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THE EFFECT OF VOLUNTARY DISCLOSURE PROGRAM ON TAX RECEIPTS AT THE KABANJAHE PRIMARY TAX SERVICE OFFICE

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Abstract
This study aims to determine the effect of the voluntary disclosure program on tax revenue at the Kabanjahe Pratama Tax Service Office. The data collection technique in this study uses a questionnaire in the form of a Likert scale. Respondents in this study are taxpayers registered at the Kabanjahe Pratama Tax Service Office. The number of taxpayers who are samples in this study is 100 respondents. The research method used in this study is purposive sampling. The analysis technique used in this study is a simple linear analysis technique. The results of the study indicate that the voluntary disclosure program has a positive and significant effect on tax revenue. This means that if the voluntary disclosure program increases, tax revenue will also increase. The conclusion in this study is that the higher the taxpayers who participate in the Voluntary Disclosure Program, the higher the tax revenue. The researcher's suggestion is that the government should further improve the Voluntary Disclosure program in order to increase tax revenues, which will increase state revenues.

Keywords: Voluntary Disclosure Program and Tax Revenues.

INTRODUCTION

Tax as one of the sources of state revenue to finance development, then tax revenue must always be increased. Running the order of state life requires very large data in order to meet all needs. The funds used for development come from internal and external countries. Tax knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions, and to take certain directions or strategies related to the implementation of their rights and obligations. Taxpayers who do not have tax knowledge will be an obstacle to achieving successful tax revenue.

Table 1.1 Registered Taxpayer Data, Reporting Tax Returns, Not Reporting Tax Returns for 2020-2022

Year	Number of Registered Taxpayers	Number of Taxpayers Reported	Number of Taxpayers Not Reported
2020	130,537	29.109	101,428
2021	138,895	41,785	97.110
2022	148,099	40,886	107,213

Source: KPP Pratama Kabanjahe

From table 1.1 above, the number of taxpayers who did not report their SPT is higher than the number of taxpayers who reported their SPT. This explains that many taxpayers only register but do not carry out their obligations as taxpayers. This shows that taxpayers do not report their SPT correctly and on time. This phenomenon shows that it can reduce tax revenue. The following table shows the success or failure of the Voluntary Disclosure Program in increasing tax revenue as seen from the Voluntary Disclosure program revenue table at the Kabanjahe Pratama Tax Service Office.

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Table 1.2 Data on the number of individual taxpayers registered and participating in the voluntary disclosure program

Year	Number of Registered Individual Taxpayers	Number of Individual Taxpayers	Tax Revenue Target	Realization of Tax Revenue After PPS
2022	148,099	18,976	312,993,548,000	256,554,784,000

Source: KPP Pratama Kabanjahe

From table 1.2 it can be seen that the realization of tax revenue, namely in 2022 the realization of tax revenue after PPS was 256,554,784,000. in the following data, individual taxpayers who participated in PPS were not as many as registered taxpayers, and the target amount of tax revenue was 312,993,548,000 in this case the amount of tax revenue decreased. The following are the targets and realization of tax revenue at the Kabanjahe Pratama Tax Office in 2020-2022.

Table 1.3 Target and Realization of Tax Revenue at KPP Pratama Kabanjahe 2020-2022

Year	Tax Revenue Target	Realization of Tax Revenue	Percentage (%)
2022	286,723,293,000	223,810,984,708	78.05%
2021	236,554,748,000	178,514,494,904	75.46%
2022	312,993,548,000	256,554,784,000	81.96%

Source: KPP Pratama Kabanjahe

From the data above, we can see that from year to year tax revenue at KPP Pratama Kabanjahe does not reach the target and the realization of tax revenue fluctuates every year. It can be concluded that tax revenue from year to year is not fully achieved from the target that has been set, this indicates a lack of awareness of taxpayers in fulfilling their tax obligations. Based on the identification of the problems above, the formulation of the problem discussed in this study is, Does the Voluntary Disclosure Program have a positive and significant effect on tax revenue? The purpose of this study is to determine and test the Effect of the Voluntary Disclosure Program on tax revenue at KPP Pratama Kabanjahe

LITERATURE REVIEW

2.1 Theoretical Basis

2.1.1 Definition of Tax

According to Waluyo (2011:2) Tax is a compulsory contribution to the State which is owed by those who are obliged to pay it according to regulations, without any repayment, which can be directly appointed, and the purpose of which is to finance general expenditures related to the State's task of organizing government.

2.1.2 Voluntary Disclosure Program

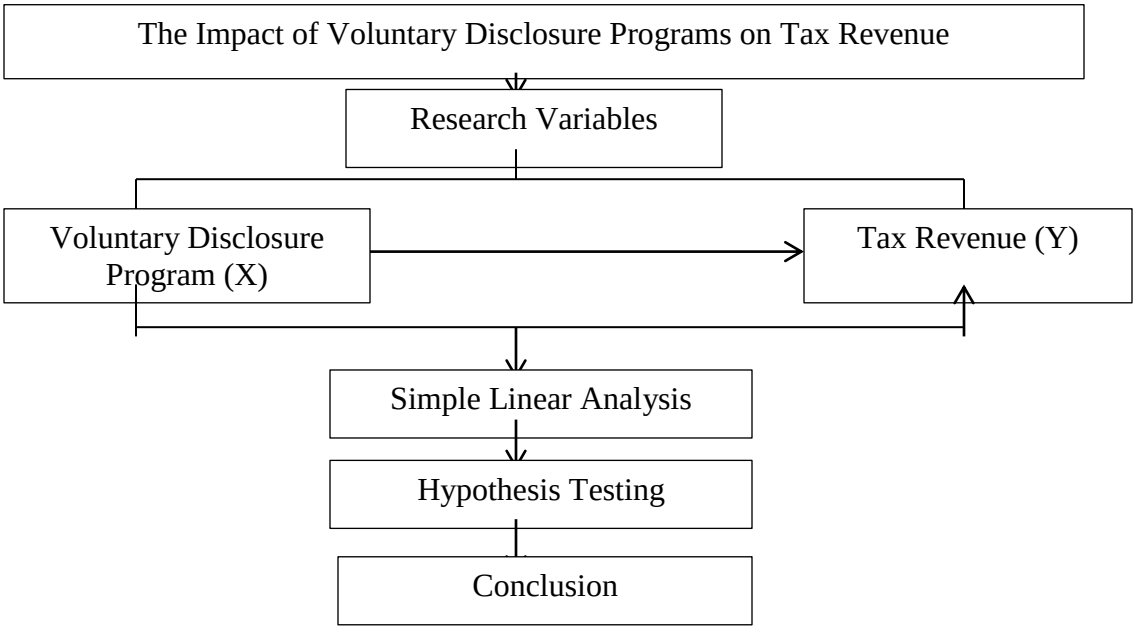
According to the HPP Law, the Voluntary Disclosure Program is the provision of an opportunity for taxpayers to report/disclose tax obligations that have not been fulfilled voluntarily through PPh payments based on asset disclosure.

2.1.3 Tax Revenue

According to Hutagaol (2007:325), tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and community conditions.

2.2 Thinking framework

Figure 2.1 Framework of Thinking



2.3 Hypothesis

According to Sugiyono (2018:63), a hypothesis is a temporary statement or assumption that is still weak in its existence, so its truth needs to be tested. Based on the theory of the background of the problem that has been previously stated, the hypothesis is formulated as follows.

H:Voluntary Disclosure Program Has a Positive and Significant Impact on Tax Revenue

RESEARCH METHODS

3.1 Scope of Research

The scope of this research was conducted at the Kabanjahe Pratama Tax Service Office located on Jl. Letjen Jamin Ginting, Kabanjahe District, North Sumatra. This study aims to analyze the relationship between one variable and another. This study will examine the effect of the Voluntary Disclosure Program on Tax Revenue at the Kabanjahe Tax Office.

3.2 Population

According to Sugiyono (2016:61) Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The population in this study were individual taxpayers registered in 2022 at the Kabanjahe Pratama Tax Office regarding the Voluntary Disclosure Program.

3.3 Sample

According to Sugiyono (2007:62), a sample is part of the number and characteristics possessed by the population. The sampling technique used in this study is a simple random sampling technique, namely a sampling technique without determining the status and position of respondents with the aim of making it easier for researchers when taking samples. In this study, the author narrowed the population, namely the total number of taxpayers registered in 2022 at the Kabanjahe Pratama Tax Office, as many as

148,099 taxpayers by calculating the sample size using the Slovin technique according to Sugiyono (2011). The Slovin formula for determining the sample is as follows:

$$n = \frac{N}{1 + N(e)2}$$

Information:
n = sample size / number of respondents
N = Population Size
e = Error Tolerance Limit, e = 0.1

The population in this study was 148,099 taxpayers, the calculation results can be rounded to achieve conformity. So to find out the research sample, with the following calculations:

$$n = \frac{148.099}{1 + 148.099\ (0{,}1)2}$$

$$n = \frac{148.099}{1.481{,}99} = 99{,}93$$

Adjusted by researchers to 100 respondents

Based on the calculation above, the sample that became respondents in this study was adjusted to be a total of 100 individual taxpayers registered at the Kabanjahe Pratama Tax Office. This was done to facilitate data processing and for better test results.

3.4 Operationalization of Variables

Research variables are anything that acts as determined by the researcher to be studied so that information is obtained about it, then conclusions are drawn. Independent variables or free variables are variables that influence or cause changes or the emergence of dependent variables (bound). Dependent variables or bound variables are variables that are influenced or caused by the presence of independent variables.

1. Voluntary Disclosure Program
   PPS is a program to provide taxpayers with the opportunity to voluntarily disclose unfulfilled tax obligations through PPh payments based on disclosure of the assets they own.
   This variable is measured using a 5-point Likert Scale, namely (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.
   According to (Arifin, 2018), the indicators are:
   1) Clarity of rules
   2) Ease of access
   3) Good level of socialization.
2. Tax Revenue (Y)
   Tax revenue is the income obtained by the state from taxes paid by the people. Not only up to the brief definition above that the funds received in the state treasury will be used.
   This variable is measured using a 5-point Likert Scale, namely (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.
   According to Arifin (2018), the indicators are:
   1) Amount of tax income
   2) Tax revenue target
   3) Tax payments

3.5 Data Collection Techniques

In this study, the data used are primary data by distributing questionnaires using a 5-point Likert Scale and secondary data using documentation techniques obtained in finished form from the Kabanjahe Pratama Tax Service Office, namely in the form of target data and realization of tax revenue, the number of taxpayers reporting SPT, the number of taxpayers registered in 2020-2022.

3.6 Data Analysis Techniques

Data analysis techniques are an approach or method applied to collect and analyze data. The data used in the study are primary data obtained by distributing questionnaires to individual taxpayers at the Kabanjahe Pratama Tax Office selected as research samples. The data analysis technique in this study was assisted by the Statistical Program for Special Science (SPSS).

3.6.1 Descriptive Statistical Test

Descriptive statistics provide an overview or description of data seen from the average value (mean), standard deviation, maximum and minimum. Descriptive statistics describe data that will become clearer and easier to understand information (Ghozali, 2018:19)

3.6.2 Validity and Reliability Test

1. Validity Test

The significance test is done by comparing the calculated r value with the table r value. In determining whether or not an item is suitable to be used, a correlation coefficient significance test is usually carried out at a significance level of 0.05, which means that an item is considered valid if it correlates significantly with the total score. If the calculated r is greater than the table r and the value is positive, then the item or question or variable is declared valid. Conversely, if the calculated r is smaller than the table r, then the item or question or variable is declared invalid.

2. Reliability Test

According to Ghozali (2013:97) The determination coefficient (R2) aims to measure how far the model's ability to explain the variation of dependent variables. The value of the determination coefficient is between zero and one. A construct or variable is said to be reliable if it provides a Cronbach Alpha value > 0.60. However, some use 0.70 or 0.80 or 0.90 depending on the level of difficulty of the data to be studied.

3.6.3 Classical Assumption Test

The classical assumption test is conducted to determine whether the estimation model has met the econometric criteria, meaning that there is no serious deviation from the assumptions met in the Ordinary Least Square (OLS) method. The classical assumption test consists of:

1. Normality Test

Data normality test is done to see whether in the regression model, the dependent variable and the independent variable have a normal distribution or not. The method often used to determine whether a model is normally distributed or not is simply by looking at the residual histogram whether it has a bell shape or not.

2. Multicollinearity Test

Multicollinearity Test is used to determine whether there is a strong correlation between the independent variables included in the formation of the model. To detect whether the linear regression model experiences multicollinearity, it can be checked using the Variance Inflation Factor (VIP) for each

independent variable, if the independent variable has a VIF value not exceeding 4 or 5, it means that there is no multicollinearity.

3. Heteroscedasticity Test

Heteroscedasticity test is used to test whether the model in linear regression of nuisance errors has the same variance or not from one observation to another. This test is used to determine whether the regression model occurs Heteroscedasticity is detected by the Gletsjer test, namely by conducting regression, among others, residuals as dependent variables with independent variables of the hetero-free regression model, then the regression results must be insignificant.

3.6.4 Simple Linear Regression Analysis

The data analysis method used is a simple linear regression test. In addition, this analysis model is used to see the relationship between the two existing variables. The regression equation method to test the hypothesis with the formulation:

The regression equation is as follows: Y = a+bX+e

Where :

Y = Tax revenue
a = Constant
bX = Voluntary Disclosure Program
e = standard error (error rate)

3.6.5 Hypothesis Testing

1. Partial significance test (t-test)

The individual parameter significance test (t-statistic test) aims to measure how far the influence of one independent variable individually in explaining the variation of the dependent variable (Ghozali, 2018). This partial test is carried out by comparing the level of significance t from the test results with the significance value used in this study.

2. Test the Coefficient of Determination (R2)

The determination coefficient aims to determine the percentage of the influence of the independent variable on the dependent variable. The determination coefficient essentially measures how far the model's ability to explain the variation of the dependent variable. This means that the greater the R2 value, the better the regression model with the existing data, so that the more appropriate this model can be used to explain the dependent variable by the independent variable.

RESEARCH RESULTS AND DISCUSSION

4.1 Research Results

4.1.1 Respondent Data

Respondents in this study are individual taxpayers. The following is a description of the identity of each research respondent consisting of gender, age, last education.

4.1 Respondent Data Table

No	Respondent Characteristics	Amount	Percentage
1	Number of samples	100	100%
2	Number of Genders		
	a. Man	44	44%
	b. Woman	56	56%
3	Respondent Age		

	a. < 40 Years b. 40-50 Years c. > 50 Years	30 49 21	30% 49% 21%
4	Last education a. High School b. Diploma c. Bachelor's degree d. Master e. Others	 11 19 68 1 1	 11% 19% 68% 1% 1%

4.1.2 Descriptive Statistical Test Results

Table 4.2 Results of Descriptive Statistical Tests

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Voluntary Disclosure Program	100	14.00	30.00	20.11	3.63178
Tax Receipts	100	10.00	30.00	20.46	4.05373
Valid N (listwise)	100				

Source: Processed from SPSS 25 results

Based on table 4.2 above, it can be described that the number of samples is 100 research samples. The average value of the Voluntary Disclosure Program (X) has a minimum value of 14 and a maximum of 30 with an average value of 20.11 and a standard deviation of 3.631. The average value of Tax Revenue (Y) has a minimum value of 10 and a maximum of 30 with an average value of 20.46 and a standard deviation of 4.053.

4.1.3 Data Quality Test

The data obtained in this study through data collection procedures or questionnaire distribution will then be analyzed using validity and reliability tests. To determine the level of validity and reliability, the researcher used SPSS version 25.

1. Validity test

The significance test is done by comparing the calculated r value with the table r value. In determining whether or not an item is suitable to be used, a correlation coefficient significance test is usually carried out at a significance level of 0.05, which means that an item is considered valid if it correlates significantly with the total score. If the calculated r is greater than the table r and the value is positive, then the item or question or variable is declared valid. Conversely, if the calculated r is smaller than the table r, then the item or question or variable is declared invalid.

Table 4.3 Validity Test

Variables	Item	R count	R table	Information
Voluntary disclosure program (X)	X1.1	0.511	0.197	Valid
	X1.2	0.380	0.197	Valid
	X1.3	0.434	0.197	Valid
	X1.4	0.496	0.197	Valid
	X1.5	0.331	0.197	Valid
	X1.6	0.194	0.197	Valid
Tax Revenue	Y1.1	0.474	0.197	Valid

(Y)	Y1.2	0.514	0.197	Valid
	Y1.3	0.356	0.197	Valid
	Y1.4	0.306	0.197	Valid
	Y1.5	0.257	0.197	Valid
	Y1.6	0.420	0.197	Valid

Source: Processed from SPSS 25 results

Based on the results of table 4.3above, the results of the correlation coefficient for each statement in the Voluntary Amnesty Program (X), Tax Revenue (Y) are greater than the r table value of 0.197 so that all questionnaire statement items used in this study are declared valid.

2. Reliability Test

According to Ghozali (2013:97) The determination coefficient (R2) aims to measure how far the model's ability to explain the variation of dependent variables. The value of the determination coefficient is between zero and one. A construct or variable is said to be reliable if it provides a Cronbach Alpha value > 0.60. However, some use 0.70 or 0.80 or 0.90 depending on the level of difficulty of the data to be studied.

Table 4.4 Reliability Test

Variables	*cronbach's alpha*	Information
Voluntary Disclosure Program (X)	0.661	Realizable
Tax Revenue (Y)	0.655	Realizable

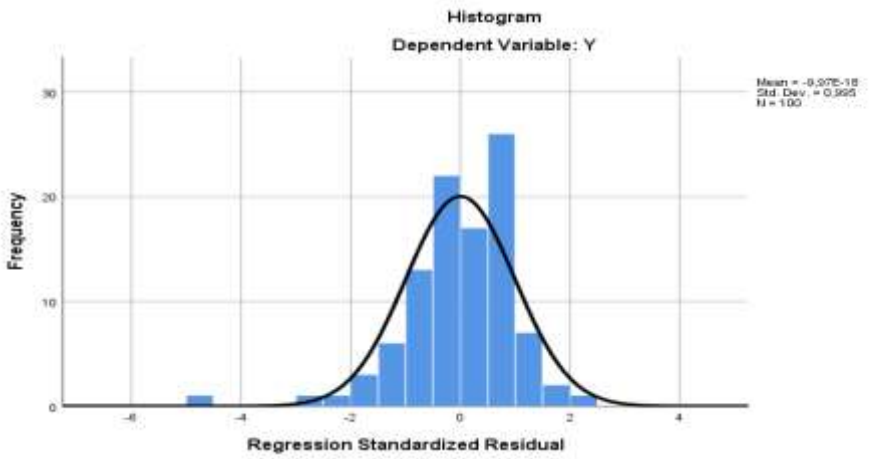
Source: Processed from SPSS 25 results

Table 4.4 shows the Cronbach's Alpha value for the Voluntary Disclosure Program variable of 0.661 and Tax Revenue of 0.655. Thus, it can be concluded that the statements in this questionnaire are reliable because they have a Cronbach's Alpha greater than 0.60. This indicates that each question item used will be able to obtain consistent data, meaning that if the statement is re-asked, it will obtain relatively the same answer as the previous answer.

4.1.4 Classical Assumption Test

1. Normality Test

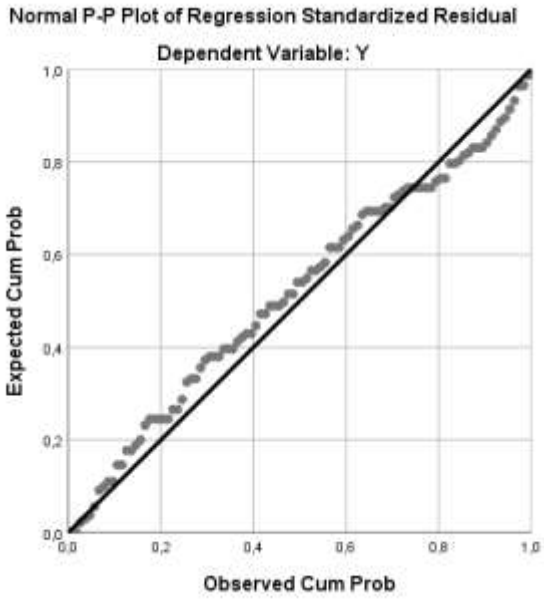
Figure 4.1 Histogram Graph



Source: Processed from SPSS 25

Based on the histogram graph 4.1 above, it shows that the data is normally distributed and symmetrical like a bell, so it can be said that the regression model meets the normality assumption.

Figure 4.2 Graph Normality Test



It can be seen from the graph image 4.2 Normal PP plot, the data can be said to be normal, because the data is spread around the diagram and follows the regression model so it can be concluded that the processed data is normally distributed data.

2. Multicollinearity Test

Table 4.5 Multicollinearity Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	3,890	1,554		2,503	,014		
	X	,824	,076	,738	10,833	,000	1,000	1,000

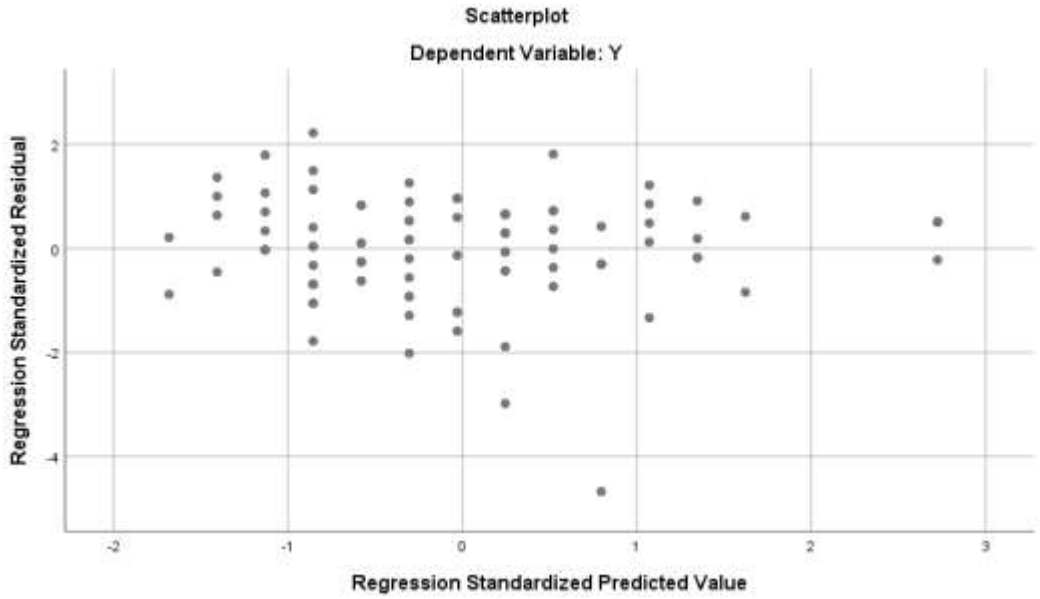
a. Dependent Variable: Y

Source: Processed from SPSS 25 results

The results of the multicollinearity test in table 4.5, the tolerance value for each variable is (1.00 and 1.00 > 0.1). In addition, it can be seen based on the VIF value of each variable, it is (1.00 and 1.00 < 10.00) therefore it can be concluded that in the regression model there is no multicollinearity between independent variables.

3. Heteroscedasticity Test

Figure 4.3 Heteroscedasticity Test Results



Source Processed from SPSS 25 results

Based on Figure 4.3, it can be seen that the residual distribution is irregular, characterized by scattered plots and does not form a particular pattern, thus it can be concluded that there is no worrying heteroscedasticity regarding the metric variables used in this study.

4.1.5 Simple Linear Regression Analysis

Table 4.6 Simple Linear Regression Analysis

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	3,890	1,554		2,503	,014
	Voluntary Disclosure Program	,824	,076	,738	10,833	,000

a. Dependent Variable: Y

Source: Primary data processing SPSS 25

Based on the results of the Simple Linear Regression test in table 4.6 above, the multiple linear regression model can be formulated as follows:

Y = 3.890 + 0.824X + e

4.1.6 Hypothesis Testing

1. Partial Test (t-test)

Table 4.7 Partial Test Results (t-test)

Coefficientsa

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	3,890	1,554		2,503	,014
	Voluntary Disclosure Program	,824	,076	,738	10,833	,000

a. Dependent Variable: Y

Source: Processed from SPSS 25 results

Table 4.7 shows the partial influence of each independent variable on the dependent variable with $\alpha \leq 5\%$ and a one-way test ($\alpha \leq 5\%$) so that the t table value obtained is 1.984 with the provision that t count > t table and to determine significance it must be smaller than $\alpha \leq 5\%$, then from the table it can be seen that

1. The t-test value for the Voluntary Disclosure Program variable is $10.833 \geq 1.984$ and the significance level is $0.000 \leq 0.05$ so that by considering the t-table (one way) then H0 is rejected and Ha is accepted. This means that the Voluntary Disclosure Program has a positive and significant effect on Tax Revenue.

2. Determination Test (R2)

Table 4.8 Results of the Determination Coefficient Test (R2)

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,738a	,545	,540	2.74845

a. Predictors: (Constant), Voluntary Disclosure Program

b. Dependent Variable: Tax revenue

Source processed from SPSS 25 results

Based on the results of table 4.8, the R Square value is 0.545. It can be concluded that the independent variable, namely the Voluntary Disclosure Program, has a 54.5% effect on the dependent variable, Tax Revenue. While the remainder (100% -54.5% = 45.5%) is influenced or explained by other variables that are not studied.

4.2 Discussion

The Impact of Voluntary Disclosure Programs on Tax Revenue

The results of the t-test calculation of the Voluntary Disclosure Program variable obtained a calculated t of 10.833, which is greater than the t table of 1.984 with a significance level of 0.000, which is smaller than the confidence level of 0.05. So by considering the t table, H0 is rejected and Ha is accepted. This means that the Voluntary Disclosure Program has a positive and significant influence on tax revenue at the Kabanjahe Pratama Tax Office. The higher the number of taxpayers who participate in the Voluntary Disclosure Program, thewill increase tax revenue. This is in accordance with the PPS theory according to the Law on Harmonization of Tax Regulations (UU HPP) Voluntary Disclosure

Program is a program to provide taxpayers with the opportunity to voluntarily disclose unfulfilled tax obligations through PPh payments based on the disclosure of assets they own. The results of this study are consistent with research conducted by Siregar, Dwi Putri (2022) stating that there is a positive relationship between the Voluntary Disclosure Program and tax revenue. Therefore, the higher the level of the Voluntary Disclosure Program, the more obedient taxpayers will be in paying taxes and tend to increase tax revenue, conversely, if taxpayers do not have awareness in themselves to carry out their obligations as taxpayers, it tends to decrease tax revenue.

Conclusion

Based on the results of research and discussion regarding the influence of the Temporary Amnesty Program on Tax Revenue at the Kabanjahe Pratama Tax Office, the author can draw the following conclusions:

1. The Voluntary Disclosure Program has a positive and significant effect on tax revenue at the Kabanjahe Pratama Tax Service Office. The calculated t value of 10.833 is greater than the t table of 1.984 with a significance level of 0.000, which is smaller than the confidence level of 0.05, so the hypothesis is accepted.

Suggestion

The results state that the Voluntary Disclosure Program has a positive effect on tax revenue at the Kabanjahe Pratama Tax Service Office, so there needs to be an increase in the Voluntary Disclosure Program, thus the research will provide suggestions for this research:

1. For the Kabanjahe Tax Service Office, considering the importance of paying taxes for regional income, it should try to provide more frequent understanding to the public regarding the voluntary disclosure program by conducting socialization so that the public understands and knows how important it is to pay taxes in order to avoid the sanctions imposed and maintain the quality of facilities and infrastructure so that it can increase Tax Revenue.

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