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# THE INFLUENCE OF TAXPAYER AWARENESS AND TAXPAYER COMPLIANCE ON THE IMPLEMENTATION OF THE VOLUNTARY DISCLOSURE PROGRAM (PPS) AT THE KPP PRATAMA RUNGKUT IN SURABAYA

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***Abstract***

This study aims to investigate the impact of tax knowledge, taxpayer awareness, and taxpayer compliance on the successful implementation of the Voluntary Disclosure Program (PPS) at the Rungkut Pratama Tax Office in Surabaya. In the focus of this study, the population of concern is individual taxpayers who actively participate in the Voluntary Disclosure Program in the region. Through simple random sampling techniques, the total number of samples used in this study was recorded as many as 96 individual taxpayers.

The method used in this study is Smart-PLS, a path analysis method based on SEM (Structural Equation Modeling) that provides a framework for analyzing the relationship between the variables in the model. By utilizing this instrument, this study aims to understand more deeply how the variables of tax knowledge, taxpayer awareness, and taxpayer compliance interact. It can influence the effectiveness and outcomes of the Voluntary Disclosure Program. The results obtained from the analysis of this study illustrate exciting findings. Firstly, surprisingly, taxpayers' awareness level does not significantly impact the success rate of the Voluntary Disclosure Program (PPS) in this region. However, these results raise further questions about other factors that may have influenced taxpayer attitudes and participation in the program.

***Keywords:*** *Taxpayer Awareness; Taxpayer Compliance; PPS*

## INTRODUCTION

The government uses tax revenue, the state's largest source of income, for societal benefit. Participation from the government and the community is crucial in the taxing process. Along with existing developments, policy changes in taxation have also changed. In 2021, with consideration of the declining economic growth due to the COVID-19 pandemic, the Taxation Regulation Harmonization Act ( HPP Bill) was passed into Law (UU) Number 7 of 2021 on October 2, 2021 (Kemenkeu,2022). With the passage of this law, the economy will be able to recover with a focus on reducing the budget deficit and tax ratio, which can only be done by raising tax revenue. This law includes provisions for regulating the Voluntary Disclosure Program (PPS).

The Voluntary Disclosure Program (PPS), which is based on asset disclosure, provides taxpayers with the opportunity to voluntarily report or disclose tax liabilities that have not been settled through Income Tax (PPh) (Indonesia, 2022). The Voluntary Disclosure Program (PPS) is in place until June 30, 2022. According to the State Budget (APBN) system, taxes make up the majority of state revenue. The first semester, which covered the months of January through June, saw a 73,6 trillion dollar surplus in the state budget. According to the finance minister, the surplus was driven by tax receipts, which rose by 52.3 percent to Rp. 1,035.9 trillion (Kemenkeu, 2022).

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Tax collection is a challenging thing to do only from the active role of the tax apparatus. However, the awareness of taxpayers themselves is also required to carry out their tax obligations. The phenomenon that occurs at this time is that taxpayers tend to avoid their obligations in making tax payments. This phenomenon occurs due to the need for more awareness of the taxpayer and the taxpayer's knowledge of tax regulations.

Taxpayer awareness is one element that affects high and low taxpayers in terms of fulfilling their commitments to pay taxes. Along with tax regulations that continue to develop and change, taxpayers must follow these developments. Understanding taxation and the willingness of taxpayers to report and pay their tax obligations can reflect the level of taxpayer awareness. Knowledge of taxation is expected to impact taxpayers' awareness to carry out their obligations positively. If public awareness of tax payments is low, this can cause much potential that cannot be maximized.

According to Minister of Finance Regulation No. 192/PMK.03/2007, taxpayers are deemed to comply with tax rules if they satisfy the following criteria: They first submit their tax returns on time and have no unpaid tax debts of any kind unless they have been permitted to pay taxes in installments or later. Third, independent auditors or government organizations with the authority to oversee finances audited the financial statements for three years. Fourth, none of these auditors have ever been convicted of a felony for perpetrating a tax crime. All of them received favorable opinions. The court decided, which has been happening for the last five years.

The Voluntary Disclosure Program (PPS) at KPP Pratama Rungkut Surabaya has been implemented from early January 2022 until June 30, 2022. Before the PPS policy took effect, KPP Pratama Rungkut Surabaya had socialized the Voluntary Disclosure Program to the public. The effort to introduce this program is done through various ways, from social media to directly to taxpayers. The KPP Pratama Rungkut Surabaya consistently socializes to the public through social media, provides information about the Voluntary Disclosure Program (PPS) by distributing pamphlets, installing billboards, holding tax seminars, opening PPS information centers that taxpayers can reach, and even conveying information directly to taxpayers via SMS and Whatsapp media.

Two thousand three hundred thirteen individual taxpayers have engaged in this voluntary disclosure program. Meanwhile, there are only 58 companies for corporate taxpayers. The following are the details of taxpayer participation data in the Voluntary Disclosure Program (PPS)

Table 1 Detailing the participation of taxpayers at KPP Pratama Rungkut Surabaya

| Bulan (Tahun 2022) | Jumlah WP PPS | | | Nominal |
|---|---|---|---|---|
| | OP | Badan | Total | |
| Januari | 77 | 2 | 79 | Rp 3.711.300.121,00 |
| Februari | 61 | 0 | 61 | Rp 7.982.843.494,00 |
| Maret | 116 | 2 | 118 | Rp 7.636.890.402,00 |
| April | 71 | 0 | 71 | Rp 7.461.008.822,00 |
| Mei | 132 | 4 | 136 | Rp 11.929.445.348,00 |
| Juni | 1856 | 36 | 1892 | Rp 149.237.146.908,00 |
| **Total Penerimaan PPS** | | | | **Rp 187.958.635.095,00** |

Source : KPP Pratama Rungkut Data

From the data above, the participation of taxpayers in the Voluntary Disclosure Program (PPS) tends to be minor. In contrast, the number of taxpayers registered at KPP Pratama Rungkut Surabaya in 2022 reached 41,088 individual taxpayers and 6,655 corporate taxpayers. It proves that there needs to be more awareness of taxpayers to follow the taxation program established by the government.

Theoretically, suppose taxpayers are obedient in participating in the Voluntary Disclosure Program (PPS) by reporting assets that have not been reported correctly. In that case, taxpayers will also get great convenience and benefits because, in addition to not being subject to tax sanctions that are not underpaid, obedient taxpayers will also not be subject to tax audits. In addition, compliant taxpayers will also obtain facilities for managing other taxes.

The theory of Planned Behavior is the basis of this research. According to Ajzen (1991) (Indrawan & Binekas, 2018), the Theory of Planned Behavior predicts a person's desire to perform certain behaviors. It shows that behavioral intentions drive a person's behavior. According to the Theory of Planned Behavior, behavioral intentions can cause the behavior that a person displays.

Article 1 Paragraph 1 of Law Number 16 of 2009's General Provisions of Taxation states that taxes are mandatory payments to the government that must be made by individuals or other entities who are required to do so by law. According to Soemitro in Mardiasmo's book Taxation (2016: 3), taxes are the people's contributions to the state treasury based on laws (which might be enforced) without receiving obvious reciprocal advantages and are used to fund public expenditures. According to Kolatung (2002), taxes are characterized in economics as a transfer of resources from the private sector (businesses) to the public sector or government. However, according to Djajadiningrat, cited in (Yang et al., 2021), tax is an obligation to submit a portion of wealth to the state treasury due to situations, events, and actions that provide a certain status.

A taxpayer, as defined by Law No. 16/2009, is any individual engaged in tax-related activities, such as a taxpayer, a tax deductor, or a tax collector, who has tax-related rights and obligations by the terms of tax laws and regulations. A person has rights and responsibilities as a taxpayer that must be met.

The Big Indonesian Dictionary says that awareness is a state in which a person knows, understands, and feels something. Taxpayer awareness to understand tax laws, understand them, and voluntarily implement them. According to Ermawati (2018), taxpayer awareness is the awareness that paying taxes is an obligation and that there is no coercion. Taxpayers endeavor to abide by the law by making timely payments because they view taxes as a duty of Indonesian residents to advance the nation.

Compliance is essential to obtain a country's tax revenue, which will be used for progress and general welfare (Dahrani et al., 2021). If taxpayers exercise their taxation rights properly and fulfill all their obligations, they are said to be compliant. According to the Big Indonesian Dictionary, "compliance" means submitting or obeying specific rules or teachings. Taxpayer compliance is essential

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to achieve tax revenue targets. Tax revenue will positively correlate with taxpayer compliance and vice versa (Den Ka et al., 2019). Therefore, tax compliance is when taxpayers calculate taxes, pay taxes themselves, and report taxes voluntarily.

On October 29, 2021 (Indonesia, 2021), the Law on Harmonization of Tax Regulations was passed, and one of its chapters discusses the Voluntary Disclosure Program (PPS). The nine chapters that make up this law deal with six regulatory areas: general provisions and tax procedures (KUP), income tax (PPh), voluntary disclosure program (PPS), carbon tax, and excise. Through Income Tax Payments based on the disclosure of assets that are not or have not been fully reported by participants in the tax amnesty program and payment of Income Tax based on the disclosure of assets that have not been reported in the 2020 Annual Income Tax Return, the Voluntary Disclosure Program (PPS) allows taxpayers to report or disclose unfulfilled tax obligations (Hasanah et al., 2021).

## METHOD

Research of this kind is quantitative. There are independent and dependent variables in quantitative research, and it is then determined from these variables how much influence the independent variable has on the dependent variable (Sugiyono, 2018, p. 11). Quantitative research focuses on the relationship of variables to the object under study that is more cause and effect (causal).

With implementing the Voluntary Disclosure Program (PPS) as the dependent variable, this quantitative study sought to assess the relationship and magnitude of the influence of Taxpayer Awareness and Taxpayer Compliance as independent variables. For handling primary data from questionnaires where each respondent's perception varies in multiple metrics, this study uses the Partial Least Square (PLS) test method. Therefore, validity, reliability, and hypothesis testing are added to PLS data processing.

According to Sugiyono (2018: 38), research variables are everything that is determined by the researcher to be studied to obtain information about the study results and then make conclusions. In addition, to determine the type, indicator, and scale of the variables involved in the study, variable operationalization is required. The independent variables (X) in this study are taxpayer awareness (X1) and taxpayer compliance (X2). The dependent variable in this study is the Voluntary Disclosure Program (PPS).

The population in this study were Individual Taxpayers (WPOP) who participated in the Voluntary Disclosure Program (PPS) at KPP Pratama Rungkut Surabaya, as many as 2,313. The sample in the study was part of the Individual Taxpayers who participated in the Voluntary Disclosure Program at KPP Pratama Rungkut Surabaya. Sampling using a simple random sampling technique, namely taking sample members randomly; in this case, taxpayers who are considered by their characteristics can be sampled in this study. Sampling using the Slovin formula with the desired error rate of 0.1 Based on the calculation results of the Slovin formula, the minimum target respondents in this study were 96 samples of individual taxpayers who participated in the Voluntary Disclosure Program (PPS) at KPP Pratama Rungkut Surabaya.

## RESULTS AND DISCUSSION

### Descriptive Statistics

Table 2 Respondent Data Based on Gender

| Gender | Frequency | Precentage% |
|---|---|---|
| Male | 50 | 52% |
| Female | 46 | 48% |
| Total | 96 | 100% |

Source: Data Precessed, 2023

According to the table above, 46 respondents, or 48% of women, and 50 respondents, or 52%, of men among the individual taxpayers who participated in this study. Thus, it can be deduced that men make up 52% of the respondents in this study, regardless of their gender.

Table 3 Respondent Data by Age

| Age | Frequency | Percentage |
|---|---|---|
| 20-29 years old | 7 | 7% |
| 30-39 years old | 41 | 43% |
| 40-49 years old | 22 | 23% |
| 50-59 years old | 16 | 17% |
| 60-69 years old | 10 | 10% |
| Total | 96 | 100% |

Source: Data Precessed, 2023

According to the information in the table above, the age of individual taxpayers who participated in the study ranges from 20 to 69 years for seven respondents, or 7%, to 30 to 39 years for 41 respondents, or 43%, to 40 to 49 years for 22 respondents, or 23%, to 50 to 59 years for 16 respondents, or 17%, and 60 to 69 years for ten respondents, or 10%. Therefore, the study focuses on individual taxpayers in the 30- to 39-year range.

Table 4 Respondent Data Based on Education

| Education | Frequency | Percentage % |
|---|---|---|
| SD-SMA/Equivalent | 8 | 8% |
| Diploma | 29 | 30% |
| Bachelor | 59 | 61% |
| Total | 96 | 100% |

Source: Data Precessed, 2023

By the data table above, the education level of individual taxpayers who are respondents in this study is made up of 59 respondents, or 61%, who have earned a college degree, 29 respondents, or 30%, who have earned a diploma, and eight respondents, or 8%, who have completed an SD-SMA or

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equivalent program. Therefore, this study's respondents with a bachelor's degree (61% of respondents) have the highest educational level.

Table 5 Respondent Data Based on Type of Work

| Type of Work | Frequency | Percentage |
|---|---|---|
| PNS | 33 | 34% |
| Private Employee | 22 | 23% |
| Self Employee | 15 | 16% |
| SOE Employee | 26 | 27% |
| Total | 96 | 100% |

Source: Data Precessed, 2023

From the data table above, the jobs held by individual taxpayers who participated in the study were as follows: 33 or 34% were employed as civil servants, 22 or 23% as private employees, 15 or 16% as entrepreneurs, and 26 or 27% as BUMN employees. According to the data above, 34% of respondents in this study had occupations as government servants, which is the most common labor.

**Outer Model Testing**

**Convergent Validity**

Table 6 Outer Model Assessment

| | Taxpayer Compliance | Taxpayer Awareness | Voluntary Disclosure Program |
|---|---|---|---|
| X1.2 | | 0,755 | |
| X1.3 | | 0.869 | |
| X1.4 | | 0.885 | |
| X2.6 | 0,839 | | |
| X2.7 | 0,846 | | |
| X2.8 | 0,810 | | |
| X2.9 | 0,756 | | |
| Y1 | | | 0,813 |
| Y2 | | | 0,817 |
| Y3 | | | 0,880 |
| Y4 | | | 0,836 |
| Y5 | | | 0,790 |
| Y6 | | | 0,748 |

Source: Data Precessed, 2023

For instance, the loading factor (factor load) for indicators on the taxpayer compliance variable X2.6 = 0.839; X2.7 = 0.846> 0.5; thus, it meets convergent validity, according to the outer loading table above. According to the analysis results in the table above, the variable indicator has a loading factor > 0.5, which means the indicator satisfies the convergent validity requirement.

**Discriminant Validity**

Table 7 Cross loading

| | X1 | X2 | Y |
|---|---|---|---|
| X1.2 | **0,755** | 0.150 | 0.057 |
| X1.3 | **0.869** | 0.063 | 0.129 |
| X1.4 | **0.885** | -0.002 | 0.136 |
| X2.6 | 0.065 | **0,839** | 0.295 |
| X2.7 | 0.039 | **0,846** | 0.292 |
| X2.8 | 0.079 | **0,810** | 0.168 |
| X2.9 | 0.018 | **0,756** | 0.225 |
| Y1 | 0.129 | 0.249 | **0,813** |
| Y2 | 0.121 | 0.339 | **0,817** |
| Y3 | 0.046 | 0.279 | **0,880** |
| Y4 | 0.142 | 0.173 | **0,836** |
| Y5 | 0.116 | 0.209 | **0,790** |
| Y6 | 0,131 | 0.230 | **0,748** |

Source: Data Precessed, 2023

Based on the results of the discriminant validity test in the cross-loading table above, it can be explained that these results show that the cross-loading value of each item from each latent variable it forms (bolded) has the highest value compared to the cross-loading value of items on other variables. These results explain that the statement items in this study are declared valid.

Table 8 Comparison of AVE Values

| | Cronbach's Alpha | Rho_A | Composite Reliability | Average Variance Extracted (AVE) |
|---|---|---|---|---|
| Taxpayer Compliance | 0,801 | 0,855 | 0,887 | 0,662 |
| Taxpayer Awareness | 0,832 | 0,863 | 0,876 | 0,703 |
| Voluntary Disclosure Program | 0,899 | 0,912 | 0,922 | 0,663 |

Source: Data Precessed, 2023

Each variable's AVE square root value in the table above shows a value> 0.5. It shows that the variable is declared valid.

Table 9 Composite Reliability

| | Cronbach's Alpha | Rho_A | Composite Reliability | Average Variance Extracted (AVE) |
|---|---|---|---|---|
| Taxpayer Compliance | 0,801 | 0,855 | 0,887 | 0,662 |
| Taxpayer Awareness | 0,832 | 0,863 | 0,876 | 0,703 |
| Voluntary Disclosure Program | 0,899 | 0,912 | 0,922 | 0,663 |

Source: Data Precessed, 2023

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Because all of the variables in the table above have a Cronbach's alpha value above 0 and a composite reliability value over 0.7, it can be said that all of the variables are genuine or reliable.

**Inner Model Testing**

**Coefficient of Determination ($R^2$)**

Table 10 Coefficient of Determination

| | $R^2$ | Adjusted $R^2$ |
|---|---|---|
| Voluntary Disclosure Program | 0,113 | 0,094 |

Source: Data Precessed, 2023

The Voluntary Disclosure Program variable may be explained by the taxpayer awareness and taxpayer compliance variables by 11.3%, according to the above table. At the same time, other factors not looked at in this study account for the remaining amount, 88.7%.

**Hypothesis Test**

Table 11 Path Coefficients (Man, STDEV, T-Values, P-Values)

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (IO/STDEV) | P-Values |
|---|---|---|---|---|---|
| Taxpayer Awareness => Voluntary Disclosure Program | 0,121 | 0,157 | 0,133 | 0,910 | 0,365 |
| Taxpayer Compliance => Voluntary Disclosure Program | 0,306 | 0,321 | 0,122 | 2,737 | 0,007 |

Source: Data Precessed, 2023

Based on the hypothesis test results in the table above, the conclusions that can be obtained are:

$H_1$: Taxpayer awareness (X) has no positive effect on the implementation of the Voluntary Disclosure Program (Y) with a path coefficient of 0.121 where the p-values = 0.365 is greater than the value of α = 0.05 (5%).

$H_2$: Taxpayer compliance (X) has a positive effect on the implementation of the Voluntary Disclosure Program (Y) with a path coefficient of 0.306 where the p-values = 0.007 are smaller than the value of α = 0.05 (5%).

**The Influence of Taxpayer Awareness on the Implementation of the Voluntary Disclosure Program (PPS)**

The results showed that taxpayer awareness had no positive effect on implementing the voluntary disclosure program, so the hypothesis was rejected. Taxpayer awareness arises from several factors, namely external factors and internal factors. The internal factor is from within the taxpayer itself, while the external factor is the program carried out by the government to attract taxpayer awareness. The Voluntary Disclosure Program (PPS) will see increased levels of taxpayer compliance as awareness of the program increases. However, in this study, when viewed from taxpayers' opinions, they still need the awareness to follow the Voluntary Disclosure Program (PPS). Thus, the taxpayer awareness variable did not impact the Voluntary Disclosure Program's (PPS) implementation. This finding is consistent with Rita's research from 2020, which found that taxpayer knowledge has no impact on taxpayer compliance about taking part in taxation programs.

**The Influence of Taxpayer Compliance on the Implementation of the Voluntary Disclosure Program (PPS)**

The results of the test show that compliance by taxpayers facilitates the Voluntary Disclosure Program's (PPS) operation. A key element in achieving tax revenue goals is taxpayer compliance. Tax revenue will increase proportionally to taxpayer compliance and vice versa (Den ka et al., 2019). In implementing the Voluntary Disclosure Program (PPS), reasonably high compliance is required where taxpayers must disclose and report their assets voluntarily to the government. In this study, taxpayer compliance affects the implementation of the Voluntary Disclosure Program (PPS); this is in line with research conducted by Clarina Fresya and Lorina Siregar (2022), which states that the implementation of the Voluntary Disclosure Program (PPS) affects taxpayer compliance.

## CONCLUSION

Based on analysis and testing that were done to determine taxpayer compliance and awareness's impact on the Voluntary Disclosure Program (PPS) rollout at KPP Pratama Rungkut Surabaya. This study employs a basic random sampling technique, yielding 96 samples from a population of 2,313 individual taxpayers participating in the voluntary disclosure program. The Smart-PLS test tool was used for the analysis in this study. As a result, the following conclusions may be derived from this study:

1. Taxpayer awareness has no positive effect on the Voluntary Disclosure Program (PPS):
   The finding that Taxpayer Awareness has no positive influence on implementing the Voluntary Disclosure Program (PPS) invites deep reflection on the complex dynamics of taxpayer behavior. Although awareness of tax obligations might be seen as a factor that naturally supports participation in voluntary programs, the results of this study suggest that other factors may be more dominant in influencing whether taxpayers choose to participate in such programs.
2. Taxpayer compliance affects the implementation of the Voluntary Disclosure Program (PPS):
   The study results showing that taxpayer compliance positively affects the implementation of the Voluntary Disclosure Program (PPS) indicates the critical role played by compliance factors in driving participation in this program. When taxpayers feel committed to their tax obligations and

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prioritize compliance with tax regulations, they tend to be more careful in carrying out their responsibilities, including voluntary information disclosure.

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