclosure Program, namely UU No 7 of 2021 on the Harmonization of Tax Regulations, which from the outset is expected to be able to restore the economy with a focus point of budget deficit correction as well as increase the tax ratio by implementing policies to improve the performance of tax receipts, carry out tax administration reforms, create a tax system with the principle of fairness and better legal certainty, and increase compliance with Tax Obligations voluntarily.

The e-form in the successful Volunteer Disclosure Program at KPP Pratama Bengkalis

Compliance with tax obligations is the primary concern of the Directorate-General of Taxation. To improve compliance with tax obligations, the Tax Directorate continues to innovate in service to taxpayers by building an electronic system for tax registration, payment, and reporting. With the help of this electronic system, the Tax Manager provides various services, ranging from compulsory tax registration to payment of taxes and delivery of SPT.

Conscious of the importance of tax receipts for the state, the government implemented tax reforms to improve tax policy and the tax administration system to maximize the collection of all existing tax receipts while maintaining social justice and providing primary services to taxpayers. Therefore, the Tax Directorate modifies the tax administration system to improve the quality of tax services to the taxpayer, namely by developing an e-system-based tax reporting system. Based on the attribution theory, the modern tax administration system is an external factor that affects an individual's ability to carry out their tax obligations. According to the results of research from Sari and Jati (2019), a modern tax administration system based on e-system is better when it can accommodate taxpayers in fulfilling their tax obligations effectively and efficiently. Given so many taxpayer-provided facilities, there will be no more reason for the Taxpayer to delay taxes.

One form of e-system developed by the Tax Directorate is the e-Form. The launch of e-forms complements e-filing and is assessed as the most appropriate solution when the DJPP Online website is challenging to access by taxpayers. An e-form is an electronic form of a file or portable document format, and its filling can be done online. Then, in March 2021, DJP officially released the service under e-form PDF. While filling out the form, the form feature can also be accessed through the website of DJP or the link eform.pajak.go.id. To complete the obligatory tax, log in through the link DJP Online, then select the e-form menu. Once the menu appears, it will appear to download files related to the e-form. E-form files can be downloaded in the form of e-forms. After downloading the e-form file, the taxpayer can fill in the form offline using the E-form and the application from the installed viewer. After filling in the form thoroughly, the taxpayer uploads the file to the DJP system using the e-form feature, which will subsequently be published as proof of electronic acceptance as evidence of reporting on the property.

This service provides a lot of convenience for the taxpayer; among other things, its filling does not require an internet connection. You only need to have an internet connection at the time of submission. Then, according to its name, the document is downloaded in PDF format or can be opened using Adobe PDF Reader.

Unlike the Tax Amnesty program, the entire VDP process, including the property disclosure process, is carried out online. The tax obligation is to disclose property through the SPPH provided through the DJP channel. To be able to report SPPH, the taxpayer must activate the VDP service menu on the already-owned DJP Online account. Based on the results of an interview with the Head of the VDP Service Section at KPP Pratama Bengkalis, he said that:

"In essence, for this entire reporting, we used a system connected to the internet. E-filing is full of the internet, while the e-form is the system where we keep logging in, downloading the form, filling it in, and uploading it so we do not control the network. So this e-form can be said to be semi-online." (TA, interview, December 13, 2022).

From the interview results, it can be said that in the reporting of the disclosure of property through the e-filing system, there are barriers that are caused by a less stable network disruption, so it can be investigated by using an e-form system that can be accessed offline. This is in line with the results of an interview conducted with the Account Representative at KPP Pratama Bengkalis, who said:

"This system is very beneficial for tax officials and taxpayers. So if it is useful, it must be beneficial because it is seen in terms of ease for Taxpayers who want to report their property, save costs, and save time" (PP, interview, January 11, 2023).

Based on the results of the interview, there are several benefits to using the system in the implementation of VDP. Firstly, the facility—the system provides facilities for taxpayers because it can be done online so that taxpayers can report or disclose their property anywhere and at any time. Secondly, saving costs and time—because of the geographical location of the KPP Pratama Bengkalis work area, which is divided into the Bengkalis district and Meranti Islands, Taxpayers do not need to come to the KPP Pratama Bengkalis office to do consultation.

The application of this e-form to accommodate complaints about the Compulsory Tax Related to the difficulty of accessing the DJP Online website at the time of the end-session SPT reporting time limit or VDP reporting. This is one of the remarkable breakthroughs implemented by the Tax Directorate to improve tax reporting compliance. However, the launch of this e-form requires a more intensive socialization of the Tax Directorate to ensure the successful launch of e-forms such as e-filing. With the socialization of the tax directory, the e-form will be a user-friendly application so that the taxpayer can easily interact with it. With the support of ease of use and usability, this e-form is expected to be a reliable application for the taxpayer.

However, behind the facilities provided by the presence of the tax administration transformation, a lot of taxpayers still do not know about the e-form system and its benefits, as the Account Representative in KPP Pratama Bengkalis says:

"There are two types of WordPress: the one that likes manual (offline) and the one that likes online. Usually, those who like this manual are older Taxpayers who don't want to learn new things. People of this type find it difficult to adapt to new technological developments, and it is challenging for the account representative to explain this to Taxpayers. Ultimately, if Taxpayers does not want to take advantage of the existing website, we will call the tax office. At the same time, Taxpayers who are already intelligent with technology want everything to be online and not to come to the office. So for a type of Taxpayers like this, they'll be pleased with the advancement of technology" (PP, interview, January 11, 2023).

To introduce the benefits and facilities of e-forms to Taxpayers and enable Taxpayers to learn technology, the Tax Officer must socialize to introduce e-forms. Socialization of the e-form is essential because socialization will give the taxpayer knowledge about the e-form and how to fill it out so that the taxpayer does not make a mistake in the E-form. Socialization can be done through direct socialization or indirect socialization. Direct socialization is done by interacting directly with the taxpayer, such as by opening a tax class or seminar. Socialization is not directly carried out through electronic or print media. The socialization of e-forms is intended to enable taxpayers to understand precisely what an e-form is as an option after e-filing when DJP Online sites are difficult to access. So, it can be concluded that socialization is the first thing to be implemented by the Tax Manager to introduce the system used in VDP reporting through e-filing or e-form to the taxpayer so that the VDP can run successfully and comply with the obligation to tax increases. Compulsory taxes also desire a system that is easy to use and provides excellent benefits in terms of time, energy, and mental efficiency.

The Effectiveness of the Implementation of the Voluntary Disclosure Program in Bengkalis Regency

In the year 2022, the tax receipt in the framework of the implementation of the VDP has helped KPP Pratama Bengkalis increase the acceptance and compliance with the personal tax obligation, particularly in the area of the district. From Table 6, it can be seen that the number of taxable individuals in the Bengkalis district that followed the VDP reached 456 taxable persons. At the same time, the mandatory tax target of the private person who follows the VDP in the Bengkalis district is 400 taxpayers. Based on the results of an interview with an account representative at KPP Pratama Bengkalis revealed that:

"The target of VDP reception has not been determined. Usually, the target of VDP reception is determined by the center itself. Still, from the center itself, there is no target that KPP Pratama Bengkalis must have a target of all rupiah. However, the internal office makes its own goal, and the goal of this VDP is not its nominal goal. Still, the target is the taxpayer who does not comply or has not reported his property in the past SPT Annual, and this VDP is more aimed at individuals." (PP, interview, January 11, 2023).

From this interview, it can be analyzed that KPP Pratama Bengkalis established its internal targets related to VDP targets that cannot be measured through the nominal acceptance of VDP but based on the number of taxable persons participating in VDP. The taxable person who follows the VDP is a taxable individual who does not obey and reports his property with dishonesty. If the taxpayer has complied with his tax reporting, this VDP does not apply to the taxable. The meaning of non-compliance here is the taxpayer who does not report all his assets honestly in the annual SPT from 2016 to 2020.

Table 6. Target and Realization of Compulsory Tax Persons Participant VDP in Bengkalis

Year	Compulsory tax targets for individuals who follow the VDP	A personal taxpayer who follows the VDP	Nominal acceptance of the VDP	VDP contribution to tax receipts
2022	400	456	IDR 100,829,130,526	6.26%

Source: KPP Pratama Bengkalis (2023)

The nominal receipt of VDP in 2022, which amounted to IDR 100,829,130,526 can be seen with the application of this VDP program to form the realization of KPP Pratama Bengkalis in terms of increased tax receipt and compliance with personal tax obligations in 2022. It appears in Table 7 that VDP receipts have a percentage contribution to the tax receipt in KPP Pratama Bengkalis of 6.26%, which means adding to the receipt of the final income tax (PPH) paid.

The measurement of the level of effectiveness of the implementation of the VDP on the KPP Pratama Bengkalis is carried out using a ratio of effectiveness. The level of effectiveness of the application of VDP is calculated by comparing the implementation and the mandatory tax targets of individuals in the district of Bengkalis who followed the VDP in the period 1 January 2022 to 30 June 2022 and is used as a measure in looking at how effective the use of VPD is on the KPP Pratama Bengkali. Based on the number of mandatory tax targets of individuals who follow the VDP of 400 tax obligations and the realization of the tax obligations of individuals following the VPD of 456, the effectiveness of the application of the VDP in the KPP Pratama Bengkalis can be known with the following calculations:

$$\text{Effectiveness} = \frac{456 \text{ Personal Taxpayers}}{400 \text{ Personal Taxpayer}} \times 100\% = 114\%$$

After knowing the percentage effectiveness of the application of VDP, subsequently performed data analysis techniques with ratio analysis techniques already classified in indicators as presented in Table 7.

Table 7. Interpretation of Effectiveness

Presentation (%)	Criteria
>100	Very Effective
100	Effective
90-99	Sufficiently Effective
75-89	Less Effective
<75	is ineffective

Source: Mahmudi (2016)

Based on the calculation of effectiveness in Table 7, the presence of the VDP as an effort to increase compliance with the tax obligation of private persons in the district of Bengkalis is said to be "very effective", which is seen based on the percentage of indicators of measurement of effectiveness by obtaining a percentual value of 114%. The application of VDP is efficient because many taxpayers are interested in following this property disclosure program. This was explained by the Head of the VDP Service Section at KPP Pratama Bengkalis, as follows:

"I think the implementation of this VDP program is very effective. So, if I analyze this, the VDP law is better than the Tax Amnesty, so the fans are more. The second factor is related to the targets that are more targeted at individuals because this year's UU No 7 of 2021 on the Harmonization of Tax Regulations regulates the matching of NIK valid as NPWP. So, rather than reporting the unreported taxable assets disclosed during the inspection, it is better to report voluntarily. It's also what makes the VDP so popular with fans." (TA, interview, December 13, 2022)

The policies listed in UU No 7 Year 2021 Chapter V on the Voluntary Disclosure Program provide tax relief and allow taxpayers to voluntarily report their unreported property in the past by paying under the PPH rate for the disclosure of the property. Therefore, the success of this VDP policy is not independent of the high enthusiasm for compulsory personal tax. Even before this VDP came into effect in January 2022, a tax obligation directly utilized the VDP at KPP Pratama Bengkalis. This is because the tax obligation has already had VDP-related education through seminars before the course of VDP policy. Based on the results of an interview with Fungsional Penyuluh in KPP, Pratama Bengkalis stated that:

"The socialization was carried out before the implementation period of the VDP. In 2021, the Law on Harmonization of Taxation was passed, while the new VDP began in January 2022, so before January 2022 and December 2022, we had already made the introductions related to the VDP." (MT, interview, January 11, 2023)

From the interview results, it can be concluded that before implementing the VDP policy, KPP Pratama Bengkulu has already done education or disclosure to taxpayers to introduce the VDP, which will begin to be implemented in early January 2023. The education of the VDP itself is first carried out by the internal tax officer of KPP Pratama Bengkulu before the taxpayer's education. For the form of activities described in this disclosure, such as face-to-face consultation in the office, live streaming on social media, radio broadcasts, seminars, or socialization carried out in each area of work by KPP Pratama Bengkulu, which in this case is also assisted by KP2KP Duri and KP2KP Selat Panjang.

The VDP program is expected to play a role not only in 2022 but also in expecting taxpayers to be more compliant in paying taxes from year to year. Compliance with this mandatory tax will, of course, form a more extensive tax base that will also increase the receipt of taxes in the KPP of Bengkulu.

Conclusion

The implementation of VDP in Bengkulu Regency has been carried out by the applicable tax regulations, namely Minister of Finance Regulation Number 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer Voluntary Disclosure Program, contributing to tax revenues, and increasing individual taxpayer compliance in Bengkulu Regency in reporting and declaring their assets. The e-form complements e-filing and is considered the most appropriate solution when the DJP Online website is challenging to access for taxpayers. VDP, as an effort to increase individual taxpayer compliance in the Bengkulu Regency area, is said to be "very effective," which is seen based on the percentage of indicators measuring effectiveness by obtaining a percentage of 114%, followed by 456 individual taxpayers and contributing revenue of IDR 100,829,130,526.

This research implies that it is an evaluation for the Directorate-General of Taxation and KPP Pratama Bengkulu to continue to carry out a variety of innovative and appropriate breakthroughs to increase the power of compulsory tax compliance in the district. This research was limited to implementing the VDP for six months at KPP Pratama Bengkulu. Further research suggests adding other variables that can affect compulsory tax compliance, such as tax awareness variables, tax sanctions, socialization, etc.

Acknowledgment

The authors thanked KPP Pratama Bengkulu for providing the data the researchers needed.

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