

Disclosing Taxpayer Compliance Post Voluntary Disclosure Program

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Date of Submission: 10-01-2024

Date of Acceptance: 20-01-2024

ABSTRACT

The Voluntary Disclosure Program is a government program to increase revenue from the tax sector during the Covid-19 pandemic. As the program progresses, it is necessary to evaluate its effectiveness in terms of increasing compliance. This research is intended to reveal the reality of the Voluntary Disclosure Program. The reality of the meaning of the Voluntary Disclosure Program will be explained by exploring the subject's awareness through his experience of the Voluntary Disclosure Program. The implications of this research can describe the meaning of the Voluntary Disclosure Program in relation to describing the phenomenon of tax compliance from the perspective of taxpayers and tax officials. This research is a qualitative research with an interpretive paradigm, the approach used is transcendental phenomenology. This research succeeded in uncovering some of the realities of the Voluntary Disclosure Program which means the challenges of tax education to increase compliance, voluntary compliance because "forced", databases for taxpayer compliance, and opportunities to comply, are the same as relieved.

Keywords: Phenomenology, Covid-19 pandemic Taxpayer Compliance, Voluntary Disclosure Program

I. BACKGROUND

The tax sector is the largest source of state revenue. Taxes are used to improve people's welfare, education and build infrastructure to encourage economic growth. Optimizing tax revenue is closely related to taxpayer compliance. The existence of the Covid-19 pandemic certainly has a big impact on the economy, including the taxation sector. Tax revenue has decreased by 18.5% from the achievement in 2019, this is due to limited economic activity due to the impact of the co-19 pandemic (Mulyani, 2020). However, on the

other hand, the government also requires large funds to deal with this pandemic, which can be obtained from the tax sector. Various responsive policies have been implemented and supported by continuous monitoring of Covid-19 and economic conditions in various regions in Indonesia, so that policy adjustments are made taking into account the most recent conditions. Declining public incomes have forced the government to rush to find the right solution in an effort to restore the economy due to the co-19 pandemic.

In Indonesia, tax collection uses a self-assessment system. A self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed on their own (Mardiasmo, 2016: 7). Compliance and awareness of taxpayers is a very important factor to achieve successful tax revenue. With taxpayer compliance, it is expected that taxpayers will do their best in carrying out applicable tax regulations to fulfill their obligations or use their tax rights (Widowati, 2015).

The tax ratio is one measure of a country's tax performance. According to the Ministry of Finance (Ministry of Finance) report processed by katadata.co.id as shown in figure 1 below, Indonesia's tax ratio in 2021 is 9.11% of GDP. Even though it has increased compared to 2020, Indonesia's tax ratio in 2021 is still below the pre-pandemic level as shown in the chart. In 2017 Indonesia's tax ratio was at the level of 9.89% of GDP. The figure then increased to 10.24% in 2018, then dropped to 9.77% in 2019 and slumped to 8.33% in 2020. 2020 was the year in which Indonesia's tax ratio decreased the most. This happened because of the Covid-19 pandemic which limited people's economic activities. Meanwhile, in 2021, Indonesia's tax ratio will begin to increase in line with the strengthening of tax performance and the recovery of the national economy from the impact of the pandemic.

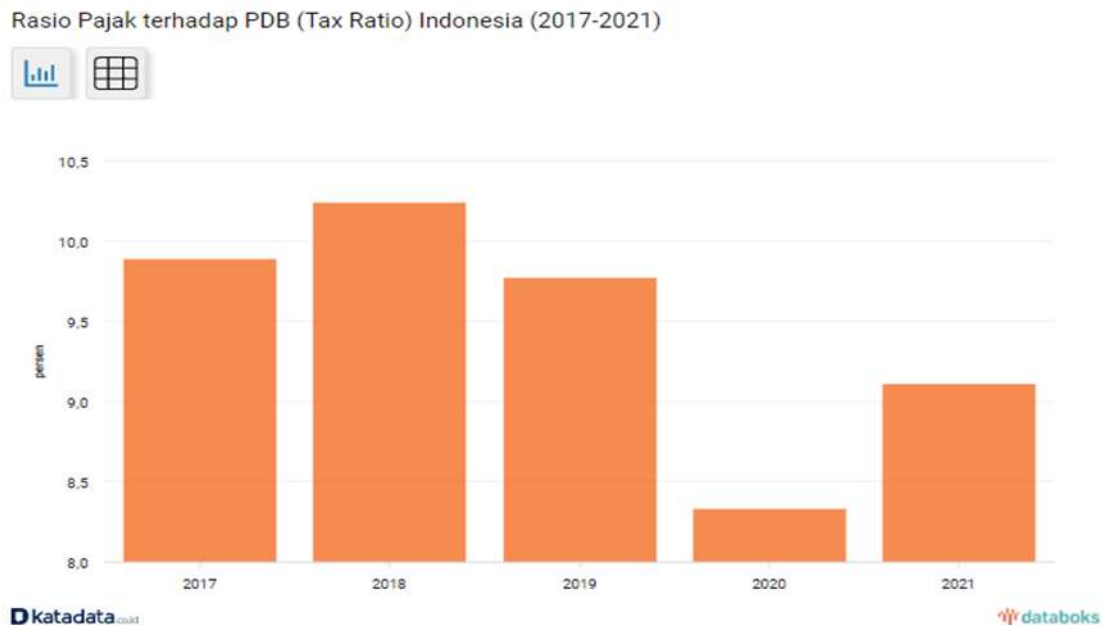


Figure 1

Tax Ratio to Indonesia's GDP (2017-2021)

Therefore, the government continues to carry out tax reforms to improve organization, management and information systems, and human resources at the Directorate General of Taxes (DJP) as well as in supervising taxpayers. Starting with the enactment of the tax amnesty to the existence of a policy regarding the AEOI (Automatic Exchange of Information) system. With the initiated tax reform, the government hopes that state revenues will continue to increase and the state budget deficit will continue to decrease.

In this case, the taxpayer plays an important role. The self-awareness of taxpayers to contribute to paying taxes will help the government in realizing an independent country. Due to the problems of tax evasion and evasion that often occur in Indonesia to date, the Indonesian government has taken action by participating in the implementation of the AEOI system which was implemented in September 2018 as an effort to explore tax potential at home and abroad in the hope of increasing state revenues (OJK, 2017). AEOI has an important role in taxation, namely as disclosure of information for companies or taxpayers who keep the truth related to their income and wealth secret both inside and outside the country and reduce the potential for fraud in calculating the amount of tax to be paid to the state so that AEOI is expected to be able to overcome this and can increase taxpayer compliance to pay taxes owed (Febyani, 2020). The level of understanding of taxpayers towards AEOI is also

important in determining tax attitudes and behavior of taxpayers in fulfilling their tax obligations. By joining Indonesia in the AEOI system, it is hoped that state revenue will continue to increase and taxpayers will realize that paying taxes is the duty of a good citizen.

Taking into account these conditions, the government in 2021 issued Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP). The HPP Law is a continuation of Law Number 11 of 2020 concerning Job Creation (UU Ciptaker) in terms of regulating provisions in the field of taxation. This law is expected to be able to boost tax revenue through increasing taxpayer compliance. The HPP Law which has been agreed upon on the basis of being able to support efforts to accelerate economic recovery, realize sustainable economic growth, equal distribution of justice for every layer of the economy, and improvement of the tax sector. With the existence of this law, it is hoped that it will be able to restore the economy with the focus point of improving the budget deficit and increasing the tax ratio by implementing policies to increase tax revenue performance, reforming tax administration, creating a tax system with better principles of justice and legal certainty, and increase voluntary taxpayer compliance. One of the programs in the HPP Law that is expected to be utilized by the community is the Voluntary Disclosure Program (PPS) (Irawan, 2021).

The government stipulated PMK-196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer Voluntary Disclosure

Program on December 22, 2021 and promulgated the PMK on December 23, 2021. These regulations are implementing regulations for the Voluntary Disclosure Program (PPS). As stated in the HPP Law, PPS will be valid from 1 January 2022 to 30 June 2022 (Government of Indonesia, 2021). PPS is an opportunity given to taxpayers to voluntarily disclose tax obligations that have not been fulfilled through the payment of PPh based on disclosure of assets. Many benefits will be obtained by taxpayers, including being free from administrative sanctions and data protection in that disclosed asset data cannot be used as a basis for criminal investigations, investigations and/or prosecutions against taxpayers. PPS is carried out with the principles of simplicity, legal certainty, and benefits to increase voluntary compliance of taxpayers before law enforcement is carried out using a database of automatic data exchange (AEoI) and ILAP data owned by DJP (Neilmaldrin Noor, 2022).

After the PPS period ends, to encourage an increase in the taxation ratio, supervision and law enforcement at the DJP will be carried out based on a stronger database. It is expected that taxpayers can carry out the fulfillment of their tax rights and obligations correctly. This program is the last one, thus all data obtained will become DGT's database. Not in order to give fear, but DGT will carry out the law consistently, in a transparent and accountable manner as a form of mutual cooperation to develop Indonesia (Sri Mulyani, 2022). The Ministry of Finance called PPS a program that was successfully implemented. This is because the state's revenue through this program has reached IDR 61 trillion. This program was classified as a success because the expectations and realization were higher than the government had expected (SuryoUtomo, 2022).

Unlike the previous Tax Amnesty program, the term Voluntary Disclosure Program (PPS) is one of the solutions to foster a high compliance culture. The term Tax Amnesty creates the perception that a taxpayer is someone who has committed a crime by not complying with tax regulations so that amnesty is necessary. The term "Voluntary Disclosure" brings the tax authority closer to the taxpayer as a partner who invites taxpayers voluntarily to increase their compliance by not being subject to taxation according to the rules in general.

This program is expected to be one of the means to increase voluntary taxpayer compliance in fulfilling their tax obligations. It is hoped that the government's efforts to improve taxpayer compliance will not only stop at this program.

Furthermore, the government is expected to be able to embrace taxpayers by positioning taxpayers not as someone who tries to avoid taxes, but partners who together with the government contribute to advancing Indonesia. Programs that are sustainable and provide convenience for taxpayers to carry out their tax obligations properly and correctly. (Unair News, 2022).

Taxpayer compliance is always an interesting topic to study. Until now, taxpayer compliance is still a problem. Compliance issues continue to be of concern to the government, practitioners and academics. Many studies related to this topic have various objectives. Starting from research that aims to predict the factors that influence taxpayer compliance to research that aims to reveal the meaning of compliance for taxpayers. Previous research related to the government's tax amnesty program was conducted by Yustina (2017). This study concludes that the government is inconsistent in applying tax amnesty sanctions so that taxpayers also become distrustful of subsequent government programs.

Furthermore, Clarina&Lorina (2022) examined whether the Voluntary Disclosure Program and tax sanctions affect taxpayer compliance. The results show that taxpayers will be more compliant with the government providing opportunities for taxpayers through the voluntary disclosure program, while tax sanctions have no effect on taxpayer compliance. This shows that tax sanctions that are more frequent or larger do not necessarily result in taxpayer compliance. Furthermore, Christian (2022) uses an interpretive paradigm and transcendental phenomenology to analyze the disclosure of tax obligations by entrepreneurs, employees of private companies, civil servants, and lecturers in the voluntary disclosure program (PPS) of taxes and increasing compliance taxpayer. This research reveals the reality that taxpayers use the Voluntary Disclosure Program to gain profit. This study aims to uncover, understand and interpret taxpayer compliance after the end of the Voluntary Disclosure Program. The difference between this study and previous research is in terms of momentum. This research was conducted after the end of the PPS while most of the previous research was carried out before and during the PPS. The dynamics of post-PPS taxpayer compliance will be revealed in depth in this study.

II. LITERATURE REVIEW

2.1 Voluntary Disclosure Program

According to Law No. 7 of 2021 Concerning Harmonization of Tax Regulations in

articles 5 and 8 it defines that the Voluntary Disclosure Program is an opportunity provided by the state to tax amnesty participants according to Law number 11 of 2016 which still or does not disclose all net assets in a statement and provide opportunity for individual taxpayers to disclose net assets that have not been reported in the 2020 annual SPT obtained from 2016 to 2020. The Voluntary Disclosure Program, namely providing opportunities for taxpayers to report or disclose tax obligations that have not been fulfilled voluntarily through the payment of income tax based on the disclosure of assets that are not or have not been fully reported by the participants of the Tax Amnesty program as well as payment of income tax based on the disclosure of assets that have not been reported in the annual tax income (Hasanah el

at, 2021).

Subjects of the Voluntary Disclosure Program are divided into 2 (two), namely: Policy I, Individual Taxpayers and Entities participating in Tax Amnesty with an asset base as of 31 December 2015 that have not been disclosed when participating in Tax Amnesty and Policy II, Individual Taxpayers with an asset base of acquisitions from 2016 to 2020 that have not been reported in the 2020 annual tax returns. While the object of PPS, namely the basis for the imposition of Income Tax from PPS, is the net assets disclosed by the taxpayer which is then considered as income received or earned by the taxpayer.

Tariff for voluntary disclosure program can be seen in the table 1 below.

Table 1: Tariff of voluntary disclosure program

No	Description	Tariff	
		Policy 1	Policy 2
1	Overseas declaration of assets	11 %	18%
2	Repatriation of foreign assets and domestic assets	8 %	14%
3	Repatriated foreign assets and domestic assets invested in SBN/downstream/renewable energy	6 %	12%

In order to calculate how much net assets will be disclosed in this PPS, it is necessary to assess the assets according to the conditions and condition of the assets at the end of the last tax year.

2.2 Taxpayer Compliance

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the framework of contributing to the country's development which is expected to be fulfilled voluntarily. Tax compliance is a climate of compliance and awareness of fulfilling tax obligations which is reflected in a situation where taxpayers understand and try to understand all provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax payable correctly and pay taxes on time in time (Zain, 2010).

Compliant taxpayers are taxpayers who have an understanding of their rights and carry out the fulfillment of tax obligations based on statutory regulations correctly. When viewed from the point of view of discipline and obedience, there is a difference between the predicate of a compliant taxpayer and the predicate of a large number of taxpayers. It is not certain that taxpayers who pay large amounts of taxes meet the criteria as

compliant taxpayers. Regarding the factors that influence taxpayer compliance disclosed (Rahayu, 2010), all factors lead to how the government and tax officials increase the motivation of taxpayers to pay taxes, because motivation is the main factor in increasing taxpayer compliance tax. The success of tax implementation is if a taxpayer is motivated and willing to pay taxes. The factors disclosed (Rahayu, 2010) are factors that come from external taxpayers, starting from the system, tax officials, laws to tax rates, all of which lead to internal taxpayers, namely the motivation of the taxpayer. Being obedient to the rules and regulations of taxation will have a positive impact on state revenues. Empirically this is proven by the results of research (AsriFika and VinolaHerawaty, 2009) which states that the level of corporate taxpayer compliance has a positive effect on increasing tax revenues. Conversely, taxpayer non-compliance will affect reduced state revenue through the tax sector (Kastolani, O. J. Y., & Ardiyanto, M. D., 2017).

III. METHODOLOGY

This research is a qualitative research using a phenomenological approach. Phenomenology can be interpreted as subjective

experience, as well as the study of consciousness from one's main perspective. This is what makes researchers have to try to understand the core of the experience of informants in understanding the behavior of the taxpayers they face (Moleong, 2018). Qualitative research requires analysts to engage with informants or participants to explore and obtain information (Creswell, 2015).

The type of data used in this research is primary data. Primary data is a source of research data obtained directly from expert sources (not through intermediaries) (Indriantoro, 1999). Primary data in this study obtained data indirectly from the results of interviews conducted using a phenomenological approach to tax officials related to DJP employees' understanding of taxpayer compliance and to the taxpayers themselves as subjects of PPS implementation. Phenomenology can be interpreted as subjective experience, as well as the study of consciousness from one's main perspective. The phenomenological approach used in this research is to seek information directly from the experiences of informants by interviewing informants who have competent experience in the focus of this research.

The data in this study were obtained through interviews. The researcher used a semi-structured interview technique, in which respondents were asked for their opinions and ideas. Researchers make questions in outline and are open in nature so that detailed answers are obtained. The data collection procedure was carried out using primary data through: in-depth interviews. This method was used with the intention of knowing the response of the subjects under study regarding existing problems. Interviews are a data collection technique through direct and indirect interaction with respondents through question and answer in order to obtain the necessary data, especially to related parties. Then conducted in-depth interviews related to tax compliance after the Voluntary Disclosure Program.

The data analysis technique used in this research is the transcendental phenomenological analysis method that has been developed by Edmund Husserl. There are several steps that will be carried out. They are noema and noesis, epoche (bracketing), intentional analysis, and eidetic reduction. Noema and noesis are analytical techniques to understand something, that every experience has an objective side (noema) and a subjective side (noesis). The objective side of the phenomenon which means something that can be seen, heard, felt, and thought. While the subjective

side of the phenomenon is the intended action such as feeling, hear, think about, and evaluate ideas. Although in principle they are different, noema and noesis have a very high relationship. Noesis will not exist before there is noema. Noesis is the core of this research, the core of the phenomenon that is not emphasized on the physical but the essence of the phenomenon. An understanding of the relationship between noema and noesis will have a deeper meaning and become a pure awareness that arises as a result of experience.

Epoche is a concept related to efforts to reduce or postpone judgment (bracketing) to raise knowledge beyond any possible doubts. Bracketing can also be understood in relation to phenomenological activities which should allow "disassembling" phenomena or in other words, systematically peeling off symbolic meanings. Thus, one's subjective intention of phenomena is emphasized and analyzed in phenomenological purity. Intentional Analysis is an understanding that is formed from the relation of noema and noesis which allows phenomenologists to take a further understanding of how from the objective side forms the subjective side. Eidetic Reduction is a technique carried out in the study of essence in terms of phenomenology whose purpose is to identify the basic components of a phenomenon. The eidetic reduction presupposes that the researcher wishes to dissect the essence of a mental object, be it a simple mental act, or the entity of consciousness itself, in order to outline the absolutely necessary and unchanging components that make up that mental object. This reduction is done with the aim of removing what is felt, and leaving only what is necessary.

In the selection of informants, this study refers to taxpayers and tax officials. In Saputra's research (2014) it was explained that quality information could be obtained from 3 (three) to 6 (six) informants, and Peilouw's research conducted interviews with 5 (five) informants, all of whom were taxpayers. This study conducted interviews with 3 (three) people. The 3 (three) people were 2 (two) taxpayers and 1 (one) tax employee who was directly involved in PPS. Tax officers were chosen as informants because tax officials had more direct contact with taxpayers. In writing the name of the informant, use initials to maintain data confidentiality. In addition, the attitude of tax officers in providing services influences taxpayer compliance in fulfilling obligations and tax officials have an important role in educating taxpayers (Tryana A.M., 2013). Table 2 below describe the informants of this research.

Table 2: Description of informants

Employee of Directorate General of Taxation (DGT)				
No	Name	Length of work	Position	Task
1	Mr. FA	15 tahun	Account Representative (AR)	AR is a DGT employee who is appointed and also determined in the KPP. AR is said to be one of the spearheads of revenue at KPP because it has duties and functions in exploring tax potential, as well as providing guidance or appeals, consulting, analyzing, and supervising taxpayers.
Taxpayer				
No	Name	Work/Business	Following PPS Policy	Revealed treasure
2	Mr. TW	Building Materialstrade	Policy I and II	Shares of several companies, Mutual Funds, Unit Link Insurance with PPh deposited in the amount of: - Policy I : IDR 458,686,400 - Policy II: IDR 540,244,912
3	Mr. AF	Sportwear trade	Policy II	Car, with PPh deposited in the amount of: - Policy II : IDR 560,000

The informants selected in this study were 2 (two) taxpayers and 1 (one) DGT employee. Taxpayers are selected with the consideration of obtaining the reality of their compliance after participating in the PPS. These taxpayers are PPS participants who have different characteristics. Meanwhile, DGT employees are considered as informants by focusing on their duties in providing services that affect taxpayer compliance in carrying out their tax obligations and tax officials have an important role in educating taxpayers.

From the perspective of DGT employees, the informant who is willing to serve as a resource person is Mr. FA. Mr. FA carried out his duties as an Account Representative (AR). The task as an AR is to explore tax potential, as well as provide guidance or advice, consultation, analysis and supervision of taxpayers. Mr. FA has worked as a DGT employee for 15 years, so there is no doubt about his competence in providing services and educating taxpayers. From the perspective of the

taxpayer, the informant who is willing to be positioned as the first resource person is Mr. TW. Mr. TW is an entrepreneur in the trading sector of building materials who is classified as compliant in carrying out his tax obligations. Mr. TW is a taxpayer who has participated in a tax amnesty and has sufficient tax knowledge. So that Mr. TW can be said to be the right informant to explore the reality of post PPS compliance. The second informant is Mr AF. Mr AF is entrepreneurs engaged in trading sports equipment. Mr AF is positioned as a research informant with the consideration that in conditions that were greatly affected by the pandemic, Mr AF participated in PPS.

IV. DISCUSSIONS

Transcendental phenomenological analysis is used to reveal taxpayer compliance after PPS. The findings from this research are certain expressions captured by the researcher through the

epoch process (capturing certain statements/expressions and exploring them more deeply). Details of research findings with taxpayer informants participating in PPS and DGT employees are presented in this section. The following are research findings from interviews with Mr TW and Mr AF (taxpayers participating in the PPS). Interviews with informants TW, AF and FA succeeded in obtaining several important meanings that were "captured" by researchers. As stated in the table below, the researcher was able to uncover how informants interpreted their participation and involvement in PPS.

4.1 Challenges of tax education to improve compliance

Based on the transcendental phenomenological analysis on the table 3 below, researcher found that there are challenges of tax

education to improve compliance. Taxpayers do not fully understand the tax system. So that taxpayer ignorance will also have an impact on taxpayer compliance itself. In the interview, TW and AF didn't know that there is a form that should be filled in relation to their property. The noema obtained from the TW informant's statement was "there are assets that I have not reported" from the noema obtained the researcher deepened the statement expressed by the informant so as to obtain the noesis as follows: "I don't mean to hide or intentionally not report, but I don't know that mutual fund share ownership and so on must also be reported". From the noema and noesis obtained, the researcher drew on eidetic reduction, that is, ignorance in filling out the list of assets on the SPT made the TW informants feel that there was a lack of education in filling out the SPT.

Table 3: Transcendental phenomenological analysis 1

Noema	Epoche	Noesis	Intentional Analysis	Eidetic Reduction
TW				
it turns out that there are assets that I haven't reported and then there are attachments to assets that I haven't entered in the SPT column of assets, wow, that's a lot and very detailed	I also checked all the data in the attachments and checked with my tax return report for the 2020 tax year	.I don't mean to hide or intentionally not report, but I don't know that mutual fund share ownership must also be reported	TW's ignorance in filling in the assets column in the SPT for the attached assets	TW stated consciously that: ignorance of the assets included in the SPT column of assets
AF				
I lack information, sis, actually I want to comply, but I'm constrained by my lack of understanding of taxes and I'm having trouble paying the same, what do I report using online?	So you have to pay and report using an online application	I was taught before but I was afraid to fill it in incorrectly, in my opinion it was complicated and not simple to say, he's like me, you don't understand	AF was afraid of being wrong and had difficulty using the online application to fill out SPT	AF states knowingly that: The use of online applications to fill SPT is poorly understood
FA				

understanding, knowledge of taxation including in taxation education is sustainable in nature	So it leads to changes in people's behavior so that they are encouraged to understand, be able to consciously care about and contribute to their tax rights and obligations.	so this PPS moment is good for education as well as to increase compliance in the future	This PPS is good for continuing tax education by changing people's behavior to increase compliance	FA stated consciously that: PPS is the right moment to increase compliance
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Various statements that have been disclosed by informants led to the disclosure of reasons why taxpayers are less compliant with tax regulations. The informants experienced a lack of knowledge or education which caused the informants to feel they did not understand filling out the SPT including using the application and were considered non-compliant so that continuous taxation education was felt to be important to encourage compliance and increase taxpayer awareness in the future

Compliance is important for taxpayers to want to pay their taxes correctly. Taxpayer compliance can be caused by coercion or encouragement of other things, such as being forced to comply for fear of more severe sanctions or fear of being investigated. The government imposes final income tax at a rate of 30% for taxpayers who do not participate in the voluntary amnesty program and find data/information about assets that have not been disclosed or have not been disclosed. Table 4 below describes the reasons why TW and AF have participated in PPS.

4.2 Voluntary compliance because "forced"

Table 4: Transcendental phenomenological analysis 2

Noema	Epoche	Noesis	Intentional Analysis	Eidetic Reduction
TW				
The officer said that because there is data, the rate for that data is higher and can be checked	yes, if you don't participate, the fine will be bigger, who wants to be told to pay more, and I avoid not being investigated, my friends said that if you are examined, it's a complicated matter.	And I'm afraid that if I don't take part in this PPS the fine will be even greater and the potential for investigation will be greater, so I'd better take part	TW follows PPS because of data, avoids huge checks and fees	TW stated consciously that: following the PPS in order to avoid higher tariffs and avoid the inspection process
AF				

<p>if I don't go, but if I do he says he won't get hit by the big one and he says he won't be examined</p>	<p>What was important to me at that time was how to participate with limited funds, it didn't get examined, if it was examined it was even more confusing wasting my time and energy... I was confused at that time</p>	<p>just because it was my fault too, not orderly, so I decided to join</p>	<p>AF decided to join PPS to avoid bigger sanctions and scrutiny</p>	<p>AF stated that he was aware that: there was an acknowledgment of non-compliance and to avoid greater sanctions, AF participated in PPS</p>
<p>FA</p>				
<p>The administrative sanction in the form of 200% interest will remain in effect in accordance with the provisions of article 13 paragraph 2 of Law No. 6 of 1983 concerning General Provisions and Tax Procedures and their amendments. In addition, the government will also impose final PPh at a rate of 30% for OP taxpayers who do not follow PPS</p>	<p>DGT will trace taxpayers who do not follow PPS even though they have received an appeal containing a list of assets. What is certain is the supervision of law enforcement inspections. So a consolidation is carried out which ones participate and which do not.</p>	<p>It is expected that taxpayers can take advantage of this PPS moment</p>	<p>After PPS ends DGT will continue to supervise law enforcement investigations</p>	<p>The FA states that it is aware that: The imposition of greater sanctions and the process of supervision, inspection and law enforcement will still be applied to taxpayers who do not follow the PPS.</p>

From the noema disclosed by TW about the imposition of a higher tariff and can be checked, it is obtained from the statement that the informant TW obtained the noesis "And I'm afraid that if I don't take part in this PPS the fine will be even greater and the potential for investigation will be greater, so it's better for me to take part". TW was afraid that if he didn't take part in PPS he would receive bigger sanctions and be investigated. From the noema and noesis obtained, the researcher draws an eidetic reduction by following the PPS for taxpayers who avoid higher rates and avoid the inspection process.

4.3 Database for taxpayer compliance

In fact, the state already has a solution that is more effective, more kicking, more just to increase compliance and boost tax revenue after PPS. The solution is to utilize automatic exchange of tax data with other countries (Automatic Exchange of Information/AEOI). The legal framework for implementing AEOI in Indonesia already exists, namely Law No. 9/2017 concerning the Stipulation of Government Regulation in Lieu of Law No. 1 of 2017 Concerning Access to Financial Information for Taxation Purposes

Becomes Law. Table 5 below shows the experiences expressed by informants TW and AF

in interviews, when researchers asked about the data owned by DGT.

Table 5: Transcendental phenomenological analysis 3

Noema	Epoche	Noesis	Intentional Analysis	Eidetic Reduction
TW				
OK, with the data, what is that, linking all of them, who are our transactions with? the tax office has the data, we will gradually find out. Unlike the past, now it's sophisticated.	Supposedly, if taxes have data, they can dig up from there, for others as well, and in the future	we can't cover it up, all must be reported	With the data owned by the tax office, all transactions cannot be hidden	TW states that it is aware that: All transaction data must be reported, it cannot be hidden because the tax office deals with all financial transactions
AF				
there was a treasure in the form of a car that I didn't report, he bought the car in installments, and even then I used Grab. o So the tax office now knows what kit is buying. And I have never reported my assets so far	I asked Ms.AR how did you know I had a car in installments and it had not been reported. He said DGT has data regarding our transactions, who bought what at what price,	So when I met AR, at first I was a bit emotional because I didn't receive the letter, but I got mixed up, Ms. As for the car, I didn't enter it in the SPT	Initially, the informant felt emotional with the letter regarding asset data that had not been reported in the SPT. After receiving an explanation from the tax officer regarding the DGT having financial data, the informant confirmed this information	AF stated that he is aware that: DGT has financial data related to financial transactions and the assets have not been reported by the informant in the SPT
FA				
Taxes already have a database and have access to do data matching	voluntary compliance of taxpayers prior to supervision and law enforcement is carried out with databases from automatic data exchange (AEoI) and ILAP data owned by DGT	DGT will find it very easy to get data with big tax data	with the data owned by the DGT, it will facilitate the performance of tax officials during the PPS and after the expiration of the PPS the database is used for supervision and law enforcement	The FA states that it is aware that: this PPS voluntary compliance is based on the database owned by the DGT

The noema obtained from the TW informant's statement was "the tax office has data, we will gradually find out" from the noema obtained the researcher deepened the statement expressed by the informant so as to obtain the noesis "We can't cover it up, all must be reported". From the noema and noesis obtained, the researcher draws eidetic reduction, that is, the tax office has data on financial transactions, so everything must be reported. TW informants feel that there is nothing more to cover up.

4.4 PPS: Opportunity to obey, participate = relieved

Taxpayers will get many benefits if they participate in PPS, one of which is the feeling of relief because they have contributed to the development of the country, relieved because they have reported assets that have not been reported so far in the SPT. PPS as the last chance to improve compliance, it's better just follow, join, clean and relieved. In accordance with the tagline say, redeem, relieved. Table 6 below describes the answers of informants TW and AF in the interview, when the researcher asked how they felt after participating in PPS.

Table 6: Transcendental phenomenological analysis 4

Noema	Epoche	Noesis	Intentional Analysis	Eidetic Reduction
TW				
given another chance after I had previously participated in TA, I was not subject to a bigger fine and was not examined	so I'm taking advantage of it now because the rate is lower than even getting caught or having letters come home, billing at a larger nominal. In the future I will try to comply, pay and report on time and fill it out correctly	wooo relieved sis, don't let me be confused again in the future, I mean I'm trying to report all my assets correctly so that I don't get hit again	TW felt relieved after participating in PPS who had previously participated in TA. In the future, TW will try to comply by paying. report and fill out SPT correctly	TW stated that he was aware that: Relieved after participating in PPS and to avoid similar incidents that had happened twice, TW tried to comply by paying. report and fill out SPT correctly
AF				
Fortunately, there is a program like this, Ms. I was given the opportunity to report my property	in the future I will often ask questions via wa for example I can't leave my shop. Ask AR if there's any recent info, then report it too, or if there's something I need to ask, I'll definitely ask	but after it's finished, I feel relieved, sis, I basically don't want to deal with taxes, I'm considered a foreigner, it's not true anyway	AF felt relieved after participating in PPS. In the future, informants will be more orderly in reporting their SPT	AF stated knowingly that: After participating in PPS, I feel relieved. In the future it will be more compliant in taxation
FA				
The government firmly emphasized that there would be no more similar programs	PPS policies are very good and have noble goals. This policy is a good opportunity for taxpayers	Taxpayers who have assets that have not been reported must be calm when they have disclosed all of their assets, there are no obstacles	The informant expressed the feeling that taxpayers who had participated in the PPS felt calm because they had disclosed all of their assets	The FA stated consciously that: Participating in PPS means relief. Relieved to have reported assets that have not been reported and avoided greater sanctions

The noema obtained from the statement of the informant TW was "given another chance" from the noema obtained the researcher deepened the statement expressed by the informant so as to obtain the noesis "Woo relieved sis, don't let me be confused again in the future, I mean I'm trying to report all my assets correctly so that I don't get hit again". From the noema and noesis obtained, the researcher draws eidetic reduction, that is, TW informants avoid similar incidents that have been experienced twice, TW tries to comply by paying, report and fill out SPT correctly, informant TW felt relieved after participating in PPS.

V. CONCLUSION

This study succeeded in uncovering the meanings of the informants' expressions related to post-PPS tax compliance. Based on the description of the explanation that has been presented above, the conclusions of this study interpret several meanings. Based on the results of the analysis and discussion of this study, it can be concluded that there are four meanings of PPS that have been successfully revealed. First, PPS means the challenge of tax education to increase compliance. Taxpayers do not fully understand the tax system. So that taxpayer ignorance will have an impact on taxpayer compliance itself.

Second, PPS means voluntary compliance because "forced". Compliance is important for taxpayers to want to pay their taxes correctly. Taxpayer compliance can be caused by coercion or encouragement of other things, such as being forced to comply for fear of more severe sanctions or fear of being investigated. The government imposes final income tax at a rate of 30% for taxpayers who do not participate in the voluntary amnesty program and find data/information about assets that have not been disclosed or have not been disclosed.

Third, database owned by DGT makes taxpayer compliance. The legal framework for implementing AEOI in Indonesia already exists, namely Law No. 9/2017 concerning the Stipulation of Government Regulation in Lieu of Law No. 1 of 2017 Concerning Access to Financial Information for Taxation Purposes Becomes Law. In order to increase state revenue, the government needs tax data that is used to see untapped tax potential to obtain additional revenue. The tax database plays an important role in exploring tax potential. After PPS was held, DGT claimed that it had sufficient data to test taxpayer compliance, both from a material and formal perspective.

Fourth, PPS means the opportunity to comply, participate equals relief. Taxpayers will

get many benefits if they participate in PPS, one of which is the feeling of relief because they have contributed to the development of the country, relieved because they have reported assets that have not been reported so far in the SPT. The results of this research may have implications as a reflection for taxpayers to better understand the essence of taxpayer compliance. In addition, for the government the results of this research have implications for the evaluation of tax policies and regulations.

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