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The Perception of Property Entrepreneurs in Surakarta City, Indonesia, on the Policy 2 Voluntary Disclosure Program

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ABSTRACT

This study aimed to determine the individual taxpayers' perception of property entrepreneurs in Surakarta City regarding the Voluntary Disclosure Program (VDP) on interest in participating in the program. Data were collected by distributing online questionnaires through the WhatsApp application to 22 respondents for 17 days, resulting in 20 valid responses. Furthermore, the descriptive analysis method was used to process and elaborate the data. The results showed that the strongest component to increase the taxpayers' interest in property entrepreneurs in Surakarta City is a sanction that ensnares tax evaders. Therefore, it is concluded that administrative and criminal tax sanctions are effective in making taxpayers comply with obligations and avoid tax evasion.

Keywords: individual taxpayer; law on the harmonization of tax regulations; property entrepreneur; taxpayer's perception; voluntary disclosure program

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INTRODUCTION

Indonesia has a foundation for increasing economic growth in order to create a just and prosperous society as reflected in Pancasila (the Five Principles) and the 1945 Constitution (the Law on the Harmonization of Tax Regulations or *Undang-Undang Harmonisasi Peraturan Perpajakan/UU HPP 2021*). The government's efforts in implementing this growth increase are the reasons for tax reform, one of which is by developing a strategy that focuses on increasing the tax ratio (www.bisnis.tempo.co). Tax is state revenue, a source of financing that is still possible and wide open. Thus, as the number of people in Indonesia increases, it is hoped that their welfare will also increase because it is financed by taxes (Wirawan *et al.*, 2017). One of the strategies to increase the intended tax ratio is to realize the Law on the Harmonization of Tax Regulations (HPP) which upholds justice and legal certainty.

The Directorate General of Taxes of the Republic of Indonesia stated that the Voluntary Disclosure Program (VDP) can be a good opportunity for taxpayers to fulfill their obligations in terms of compliance before entering a new era of taxation that upholds fairness and legal certainty (www.pajakku.com). The government expects that taxpayers will continue to improve and carry out their tax obligations through one of the existing schemes, namely the Voluntary Disclosure Program (PPS) as a means of tax amnesty. It was explained in the Minister of Finance Regulation (*Peraturan Menteri Keuangan/PMK*) No. 196/PMK. 03/2021 on the Voluntary Disclosure Program (VDP), which is a program that provides opportunities for taxpayers (*Wajib Pajak/WP*) to report or disclose assets owned voluntarily to fulfill tax obligations that have not been fulfilled through the payment of income tax (*Pajak Penghasilan/PPH*). With this program, the aim of the Law on Harmonization of Tax Regulations (UU HPP) is to increase voluntary compliance by taxpayers which is deemed necessary to build better tax reform.

The Voluntary Disclosure Program (VDP) does not only provide benefits to the government because it can raise funds quickly as state revenue from the taxation sector but also benefits taxpayers who have voluntarily contributed to VDP. As of May 24, 2022, KPP (*Kantor Pelayanan Pajak*) Madya Surakarta (Middle Tax Office) has accumulated a total net asset value of IDR388.5 billion, and income taxes that have been paid in the amount of IDR37.67 billion from 105 participating taxpayers (<https://radarsolo.jawapos.com>). As is well known, a similar disclosure program, namely "the tax amnesty" is considered to be the second-best policy and an example because of its success.

The participants of VDP Policy 1 who have not disclosed their assets at the time of the tax amnesty get a lower redemption rate compared to what has been set in the Tax Amnesty Law. The Law has also been written off. Meanwhile, the participants of VDP Policy 2 received lower rates than what is set in Article 17 of Income Tax (PPH) rates, with the highest rate of 35%. Individual taxpayers who have not fully disclosed and reported their assets in the 2016-2020 Annual Tax Return are also exempt from additional administrative sanctions. Taxpayers can disclose net assets that have not been or are not disclosed in a statement as long as the Directorate General of Taxes has not found data and/or information regarding the assets in question (UU HPP 2021). The program, which is expected to increase taxpayer compliance, lasted relatively short because it was only implemented from 1 January 2022 to 30 June 2022.

Authorities easily have broad access to perform data matching between the taxpayer database owned by the Directorate General of Taxes (DGT) and data from other sources including agencies outside the DGT to other countries through Automatic Exchange of Information (AEOI) in the current era of data openness (Rovinka, 2021). It can be concluded that now the era of data transparency has begun to be implemented. The VDP aims to encourage the country's economic recovery (www.cnbcindonesia.com). VDP has a short-term implication, encouraging tax revenue as expected. Therefore, the government does not necessarily ignore the interests and desires of taxpayers in the

success of the program (Irawan *et al.*, 2021). The existence of this policy is expected to increase income from investment and cash flow as state income as expected when the tax amnesty is implemented. (Irawan *et al.*, 2022)

This research focuses on choosing Policy 2 as the scope to be investigated with the object of private persons who have never participated in the tax amnesty in the previous period. The scope was selected to determine the level of understanding of taxpayers unfamiliar with the world of taxation regarding voluntary disclosure programs that can be put to good use. This was based on the fact that the objects of Policy 1 of VDP are individual or corporate taxpayers who have participated in the tax amnesty, while the objects of Policy 2 are individual taxpayers who have never participated in the tax amnesty program.

The world was rocked by the outbreak of a pandemic which impacted the economy, including the economy of Indonesia which became abnormal (Pradana *et al.*, 2020). The choice of property entrepreneurs as research objects was associated with the fact that in 2022, there post-pandemic economic improvements would happen, as well as the revival of the property sector. Senior Research Advisor at Knight Frank Research believes that the property business sector is expected to rise (ekonomi.bisnis.com). This opinion is reinforced by the statement of the Chairperson of the Real Estate Commissariat (REI) predicting a possible increase in land prices in the City of Surakarta because the increase in the price of building materials had a direct impact on the economy which was considered to be recovering soon with the revival of the property business (radarsolo.jawapos.com). The implementation of the development of the property sector requires industrial inputs that can be produced domestically such as the manufacture of bricks, sand, ceramics, and other building materials which can have a positive impact, absorbing a large number of workers (www.cnbcindonesia.com)

The revival of the economic sector was also assessed from the opinion of the Deputy Minister of Finance who stated that property was one of the sectors quite heavily affected during the pandemic. The Covid-19 pandemic caused the property business to experience a sharp decline reaching 90% (www.investor.id). The slowdown in economic growth in the property sector was also caused by rising prices for building materials, licensing issues, taxation issues, and down payments that tend to be high when applying for housing loans (www.djkn.kemenkeu.go.id). Household Loan Credit (*Kredit Pemilikan Rumah/KPR*) has also been affected by the pandemic because physical distancing has disrupted demand from consumers for mortgage distribution and was not the same as before the pandemic outbreak (Dewi *et al.*, 2021). The impact of the pandemic has made people reduce spending and consumption for long-term assets such as property because people tend to focus their income on daily needs or use it as a reserve. The same condition happened with investors who refrained from investing in the property sector because they considered an uncertain economic situation (Lowardi *et al.*, 2021).

Previous research (Violetta *et al.*, 2019) in a journal entitled "Taxpayer Perceptions about Tax Amnesty Against Desires to Participate in Tax Amnesty (Empirical Study of Taxpayers Registered at the Middle KPP Palembang City)" is also a reference in the preparation of this research. This study contains the perceptions of taxpayers regarding tax amnesty having an impact on the desires of the taxpayers. This is in line with the opinion of Ardin *et al.*, (2022) that taxpayers are aware of their tax obligations, so it is not impossible that paying taxes is no longer based on compulsion but volunteer. The perceptions of the taxpayers have previously been described by referring to the knowledge, understanding, and trust of the taxpayers regarding tax amnesty and the government. This study also concludes that the better mechanism for implementing the elimination of administrative sanctions with the tax amnesty program increases the tax compliance of the taxpayers themselves.

Another reference from previous research used in this study is the research conducted by the Mujani Research and Consulting Survey (SMRC) on general public knowledge regarding the tax amnesty in the previous period which also reflects that the socialization held by the government was not optimal. As many as 70% of the 1,220 respondents detailed that they did not know about the tax amnesty. This study concluded that information about the program has not yet targeted all segments of society. (www.kompas.com)

Another prior study (Suyanto *et al.*, 2017) on "The Influence of Taxpayer Perceptions about Tax Amnesty (Tax Amnesty), and Motivation to Pay Taxes on Tax Compliance" also serves as one of the references in this present research. The previous study has identified the insignificant influence of taxpayer perceptions, one of which is caused by a lack of knowledge regarding the purpose of tax amnesty. In contrast to the perception of taxpayers which has no positive effect, tax motivation shows that a higher motivation to pay taxes can increase tax compliance. From the research that has been done, it is concluded that the motivation of taxpayers can have a positive effect on existing tax compliance.

The perception of property entrepreneurs as taxpayers regarding the voluntary disclosure program has its relevance. Each individual behavior begins with an intention, as well as the taxpayer determines the perception through the intention that is owned and manifested through the attitude to be taken (Ningtyas *et al.*, 2022). Perception also includes the process of knowing how far an individual views a phenomenon. This process requires sensitivity in a person with a perspective that will determine the impression produced in viewing a phenomenon described in a perception (Listyana *et al.*, 2015). The research background that has been collected and the information about the running of the tax amnesty which is similar to the voluntary disclosure program in 2016 that has been obtained motivates the present research to investigate how the perceptions of taxpayers, especially property entrepreneurs in Surakarta City, of Voluntary Disclosure Program.

RESEARCH METHOD

The primary research data were obtained directly from the research objects by distributing an online questionnaire with Google Forms. The questionnaire was prepared by using questions from previous research and modifying them to suit the research topic. The questions included closed questions based on the research indicators equipped with alternative answers in the form of a Likert scale of one to five. The data were then analyzed using Microsoft Excel for tabulation. From the data tabulation, the average response of each question was calculated to figure out the strongest question component in each factor. The list of questions in the questionnaire was divided into four factors, namely perceptions regarding the Voluntary Disclosure Program (VDP), views regarding tax sanctions against tax evaders, sources of desire to participate in VDP, as well as compliance and expectation belonging to individual taxpayers, property entrepreneurs in Surakarta City. The strongest components of each of these factors were compared to find out the strongest reasons for individual property taxpayers in Surakarta City to get interested and motivated to take part in the program. A total of 20 responses from 22 responses received were used. Only responses that were completely fulfilled and contained no errors were used. The respondents were individual entrepreneurs and business owners of property in the form of buildings such as rented houses, boarding houses, and kiosks.

RESULTS AND DISCUSSION

Respondents were distinguished according to their characteristics, namely based on gender, age range, and participation in the voluntary disclosure program. From a total of 20 respondents, 11 respondents were male and nine respondents were female. This shows that the respondents in this

study were dominated by male property entrepreneurs. The details of the age range in the questionnaire are divided into respondents aged less than 30 years, 30-40 years, 41-50 years, 51-60 years, and more than 60 years with the majority of respondents aged less than 30 years, namely as many as nine people and there were no respondents over 60 years of age. Meanwhile, regarding the level of participation of respondents in the voluntary disclosure program, 11 people participated in a series of voluntary disclosure programs while the other nine respondents had not participated in the program.

After the data were analyzed based on the questions processed with tabulations and the average of each component was calculated, the following graph was made.

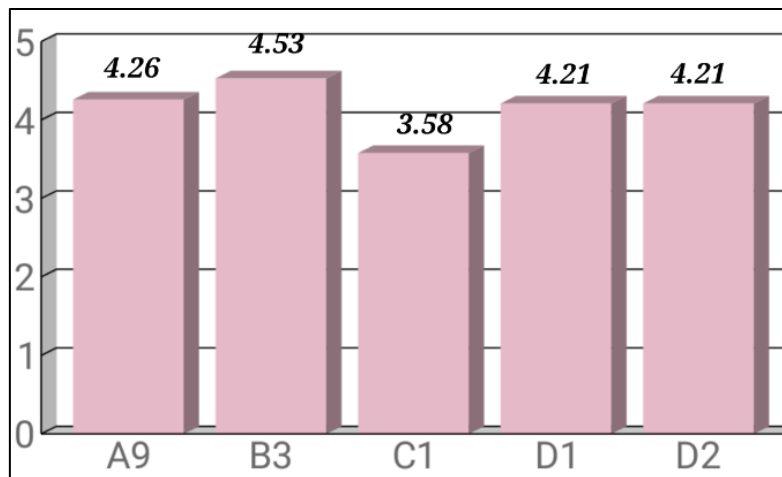


Figure 1. Comparison of the analysis results of each factor

Codes A9, B3, C1, D1, and D2 are the questions receiving the highest scores. These components are compared in one graph to identify the main reasons regarding the desire of taxpayers to join the voluntary disclosure program. Figure 1 presents that dealing with the component of the taxpayer's perception factor regarding the Voluntary Disclosure Program, the most influential question is A9, which is regarding "Compliant taxpayers will remain obedient after participating in the VDP". The results indicate that the majority of respondents consider that VDP is provided by the government and taxpayers who have already been compliant with tax regulations will still comply even though VDP has been implemented without causing jealousy regarding the relief given to the VDP participants. The most influential component of the view factor regarding tax sanctions against tax evaders is found in question B3 concerning "Tax sanctions must be imposed on violators without tolerance". This is in accordance with Article 1 paragraph 1 of Law Number 28 of 2007, which states that tax is a mandatory contribution of every taxpayer to the state that is coercive. Therefore, it is indicated that respondents understand that tax evasion can only increase the obligation to be paid in the form of fines.

The factor component of the taxpayer's information source is the desire to take part in the VDP, the most influential of which is in question C1 regarding "The tax official encouraged me to take part in the Voluntary Disclosure Program". The majority of respondents had received information about the voluntary disclosure program and were more motivated to participate in the program from tax officials than from other media such as printed or electronic media.

For the components of compliance factors and the willingness of taxpayers regarding the VDP, the highest are found in questions D1 and D2. Question D1 is about "Responsibility for financing state maintenance is our shared responsibility" while question D2 is about "There is a feeling of anxiety if you do not carry out your tax obligations as they should". In addition to questions D1 and D2, question D6 is in the moral obligation factor with the content "After completing this questionnaire, I wish and

have the motivation to take part in the Voluntary Disclosure Program if I am a tax subject to the Voluntary Disclosure Program Policy 2" and with an answer choice of "Yes" or "Not". Question D6 resulted in the conclusion that the majority of respondents were motivated and willing to take part in the voluntary disclosure program if they met the criteria for the program. This motivation and desire could have a positive impact on taxpayer compliance which was not fully disciplined in the field of tax obligations.

Of the four factors that classify each question in the questionnaire, it is identified that respondents assume that obedient taxpayers will remain obedient after participating in the VDP, tax sanctions imposed for violators of tax obligations must be carried out without tolerance, more information about VDP is obtained from tax officers compared to the mass media, and maintenance of the state is the responsibility of the entire community, so there is a sense of anxiety if tax obligations which are one of the sources of state revenue are not carried out properly. Figure 1 is a comparison of the strongest component in each factor, showing that question B3 has the highest score compared to the other strongest components. Question B3, namely "Tax sanctions must be imposed on violators without tolerance" became the most influential question in evaluating respondents regarding their desire to contribute to the voluntary disclosure program.

The findings obtained from the elaboration of research results will be used as a reference for drawing conclusions and recommendations. The findings in this study include that the respondents' perceptions are quite good because they already know the general description of VDP. This is supported by the statement from the Head of KPP Madya Surakarta that the enthusiasm of taxpayers to participate in the VDP in Surakarta City is quite high (www.sonora.id). Respondents also specified that they understood that tax evasion could add to their obligations to be paid in the form of fines. Tax sanctions in the form of administrative sanctions and criminal sanctions can indirectly make taxpayers not commit fraud in terms of tax obligations.

In this study, the question of the perspective factor regarding tax sanctions against tax evaders is the main reason for respondents to get motivation and interest in participating in voluntary disclosure programs. The majority of respondents receive information about voluntary disclosure programs and get the motivation to participate in the programs from tax officials. Respondents are indicated to have good tax compliance because they understand that state maintenance is the responsibility of the entire community. There is anxiety if the tax obligations are not properly followed. In addition, after filling out the questionnaire regarding the voluntary disclosure program, the majority of respondents were motivated and willing to take part in the program if they met the criteria.

The findings of this study are also in contrast with the results of the SMRC survey on the general public's knowledge of tax amnesty. This research results that knowledge about tax amnesty has not targeted all sections of society as previously described. In contrast, this study concludes that the knowledge of personal taxpayers of property entrepreneurs in Surakarta City is quite good. Although the tabulation shows that the knowledge component regarding the VDP is not the lowest, it is highlighted by the statement of the Head of KPP Madya Surakarta that the enthusiasm of taxpayers to take part in the VPD in Surakarta City is quite high (www.sonora.id). Moreover, as many as 18 out of 20 respondents agree that taxpayers' motivation and interest will arise when participating in the program if they are included in policy criteria 2. This has similarities with the results of previous research (Suyanto *et al.*, 2017) that taxpayer motivation can give a positive effect on tax compliance.

CONCLUSION

This study found that 18 out of 20 respondents agreed that there would be motivation and interest in participating in the voluntary disclosure program if the taxpayer was included in the policy 2 criteria. This means that this study has a positive impact on the interest and motivation of the taxpayers who become the respondents. Prior to the series of studies, only nine respondents attended VDP, with seven respondents being property entrepreneurs aged less than 30 years. This also signifies that younger entrepreneurs have a better level of tax awareness and compliance than older entrepreneurs.

This study also identified the small number of respondents who were obtained. A total of 20 of 22 responses were used for data analysis because two responses were incomplete and improperly filled out. The obstacle underlying the non-optimal distribution of questionnaires which had an impact on the small number of returned questionnaires was also caused by the tight time for distribution with the deadline for the voluntary disclosure program which was completed on June 30, 2022. Based on these conclusions, it is recommended that a similar program in the near future should be maintained well and socialization needs to be improved. Moreover, it is necessary for taxpayers to take part in the future tax amnesty program to receive more benefits, such as avoiding tax administrative sanctions and saving themselves from criminal charges due to tax evasion.

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