

Tax Revenue Achievement: Between Tax Amnesty and the Voluntary Disclosure Program at KPP Pratama Batu**Ritma Fajar Rosida¹⁾, Muhammad Hasyim Ashari²⁾**^{1,2)} Accounting Study Program, Institute of Economic Science Indocakti, Malang, Indonesia

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muhammadhasyimashari@gmail.com**Abstract**

his research aims to determine the number of taxpayers who participated in the Tax Amnesty Program and the Voluntary Disclosure Program as well as the tax revenue achievements from these two programs at KPP Pratama Batu along with factors inhibiting the success of the two programs. This research is a descriptive comparative quantitative research using secondary data from KPP Pratama Batu. The data analysis technique uses the Mann-Whitney test. The research results show that as many as 7.72% of the number of registered taxpayers in 2017 at KPP Pratama Batu participated in the Tax Amnesty program by contributing 36.1 trillion or 30% of the total tax revenue in 2017 at KPP Pratama Batu. Meanwhile, 1.30% of the number of registered taxpayers in 2022 at KPP Pratama Batu participated in the Voluntary Disclosure Program by contributing 31.1 trillion or 20% of the total tax revenue in 2022 at KPP Pratama Batu. This shows that there is a difference between the Tax Amnesty Program and the Voluntary Disclosure Program (PPS) at KPP Pratama Batu. Meanwhile, the inhibiting factors for the Tax Amnesty Program and the Voluntary Disclosure Program are high rates and less effective methods of conveying program information to taxpayers.

Keywords: *Taxation, Tax Amnesty, Voluntary Disclosure Program***INTRODUCTION**

One of the development programs in the era of President Joko Widodo is to accelerate and continue infrastructure development. This is said to be an effort to strengthen connectivity between regions, as well as reduce social imbalances and disparities in order to improve community welfare. So, to support this development so that it runs smoothly, the government of course needs to prepare large funds so that the planned development can be realized according to what has been determined, one of which is sourced from tax funds.

Taxes are one of the country's main sources of income. Paying taxes is an obligation that must be paid by both individuals and companies (Mineri & Paramitha, 2021). Based on Law Number 28 of 2007, the tax system in Indonesia uses a self-assessment system in which taxpayers are given full trust to calculate, calculate, pay or deposit and report the amount of tax owed in accordance with the time period specified in the tax laws and regulations. as stated in the Notification Letter (SPT). However, in the principle of the self-assessment system, there is the possibility of tax avoidance or tax fraud, such as tax evasion, which causes a decrease in state income originating from taxes. The perpetrators of this activity do not report the economic activities carried out in the Annual Tax Return and can be categorized as tax smuggling (Tax Evation) (Kurniawati, 2017).

According to Law Number 11 of 2016 concerning Tax Amnesty, Tax Amnesty is an amnesty program provided by the government to Taxpayers including the elimination of taxes owed, the elimination of tax administration sanctions, as well as the elimination of criminal sanctions in the field of taxation for assets acquired in 2015 and previously. which have not been reported in the notification letter (SPT). According to Setiadi (2022), the policy of

providing tax amnesty or Tax Amnesty is considered by the government to be the most appropriate effort to increase state revenues from the tax sector and be able to withdraw funds from Indonesian citizens stored abroad. The realization of Tax Amnesty proceeds in 2017 reached IDR 4,813.4 trillion, with the realization of ransom money amounting to IDR 130 trillion with a success percentage of 78.1% of the set target.

Apart from Tax Amnesty, there is another program, namely the Voluntary Disclosure Program (PPS) or Voluntary Disclosure Program (VDP), which of course has several different rules or policies when compared to the Tax Amnesty policy in 2016. This Voluntary Disclosure Program came into effect on January 1 until 30 June 2022 in accordance with Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP). The Voluntary Disclosure Program is implemented at a higher rate compared to the Tax Amnesty program. This is because the Directorate General of Taxes (DJP) has access and information on Taxpayer assets as a result of the implementation of the Tax Amnesty in 2016 and 2017.

The Voluntary Disclosure Program (PPS) which applies to Taxpayers (Individuals) who have not reported income for the 2016-2020 tax year in accordance with the provisions will be subject to PPh (Income Tax) according to the applicable rates plus administrative sanctions. With this policy, it is hoped that the achievements obtained will be to attract the interest of Taxpayers (WP) so that they can be obedient in paying taxes and also increase tax subjects and tax objects. During the 6 months of implementation, until May 15 2022, the income tax revenue figure from the Voluntary Disclosure Program reached IDR 61,010 trillion. This is very different compared to the amount of revenue during the implementation of Tax Amnesty in Indonesia in 2016.

One of the tax offices, namely the Pratama Batu Tax Services Office (KPP), also takes part in organizing the Tax Amnesty program and the Voluntary Disclosure Program (PPS). The number of Individual Taxpayers (OP) in the KPP Pratama Batu working area in 2021 is 54,211 Taxpayers out of a total of 62,642 Heads of Families (KK) (Sulandoko, 2022). The success of the tax amnesty policy, both the Tax Amnesty and the Voluntary Disclosure Program (PPS), is closely related to increasing taxpayer compliance, however, not many people know how much tax revenue has been achieved from the Tax Amnesty Program and the Voluntary Disclosure Program (PPS) at KPP Pratama Batu and also factors that hinder tax revenues from the Tax Amnesty Program and the Voluntary Disclosure Program which should be useful as evaluation material for KPP Pratama Batu in the future and should be a form of government transparency regarding tax revenues.

The reason KPP Pratama Batu is a research location is because the working area of the KPP Pratama Batu Office is a small area in East Java but there is a lot of economic growth from various sectors in the Batu City area which has the potential to develop so that it is able to extract tax revenues according to tax revenue targets but is still There are many Taxpayers (WP) who have not carried out their tax obligations correctly.

Based on these problems, researchers conducted research with the title "Tax Revenue Achievement: Between Tax Amnesty and the Voluntary Disclosure Program at KPP Pratama Batu". The novelty of this research compared to previous research, especially research conducted by Hasanah, et, al., (2021), namely the use of descriptive comparative quantitative methods using the Mann-Whitney test and the object of the research focused on the Batu Pratama Tax Service Office which is one of 309 KPP Pratama throughout Indonesia is in accordance with the Minister of Finance Regulation Number: 206.2/PMK.01/2014 Article 77.

So the problem formulation for this research is obtained: (1) How many Taxpayers (WP) are participating in the Tax Amnesty Program along with the level of taxpayer group and Tax revenue achievements from the Tax Amnesty Program in 2017 at KPP Pratama Batu?, (2) How many Taxpayers (WP) participated in the Voluntary Disclosure Program along with the level of taxpayer group and tax revenue achievements from the Voluntary Disclosure Program in 2022 at KPP Pratama Batu?, (3) What is the comparison between the achievements of the Tax Amnesty Program and the Voluntary Disclosure Program at KPP Pratama Batu?, and (4) What factors are the obstacles to tax revenues from the Tax Amnesty Program and the Voluntary Disclosure Program?.

RESEARCH METHODS

One of the fiscal policies that can be implemented to overcome problems that arise in order to increase tax revenues and increase taxpayer awareness in paying taxes, is the Tax Amnesty Program or Tax Forgiveness for assets acquired from 1985 to 31 December 2015 that have not been reported on Annual Notification Letter, based on the provisions in Law Number 11 of 2016 concerning Tax Amnesty.

According to Pravasanti (2018), Tax Amnesty is a government policy in the field of taxation by eliminating taxes that should be owed by paying a ransom of a certain amount. Tax Amnesty is an act of forgiveness or relief given by the government to a group of people called taxpayers in paying taxes by disclosing assets that have not been disclosed so far by paying a ransom as tax amnesty.

Apart from Tax Amnesty, there is another program, namely the Voluntary Disclosure Program (PPS) or Voluntary Disclosure Program (VDP), in accordance with the mandate of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP), the Ministry of Finance through the Directorate General of Taxes (DJP) has implementing the Taxpayer Voluntary Disclosure Program (PPS) from January 1 2022 to June 30 2022. This was marked by the stipulation of Minister of Finance Regulation Number: 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer Voluntary Disclosure Program.

According to Ningtyas & Aisyaturrahmi (2022), the Voluntary Disclosure Program (PPS) is a program to provide taxpayers with the opportunity to voluntarily disclose tax obligations that have not been fulfilled by paying Income Tax based on the disclosure of the assets they own.

Based on the literature review, the formulation of the hypothesis in this research is as follows, namely:

H1: There is a difference in average tax revenue between the Tax Amnesty Program and the Voluntary Disclosure Program.

This research is comparative descriptive research with a quantitative approach, namely research that describes or explains the symptoms of the variables used to determine differences, which aims to make a description of a situation objectively using numbers which will then be analyzed for the factors that arise as well as the phenomenon. compare them to reach a conclusion. According to Nazir (2005: 58), comparative research is a type of descriptive research that seeks to find fundamental answers about cause and effect, by analyzing the factors that cause the occurrence or emergence of a particular phenomenon.

This research was conducted at the Pratama Batu Tax Service Office (KPP) on Jalan Raya Dieng No 1 Sidomulyo, Batu City, East Java, with a focus on observations on the Tax Amnesty

Program and the Voluntary Disclosure Program based on secondary data obtained from the Pratama Batu KPP Office in the form of data documentation -data and also articles on the official website of the Ministry of Finance, Directorate General of Taxes, based on e-research permit number S-70/RISET/WPJ.12.2023.

The data sources for this research are quantitative data and qualitative data. The data collection methods used are documentation and interview methods. The data analysis used was by using the Mann-Whitney Test to see the differences in tax revenue achievements between the Tax Amnesty Program and the Voluntary Disclosure Program by considering abnormal research data, from the results of 2 (two) comparisons, namely:

- a. Comparison of the Percentage of Tabulated Data along with Taxpayer Group Levels who participated in the Tax Amnesty Program as well as Tax Receipts from the Tax Amnesty Program and Tax Receipts at KPP Pratama Batu in 2017
- b. Comparison of the percentage of data tabulation along with the group level of taxpayers participating in the Voluntary Disclosure Program as well as Tax Revenue from the Voluntary Disclosure Program and Tax Revenue at KPP Pratama Batu in 2022.

RESULTS AND DISCUSSION

Research Result

a. Tax Amnesty Program

The total number of taxpayers participating in the Tax Amnesty program in 2017 was 949 Taxpayers or 7.73% of the total number of taxpayers at KPP Pratama Batu registered in 2017, namely 12,277 Taxpayers. Total tax revenue from the Tax Amnesty Program was IDR 36,154,734,385.00 or 30.97% of the total tax revenue at KPP Pratama Batu in 2017 which amounted to IDR 116,753,200,191.00. The total amount of tax revenue at KPP Pratama Batu in 2017 when compared with the target set by the head office for KPP Pratama Batu was 104.14% of IDR 112,112,506,000.00.

Table 1. Taxpayers and Tax Revenue in the Tax Amnesty Program

Information	Amount
Taxpayer registered in 2017	12.277
Taxpayers registered with Tax Amnesty	949
Total Tax Revenue from Tax Amnesty at KPP Pratama Batu	36.154.734.385,00
Total Tax Revenue at KPP Pratama Batu in 2017	116.753.200.191,00
Tax Revenue Target at KPP Pratama Batu in 2017	112.112.506.000,00

Source: KPP Pratama Batu, 2024

The amount of tax revenue from the Tax Amnesty program at KPP Pratama Batu in 2017, if divided equally by the number of taxpayers participating in the program, is an average of IDR 38,097,718.00 per taxpayer participating in the Tax Amnesty Program. However, if you look at the research data, the majority (98.6%) of taxpayers contribute tax revenues of up to IDR 550,707,039.45 per taxpayer as in table 2 below:

Table 2. Range of Tax Revenue from the Tax Amnesty Program

Level Class	Range Nominal	Frequency	Percent	Cumulative Percent
Class 1	1,00 275.353.519,73	926	97.6	97.6
Class 2	275.353.520,73 550.707.039,45	10	1.1	98.6
Class 3	550.707.040,45 826.060.559,18	2	.2	98.8
Class 4	826.060.560,18 1.101.414.078,9	4	.4	99.3
Class 5	1.101.414.079,9 1.376.767.598,6	2	.2	99.5
Class 6	1.376.767.599,6 1.652.121.118,3	0	.0	99.5
Class 7	1.652.121.119,3 1.927.474.638,0	2	.2	99.7
Class 8	1.927.474.639,0 2.202.828.157,8	2	.2	99.9
Class 9	2.202.828.158,8 2.478.181.677,5	0	.0	99.9
Class 10	2.478.181.678,5 2.753.535.197,2	0	.0	99.9
Class 11	2.753.535.198,2 3.028.888.717,0	1	.1	100.0
		949	100.0	

Source: KPP Pratama Batu, Data Processed by Researchers, 2024

b. Voluntary Disclosure Program

The total number of taxpayers participating in the Voluntary Disclosure Program in 2022 is 279 Taxpayers or 1.30% of the total number of taxpayers at KPP Pratama Batu registered in 2022, namely 21,441 Taxpayers. Total tax revenue from the Voluntary Disclosure Program is IDR 31,134,237,209.00 or 15.11% of the total tax revenue at KPP Pratama Batu in 2022 which is IDR 206,074,815,852.00. The total amount of tax revenue at KPP Pratama Batu in 2022, when compared with the target set by the head office for KPP Pratama Batu, is 135.40% of IDR 152,192,612,000.00.

Table 3. Taxpayers and Tax Revenue in the Voluntary Disclosure Program

Information	Amount
Registered Taxpayers in 2022	21.441
Taxpayers registered with the Voluntary Disclosure Program (PPS)	279
Total Tax Revenue from PPS at KPP Pratama Batu	31.134.237.209,00
Total Tax Revenue at KPP Pratama Batu in 2022	206.074.815.852,00
Tax Revenue Target at KPP Pratama Batu in 2022	152.192.612.000,00

Source: KPP Pratama Batu, 2024

The amount of tax revenue from the Voluntary Disclosure Program at KPP Pratama Batu in 2022, if divided equally by the number of taxpayers participating in the program, will average IDR 111,592,248.00 per taxpayer participating in the Voluntary Disclosure Program. However, if you look at the research data, the majority (97.8%) of taxpayers contribute tax revenues of up to IDR 1,287,174,864.40 per taxpayer as in table 4 below:

Table 4. Range of Tax Revenue from the Voluntary Disclosure Program

Level Class	Range Nominal		Frequency	Percent	Cumulative Percent
Class 1	140.000,00	429.151.620,80	262	93.9	93.9
Class 2	429.151.621,80	858.163.242,60	6	2.2	96.0
Class 3	858.163.243,60	1.287.174.864,40	5	1.8	97.8
Class 4	1.287.174.865,40	1.716.186.486,20	2	.7	98.6
Class 5	1.716.186.487,20	2.145.198.108,00	1	.4	98.9
Class 6	2.145.198.109,00	2.574.209.729,80	1	.4	99.3
Class 7	2.574.209.730,80	3.003.221.351,60	1	.4	99.6
Class 8	3.003.221.352,60	3.432.232.973,40	0	.0	99.6
Class 9	3.432.232.974,40	3.861.244.595,20	0	.0	99.6
Class 10	3.861.244.596,20	4.290.256.217,00	1	.4	100.0
			279	100.0	

Source: KPP Pratama Batu, Data Processed by Researchers, 2024

c. Hypothesis testing with the Mann-Whitney Test

The Mann-Whitney test was carried out because the research data showed that the data was not normally distributed. This is shown by the results of the normality test using the Kolmogorov Smirnov test as in table 5 below:

Table 5. Normality Test

	Test of Normality					
	Kologorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Tax revenue	.414	1228	.000	.199	1228	.000

a. Lilliefors Significance Correction

Source: Researcher Data Output, 2024

Based on the Normality Test, it shows that the significance value is <0.05 . Based on existing criteria, it shows that the data is not normally distributed. So, based on the results of these tests, in this study to test the hypothesis using the Mann-Whitney Test.

The Mann-Whitney Test actually requires assumptions or conditions so that the results can be used as analytical conclusions, namely that the population variance is the same (homogeneous). The homogeneity test results of this research data show that the significance value of Sig. Based on Mean of 0.000, which means it is smaller than the Sig requirement. > 0.05 , which means that the homogeneity test results cannot be declared homogeneous as in table 6 below:

Table 6. Homogeneity Test

Test of Homogeneity of Variance				
	Levene Statistic	df1	df2	Sig.
Based on Mean	44.456	1	1226	.000
Based on Median	16.901	1	1226	.000
Based on Median and with adjusted df	16.901	1	737.352	.000
Based on trimmed mean	21.103	1	1226	.000

Source: Researcher Data Output, 2024

To be able to carry out testing using the Mann-Whitney Test, it is necessary to transform the data so that it can be said to be homogeneous, namely with the following test:

Table 7. Transformation of Homogeneity Test

Test of Homogeneity of Variance				
	Levene Statistic	df1	df2	Sig.
Based on Mean	2.650	1	1226	.104
Based on Median	2.746	1	1226	.098
Based on Median and with adjusted df	2.746	1	1210.036	.098
Based on trimmed mean	2.723	1	1226	.099

Source: Researcher Data Output, 2024

Based on the homogeneity test results after data transformation as in table 7, the significance value of Sig. Based on Levene's Test of 0.104 > 0.05 , then the data can be said to be homogeneous. Therefore, it can be continued with the Mann-Whitney test.

Furthermore, after the data is declared homogeneous, but not normally distributed, the Mann-Whitney test can be carried out, with the following results:

Table 8. Mann-Whitney Test (Test Ranks)

		Ranks		
		Mean Ranks		
	Tax Type	N	k	Sum of Ranks
Tax revenue	Tax Amnesty	949	567.17	538243.00
	Voluntary Disclosure Program	279	775.49	216363.00
	Total	1228		

Source: Researcher Data Output, 2024

From the Ranks output results, it can be explained that the mean rank or average tax revenue from the Tax Amnesty Program is lower than the Voluntary Disclosure Program, namely 567.17 for the Tax Amnesty program, while for the Voluntary Disclosure Program it is 775.49. Next, to see whether this difference is statistically real, you have to look at the following Mann Whitney Test Statistics output:

Table 9. Mann-Whitney Test (Test Statistics)

Test Statistics ^a	
	Tax revenue
Mann-Whitney U	87468.000
Wilcoxon W	538243.000
Z	-8.626
Asymp. Sig. (2-tailed)	.000
a. Grouping Variable: Types of Tax Revenue	

Source: Researcher Data Output, 2024

Based on table 9, it can be seen that the value of Asymp. Sig. (2-tailed) $0.000 < 0.05$ so it can be concluded that there is a difference in average tax revenue between the Tax Amnesty Program and the Voluntary Disclosure Program, so the hypothesis in the research can be accepted.

d. Factors Inhibiting the Success of Tax Revenue from the Tax Amnesty Program and Voluntary Disclosure Program

In the Tax Amnesty program, it was because there were no tax counselors in 2016-2017, so the socialization of the Tax Amnesty program was carried out by providing letters of appeal which were sent to taxpayers and face to face with taxpayers (visit). Then the KPP Pratama Batu Office also socialized it through billboards, banners and also through the official Instagram of KPP Pratama Batu. This is considered not to have a significant influence if seen from the percentage of tax revenues from the Tax Amnesty Program. In accordance with the results of interviews by resource persons at KPP Pratama Batu, the factor that hinders the success of the Tax Amnesty program is the socialization of tax rates. Not only that, the absence of targets set by the KPP Pratama Batu Office in receiving Tax Amnesty either in writing or verbally also means there is no enthusiasm in boosting tax revenues in the Tax Amnesty program.

"Difficulties in implementing these two programs are especially in terms of outreach and education to Taxpayers, especially for the Voluntary Disclosure Program because the rates are higher."

"Difficulty in conducting outreach to taxpayers, especially in areas where most of the taxpayers work as agricultural and plantation business actors. Where taxpayers actually have more income and more assets but lack information regarding tax obligations and government information, especially in the field of taxation. "There are still many taxpayers who know this information but still hide their assets."

The factor that hinders the success of the Voluntary Disclosure Program at KPP Pratama Batu is the high tariff. When compared with Tax Amnesty, the rates for the Voluntary Disclosure Program are much higher, which makes taxpayers reluctant to take part in the program, making it a challenge for the tax authorities in socializing the program. Socialization of the Voluntary Disclosure Program carried out by tax instructors in the form of delivering material about the Voluntary Disclosure Program to taxpayers through online tax classes.

Another factor that influences the average value (Mean Rank) of tax revenues through the Voluntary Disclosure Program, as research by Ningtyas & Aisyaturrahmi, (2022) which concludes that the Voluntary Disclosure Program is influenced by a high level of trust will support taxpayers' perceptions of having awareness. which culminates in a strong commitment to fulfill all tax obligations. Thus, trust in the government strengthens the relationship between the Voluntary Disclosure Program and Taxpayer Perceptions because it is considered that the government has made efforts to create a taxation system that is fair and appropriate for the nation and state.

Based on the results of the analysis of these two programs, tax education strategies need to continue to be adapted according to the needs of regional characteristics and taxpayers. The counseling strategy can be carried out through several activities including direct and indirect counseling which is carried out in order to encourage taxpayers to take part in these two programs by delivering simple and easy to understand counseling material in accordance with the characteristics of taxpayers, for taxpayers in the KPP Pratama Batu area which is dominated by professions. For farmers, socialization is carried out by creating tax class posts in local sub-districts or through farmer groups with greater frequency than before, as well as assisting in submitting reports, especially for taxpayers who are less updated in technology (technologically illiterate).

Then another solution that can be taken is to collaborate with third parties in tax education activities. The third party is a treasurer in an agency or company, especially one that has a large number of employees, so that counseling can be effective. Collaboration is meant by an approach in order to optimize taxpayer compliance. It is hoped that this collaboration will be a solution to increasing tax revenues from these two programs. Furthermore, you can also create webinars or online tax classes in collaboration with third parties, namely company treasurers regarding tax programs by delivering material that is easy to understand with much more frequent and routine implementation.

Discussion

There are four main points of discussion in this research, including the following. Firstly, from the results of data analysis it can be seen that the percentage of taxpayers who

took part in the Tax Amnesty Program was 7.72% of the total number of effective taxpayers at KPP Pratama Batu in 2017.

There is no definite target set by the Head Office of the Directorate General of Taxes in the Tax Amnesty program, either written or verbally, according to interviews with sources from the KPP Pratama Batu Office, who stated:

"There is no definite target for the Tax Amnesty program"

Then, if you look at the interval class percentage results, there is the highest class 1 range of 926 Taxpayers or 97.6% with a nominal range of IDR 1 to IDR 275,353,519.73, tax revenue from the Tax Amnesty program is 30% with a nominal value of IDR 36,154,734,385.00 from the total tax revenue at KPP Pratama Batu in 2017.

However, there is still research that is much lower on the percentage level of tax revenue from the Tax Amnesty program, namely research by Nurjanah (2016) which examined KPP Pratama Sumbawa Besar with the results of the effectiveness of the Tax Amnesty program being tax revenue of 2.3%. So it can be concluded that tax revenues at KPP Pratama Batu are still relatively high.

In the second discussion, it can be seen that the percentage of the number of taxpayers participating in the Voluntary Disclosure Program is 1.30% of the total number of effective taxpayers at KPP Pratama Batu in 2022.

Then, if you look at the results, the percentage of tax revenue from the Voluntary Disclosure Program is 15% with a nominal value of IDR 31,134,237,209.00 of the total tax revenue at KPP Pratama Batu in 2022 and in the interval class it can be seen that the highest vulnerability for class 1 is 262 mandatory tax with a percentage of 93.9% with a nominal range of IDR 140,000.00 to IDR 429,151,620.80. In the Voluntary Disclosure Program there is no definite target by the Head Office of the Directorate General of Taxes, only there is a verbal target conveyed by the Head of the KPP Pratama Batu Office of 10 billion according to the results of interviews with sources at KPP Pratama Batu, who stated:

"There is no definite target for the Voluntary Disclosure Program program, but the Head of Office has conveyed the target verbally at 10 billion."

Third, from the results of data analysis using the Mann-Whitney Test, it can be seen that there is a difference in average tax revenues between the Tax Amnesty Program and the Voluntary Disclosure Program with the average value of tax revenues from the Tax Amnesty Program being lower than the Voluntary Disclosure Program, namely 567.17 for the Tax Amnesty program, while for the Voluntary Disclosure Program it was 775.49.

Even though the average tax revenue from the Tax Amnesty program has a lower percentage than the Voluntary Disclosure Program, cumulatively the Tax Amnesty revenue is greater than the Voluntary Disclosure Program with a nominal Tax Amnesty revenue of IDR 36,154,734,385.00 of the total tax revenue at KPP Pratama Batu in 2017 and the nominal gain from the Voluntary Disclosure Program is IDR 31,134,237,209.00 of the total tax revenue at KPP Pratama Batu in 2022.

As research by Hasanah, et., al., (2021) states that there is a fundamental difference between Tax Amnesty and the Voluntary Disclosure Program, namely in the rates charged, where the Voluntary Disclosure Program (PPS) has a higher rate value when compared to Tax Amnesty. and also differences in conditions for taxpayers who can participate in the program. So this causes the average value of tax revenue from the Tax Amnesty Program to be lower when compared to the average tax revenue from the Voluntary Disclosure Program (PPS).

However, this is also one of the factors that taxpayers are more interested in participating in the Tax Amnesty Program (because the Tax Amnesty rate is lower) compared to the Voluntary Disclosure Program.

Another factor that influences the average value (Mean Rank) of tax revenues through the Voluntary Disclosure Program, as research by Ningtyas & Aisyaturrahmi, (2022) which concludes that the Voluntary Disclosure Program is influenced by a high level of trust will support taxpayers' perceptions of having awareness. which culminates in a strong commitment to fulfill all tax obligations. Thus, trust in the government strengthens the relationship between the Voluntary Disclosure Program and Taxpayer Perceptions because it is considered that the government has made efforts to create a taxation system that is fair and appropriate for the nation and state.

The final discussion, fourth, is the factors that hinder Tax Amnesty and the Voluntary Disclosure Program from the results of research that has been conducted, including the following. In the Tax Amnesty program, it was because there were no tax counselors in 2016-2017, so the outreach on the Tax Amnesty program was carried out by the Account Representative section. Socialization of the Tax Amnesty program has been carried out by providing letters of appeal which are sent to taxpayers and one on one or face to face with taxpayers (visits). Then the KPP Pratama Batu Office also socialized it through billboards, banners and also through the official Instagram of KPP Pratama Batu. This is considered not to have a significant influence if seen from the percentage of tax revenues from the Tax Amnesty Program. In accordance with the results of interviews with resource persons at KPP Pratama Batu, the factor that hinders the success of the Tax Amnesty program is the socialization of tax rates.

In line with the results of research by Safri (2021) which states that Tax Amnesty has not been optimal in collecting taxes from the community, with several obstacles faced such as the lack of socialization of the Tax Amnesty program which has not targeted all parts of society, so this can be used as an evaluation in implementing the program Tax Amnesty next. Not only that, the absence of targets set by the KPP Pratama Batu Office in receiving Tax Amnesty either in writing or verbally also means there is no enthusiasm in boosting tax revenues in the Tax Amnesty program.

Then the factors that hinder the success of the Voluntary Disclosure Program at KPP Pratama Batu are in the form of high rates. When compared to Tax Amnesty, the rates for the Voluntary Disclosure Program are much higher, which makes taxpayers reluctant to take part in the program, making it a challenge for the KPP Pratama Batu Office in encouraging tax revenues.

In line with the research results of Irawan & Raras (2021) it is stated that in the short term the Voluntary Disclosure Program can encourage optimal tax revenue. However, on the other hand, it gives the image that the government is inconsistent in issuing policies. In the long term, the Voluntary Disclosure Program can affect the level of taxpayer compliance. Reflecting on the tax incentives from the Tax Amnesty program in 2017 and then the Voluntary Disclosure Program in 2022, taxpayers hope that a similar program can be issued again in the future at a lower rate.

The second factor, namely the standardization of socialization for tax instructors, has been carried out in accordance with the Director General of Taxes Regulation Number: PER-03/PJ/2013, but this still has not had a big impact on KPP Pratama Batu if seen from the

number of taxpayers who take part in the socialization program. Voluntary disclosure because taxpayer participants who take part in online tax classes/seminars/lectures (taxpayers who have participated in the Tax Amnesty program in 2016-2017) are informed only through the Account Representative (AR) using the WhatsApp application.

As research conducted by Wijyantoko, et., al., (2022) states that education greatly influences knowledge and personality as well as automation and IT support as well as complete and comprehensive data. So understanding the material in socialization is considered very important in increasing taxpayer compliance which increases tax revenues.

Based on the results of the analysis of these two programs, tax education strategies need to continue to be adapted according to the needs of regional characteristics and taxpayers. The counseling strategy can be carried out through several activities including direct and indirect counseling which is carried out in order to encourage taxpayers to take part in these two programs by delivering simple and easy to understand counseling material in accordance with the characteristics of taxpayers, for taxpayers in the KPP Pratama Batu area which is dominated by professions. For farmers, socialization is carried out by creating tax class posts in local sub-districts or through farmer groups with greater frequency than before as well as assisting in submitting reports, especially for taxpayers who are less updated in technology (technologically illiterate).

Then another solution that can be taken is to collaborate with third parties in tax education activities. The third party is a treasurer in an agency or company, especially one that has a large number of employees, so that counseling can be effective. Collaboration is meant by an approach in order to optimize taxpayer compliance. It is hoped that this collaboration will be a solution to increasing tax revenues from these two programs.

Furthermore, you can also create webinars or online tax classes in collaboration with third parties, namely company treasurers regarding tax programs by delivering easy-to-understand material with much more frequent and routine implementation.

Supported by the research results of Irawan & Raras (2021) based on feedback provided by participants including business people and tax practitioners, it can be seen that webinars like this are very useful in increasing tax knowledge and practice, especially in relation to the voluntary disclosure program which will come into effect in 2020. Furthermore, this PPS should be supported by all taxpayers so that the desired goal can be achieved, namely optimal tax revenue through increased compliance.

CONCLUSION

The first conclusion that can be drawn from this research is that with the Tax Amnesty Program which has been implemented at the Batu Pratama Tax Service Office, the percentage of taxpayers who took part in the program was 7.72% and contributed 30% of the total tax revenue in 2017. at KPP Pratama Batu. Secondly, in 2022 the Voluntary Disclosure Program was successfully held at KPP Pratama Batu, the percentage of taxpayers who took part in the program was 1.30% and from this program it contributed 15% of the total tax revenue in 2022 at the KPP Pratama Batu office. Third, there is a difference between the tax revenue obtained from the Tax Amnesty program and the Voluntary Disclosure Program at the Batu Pratama Tax Service Office. When comparing the success rate of the Tax Amnesty Program compared to the Voluntary Disclosure Program (PPS) at KPP Pratama Batu, the level of income from Tax

Amnesty is cumulatively higher than the Voluntary Disclosure Program, but when compared with the number of taxpayers who take part in the incentive program, it shows that the level of tax income the average for the Voluntary Disclosure Program is higher than the Tax Amnesty Program. Fourth, the inhibiting factors of the Tax Amnesty program and the Voluntary Disclosure Program (PPS) are high rates and the method of delivering program information in the form of appeal letters, online tax classes, seminars to taxpayers which are considered less effective. So a strategy is needed, namely by first analyzing the characteristics of taxpayers at KPP Pratama Batu, then forming a cooperation agreement with the treasurer of the agency or company, especially those with a large number of employees, for direct or indirect counseling. The expected implication of the results of this research is that there will be awareness among the public regarding paying taxes, thereby increasing tax revenues obtained by the State, with the hope that these funds will be used for the benefit of the community.

The limitation of this research lies in the scope of the research which was only carried out at KPP Pratama Batu, so it cannot be used as a national basis regarding the obstacles faced in implementing the Tax Amnesty Program and the Voluntary Uplift Program. The suggestions given in this research are, First, KPP Pratama Batu should be able to maximize socialization (directly or indirectly) by re-evaluating the tax education strategy. Socialization can take the form of providing tax class material that has been adapted to the characteristics of taxpayers in the KPP Pratama Batu work area so that it is easier to understand and also attracts the interest of taxpayers. Second, KPP Pratama Batu should be able to realize that internal collaboration between tax extension activities and tax supervisor activities (Account Representative), so that it can increase the coffers of tax revenues, then continue with collaboration with external parties such as agencies or registered taxpayer companies. Third, it is hoped that for future programs the government can pay attention to and review the value of the rates charged for tax incentive programs so as to increase taxpayer interest in participating in subsequent tax incentive programs. Fourth, for further research, it is hoped that researchers will provide additional variables such as the influence of the level of effectiveness of the two programs or other variables that influence tax revenues at KPP Pratama Batu such as outreach to taxpayers or awareness of taxpayers in paying taxes.

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Legislation (Peraturan Perundang-Undangan)

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