

## Effect of Tax Amnesty Program and Tax Compliance, State Revenue, and Corporate Taxpayer Performance

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**Abstract:** Every country has its own tax rules. Tax is one of the most important revenue sectors in every country, including Indonesia. The state revenue sector from taxes is the main sector, because more than 70% of state revenue comes from tax revenue. So, it is not surprising why policies related to taxation issued by the government will affect the country's economy. One of the controversial policies in the tax sector is the tax amnesty program, which targets non-compliant taxpayers to declare their true assets by paying a ransom to the government. The implementation of the tax amnesty program has generated quite a response in the community. In this study, the author tries to explain the main reasons for the implementation of the tax amnesty program. The researcher explains the tax amnesty program in terms of its effect on tax compliance, state revenue, company performance, and tax management in a taxpayer. In addition, the author will also explain the tax implementer's perspective on the tax amnesty program. From this study, it can be concluded that the tax amnesty program has a significant influence on state revenue, repatriation of taxpayer assets, taxpayer compliance, and taxpayer decisions in implementing tax management in their companies. Nevertheless, the tax amnesty program is still considered a controversial policy, several reasons that do not support this program such as it can destroy the credibility of the state, is unfair to taxpayers who have complied, and can change taxpayer behavior to wait for a more profitable tax amnesty program policy in the future (repeat policy). This is a challenge for the government if it wants to re-implement the tax amnesty program in the future.

**Abstrak:** Setiap negara memiliki aturan pajaknya masing-masing. Pajak merupakan salah satu sektor penerimaan yang cukup penting di setiap negara, termasuk Indonesia. Sektor penerimaan negara dari pajak merupakan sektor utama, karena lebih dari 70% penerimaan negara berasal dari penerimaan pajak. Maka, tidak heran mengapa kebijakan terkait perpajakan yang dikeluarkan oleh pemerintah akan mempengaruhi perekonomian negara. Salah satu kebijakan yang kontroversial di sektor pajak adalah program pengampunan pajak, yang menargetkan para Wajib Pajak tidak patuh untuk mendeklarasikan harta mereka yang sesungguhnya dengan membayar suatu "uang tebusan" ke pemerintah. Penerapan program pengampunan pajak menjadi hal yang cukup menuai tanggapan di masyarakat. Dalam penelitian ini, penulis mencoba untuk menjelaskan alasan utama dalam penerapan program pengampunan pajak. Peneliti menjelaskan program pengampunan pajak dilihat dari pengaruhnya terhadap kepatuhan pajak, penerimaan negara, kinerja perusahaan, dan tax management di suatu Wajib Pajak. Selain itu, penulis juga akan menjelaskan perspektif pelaksana pajak terhadap program pengampunan pajak. Dari penelitian ini, dapat disimpulkan bahwa program pengampunan pajak memiliki pengaruh yang cukup signifikan terhadap penerimaan negara, repatriasi harta Wajib Pajak, kepatuhan Wajib Pajak, dan keputusan Wajib Pajak dalam melaksanakan tax management di perusahaannya. Walaupun demikian, tetap saja program pengampunan pajak dianggap sebagai kebijakan yang kontroversial, beberapa alasan yang tidak mendukung program ini seperti dapat



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menghancurkan kredibilitas negara, tidak adil bagi Wajib Pajak yang telah patuh, dan dapat mengubah perilaku Wajib Pajak untuk menunggu kebijakan program pengampunan pajak yang lebih menguntungkan di masa depan (kebijakan berulang). Hal tersebut menjadi tantangan bagi pemerintah jika ingin kembali menerapkan program pengampunan pajak di masa depan.

## INTRODUCTION

As we already know, taxes are the most important source of state revenue. Based on the Financial Statements of the Central Government of the Republic of Indonesia Year 2020 (audited), overall tax revenue reached IDR 1,285 trillion or 75.76% of the composition of the realization of State Revenue and Grants for Fiscal Year 2020. For this reason, policies related to taxation are very influential on the state budget.

In 2021, the government has passed the Law on Harmonization of Tax Regulations which revises Law Number 11 of 2020 on the tax cluster, one of the things that has become a spotlight is the emergence of the tax amnesty program volume two (2). The tax amnesty program which in the Law on Harmonization of Tax Regulations is called the Taxpayer Voluntary Disclosure Program is a program to provide opportunities for taxpayers to report / disclose tax obligations that have not been fulfilled voluntarily through the payment of Income Tax (PPh) based on asset disclosure. This policy was previously carried out by the Government of Indonesia in 2016 through Law Number 11 of 2016 concerning Tax Amnesty. (Ministry of Finance, 2021a) (Ministry of Finance, 2021b)

In the tax amnesty program in 2016, Indonesia recorded a ransom of Rp 114.54 trillion or around 0.92% of Indonesia's gross domestic product (GDP) with a total asset declaration of Rp 4,884.26 trillion or 39.3% of GDP, it was declared as one of the successful tax amnesty programs in the world today. However, tax compliance in Indonesia is still relatively low, even down. Here is Indonesia's tax ratio from 2017 - 2020: (Ministry of Finance, 2021b)

**Table 1. Indonesia's Tax Ratio 2017-2020**

Year	Tax Ratio
2017	10,07 %
2018	10,20 %
2019	9,80 %
2020	8,30 %

*Source: Kontan.co.id*

The small *tax ratio* and the missed amount of tax revenue from the target are the result of many tax avoidance and tax evasion efforts carried out by Indonesian taxpayers. According to Hajawiyah, Suryarini, Ksiwanto, & Tarmudji, one of the ways done by Indonesian taxpayers in making tax avoidance efforts is by placing assets outside Indonesia. This is one of the reasons for the Indonesian government to run a tax amnesty program. (2021)

According to Merchese and Cassone in Ibrahim, Myrna, and Irawati that tax amnesty is an opportunity given to taxpayers to eliminate existing tax liabilities (including interest and penalties) by paying a certain amount given over a limited period of time. In addition, according to Ernt & Young in Hajawiyah, Suryarini, Kiswanto, and Tarmudji that tax amnesty is a limited-time opportunity for a certain group of taxpayers to pay a certain amount (redemption fee) in exchange for "forgiveness" of their tax obligations (including interest and penalties) from the previous tax period without fear of criminal prosecution. (2018) (2021)

Based on the definition of tax amnesty above, it can be said that the program is quite controversial in tax policy and the academic world, besides that the tax amnesty program can be an easy way to eliminate tax burdens or obligations, especially for non-compliant taxpayers. In addition, tax amnesty programs can also increase state revenue. Therefore, it is very natural that tax amnesty programs become commonplace among developing countries, such as Argentina, Colombia, Brazil, India, and the Philippines or in countries that are hit by recessions, financial crises, and increasing national debt. (Yücedo ğ ru & Sarisoy, 2020) (Yücedo ğ ru & Sarisoy, 2020)

In addition to increasing state revenue, tax amnesty programs can increase the tax base in a country. With the increase in the tax base, the increase in the number of taxpayers becomes the most significant determination to increase tax revenue, it is highly recommended to the government to update the number of tax bases so that tax revenues will increase. (Ibrahim et al., 2018)

In this paper, the author wants to talk more deeply related to the tax amnesty program that the author makes as a paper question, namely what is

the effect on tax compliance, tax revenue, and taxpayer performance?

## **METHODS**

The author uses a qualitative approach and the collection of data, concepts and theories used in this paper is carried out through a literature review in the form of literature derived from research journals, books, and report documents related to the research topic. The author will conduct data analysis into three major processes, namely (1) Data reduction, such as choosing conceptual frameworks, research questions, cases and instruments, and then condensing data by coding, summarizing, grouping, and writing; (2) Display data, such as a dense and organized data layout that allows drawing conclusions or taking action; (3) Draw conclusions. This method is done to find out the reasons that are the basis for consideration in policy making related to the tax amnesty program that will be implemented in 2022. (Creswell, 2014)

## **RESULTS AND DISCUSSION**

### **Tax Amnesty in the Perspective of Tax Authorities and Increasing State Revenue**

It is undeniable that one of the objectives of implementing the pardon program is to increase state revenue. The increase in state revenue is due to the revenue derived from the imposition of taxes on the declaration of taxpayer assets and the increase in the new tax base that arises after participating in the tax amnesty program. This is also supported by research conducted by Nabitatus Sa'adah entitled "Tax Amnesty Policy as an Effort to Improve State Revenues and Investment Growth" in 2018. In the study, it was explained that tax amnesty is usually applied as a solution to economic problems in a country. Tax amnesty is considered the easiest way done by a country to get revenue, so as to get out of the financial crisis.

In addition, the tax amnesty program is also used by the state as an effort to encourage the repatriation of Domestic Taxpayer (WPDN) capital invested in other countries. When WPDN invests funds into other countries, profits or income cannot be taxed in the investor's home country or country of

residence. With the tax amnesty program, it is hoped that capital abroad can re-enter the country of origin. Based on this, it can be seen that the purpose of tax amnesty policy is not only to obtain and increase state revenue from the tax sector, but also as a tool to encourage increased investment which is expected to increase macroeconomic growth. In this study, it is stated that the tax amnesty program can be said to be a form of tax incentives, although not directly, the tax amnesty program applies the elimination of taxes that should be owed and are not subject to administrative sanctions or criminal sanctions. Basically, the tax amnesty program does not directly affect the participation of investors to invest in Indonesia. In fact, investors' goal in following a tax amnesty is to avoid greater sanctions consequences later on. Tax amnesty programs are an option to participate in more investments because they utilize low rate facilities for ransom payments. This study concludes that in the short term, the tax amnesty program can increase state revenue from ransom payments, on the contrary, in the long run, tax amnesty policies can increase state revenue from sectors that before the sector tax amnesty program was low to high after the program was implemented. (Sa'Adah, 2018)

Another study that states that tax amnesty programs can increase state revenue is a study conducted by Pinaki Bose and Michael Jetter entitled "Liberalization and Tax Amnesty in a Developing Economy" in 2012, that tax amnesty has been implemented as a policy tool to receive and increase revenue / revenue by many governments. However, the success of the tax amnesty program must be supported by increased tax law enforcement activities. If not accompanied by tax law enforcement, the tax amnesty program will continue to be chosen as an alternative to increase tax sector revenue rather than tax law enforcement in increasing tax sector revenue. In this study, the tax amnesty program can be said to be successful if the program can increase state revenue from the results of increasing the tax base, for example such as attracting people from the underground economy to sectors that have legality or legitimacy. In addition, tax amnesty can reduce legal costs by allowing the payment of delinquent taxes with reduced (or

zero) sanctions. Thus, participating or participating in the tax amnesty program can benefit even law enforcement activities for tax amnesty program participants can not be carried out. This study concludes that first, if there is no significant change in the intensity of tax law enforcement and taxpayers who are highly delinquent, it can encourage taxpayers to participate in voluntary tax amnesty programs. Second, the tax amnesty program has an impact on state revenue in terms of taxes and income distribution in society. Third, tax amnesty programs can improve welfare, although sometimes have a negative impact on increasing income. (Bose & Jetter, 2012)

But there is a study that argues differently, the study is entitled "Are Tax Amnesty Good for Us All? Understanding Influence of Tax Amnesty on Benefiters and Non-Benefiters" written by Recep Yucedogru and Idris Sarisoy in 2020. In this study, it is mentioned that there is another side to the implementation of the tax amnesty program. First, tax amnesty programs can damage the credibility of tax policies that are important in tax compliance, it can result in taxpayers being less likely to behave in compliance and wait for tax amnesty policies that can provide benefits (repeat policies). Second, compliant taxpayers will consider the tax amnesty program as a violation that they think is unfair. Third, the tax amnesty program is An expensive practice and the cost is difficult to project, tax amnesty programs require campaigns to introduce to the public, if not clearly planned and advertised, tax amnesty programs may fail to provide state revenue. This study concludes that the tax amnesty program has a strong influence on tax compliance, tax compliance is positively influenced by the tax amnesty program. Therefore, evidence from the literature stating tax amnesty as an opportunity for non-compliant taxpayers for some reason proved true for this study sample. Even so, the tax amnesty program is still a controversial issue in tax policy, we still need to rethink and research further. The tax amnesty program is also a controversial solution to increase tax sector revenue and this may make compliant taxpayers miss the opportunity. (Yücedo & Sarisoy, 2020)

As stated in the previous section, the tax amnesty program is quite a controversial policy, this is because the tax amnesty program that is targeted is taxpayers who do not comply by providing them with special facilities with the provision of disclosure of assets that have not been reported to the state by paying a "ransom". This makes a question, what is the reason for a country to issue such a policy?

There is a research conducted by Nur Sayidah and Aminullah Assagaf entitled "Tax Amnesty From The Perspective of Tax Official". This study discusses the tax amnesty program seen from the side of tax authorities, especially from tax implementers. In this study, several testimonials of tax executors were mentioned. This research states that there are several reasons that form the basis why the government implements the tax amnesty program. First, the tax amnesty program aims to improve the compliance of taxpayers who can then carry out enforcement tax law after the tax amnesty program is completed. This can increase the level of tax compliance and state revenue. Second, the tax amnesty program can withdraw the assets or funds of taxpayers abroad, into the country or can be called the repatriation of taxpayer assets. If many taxpayers repatriate assets and funds, then most likely these assets or funds can be invested domestically. Finally, that tax amnesty programs can increase state revenue. In the short term, state revenue can increase due to the receipt of "ransom" paid by taxpayers who participate in the tax amnesty program, for the long term, if the tax amnesty program can improve taxpayer compliance, then most likely state revenue can also increase. From these three points, it can be concluded that the tax amnesty program targets tax compliance, state revenue, and tax law enforcement. Simple research data is simply narrated in the form of complete and clear sentences, while complex data is presented in the form of tables and or pictures as needed. (Suandy, 2014) (Sayidah & Assagaf, 2019)

### **Tax Amnesty in Influencing Corporate Taxpayer Performance**

In some countries, authorities or governments have difficulty in attracting potential new tax bases, making it difficult to achieve state revenue targets in the tax sector. This is a challenge for the government to get higher revenue. As stated in the previous section, the tax amnesty program is a form of government policy that attracts people from the unofficial economy (underground economy) to a sector that has legality or legitimacy. The level of public interest in participating in the tax amnesty program can be seen from the results received by the government from the program. (Setyorini et al., 2019) (Bose & Jetter, 2012)

The tax amnesty program greatly affects the performance of companies participating in the program, this is reinforced by research conducted by Riski Setyorini, Achmad Daengs GS, Mahjudin, Andi Reni, Dwi Ermayanti Susilo, and Rahmat Hidayat entitled "Knowledge Management of Financial Performance For Tax Amnesty Policy" in 2019 which focuses on liquidity, profitability, and Debt to Equity Ratio (DER) factors. In this study that in terms of liquidity ratio, the level of the ratio increases so that it can be said that companies that have participated in the tax amnesty program have a high probability of having the ability to pay their debts within the given period. In addition, in terms of profitability, companies that participate in the tax amnesty program experience an increase in profitability ratio, which means that the higher the company's ability to earn profits and the better its financial performance. In terms of Debt to Equity Ratio (DER) after companies participating in the tax amnesty program have decreased, meaning that the lower the company's Debt to Equity Ratio, the better the company's condition. Thus, in terms of leverage ratio, it shows good financial performance due to the decline in Debt to Equity Ratio after the enactment of the tax amnesty program policy. This study concludes that there are differences in financial performance, such as the discovery of differences in financial performance before and after the tax amnesty program on the company's liquidity side, the discovery of differences in financial performance before and after the tax amnesty program on the profitability side through Return On Asset (ROA), and finally the finding of differences in

financial performance before and after the tax amnesty program on the Debt to Equity Ratio (DER) side . (Setyorini et al., 2019)

In addition, there are other studies related to the participation of Corporate Taxpayers in the tax amnesty program and its effect on companies. In research conducted by Ralph-C. Bayer, Harald Oberhofer, and Hannes Winner entitled "The Occurrence of Tax Amnesties: Theory and Evidence" stated that before the tax amnesty program, taxpayers who did tax evasion only reported little income or income, so that when the tax amnesty program was carried out the taxpayer would report back assets and greater income. This can benefit the company because the benefits of tax avoidance have been enjoyed by taxpayers, while payments for tax amnesty will be imposed at a later date. There is a possibility that the tax amnesty ransom is lower than the profit that the taxpayer has received when evading taxes. Furthermore, the study concludes that policymakers often implement tax amnesty programs as a highly efficient "tool" to obtain other or additional sources of revenue (at least in the short term) and in the medium and long term can improve tax compliance. However, tax compliance will not improve if taxpayers decide to wait for the tax amnesty program to be implemented. If so, the Taxpayer will wait for the upcoming tax amnesty program to become a compliant Taxpayer. For this reason, the government must think twice before mentioning the tax amnesty program as a solution to get state revenue, because in the future it is not certain that tax revenue will increase. (Bayer et al., 2015)

### **Tax Amnesty Policy in Indonesia**

In 2016, the Government of Indonesia finally issued a tax amnesty policy regulated in Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty. In the provisions of article 1 paragraph 1 of Law No. 11 of 2016, what is meant by tax amnesty is the elimination of taxes owed, the elimination of administrative sanctions and tax criminal sanctions by disclosing assets and paying ransom in accordance with the provisions of the Law. Based on the provisions of article 2 paragraph 2 of Law No. 11 of 2016,

the objectives of the tax amnesty program include: (1) accelerating economic growth and economic restructuring; (2) tax reforms; and (3) increase tax revenue. The tax amnesty program based on the provisions of article 3 of Law No. 11 of 2016 is intended for all taxpayers (WP), but there are taxpayers who are exempt from participating in the tax amnesty program. WPs that are exempt from the tax amnesty program are WPs that are being investigated for tax crimes and whose files have been declared complete by the prosecutor's office, are undergoing judicial proceedings related to tax crimes, and are undergoing criminal penalties related to tax crimes. Regarding ransom payments, based on the provisions of article 4 of Law No. 11 of 2016 divides ransom rates into three groups. The first group tariff is to report assets located in the country (Declaration) or assets located abroad that are transferred and invested in the country for at least three years from the transfer (Repatriation). The second group of tariffs is to report assets that are abroad but not transferred to the country (Declaration). The third tariff group is for WPs that have a business circulation of up to Rp.4.8 billion in the last tax year. As for tariff groups one and two, they are divided into three periods. (Wadesango et al., 2020)

Furthermore, the Government of Indonesia has again implemented a policy that adopts the principle of tax amnesty, the program is called the Voluntary Disclosure Program (PPS) regulated in chapter 5 of the taxpayer voluntary disclosure program in Law of the Republic of Indonesia Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP). Implementing regulations related to PPS are regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 196/PMK.03/2021 concerning Procedures for Implementing the Taxpayer Voluntary Disclosure Program. Based on the provisions of article 2 and article 5 of PMK No. 196 of 2021, taxpayers who can take advantage of the PPS program include:

(1) taxpayers who have received forgiveness under the tax amnesty program and have not disclosed or lack of disclosure of net assets as long as data on these assets has not been found by the DGT; and (2) WP OP. The requirements for WP OP who can participate in the PPS program based on the provisions of article 5 paragraph 4 PMK No. 196 of 2021 include: (1) not being examined for tax years 2016, 2017, 2018, 2019, and/or 2020; (2) no preliminary evidence is being conducted for tax years 2016, 2017, 2018, 2019, and/or 2020; and (3) is not in the process of investigation, trial and serving criminal penalties in the field of taxation. In the PPS policy, there are two policies that can be utilized by taxpayers, to facilitate explanations related to PPS, here is table 2 of the PPS Policy Scope: (Wildan, 2022)

**Table 2 Policy Scope of Voluntary Forgiveness Program in 2022**

<b>Information</b>	<b>Policy I</b>	<b>Policy II</b>
<b>Participants</b>	WP Private Person (OP) and Tax Amnesty (TA) participating entities	WP Private Person (OP)
<b>Disclosure Base</b>	Assets as of December 31, 2015 that have not been disclosed when participating in the FY	Property acquisition 2016 to 2020 that has not been reported in the tax return Yearly 2020
<b>Fare</b>	<ul style="list-style-type: none"> <li>• 11% for Foreign Declaration Assets (LN)</li> <li>• 8% for Foreign assets (LN) repatriation and Domestic declaration assets (DN)</li> <li>• 6% for repatriated LN assets and DN declaration assets invested in SBN/downstream natural resources/renewable energy.</li> </ul>	<ul style="list-style-type: none"> <li>• 18% for LN declaration assets</li> <li>• 14% for repatriated LN assets and DN declaration assets</li> <li>• 12% for repatriated LN assets and DN declaration assets invested in SBN/downstream natural resources/renewable energy.</li> </ul>

Source : PMK No. 196 of 2021, 2021

Based on the table above, it can be seen that taxpayers who participate in the 2016 tax amnesty and follow PPS get lower rates for disclosure of assets both at home and abroad. Meanwhile, WP OPs who did not participate in the 2016 tax amnesty program received higher PPS rates. Regarding investment, based on the provisions in PMK No. 196 of 2021, the permitted form of investment is investment in the natural resources or renewable energy sector in Indonesia and/or Government Securities (SBN). The minimum period of investment made is five years. WP OPs who participate in the PPS program get benefits in the form of no tax assessments will be issued for the 2016, 2017, 2018, 2019, and 2020 tax years. Meanwhile, for taxpayers who participate in the 2016 tax amnesty program and participate in the PPS program, they will not be penalized with an increase of 200% of taxes that are not or underpaid based on the provisions of Law no. 11 of 2016.

In this PPS policy, the Directorate General of Taxes targets individual taxpayers who are the main target, it can be seen from the PPS policy scheme in table 2.1, that policy II is only aimed at individual taxpayers.

### Taxpayer Response to Tax Enforcement Policy in Indonesia

As we all know, the PPS policy was started by the Government of Indonesia on January 1, 2022 and ended on June 30, 2022. Based on the statement of Suryo Utomo as Director General of Taxes, that he expects the number of taxpayers who participate in the PPS policy to be 1 million taxpayers. However, in terms of the amount of state revenue through final income tax and investment value, the Director General of Taxes does not target a specific amount (DDTCnews, 2022), but officially in this case the government through the DGT does not state any target for the PPS policy. To find out the results of the PPS policy, here is a table of PPS policy results as of June 30, 2022: (Taxonline, 2022)

**Table 3 PPS Policy Results for the Period 1 January 2022 - 30 June 2022**

Information	Policy I		Policy II
	Body	Private Persons	(Private Persons Only)
Certificate	4067 Taxpayers	78,389 Taxpayers	225,603 Taxpayers
Final income tax	Rp 1,53 Trillion	Rp 31,38 Trillion	Rp 28,10 Trillion

Net Treasure	Rp 19,09 Trillion	Rp 380,52 Trillion	Rp 195,21 Trillion
DN Declaration & Repatriation	Rp 17,17 Trillion	Rp 327,43 Trillion	Rp 167,97 Trillion
DN Investment & Repatriation	Rp 1,15 Trillion	Rp 15,11 Trillion	Rp 6,10 Trillion
LN Declaration	Rp 0,77 Trillion	Rp 37,98 Trillion	Rp 21,16 Trillion

Source : DGT Press Release, 2022

Based on the data above, when viewed from the number of issuance of certificates, the total number of taxpayers who follow this PPS policy is 247,918, as a note that one WP can follow two policies at once and can follow PPS more than once. The total net assets disclosed throughout the PPS policy amounted to IDR 594.82 trillion with the amount of Final Income Tax deposited by taxpayers of IDR 61.01 trillion with details of IDR 32.91 trillion coming from Policy I and IDR 28.1 Trillion from Policy II. In addition, the total investment entered under this policy amounted to Rp 22.34 trillion.

Based on the table 3 data, researchers can compare the results of the 2016-2017 tax amnesty program and PPS policies, here is Table 4 comparison of the results of the two policies

**Table 4 Comparison of Results of the 2016-2017 Tax Amnesty Program and the 2022 PPS Policy**

Information	Tax Amnesty 2016-2017	PPS 2022	Difference
Number of Taxpayer Participation	973.426	247.918	725.508
Total State Revenue	Rp 114,54 Trillion	Rp 61,01 Trillion	Rp 53,53 Trillion
Declaration of Property (DN and LN)	Rp 4,737.56 Trillion	Rp 594,82 Trillion	Rp 4,142.74 Trillion
Amount of Repatriation Fund	Rp 146,70 Trillion	Rp 13,70 Trillion	Rp 133 Trillion

Source: Processed by Researchers, 2022

Based on table 4 above, it can be seen that the results of the 2022 PPS policy are still below the 2016-2017 tax amnesty policy. If we compare in terms of taxpayer participation, the number who follow the PPS policy is lower than that of taxpayers who follow the tax amnesty policy. In terms of the amount of state revenue, the PPS policy was only able to generate state revenue of

Rp 61.01 trillion, a difference of Rp 53.53 trillion with the ransom proceeds of the 2016-2017 tax amnesty policy. Meanwhile, in terms of repatriation funds, this policy managed to collect repatriation funds of Rp 13.70 trillion, Rp 133 trillion lower than the Tax Amnesty Policy in 2016-2017 which succeeded in generating repatriation funds of Rp 146.70 trillion. Judging from the results in table 4 above, it can be concluded that PPS policies are less attractive to WP.

## CONCLUSION

However, as previously mentioned, the tax amnesty program is still a controversial policy because it provides facilities for non-compliant taxpayers which causes other polemics, such as compliant taxpayers will consider the tax amnesty program as a violation that they think is unfair and the emergence of non-compliant behavior and wait for tax amnesty policies that can provide benefits (recurring policies). In addition to things Thus, tax amnesty programs can destroy the credibility of a country. This is a challenge for the government if it wants to re-implement the tax amnesty program in the future.

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