

The Effect of Taxpayer Knowledge, Tax Socialization and Tax Sanctions on the Voluntary Disclosure Program (Empirical Study of Taxpayers in Bekasi)

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ABSTRACT

This study aims to examine the effect of taxpayer knowledge, tax socialization and tax sanction on the Voluntary Disclosure Program (VDP). This purpose used a sample of 97 respondents. The data analysis method used is Partial Least Square (PLS) with SmartPLS ver.3.3.9 data analysis tool. This research is a type of research that uses a quantitative approach, because the data used is in the form of numbers and is calculated by statistical methods. The data used is primary data. Primary data was obtained by a list of questions in the form of a structured questionnaire with the aim of collecting data or information from respondents in the Bekasi City and Regency area. The results of this study also explain that (1) taxpayer knowledge has a positive and significant effect on VDP, (2) tax socialization has a positive and significant effect on VDP, (3) tax sanction has a positive and significant effect on VDP. The results of this study also show that the variables of taxpayer knowledge, tax socialization and tax sanctions affect the Voluntary Disclosure Program (PPS) by 45.6%, the remaining 54.4% is influenced by other variables outside of this study.

Keywords: *Taxpayer Knowledge, Tax Socialization, Tax Sanction, Voluntary Disclosure Program.*



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INTRODUCTION

Background

During this Covid-19 pandemic, the government desperately needs funds to cope with the ongoing pandemic. The largest source of state revenue is used to finance government spending and national development, one of which is taxes which are direct revenues that can be processed immediately to finance various state needs. Since taxes are the

largest source of state revenue, the government makes all kinds of policies to encourage economic recovery in Indonesia.

The lack of awareness of taxpayers in Indonesia in paying taxes is triggered by various things. People assume that paying taxes is a loss and causes their income to decrease. The lack of transparency in the allocation of the use of taxes

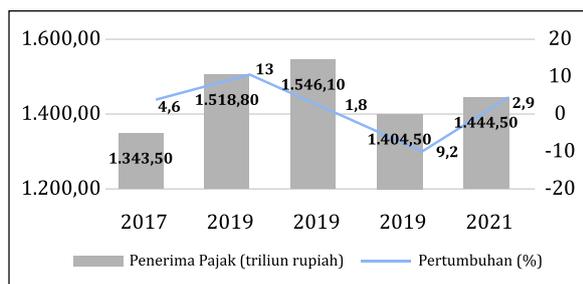


Figure 1. Tax Revenue Graph

Source: Ministry of Finance State Budget Data (Data processed, 2022)

and the many cases of tax fraud that occur in Indonesia add to the public's doubts about paying taxes (Listyowati et al., 2018). The participation of taxpayers in paying taxes is still not evenly distributed. This is due to the rampant economic activity at home and abroad that has not been fully reported to the tax authorities. These unreported activities disturb the sense of justice for taxpayers who have actively contributed in carrying out their tax obligations. For this reason, the government issued a policy that reduces the opportunity for taxpayers not to pay taxes to the state. The policy is a tax amnesty (Nurdin et al., 2019). The simplest definition of the tax amnesty is the annulment of taxes for taxpayers who deposit their funds abroad and within the country, and do not fulfill their obligations in paying taxes in exchange for depositing taxes at a lower rate. With this tax amnesty, entrepreneurs who deposit their funds abroad are expected to transfer their funds in Indonesia and comply tax policy in order to increase state tax revenue (Nuryati & Bayu, 2019).

In the implementation of the fulfillment of tax obligations, there is a difference of interest between the taxpayer and the government. Taxpayers want to pay as little tax as possible, while the government (Directorate General of Taxes) wants to increase tax revenue as much as possible (Hadi, 2017). The lack of awareness of taxpayers in Indonesia in paying taxes is triggered by various things. People assume that paying taxes is a loss and causes their income to decrease. The lack of transparency in the allocation of the use of taxes and the many cases of tax fraud that occur in Indonesia add to the public's doubts

about paying taxes (Listyowati et al., 2018).

The government's goal in increasing state revenue through taxes can be seen from the emergence of news related to Tax Amnesty Volume II or the so-called Voluntary Disclosure Program (Ningtyas and Aisyaturrahmi, 2022). The Voluntary Disclosure Program (VDP) is a program that gives taxpayers the opportunity to disclose their assets that have not been or are not disclosed (Rachmawati and Yuanty, 2019).

The Young Expert Tax Counselor of the Directorate General of Taxes (DGT) said that the participants of the Voluntary Disclosure Program (VDP) were still below the government's target. Based on data obtained from the DGT, 14,705 taxpayers have participated until February 18, 2022. This number is relatively small compared to the total registered taxpayers in 2021 as many as 49.82 million (DDTC News, 2022). In the tax amnesty volume I, the government targets domestic and foreign declarations of Rp 4,000 trillion and Rp 1,000 trillion and a ransom of Rp 165 trillion. However, in this Voluntary Disclosure Program (VDP), the Head of the Fiscal Policy Agency of the Ministry of Finance, Febrio Kacaribu, said that the government did not set a target for the revenue obtained. The reason is, whether or not the government VDP continues to carry out a compliance program for all taxpayers in Indonesia (CNBC Indonesia, 2021).

According to Komalig et al., (2021) tax amnesty is influenced by several factors, one of which is knowledge of taxation. Tax knowledge is the process of changing the attitude and behavior of taxpayers in an effort to mature taxpayers through training. According to Trisnasari et al., (2017) knowledge of taxation has a positive effect on the willingness of taxpayers to participate in tax amnesty. Meanwhile, according to Pramana and Affudin (2018) knowledge of taxation has a negative effect on the willingness of taxpayers to participate in the policy sunset program.

According to Komalig et al., (2021) another factor that affects tax amnesty besides tax

Knowledge is tax socialization. Taxpayers need tax socialization in order to understand taxation procedures that apply properly and correctly. Taxpayers who have low education and lack of knowledge in using the internet properly, will make them left behind with the latest tax information. According to Nanda and Noviari (2020) tax socialization has a positive effect on tax amnesty. Pramana and Afifudin (2018) state that tax socialization has a negative effect on the willingness of taxpayers to participate in the sunset policy program.

Suliyawanti (2018) stated that in addition to taxpayer knowledge and tax socialization, another factor that affects tax amnesty is tax sanctions. Taxpayers will fulfill their tax obligations if they perceive that the tax penalty will be detrimental. So that taxpayers do not receive tax penalties for not carrying out their tax obligations properly, the Directorate General of Taxes provides an opportunity for taxpayers to take advantage of the policies that have been given, namely the tax amnesty program or currently called the Voluntary Disclosure Program (VDP) (Muniroh, 2022). According to Dewi and Noviari (2017), tax fines have a positive effect on willingness to participate in the tax amnesty. While Da'le' et al. (2017) stated that tax sanctions have a negative effect on the willingness of taxpayers to participate in tax amnesty.

The question about the research problem are does taxpayer knowledge, tax socialization and tax sanction affect taxpayer interest in the Voluntary Disclosure Program (VDP). The objective of the research is a to test whether taxpayer knowledge, tax socialization and tax sanctions has an effect on taxpayer interest in the Voluntary Disclosure Program.

LITERATURE REVIEW

Attribution Theory

This theory was developed by Fritz Heider in 1958, saying that a person's behavior is determined by a combination of internal behavior and external behavior (Sipahutar and Siringoringo, 2019). Attribution theory is one

theory that can explain what is the determinant of an event. only factors that cause taxpayer compliance (Romadhon et al. , 2020). Attribution theory serves to observe a person's behavior and determine that behavior comes from internal or external factors. According to Putra (2020), human attributions are grouped into three types, namely: (1) Internal or external, (2) controlled or uncontrolled, (3) stable or unstable.

Theory of Planned Behavior

Theory of planned behavior (TPB) is a theory developed from the theory of reasoned action (TRA). TPB arises because the TRA theory only focuses on the rationality of behavior and actions that exist in individual consciousness (Indrayanti & Iskandar, 2020). The theory of planned behavior is a theory based on the assumption that humans are creatures who use information that allows them to systematically (Saputra, 2019) .

The Theory Planned of Behavior suggests that behavior is formed from cognitive planning based on three main aspects, namely subjective norms, attitudes towards behavior and behavioral control (Purwandi and Irawan, 2021) An explanation of the three main aspects, among others (Indrayanti and Iskandar, 2020):

1. Subjective norms can be in the form of individual perceptions or beliefs because there are encouragement from the environment including family, friends, or community.
2. Attitudes toward behavior are beliefs that enable individuals to act as they are being observed.
3. Behavioral control refers to an individual's ability to shape a behavior.

Voluntary Disclosure Program (VDP)

The Voluntary Disclosure Program (VDP) is one of the provisions contained in Law No. 7 of 2021 concerning Harmonization of Tax Regulations. This program aims to improve voluntary compliance by taxpayers and is held based on the principles of simplicity, benefit and legal certainty. The target of this program is the voluntary disclosure of taxpayers, so that the

main focus is voluntary compliance so that taxpayers can enter the tax system that has been created by the government (Ardin et al., 2022).

The Voluntary Disclosure Program consists of two programs, namely (Setiadi, 2022):

1. For the first program, ex - participants of the 2016-2017 tax amnesty must check and collect a list of their assets up to 2015 that have not been disclosed in the tax amnesty program five years ago, especially financial assets.
2. The second program is a tax amnesty for assets obtained from January 1, 2016 to December 31, 2019. The condition is that it is still owned by December 31, 2019, but has not been reported in the Annual Income Tax Return (SPT) for the 2019 tax year.

The Voluntary Disclosure Program (VDP) is a new policy in the field of taxation issued by the government. This policy not only provides tax amnesty but also gives taxpayers the option of reporting their assets that have not been reported in the past voluntarily by paying income tax in the amount of reporting the assets (Ningtyas and Aisyaturrahmi, 2022).

Taxation

The definition of tax according to Law Number 28 of 2007 concerning General Provisions and Tax Procedures: "Taxes are mandatory state contributions owed by individuals or entities that are coercive under the law, with no direct compensation and are used for state purposes for as much as -the great prosperity of the people". Tax is a levy that is drawn by the state against taxpayers without getting a direct reply, or in other words, a mandatory contribution paid by the taxpayer to the state without any direct reply received by the taxpayer (Purnama, 2017). The tax function is the principal benefit of taxes. As one of the tools to determine the political economy of the country, taxes have the main benefit in improving the general welfare. The tax function is divided into two (Adelina, 2019), namely: (1) Budgetair function (Source of State Finance), (2) Regular (Regulatory) function.

Taxpayer Knowledge

Tax knowledge is someone who knows information about taxation obtained through the results of vision and sensing of objects related to tax technicalities, both tax rates, tax imposition techniques, and the benefits obtained by taxpayers when carrying out their tax obligations (Trisnasari et al., 2017). Knowledge can be divided into four parts, namely implicit, explicit, empirical and rationalism. Based on the concept of tax knowledge, taxpayers must have knowledge of General Provisions and Tax Procedures, the tax system in Indonesia, and the tax function (Wahyudi and Affandi, 2018). If the level of mandatory knowledge is high, then state revenues from taxation will increase (Nasution and Ferrian, 2017).

Tax knowledge is one of the most important factors in running a voluntary tax compliance system by running a self-assessment system. To be able to run a self-assessment system, taxpayers are required to be able to calculate, pay, and report. Without having knowledge of taxes, the principle of the self-assessment system cannot run optimally (Putra, 2020). If the taxpayer does not have knowledge of taxation, then the taxpayer will have difficulty registering, filling out a tax return (SPT), paying taxes that must be paid, and depositing taxes (Rosyida, 2018).

Tax Socialization

Tax socialization is an effort by the Directorate General of Taxes (DGT) to provide knowledge to the public, especially taxpayers, to know about all things regarding taxation, both regulations and proper taxation procedures (Trisnasari et al., 2017). To overcome the problem of low tax knowledge by the public, the government has carried out socialization to the community. This is supported by the Decree of the Director General of Taxes No.KEP-114/PJ/2005 dated July 1, 2005 concerning the Establishment of a Tax Socialization Team. There are several groups of people who help the government in increasing the socialization of taxation to the public. For example, there are tax discussions, tax payment associations, tax forums, etc. (Nasution and Ferrian, 2017).

Based on the delivery method, the socialization is divided into two methods (Sayogaditya and Sukartha, 2019), which are as follows:

1. Direct method
2. Indirect method

The purpose of tax socialization specifically is to encourage taxpayer compliance to pay taxes, especially to encourage participation in voluntary disclosure programs. Through socialization, it is hoped that knowledge and taxpayers to obtain tax rights and obligations will increase (Sayogaditya and Sukartha, 2019).

Tax socialization is held to provide good and correct information so that taxpayers have knowledge about the importance of paying taxes and will ultimately increase individual taxpayer compliance. If the socialization of taxation is conveyed correctly, clearly and comfortably, taxpayers will have knowledge about the importance of paying taxes which will automatically increase taxpayer compliance (Wardani and Wati, 2018).

Tax Sanctions

Sanctions are actions in the form of punishment given to people who violate the rules. Regulations are signs for someone to do something according to what should be done and what should not be done (Anam et al., 2018). Tax sanctions are regulated in Law no. 28 of 2007 concerning General Provisions and Tax Procedures or KUP. In this law tax sanctions consist of administrative sanctions and criminal sanctions (Yaqin and Alwiyah, 2020).

The application of strict sanctions can make taxpayers to be obedient in paying taxes. If not, it will be detected by the tax officer and the taxpayer must be penalized in the form of administrative sanctions by paying additional fees, the amount of which may be more than what should be paid (Putra, 2020).

Measurement of tax sanctions (Hastuti and Nuryati, 2020) are as follows:

1. Sanctions given to taxpayers must be clear, so

that taxpayers understand the consequences if they violate the applicable regulations.

2. Tax sanctions are not compromised (not arbitrary), there is no tolerance.
3. The sanctions given must be balanced. According to the error that was violated by the taxpayer.
4. The sanctions given must immediately provide a deterrent effect.

By giving sanctions to negligent taxpayers, taxpayers will be more careful if they will commit violations or fraudulent acts in fulfilling their tax obligations. There is no need for any action, if with fear and the threat of punishment (sanctions and crime) the taxpayer will already comply with tax regulations. Fear is a powerful deterrent to reduce tax negligence. If this has developed among taxpayers, it will have an impact on compliance to fulfill tax obligations (Sayogaditya and Sukartha, 2019).

RESEARCH METHODOLOGY

Research design is a plan on how to conduct research so that research design is closely related to planning, implementation process, results to evaluation. Broadly speaking, research design is a necessary process in planning and research. Meanwhile, in a narrow sense, research design is a description of the relationship between variables, data collection and data analysis so that with a good design all interested parties have an overview of the relationship between variables, how to measure it, and so on (Trisliatanto, 2020).

This research is a type of research that uses a quantitative approach, because the data used is in the form of numbers and is calculated by statistical methods. The data used is primary data. Primary data is data obtained directly from the first party. Primary data was obtained by a list of questions in the form of a structured questionnaire with the aim of collecting data or information from respondents in the Bekasi City and Regency area.

RESULTS AND DISCUSSION

Evaluation of the Measurement Model (Outer Model)

Convergent Validity

Convergent validity is assessed based on the correlation between item scores calculated with PLS. The validity of a data is assessed in one way, namely by looking at the loading factor in each construct (Sari and Trisnawati, 2021). The criteria tested are if the outer loading score is > 0.7. However, for early stage research, a loading value of 0.5 to 0.6 is considered sufficient (Sangkay et al., 2021).

Table 1. Outer Loading Score Results

	Taxpayer Knowledge	Tax Socialization	Tax Sanctions	VDP
X1.1	0.779			
X1.4	0.739			
X1.5	0.774			
X1.6	0.773			
X2.3		0.811		
X2.4		0.766		
X2.5		0.837		
X3.1			0.755	
X3.2			0.711	
X3.3			0.759	
X3.4			0.722	
Y.1				0.843
Y.4				0.813
Y.5				0.795
Y.6				0.716

Based on the results of the recalculation, the item values generated by the taxpayer knowledge construct, tax socialization, tax sanctions and voluntary disclosure programs have met the convergent validity standard value because the loading factor value is more than 0.7.

Discriminant Validity

Discriminant validity is assessed based on the crossloading of measurements with constructs. If the construct's correlation with the measurement item is greater than the size of the other constructs, it indicates that the size construct in their block is better than the size in the other blocks (Bulutoding, et al., 2018).

Table 2. Crossloading value

	Taxpayer Knowledge	Tax Socialization	Tax Sanctions	VDP
X1.1	0.779	0.098	0.159	0.289
X1.4	0.739	0.102	0.103	0.204
X1.5	0.774	0.284	0.193	0.390
X1.6	0.733	0.175	0.089	0.211
X2.3	0.249	0.811	0.254	0.514
X2.4	0.139	0.766	0.418	0.398
X2.5	0.170	0.837	0.386	0.451
X3.1	0.074	0.356	0.755	0.360
X3.2	0.193	0.216	0.711	0.330
X3.3	0.081	0.246	0.759	0.385
X3.4	0.229	0.450	0.772	0.410
Y.1	0.318	0.566	0.410	0.843
Y.4	0.283	0.384	0.289	0.813
Y.5	0.291	0.378	0.401	0.795
Y.6	0.325	0.443	0.451	0.716

The value of cross loading on each item shows the greatest value when associated with its endogenous construct compared to each item associated with other endogenous constructs. This shows that each indicator is correct and proves that the discriminant validity of all items is valid.

Composite Reliability

Reliability test in SmartPLS can be done using the composite reliability method. In addition to using composite reliability to test reliability, Cronbach's alpha test is also used. Cronbach's alpha was conducted to strengthen the results of the composite reliability of a variable. The construct is said to be reliable if the composite reliability and Cronbach's alpha value > 0.7 (Kusuma and Pribadi, 2020).

The results of the analysis show that composite reliability and Cronbach's alpha on each indicator show numbers above 0.7. It can be concluded that all variable indicators are declared reliable.

Structural Model Testing (Inner Model)

This measurement uses a structural model that is R-square (R²). Based on the processed data, the R-square is obtained as follows:

Table 3. Composite Reliability and Cronbach's Alpha

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Tax Knowledge (X1)	0,763	0,796	0,843	0,572
Tax Socialization (X2)	0,803	0,809	0,871	0,629
Tax Sanctions (X3)	0,741	0,745	0,837	0,562
Voluntary Disclosure Program (VDP) (Y)	0,730	0,738	0,847	0,648

Table 5. Value of T-statistics

	Original Sample (O)	Sampel Mean (M)	Standart Deviation (STDEV)	T-Statistics (O/STERR)	P Values
Taxpayer Knowledge (X1) ->VDP	0,239	0,251	0,085	2,802	0,005
Tax Socialization (X2) -> VDP	0,283	0,303	0,112	2,528	0,012
Tax Sanctions (X3) -> VDP	0,392	0,379	0,107	3,671	0,000

Table 6. Path coefficients value

	Taxpayer Knowledge (X1)	Tax Socialization (X2)	Tax Sanctions (X3)	Voluntary Disclosure Program (VDP) (Y)
Taxpayer Knowledge (X1)				0,239
Tax Socialization (X2)				0,283
Tax Sanctions (X3)				0,392

Table 4. R-square

	R-square	R-square Adjustment
Voluntary Disclosure Program (VDP)	0,456	0,439

From the results of the R-square analysis shows that the value obtained is 0.456. This value indicates that 45.6% of the variable knowledge of taxpayers, tax socialization and tax sanctions have an effect on the voluntary disclosure program. This value is included in the moderate criteria where the value of 0.456 ranges from the value of 0.33.

Hypothesis test

To see whether a hypothesis can be accepted or rejected, it is done by paying attention to the value of the construct t-statistics and p-value. In the bootstrap resampling method in this study, the significance value used was t-statistic > 1.96 and p-value < 0.05.

The t-statistics value obtained is > 1.96 and the p-value <0.05. This means that the independent variable has a significant effect on the dependent

variable.

Path coefficients value > 0. This means that the independent variable has a positive influence on the dependent variable.

In testing this hypothesis using the bootstrapping method on the sample. Testing using bootstrapping is intended to minimize the problem of abnormalities in research data. The test results with bootstrapping are as follows:

1. Hypothesis testing 1 (The Effect of Taxpayer Knowledge on the Voluntary Disclosure Program (VDP))

The results of this test indicate that the relationship between Taxpayer Knowledge and the Voluntary Disclosure Program as shown in table 4 shows the t-statistic value of 2.825. The value is greater than 1.96. path coefficients value of 0.239. The value is greater than 0, then it is declared positive. so it can be concluded that Taxpayer Knowledge has a positive and significant effect on the Voluntary Disclosure Program (VDP).

2. Testing hypothesis 2 (The Effect of Tax Socialization on the Voluntary Disclosure Program (VDP))

The results of this test indicate that the relationship between Taxpayer Knowledge and the Voluntary Disclosure Program as shown in table 4 shows a t-statistic value of 3.563. The value is greater than 1.96. path coefficients value of 0.392. The value is greater than 0, then it is declared positive. so it can be concluded that the Socialization of Taxation has a positive and significant effect on the Voluntary Disclosure Program (VDP).

3. Hypothesis testing 3 (Effect of Tax Sanctions on the Voluntary Disclosure Program (VDP))

The results of this test indicate that the relationship between Tax Sanctions and the Voluntary Disclosure Program as shown in table 4 shows a t-statistic value of 2.504. The value is greater than 1.96. path coefficients value of 0.283. The value is greater than 0, then it is declared positive. so it can be concluded that Tax Sanctions have a positive and significant effect on the Voluntary Disclosure Program (VDP).

DISCUSSION

The Effect of Taxpayer Knowledge on the Voluntary Disclosure Program

Based on the results of hypothesis testing and discussions that have been carried out using the bootstrapping t-statistical test, it shows the t-statistic value of 2.825. The value is greater than 1.96. Then the path coefficients state that the path coefficients value is 0.239. This value is greater than 0 meaning that if there is an increase in the value of the taxpayer knowledge variable by 1 point, the Voluntary Disclosure Program (VDP) variable will also increase by 0.239, so that obtained from the results of the Taxpayer Knowledge research has a positive and significant effect on the Voluntary Disclosure Program (VDP). This is with the first hypothesis, then the first hypothesis (H1) is accepted.

The results of this study are in line with the

research of Komalig et al. (2021) and Merkusiwati and Damayanthi (2018) which state that tax knowledge has a positive and significant effect on willingness to participate in tax amnesty. This means that every time there is an increase in taxpayer knowledge about taxation, it will increase the possibility of taxpayers participating in the Voluntary Disclosure Program (VDP). The more knowledge about taxation that is owned by taxpayers, the taxpayers will understand more about the tax laws that apply in Indonesia. Conversely, if there is a decrease in taxpayer knowledge in taxation, it will reduce the possibility of taxpayers participating in the Voluntary Disclosure Program (VDP).

The Effect of Tax Socialization on the Voluntary Disclosure Program (VDP)

Based on the results of hypothesis testing and discussions that have been carried out using the bootstrapping t-statistical test, it shows the t-statistic value of 3.563. The value is greater than 1.96. Then the path coefficients state that the path coefficients value is 0.392. This value is greater than 0, meaning that if there is an increase in the value of the tax socialization variable by 1 point, the Voluntary Disclosure Program variable will also increase by 0.392, so what is obtained from the results of the Tax Socialization research has a positive and significant effect on the Voluntary Disclosure Program (VDP). This is with the second hypothesis, then the second hypothesis (H2) is accepted.

This is in line with the research conducted by Komalig et al. (2021) and Nanda and Noviari (2020) who stated that taxation socialization had a positive and significant effect on tax amnesty participation. By conducting socialization, it will increase public knowledge about the Voluntary Disclosure Program (VDP), so that it can increase participation in the Voluntary Disclosure Program (VDP). Intensive socialization will increase taxpayers' understanding of various matters relating to taxation. The way in which socialization is delivered by the government will determine how many taxpayers will participate in the Voluntary Disclosure Program (VDP).

The Effect of Tax Sanctions on the Voluntary Disclosure Program (VDP)

Based on the results of hypothesis testing and discussions that have been carried out using the bootstrapping t-statistical test, it shows the t-statistic value of 2.504. The value is greater than 1.96. Then the path coefficients state that the path coefficients value is 0.283. This value is greater than 0 meaning that if the tax sanctions variable increases by 1 point, the Voluntary Disclosure Program variable will also increase by 0.283, so that obtained from the results of the Tax Sanctions research has a positive and significant effect on the Voluntary Disclosure Program (VDP). This is with the second hypothesis, then the third hypothesis (H3) is accepted.

The results of this study are in line with the research of Saragih et al., (2020) and Sayogaditya and Sukartha (2019) which state that tax sanctions have a positive and significant effect on tax amnesty participation. The higher the tax penalty, the higher the desire of taxpayers to participate in the Voluntary Disclosure Program (VDP). Taxpayers will feel aggrieved by the sanctions given. On the other hand, the lower the tax sanction given, the lower the willingness of taxpayers to participate in the Voluntary Disclosure Program (VDP). Strict tax sanctions against taxpayers who commit violations will make taxpayers aware of their mistakes and participate in the Voluntary Disclosure Program (VDP) to avoid sanctions, which will increase participation in the Voluntary Disclosure Program (VDP).

CONCLUSION

Taxpayer knowledge has a positive and significant effect on the Voluntary Disclosure Program (VDP). Every time there is an increase in taxpayer knowledge about taxation, it will increase the possibility of taxpayers participating in the Voluntary Disclosure Program (VDP). The more knowledge about taxation that is owned by taxpayers, the taxpayers will understand more about the tax laws that apply in Indonesia. Conversely, if there is a decrease in taxpayer knowledge in taxation, it will reduce the possibility

of taxpayers participating in the Voluntary Disclosure Program (VDP).

Tax socialization has a positive and significant effect on the Voluntary Disclosure Program (VDP). By conducting socialization, it will increase public knowledge about the Voluntary Disclosure Program (PPS), so that it can increase participation in the Voluntary Disclosure Program (VDP). Intensive socialization will increase taxpayers' understanding of various matters relating to taxation. The way in which socialization is delivered by the government will determine how many taxpayers will participate in the Voluntary Disclosure Program (VDP).

Tax sanctions have a positive and significant effect on the Voluntary Disclosure Program (VDP). The higher the tax penalty, the higher the desire of taxpayers to participate in the Voluntary Disclosure Program (VDP). Taxpayers will feel aggrieved by the sanctions given. On the other hand, the lower the tax sanction given, the lower the willingness of taxpayers to participate in the Voluntary Disclosure Program (VDP). Strict tax sanctions against taxpayers who commit violations will make taxpayers aware of their mistakes and participate in the Voluntary Disclosure Program (VDP) to avoid sanctions, which will increase participation in the Voluntary Disclosure Program (VDP).

Theoretical and Managerial Implications

The results of this study further support the effect of taxpayer knowledge, tax socialization and tax sanctions on the Voluntary Disclosure Program. The findings encourage a strong focus on all these important variables. Further research is still needed to further support the effect of taxpayer knowledge, tax socialization and tax sanctions on the Voluntary Disclosure Program.

Limitation and Future Research

The limitation of this study is that the subject of this study is a taxpayer who is domiciled in the City and Regency of Bekasi. The research was conducted in 2022. The lack of information about the Voluntary Disclosure Program made

researchers look for more sources or news about VDP.

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