

Investigating The Role of Tax Consultant in Urgencies of Voluntary Disclosure Program 2022

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ABSTRACT

The government has made numerous attempts to raise tax revenues in response to the Covid 19 outbreak, either by enhancing or perfecting tax laws. The Voluntary Disclosure Program (PPS) is one of the government's policies. PPS is sometimes referred to tax amnesty volume II. This study intends to investigate the influence of PPS policy on perceptions of taxpayer compliance and the function of tax consultants as a moderating factor. Primary data were collected randomly through the distribution of online questionnaires and obtained 33 respondents as samples. The data analysis technique used is the Moderated Regression Analysis (MRA) interaction test. The test results prove that the PPS policy has a positive effect on the perception of taxpayer compliance and the role of the Tax Consultant is proven as a moderating variable that strengthens the relationship. The results of the study are expected to provide an empirical contribution to the taxation policies taken by the government so that they can be used as evaluation materials to innovate and educate the public in improving tax compliance and state revenues.

Keywords: Tax Compliance, Tax Consultant, Voluntary Disclosure Program, Perception

INTRODUCTION

Taxes are one of the state revenue sources that are utilized to fund the development of various industries. The growth of the tax revenue sector has a significant impact on the development of the education, health, public facilities, and other sectors (Ngadiman & Huslin, 2015; Alfiah & Latifah, 2017). Therefore, strategies are required to enhance state tax revenue. Taxpayers' payment is an example of how the community can help finance and grow the country (Panggiarti et al., 2020). The government has undertaken a number of attempts to raise tax revenue, either through improvements or changes the tax laws. The implementation of the sunset policy and tax amnesty is a form of implementation of tax policy reforms carried out by the government.

Indonesia's financial stability has been significantly impacted by the COVID-19 pandemic. Unemployment rose by 1.84% in August 2020 compared to August 2019 (BPS, 2020), which is one sign that Indonesia is experiencing an economic downturn in the first year after the

pandemic. It can be claimed that there is a shortfall or failure to achieve the target of roughly 126.7 trillion because this is accompanied by a decline in tax collections in 2020, only by 89.4% of the APBN target. The budget deficit as a result has grown to 6.1% of GDP (Ningtyas and Aisyaturrahmi, 2021). The amount of tax revenue eventually reached Rp. 1,277.5 trillion in 2021, which is equal to 103.9% of the tax revenue objective in the 2021 State Revenue and Expenditure Budget (APBN). This demonstrates the attainment of 19.2% tax revenues in 2020 and the beginning of the recovery phase following the contraction in 2020 caused by COVID 19. However, this does not indicate that the epidemic is over because new Covid 19 variations are continually showing up, thus more attempts are being made to revive the economy.

The Voluntary Disclosure Program Policy (known as PPS) is a policy that allows taxpayers to disclose tax assets and liabilities that yet disclosed voluntarily. The PPS policy which is considered as tax amnesty volume 2 is expected to be a program that can increase taxpayer compliance. Taxpayer compliance behavior is reflected by taxpayers who exercise their tax rights and obligations (Rahayu, 2017). In the perspective of the Theory of Planned Behavior (TPB) which studies the behavior of taxpayers, it is explained that individual behavior arises because of an intention to behave (intention). Intentions are influenced by three driving factors, namely attitudes, subjective norms and perceived behavioral control. Intention can function as a motivation that can influence human behavior, so that if someone has a high intention, the greater the achievement of the desired behavior (Ningtyas and Aisyaturrahmi, 2021).

Several studies on taxpayer compliance found that the determinants of taxpayer compliance behavior were also influenced by various factors such as knowledge, tax information, motivation, psychological factors, moral and social factors of taxpayers (Clement et al, 2017; Ginting et al, 2017; Nguyen et al., 2019). Other empirical research proves the influence of tax officer service factors, sanctions and compliance costs (Fuadi & Mangoting, 2013), that the increase in the number of taxpayers and tax revenue is also influenced by the sunset policy and tax amnesty program policies (Rantung, 2009; Diaztika, 2010 in Alfiyah & Latifah, 2017; Gunawan & Sukartha, 2016). This shows that taxpayer compliance behavior is influenced by various internal and external factors. As explained by attribution theory, behavior of an individual can be explained by internal and external factors encountered in a decision-making condition.

In line with the implementation of the sunset policy and tax amnesty, the PPS policy is also an external cause that can influence the perception of taxpayers to behave obediently in

carrying out their tax obligations (Ningtyas and Aisyaturrahmi, 2021). The perception of the taxpayer is very important in responding to the PPS policy because this program cannot run successfully without the contribution of the taxpayer. The existence of an option for taxpayers to disclose their assets voluntarily depends on the perception of the taxpayer. Various supporting factors that can shape the perception of taxpayers such as attitudes, motivations, expectations, experiences, atmosphere, and something new (Aruan et al, 2017), of course, cannot be separated from the role of ethical practices carried out by tax consultants. Darmayasa & Yuyung (2015) and Sudiartana (2018) prove that the level of tax compliance increases due to the intervention of a tax consultant. A tax consultant is a person who assists taxpayers in implementing their rights and obligations in the field of taxation through efforts to provide consulting services, so that the implementation of rights and obligations can be in line with tax regulations (PMK, 2014). Taxpayers choose consultants to help fulfill their tax obligations because they do not understand tax regulations, feel that tax regulations are complicated and make it easier to achieve tax compliance (Khairannisa and Cheisviyanny, 2019). The existence of a tax consultant helps taxpayers fill out SPT correctly (Budileksmana, 2015) thereby assisting the tax authorities in securing state revenues and increasing taxpayer compliance (Mangoting et al, 2019).

Based on the explanation above and the phenomenon of PPS policy during the Covid 19 pandemic, it motivated researchers to examine the effect of PPS policy on perceptions of taxpayer compliance. The urgency of this research is to prove the effect of the PPS policy during the Covid 19 pandemic and the effectiveness of the program implemented during January-June 2022 in increasing the perception of taxpayer compliance. This research is interesting because it examines the role of tax consultants as a moderating variable in the formation of perceptions of taxpayer compliance with the implementation of the PPS Program. This research is expected to provide an empirical contribution to the tax policies taken by the government so that it can be used as an evaluation material to innovate and educate the public in improving tax compliance and state revenues.

LITERATURE REVIEW

Theory of planned behavior

Theory of Planned Behavior (TPB) is a social psychological theory formulated by Ajzen (1991). TPB describes human behavior and is widely used in research studies on taxpayer compliance (Benk et al, 2011). TPB is useful in explaining various important aspects of human behavior such as why someone wants to behave obediently and the fact that individuals have goals for certain behaviors (Anggraeni et al, 2021). An important dimension in the formation of a certain behavior is intention. Intention is a driving force that can influence behavior and measure how much someone wants to do that behavior. Attitudes, subjective norms, and perceived behavioral control are the three main components in the Theory of Planned Behavior (TPB). Another component that can be added is moral obligation. The obligation to comply with the law and fulfill tax obligations is a form of moral obligation that is expected to influence the intention of taxpayers to follow the policy of the PPS or Voluntary Disclosure Program (Ningtyas and Aisyaturrahmi, 2021)

Attribution theory

Attribution theory is a behavioral theory developed by Kelley (1972), explaining the causes of behavior that come from external and internal factors (Nugraheni and Purwanto, 2015). Internal factors come from within the individual, while external factors are triggered by encouragement from outside the person, either directly or indirectly. Internal factors such as nature, character, age and education while external factors come from the external environment such as global economic conditions (Ningtyas and Aisyaturrahmi, 2021). Attribution theory observes a person's behavior in society based on situational factors, and re-expresses how behavior can be formed. This behavior is formed because of the influence of others or purely from within oneself. Attribution theory is used as the basis for classifying research independent variables into internal and external factors (Amah et al, 2021). PPS policies and tax consultants can be categorized as external factors that can influence individual behavior in shaping the perception of taxpayer compliance.

Voluntary Disclosure Program (PPS)

The Voluntary Disclosure Program is a new tax policy enacted by the government. This policy not only exempts taxes, but also creates an opportunity for taxpayers to voluntarily declare assets that have not been declared before by paying income tax corresponding to the declared

assets. PPS implemented from January 1 to June 30, 2022. Pursuant to the HPP Law, there are 2 schemes for the Voluntary Disclosure Program including (UU HPP, 2021).

Table 1. Voluntary Disclosure Program Scheme

Description	Scheme 1	Scheme 2
Subject	Individual and corporate taxpayers participating in the tax amnesty	Individual taxpayers
Asset Base	Asset per 31 Desember 2015	Assets Acquisition in 2016-2020 which has not yet reported in the 2020 annual tax return
Final PPh Rate	<ul style="list-style-type: none"> • 11% for Overseas assets • 8% for overseas repatriation assets and domestic assets • 6% for foreign repatriated assets and domestic assets invested in SBN/downstream/renewable energy. 	<ul style="list-style-type: none"> • 18% for Overseas assets • 14% for overseas repatriation assets and domestic assets • 12 % for foreign repatriated assets and domestic assets invested in SBN/downstream/renewable energy.

Source: Ningtyas dan Aisyaturrahmi (2021)

Taxpayer compliance perception

Perception is an interpretive process through the detection of an environmental condition, information or event. In which there is a thought process manifesting in an understanding that can more or less be called perception. A taxpayer's positive perception of tax liability will influence the behavior of these taxpayers in fulfilling their obligations. On the other hand, if the taxpayer's perception of his or her tax liability is negative, then the taxpayer's behavior will represent non-compliance.

Taxpayer perception on the voluntary disclosure program is each taxpayer's view, interpretation, or assumption about the policy (Suyanto & Putri, 2017). Perceptions are not formed as such, but through many stages or processes supported by such forming factors as knowledge related to voluntary disclosure programs and opinions of closest relatives. A taxpayer's behavior will be strongly influenced by the taxpayer's own perception, thus forming awareness becomes an important point for taxpayers before taking action (Ningtyas and Aisyaturrahmi, 2021).

Tax consultant. Individual taxpayers or corporate taxpayers have the option to carry out their tax obligations by appointing an attorney in accordance with the provisions and laws in the field of taxation (PMK, 2014). The power that may be appointed is a tax consultant. Tax consultants are individuals who provide assistance in the form of consulting in the field of taxation so that taxpayers will be able to implement tax rights and obligations in order to be in

line with applicable tax regulations (PMK, 2014). The requirements to become a tax consultant are being certified as a tax consultant and having a practice license obtained from the Director General of Taxes.

Hughes & Moizer (2015) stated that there are several services that can be provided by a tax consultant. These services are tax compliance and tax planning. Tax compliance services include preparing tax calculations to be submitted to the tax authorities. In this case the consultant has a role in determining client reporting to be in line with applicable tax laws. The presence of a tax consultant is a tax compliance agent and a representative of the government in building tax compliance. On the other hand, tax consultants are agents for clients. Consultants have an important role in the tax system when the tax authorities or the government support each other in improving tax quality and compliance. The existence of a tax consultant appears in the ability to motivate or invite taxpayers to fulfill their tax obligations (Nugraheni et al, 2021).

The effect of voluntary disclosure program on perception of taxpayer compliance

The theory of planned behavior explains that every individual behavior always begins with an intention. Taxpayers can form their behavioral or cognitive determinants through attitudes, encouragement from loved ones, past knowledge and experience, and moral obligations. All of these factors will translate into taxpayer perceptions that will be used to make a decision to participate in or support a voluntary disclosure program. Furthermore, according to attribution theory, external factors influence taxpayers' perceptions to comply, namely the existence of government program policies such as voluntary disclosure programs. Tax amnesty and voluntary disclosure programs have a positive impact on taxpayers' perception of compliance (Alfiyah & Latifah, 2017; Ningtyas & Aisyaturrahmi, 2021). Therefore, it can be concluded that the Voluntary Disclosure Program policy has a positive relationship with taxpayer perception, as it can increase taxpayer compliance behavior. Based on the above explanation, the hypothesis is built as follows:

H₁: The Voluntary Disclosure Program has a positive effect on the perception of taxpayer compliance

The role of tax consultants on the relationship between Voluntary Disclosure Program with perception of taxpayer compliance

The use of the subjective norm component in the Theory Planned Behavior explains the behavioral intention of taxpayers to comply with their tax obligations if there is external

encouragement. Taxpayer compliance is determined based on taxpayers' perceptions of how important the role of tax consultants is to encourage them to comply with tax obligations (Khairannisa and Cheisviyanny, 2019). Based on attribution theory, the role of tax consultants as external factors that can influence the behavior or perceptions of taxpayers (Darmayasa & Yuyung, 2015; Sudiartana, 2018). This is because tax consultants can provide information and assist taxpayers in understanding tax policies taken by the government so that the perception of taxpayer compliance can increase. A tax consultant is a compliance agent whose job is to build tax compliance (Nugraheni et al., 2021), so that the perception of taxpayers will be positive on the Voluntary Disclosure Program (Ningtyas & Aisyaturrahmi, 2021). Based on the explanation above, the hypothesis is formulated as follows:

H₂: The role of tax consultants is able to strengthen the effect of the Voluntary Disclosure Program on the perception of taxpayer compliance.

METHODS

The population in this study are personal or corporate taxpayers who use the services of a tax consultant in the Denpasar Bali area. Because the population of taxpayers who use the services of a tax consultant is unknown, the determination of the number of samples used refers to Isaac and Michael's table, with the number $N =$, the error rate is 5%. This study uses primary data obtained through the distribution of online questionnaires with a simple random sampling google form link. The distribution of questionnaires through the WA group was mainly carried out with the help of tax consultant offices that are members of IKPI to be forwarded to taxpayer clients for twelve days. Respondents who were willing to fill out the questionnaire were 33 respondents. Interviews with two respondents were also conducted to support the research results. The lack of response rate given is due to the limited research time and the period of distributing the questionnaire which was conducted at the end of March when taxpayers were busy with annual tax reporting. Kerlinger and Lee (2000) mention that 30 samples are the minimum number for quantitative research.

Perception of Taxpayer Compliance (PWP) as dependent variable. The perception of taxpayer compliance is the view or thought of the taxpayer on a tax policy, regulation and event that occurs. The indicators used to measure the perception of taxpayers (Ajzen, 1991) are Attitudes, Subjective Norms, Perceived Behavioral Control and Moral Obligations. The questionnaire on the taxpayer compliance perception variable uses a 5-point Likert scale with fifteen statements.

Voluntary Disclosure Program (PPS) as independent variable. The voluntary disclosure program is a policy that can be used by taxpayers to report their assets that have not been reported in the past by paying taxes at a predetermined rate. The measurement indicators for the voluntary disclosure program are assumed to be the same as the tax amnesty measurement indicators (Ariesta & Latifah, 2017), namely: Knowledge, Understanding, Awareness and motivation, Utilization. The PPS variable questionnaire uses a 5-point Likert scale with five statements. The instrument used to measure the dependent and independent variables adopted the questionnaire from Ningtyas & Aisyaturrahmi's (2021).

Role of Tax Consultant (PKP) as moderating variable. The role of tax consultants is shown by their ability to assist taxpayers in fulfilling their tax obligations so as to increase taxpayer compliance (Nugraheni et al, 2021). The indicators used are complete SPT submission, calculation of the amount of tax payable, timely SPT submission, explanation of sanctions and consultation on tax issues. The questionnaire on the role of tax consultants used a 5-point Likert scale with 5 statements, the instrument was modified from the research of Nugraheni et al (2021).

The data were analyzed using a moderation regression analysis technique (Moderated Regression Analysis) with an interaction test. The regression equation formed is as follows:

$$PWP = \alpha + \beta_1 PPS + \beta_2 PKP + \beta_3 PPS * PKP + e \dots\dots\dots(1)$$

Description:

PWP: Perceptions of Taxpayer Compliance

PPS: Voluntary Disclosure Program

PKP: The Role of Tax Consultants

RESULTS

There are 33 taxpayers who are willing to fill out the google form link during the distribution period from March to April 2022. The response rate of 9.5% was due to the limited time of the study and the period of distributing the questionnaire which was carried out at the end of March where personal taxpayers were preoccupied with reporting SPTs, so that responses were not widely received and passed the research time limit. From the responses received, the following is the respondent's characteristic data:

Table 2. Respondent Characteristics Data

Description	Amount	Persentase
Gender		
• Male	15	45,5%
• Female	18	54,5%
Age		
• 20-30 years	11	33,3%
• 31-40 years	6	18,2%
• 41-50 years	12	36,4%
• >50 years	4	12,1%
Occupation		
• Government employee	1	3,0%
• Public	15	45,5%
• Business	13	39,4%
• Others	4	12,1%
Period using Tax consultant services		
• < 5 years	26	78,8%
• 5-10 years	2	6,0%
• 10-15 years	3	9,2%
• > 15 years	2	6,0%

Source: Data analysis, 2022

Instrument Test. Based on the results of the validity test, the value of the correlation coefficient for each question is greater than 0.3, which shows that all the questions in this study have passed the requirements for validity or can be considered valid. Based on the results of the performed reliability test, all research tools are evaluated as reliable because each variable has Cronbach's Alpha value greater than 0.7.

Classic assumption test. Refers to the test of normality using One Sample Kolmogorov-Smirnov, which shows that the normality value of the researcher's significance is 0.155, that is, $0.155 > 0.05$, thus indicating that this study has a normal data distribution. Comparing with the multicollinearity test, the tolerance values of all these variables are greater than 0.1, while the VIF value of each variable is less than 10. Meanwhile for the test of variance, the significant values of all the independent variables are greater than 0.05, so it can be concluded that all variables in the model have no problems in multicollinearity and heteroscedasticity

Table 3. Moderated Regression Analysis Test Results

Variables	Regression Coefficient	t-value	Sig	Note
(Constant)	2.972	48.864	0,000	
PPS	0.026	4.722	0.000	Accepted
PKP	0.040	7.085	0.000	
PPS*PKP	0.000	3.225	0,000	Accepted
Adj R ²	0.931			
F-Value		145.086	0,000	

Source: Data analysis, (2022)

The results of the moderated regression test obtained the following regression equation:

$$PWP = 2.972 + 0.026PPS + 0.040PKP + 0.000 PPS*PKP \dots\dots\dots(2)$$

Coefficient of Determination Test. The test results show that the coefficient of determination of Adjusted R is 0.931 or 93.1 percent of variations in perception of taxpayer compliance, can be explained by voluntary disclosure program and tax consultant, while the remaining 6.9 percent is explained by other factors not included in this research model.

F and t test. Based on the test results, it can be seen that this equation model has a significance value of 0.000, which is smaller than 0.05 and an F value of 145.086, it can concluded that the model regression is fit. Based on Table 3, the results of the t-test on each variable are as follows: The voluntary disclosure program (PPS) variable in the perception of taxpayer compliance (PWP) has a t-value of 4.722 with a significance value of 0.000 <0.05 and a regression coefficient of 0.026 which is positive. This shows that voluntary disclosure program has a positive effect on perception of taxpayer compliance, so H₁ is accepted. The interaction variable between the Voluntary Disclosure Program (PPS) and the role of the tax consultant (PKP) shows a sig. of 0.000 <0.05 with a positive regression coefficient of 0.000. This means that the PPS*PKP interaction variable has a positive effect on the relationship between the Voluntary Disclosure Program (PPS) and the Perception of Taxpayer Compliance (PWP). The positive sign on the initial relationship and interaction can be stated that the role of the tax consultant (PKP) variable can strengthen the positive influence of the Voluntary Disclosure Program on perceptions of taxpayer compliance. Therefore it can be concluded that H₂ is accepted.

DISCUSSION

The effect of Voluntary Disclosure Program (PPS) on Perception of Taxpayer Compliance

The test results show that the Voluntary Disclosure Program policy has a positive effect on the perception of taxpayer compliance. This is in line with the results found by Ningtyas and Aisyaturrahmi (2021), that the PPS policy as a tax amnesty volume 2 is able to provide a positive perception of taxpayer compliance. This finding shows that the tax program policies adopted by the government such as PPS and tax amnesty are able to have an influence on the perception of taxpayers (Aruan et al., 2017).

Referring to attribution theory that knowledge, observation and experience of taxpayers as internal factors can encourage taxpayers to obtain information, participate in socialization and decide on the benefits of the program (Alfiyah & Latifah, 2017). In accordance with the PPS policy scheme number one, participants in the voluntary disclosure program are taxpayers who participate in the tax amnesty, so that this PPS program provides the benefit of tariff relief in the disclosure of unreported assets. This option is certainly an opportunity that can be utilized by taxpayers who already have an overview of the benefits of the previous tax amnesty program. This is in line with the theory of planned behavior, that the obedient behavior of taxpayers will be influenced by the goal to feel certain benefits. This condition is supported by the first respondent who stated that:

“The benefits of this Voluntary Disclosure Program are in addition to the reduction in tariffs, it is also free from administrative sanctions and inspections from the DJP, right, so it's a good opportunity to disclose assets that I have not reported. But if you can choose, the government is better off extending the tax incentives first, because it's still difficult, it's still a pandemic.”

Another statement was also put forward by the second respondent which indicated that the encouragement of moral obligations possessed by taxpayers could increase taxpayer compliance. This is in line with Suliyawanti's research (2018) which found that supporting taxpayers in participating in the tax amnesty is a moral obligation.

"The Voluntary Disclosure Program is a government program that must be supported by citizens, even though there is a pandemic that everyone has to fight for, the state is also struggling, you know."

A high level of moral obligation will encourage the perception of taxpayers to be committed to carrying out their tax obligations properly. Thus the Voluntary Disclosure Program can affect the perception of taxpayers because taxpayers consider the program to be

one of the state's strategies in economic recovery due to the Covid 19 pandemic (Ningtyas and Aisyaturrahmi, 2021). The government also needs to pay attention to the need for policies on tax incentives and relaxation by taking into account Indonesia's fiscal capacity, so that it can make adjustments to the types and criteria of recipients of tax incentives. Recipients of tax incentives that are more targeted, measurable and selective with priority to sectors that still really need government support. Moreover, the Bali area, with its tourism sector, has been hit hard because tourism is in suspended due to the pandemic.

The Role of Tax Consultants on the relationship between Voluntary Disclosure Program with Perception of Taxpayer Compliance

The test results prove that the tax consultant plays a very important role in the implementation of the Voluntary Disclosure Program. The role of tax consultants strengthens the positive influence of the Voluntary Disclosure Program on perceptions of taxpayer compliance. This means that one of the main driving factors for taxpayers to comply with their tax obligations is the presence of a tax consultant. This finding supports the attribution theory, that the existence and role of tax consultants as external factors that can strengthen the relationship between the Voluntary Disclosure Program and the perception of taxpayers.

Most of the taxpayers already have knowledge of the current tax regulations. However, taxpayers prefer to use the services of a Tax Consultant to anticipate if there is a change in the applicable regulations and do not know about it. In addition, it is also because taxpayers have difficulty understanding and interpreting these tax regulations (Nugraheni et al, 2021). This condition is reflected in the statement of the second respondent who requires assistance in fulfilling his tax obligations.

"The tax rules keep changing, right, if you follow them, how can you focus on your business, you can even report wrongly later"

Lack of knowledge of taxpayers on all tax regulations, the desire to avoid sanctions and the assumption that tax regulations are complicated and convoluted are common assumptions held by taxpayers so that they require a tax consultant to submit a complete and timely SPT (Khairannisa and Cheisviyanny, 2019) . This is in line with the theory of planned behavior which is reflected in the encouragement of subjective norms that reinforce the relationship resulting from the role of a tax consultant will affect the perception of taxpayers in participating in the Voluntary Disclosure Program. This condition is reflected in the statement of the first respondent:

“My tax consultant is always ready to provide information and consultation on tax matters. Moreover, there is this Voluntary Disclosure Program, so I understand the advantages and disadvantages. It is better to follow so that later you can be free and not be checked”

Thus the role of tax consultants in providing assistance to taxpayers to fulfill their tax obligations will shape tax compliance behavior. On the other hand, consultants also have a role in helping maximize state revenues from taxes. In this case the tax consultant serves as a mediator between the taxpayer and the government (Nugraheni et al, 2021).

CONCLUSION

Based on the results of the study, it can be concluded that the Voluntary Disclosure Program has a positive effect on the perception of taxpayer compliance. The role of tax consultants is able to strengthen the relationship between the Voluntary Disclosure Program and the perception of taxpayer compliance. The results of this study are expected to provide an empirical contribution to the tax policy taken by the government from the taxpayer's point of view. Taxpayers tend to follow policies that provide benefits and advantages for themselves. Therefore, the government continues to evaluate policies, innovate and educate the public in improving tax compliance and state revenues. This of course cannot be separated from the role of tax consultants as government partners, so that synergy and collaboration will be needed in achieving the nation's goals.

This research certainly cannot be separated from the limitations faced by researchers, especially in collecting questionnaire data. The small number of respondents and the limited time of the study were the main obstacles faced. Further research is suggested to consider the time of distributing the questionnaire, increasing the number of respondents and expanding the scope of the research. Further researchers can also consider other research variables such as information transparency, taxation socialization which can affect the perception of taxpayer compliance.

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