THE INFLUENCE OF TAXPAYER COMPLIANCE AND TAX SANCTION ON AMNESTY TAX PARTICIPATION

Alex Mandala Putra
Nur Hidayat

ABSTRACT

Currently, the economy in Indonesia has not been able to realize a just and prosperous society and a lot of national development is still lacking. Communities often complain and are dissatisfied with government policy in terms of national development. This condition is influenced by non-compliance of the taxpayers in the community itself in paying taxes. Taxes are also state income which will be returned to the public in the form of public facilities. The public needs to know the role of tax knowledge correctly. This is very important for tax progress in Indonesia. Sampling was done by using proportional random sampling. The result of regression analysis shows, where simultaneously taxpayer compliance and tax sanction to tax amnesty participation is 20.2% while the rest equal to 79.8% is contribution of other variable not examined in this research. Partially, taxpayer compliance and tax sanction have a positive effect on tax amnesty participation. Managerial implications that can be submitted based on the results of research is the state is expected to give appreciation to taxpayers who have been obedient to pay taxes in order to avoid taxpayer disincentives, for amnestytax program can run smoothly.

Keywords: taxpayer compliance, tax penalties, amnesty tax participation

INTRODUCTION

Currently, the economy in Indonesia has not been able to realize a just and prosperous society and a lot of national development is still lacking, even public facilities such as highways, public health centers and other public institutions still need to be improved. Communities often complain and are dissatisfied with government policy in terms of national development. This condition is influenced by non-compliance of the taxpayers in the community itself in paying taxes. Taxes are also state income which will be returned to the public in the form of public facilities. However, many people do not know this. The public needs to know the role of tax knowledge correctly. This is very important for tax progress in Indonesia (Rahayu, 2017).

According to Priantar (2012) that the tax is the contribution of the people to the state coffers based on the law so that it can be forced with no direct repayment. Taxes are levied by authorities under legal norms to cover the cost of producing collective goods and services to achieve the common good.

Indonesia's tax condition is still quite worrying because of the level of compliance still decreased from year to year. Based on data summarized in the reflection of taxpayer compliance level (2016) found that until 2015, Taxpayers registered in the administration system of the Directorate General of Taxes (DGT) reached 30,644,103 taxpayers, consisting of 2,472,632 corporate taxpayers, 5,239,385 Personal Person Non Employee taxpayers, and 22,332,086 Personal Person Employee taxpayers.

Kristiyo (2016) as Director of Law Enforcement Directorate General of Taxes states that the absence of direct benefits from paying taxes is the reason taxpayers are reluctant to complete their obligations. Lack of Indonesian people's trust in tax officials is one of the reasons for the low awareness of paying taxes.

Taxpayer awareness to fulfill its obligations is still low, either to report notification or pay taxes. This condition also makes the state revenue is not maximal. State own receipts are 75% derived from taxes. If acceptance can exceed that portion, development in Indonesia can be more optimal and create justice for all levels of society (Rahayu, 2017).

Tax sanction is a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / obeyed / obeyed, in other words tax sanction is a preventive tool for taxpayers do not violate the norms of taxation (Mardiasmo, 2009). Each type of tax violation ranging from the smallest to the most severe is the threat of sanctions. Therefore, the firmness of tax sanctions is needed so that public awareness in paying taxes can increase (Rahayu, 2017).

According to Brodjonegoro (2016) as the Minister of Finance of the Republic of Indonesia, one of the strategies to improve Indonesia's economic growth is through fiscal policy in the form of tax amnesty program. The tax amnesty policy is not only aimed at funds deposited overseas but the policies that apply to all taxpayers in Indonesia. The existence of tax amnesty expected taxpayers will voluntarily report taxes and then will adhere to its tax obligations (Husnurrosyidah, 2016).

The objective of amnesty tax is to increase economic growth through asset repatriation, which is characterized by an increase in domestic liquidity, rupiah exchange rate improvement, interest rate decline, and increased investment. In addition amnesty tax also aims to expand the tax database more valid, comprehensive and integrated and increase tax revenue (Rahayu, 2017).

Indonesia had applied amnesty tax in 1984. However, the implementation was not effective because taxpayers were less responsive and not followed by the reform of the tax administration system as a whole (Ragimun, 2014). In addition, the role of
the tax sector in the APBN system still serves as a complement only so that the government does not seek more serious. At that time, much of the country's revenues were dominated by the oil and gas export sector. In contrast to the present, tax revenue is the dominant source of revenue within the structure of the Government of Indonesia's APBN.

Dzulfian (2016) describes the political economy of amnesty tax that in economic theory, amnesty tax policies have two blades. One side of this policy (as is the government's argument) can indeed increase the coffers of state revenues, expand the tax base and increase tax compliance. However, on the other hand this policy can also be counter-productive if not followed by structural changes, formulation of subsequent policies, follow-up and enforcement enforcement.

Some research results such as Jatmiko (2006), Muliari and Setiawan (2010), and Santi in Ngadiman and Huslin (2015) are about taxation sanctions indicating that tax sanctions have a positive effect on taxpayer compliance. The higher the sanction or the severity, the more taxpayers will be detrimental. Therefore, the tax sanction is expected to affect the formal compliance level of the taxpayer.

Based on the research gap above, the researcher intends to conduct a research entitled "The Influence of Taxpayer Compliance and Tax Sanction on Amnesty Tax Participation."

PROBLEM OF ANALYSIS
1. Is there any influence of taxpayer compliance to amnesty tax participation?
2. Is there any effect of tax sanction on amnesty tax participation?
3. How big is the effect of taxpayer compliance and tax sanction on amnesty tax participation?

THE OBJECTIVE OF ANALYSIS
1. To know and test whether there is influence taxpayer compliance to amnesty tax participation.
2. To know and test whether there is influence of tax sanction to amnesty tax participation.
3. To know and test how much influence taxpayer compliance and tax penalties to amnesty tax participation.

LITERATURE REVIEW
Amnesty Tax
Amnesty tax is expected to generate tax revenue that has not been paid by the taxpayer concerned. Amnesty tax is expected to increase taxpayer compliance in paying taxes supported by effective supervision and more accurate information about the list of taxpayer's wealth. In other words, this amnesty tax policy is also expected to increase tax subject and tax object. The subject of tax can be the return of funds abroad, while from the side of the tax object in the form of additional taxpayers.

History of Amnesty Tax in Indonesia
Amnesty Tax in Indonesia in 1964
The history of amnesty tax in Indonesia began in 1964 or 20 years after Indonesian Independence. The Government of Indonesia's policy relating to tax amnesty aims to generate funds, tools used by the President of the Republic of Indonesia (Keppres).

The history of amnesty tax in 1964 ended on August 17, 1965. At that time, Explanation by the Head of Jakarta Financial Inspection Drs Hussein Kartasasmita ie, until July 1965, the amount of funds derived from Tax Amnesty only some Rp 12 billion. The amount is the same as the recipient of DWIKora's DWIKora Swim Fund (Dwikora Donate) fund. This is considered very strange because there is a fund from Tax Amnesty greater when compared with Dwikora SWI levy fund.

History of amnesty tax notes that the low income from the amnesty tax proceeds from the influence of other levies, such as Gekerev and SWI Dwikora. This resulted in tax deductible taxpayers.

Amnesty Tax in Indonesia in 1984
The history of amnesty tax in 1984 is the implementation of the second Tax Amnesty policy. Similarly, in 1964, in 1984 Indonesia recorded History Tax Amnesty. However, not to refund Revolutionary funds, but to change the Indonesian tax system from official-assessment (the amount of taxes determined by the government) is changed to self-assessment (the amount of tax is determined by the taxpayers themselves).

Amnesty Tax in Indonesia in 2016
The amnesty tax policy in Indonesia is believed to be one of the best programs in the fiscal history of the world. The indicators can be seen from the high enthusiasm of the participants, the amount of redemption and the total repatriation declaration, or the foreign funds recorded in the tax amnesty program.

The current amnesty tax policy can be felt by the community through development financing as stated in the State Budget (APBN). Another positive impact, is the composite stock price index that continues to improve. This indicates that public confidence and the business world continue to strengthen.

Tax Sanctions
Knowledge of sanctions in taxation is important because the Indonesian government chooses to apply the self assessment system in the framework of tax collection. Under this system, the taxpayer is given the trust to calculate the deposit, and report his own tax.

To be able to run it well, then every Taxpayer requires tax knowledge, both in terms of regulations and technical administration. In order for the implementation to be orderly and in accordance with the expected target, the government has prepared the signs that are regulated in the applicable Tax Law.

**Taxpayer Compliance**

Taxpayer compliance by Devano and Rahayu (2006) is a sense of guilt and shame, taxpayer's perception of fairness and fairness of the tax burden they bear, and the effect of satisfaction on government service. Measurement of taxpayer compliance can be seen from mandatory compliance of taxpayer compliance in registering itself to the tax office, compliance in the calculation and payment of indebted tax, taxpayer compliance to submit SPT.

**RESEARCH HYPOTHESIS**

**Taxpayer Compliance to Amnesty's Tax Participation**

Taxpayer compliance can be seen from how much taxpayers are registered as taxpayers in a region or a province, from the number of taxpayers registered whether all taxpayers can participate in the tax programs contained in Indonesia, because also seen that we embrace self-assessment the system and the taxpayers can cheat because the calculation, payment and reporting done by the taxpayer and the authorities only see the reporting reported by the taxpayer, if there is fraud or not conducted reporting correctly then when held amnesty tax then the taxpayers are expected follow the tax amnesty if not make mistakes or mistakes that are not known then no need to follow the tax amnesty program. Based on the above explanation can be formulated hypothesis as follows:

H1 = Taxpayer compliance has a positive effect on amnesty tax participation.

**Tax Sanctions Compliance to Amnesty's Tax Participation**

Sanctions may indicate that a taxpayer does not comply with taxation or non-compliance with regulations that have been made by the tax law, many sanctions contained in the field of taxation, there are sanctions that formally and materially, if we have made a mistake or not obey in the past reporting may propose amnesty tax that can help the taxpayers in the exemption from sanctions but if at the time of amnesty tax has been followed and it turns out in the future in knowing have done the reporting of assets that are not in accordance with the reality it will be given sanctions and in remove the ransom that we have deposited in the past. Based on the above explanation can be formulated hypothesis as follows:

H2 = Tax sanctions have a positive effect on amnesty tax participation.

**RESEARCH MODEL**

[Diagram of research model]

**RESEARCH METHODOLOGY**

In the data collection, used survey research method so as to compile a questionnaire with Likert scale. According Sugiyono (2012), survey research method is a method conducted on large and small populations, but the data studied is data from the samples taken from the population, so that the incidence of relative events, the distribution, and the relationship - the relationship between sociological and psychological variables. Likert scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomenal (Sugiyono, 2012).

**OBJECT OF RESEARCH**

Objects studied in this study are personal taxpayers who are fully responsible for compliance called taxpayer compliance (X1) and consciously or unconsciously have sanctioned tax (X2) which as an exogenous variable while the endogen is the level of tax participation amnesty (Y), to analyze the taxpayer who has done amnesty tax.

**POPULATION**
The population is a composite of all elements in the form of events, things, or people with similar characteristics that are at the center of the researcher's attention, since they are viewed as a universe of research (Ferdinand, 2006). Population in this research is taxpayers who participate tax amnesty in tax office Cibeunying Bandung amounting to 5,050.

SAMPLE
According Sugiyono (2012), the sample is part of the number and characteristics possessed by the population. For that sample taken from the population must be truly representative (representing). To obtain a representative sample, then in this research used sampling technique by proportional random sampling. Determination of sample size in this study was done by Slovin formula. The sample to be tested is 98 respondents.

RESULT ANALYSIS
CLASSICAL ASSUMPTION TEST
NORMALITY TEST

<table>
<thead>
<tr>
<th>Normality Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>98</td>
</tr>
<tr>
<td>Normal Parameters a,b</td>
<td>Mean 0E-7</td>
</tr>
<tr>
<td></td>
<td>Std. Deviation .51305115</td>
</tr>
<tr>
<td></td>
<td>Absolute .097</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>Positive .097</td>
</tr>
<tr>
<td></td>
<td>Negative -.065</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>.959</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.317</td>
</tr>
</tbody>
</table>

a. Test distribution is Normal.
b. Calculated from data.

The table above is the result of normality test by Kolmogorov Smirnov method, the value of sig obtained is 0.317. Because the value of its sig (0.317) greater than 0.05 means that the data is normally distributed.

MULTICOLLINEARITY TEST

<table>
<thead>
<tr>
<th>Multicolinearity Test</th>
<th>Coefficients a</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>Collinearity Statistics</td>
</tr>
<tr>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>1</td>
<td>Kepatuhan_Wajib_Pajak_X1</td>
</tr>
<tr>
<td></td>
<td>Sanksi_Pajak_X2</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Keikutsertaan_Tax_Amnesty_Y

From the above output it can be seen that the VIF value is less than 10, so it can be concluded that there is no multicollinearity in the data.

AUTO-CORRELATION TEST

<table>
<thead>
<tr>
<th>Autocorrelation Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model Summary b</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Model</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.976</td>
</tr>
</tbody>
</table>

b. Dependent Variable: Keikutsertaan_Tax_Amnesty_Y

Based on the above table obtained Durbin-Watson value of 1.976. Since the DW values are between dU (1,714) < DW (1,976) < 4 - dU (2,286), it can be concluded there is no autocorrelation.

HETEROSCEDASTICITY TEST
Heteroscedasticity Test of Glejser Method

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Constant)</td>
<td>.339</td>
<td>.223</td>
<td>1.522</td>
<td>.131</td>
</tr>
<tr>
<td>1</td>
<td>Kepatuhan Wajib Pajak X1</td>
<td>.025</td>
<td>.061</td>
<td>.042</td>
<td>.407</td>
</tr>
<tr>
<td></td>
<td>Sanksi Pajak X2</td>
<td>.004</td>
<td>.045</td>
<td>.009</td>
<td>.085</td>
</tr>
</tbody>
</table>

a. Dependent Variable: ABSRES

From the above output can be seen that there is a non-significant correlation, the value of X1 has a significance value of 0.685 and X2 has a significance value of 0.932. So it can be concluded there is no violation of heteroscedasticity on regression model.

MULTIPLE REGRESSION

Results of SPSS 21 software processing for multiple regression analysis are presented in the following table:

Multiple Regression Analysis

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Constant)</td>
<td>1,238</td>
<td>.412</td>
<td>3,002</td>
<td>.003</td>
</tr>
<tr>
<td>1</td>
<td>Kepatuhan Wajib Pajak X1</td>
<td>.376</td>
<td>.113</td>
<td>.308</td>
<td>3,338</td>
</tr>
<tr>
<td></td>
<td>Sanksi Pajak X2</td>
<td>.263</td>
<td>.084</td>
<td>.291</td>
<td>3,146</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Keikutsertaan_Tax_Amnesty_Y

Based on the calculation results in the table above, obtained the form of multiple linear regression equation as follows:

\[ Y = 1,238 + 0,376 X_1 + 0,263 X_2 \]

F Test

<table>
<thead>
<tr>
<th>ANOVA</th>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Regression</td>
<td>6,462</td>
<td>2</td>
<td>3,231</td>
<td>12,022</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>25,532</td>
<td>95</td>
<td>.269</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>31,994</td>
<td>97</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Keikutsertaan_Tax_Amnesty_Y
b. Predictors: (Constant), Sanksi_Pajak_X2, Kepatuhan_Wajib_Pajak_X1

From the table above, obtained the value of F arithmetic of 12.022. Because the value of F arithmetic (12.022)> F table (3.092), then Ho is rejected. Thus it can be concluded that there are simultaneously significant influence of Taxpayer Compliance (X1) and Tax Sanctions (X2) on Amnesty Tax (Y) Participation.
T Test

1. Taxpayer Compliance to Amnesty's Tax Participation

<table>
<thead>
<tr>
<th>Variabel</th>
<th>t hitung</th>
<th>df</th>
<th>t tabel</th>
<th>Sig</th>
<th>Keterangan</th>
<th>Kesimpulan</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>3,338</td>
<td>95</td>
<td>±1,985</td>
<td>0,001</td>
<td>Ho rejected</td>
<td>Significant</td>
</tr>
</tbody>
</table>

![Picture 3](image)

Regional Rejection and Acceptance of Ho Taxpayer Compliance Variable (X1) to Amnesty Tax Participation (Y)

Based on the above table can be seen that the variable X1 has a value of t arithmetic greater than the value of t table. Because the value of t arithmetic (3.338)> t table (1.985), then Ho is rejected. Therefore, it can be concluded that partially there is significant influence of Taxpayer Compliance (X1) on Amnesty Tax Participation (Y).

2. Tax Sanctions Compliance to Amnesty’s Tax Participation

<table>
<thead>
<tr>
<th>Variabel</th>
<th>t hitung</th>
<th>df</th>
<th>t tabel</th>
<th>Sig</th>
<th>Keterangan</th>
<th>Kesimpulan</th>
</tr>
</thead>
<tbody>
<tr>
<td>X2</td>
<td>3,146</td>
<td>95</td>
<td>±1,985</td>
<td>0,002</td>
<td>Ho rejected</td>
<td>Significant</td>
</tr>
</tbody>
</table>

![Picture 4](image)

Regional Rejection and Acceptance of Ho Variable Tax Sanctions (X2) on Amnesty Tax Participation (Y)

Based on the above table can be seen that the variable X2 has a value of t arithmetic greater than the value of t table. Because the value of arithmetic (3.146)> t table (1.985), then Ho is rejected. Therefore, it can be concluded that partially there is significant influence from Tax Sanction (X2) on Amnesty Tax Participation (Y).

Coefficient of Determination (R²)

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.449 a</td>
<td>.202</td>
<td>.185</td>
<td>.51842</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Sanksi_Pajak_X2, Kepatuhan_Wajib_Pajak_X1
b. Dependent Variable: Keikutsertaan_Tax_Amnesty_Y

Based on the above table, the value of R square is 0.202 or 20.2%. This means that the Taxpayer Compliance variable (X1) and Tax Sanction (X2) gives 20.2% influence on the Amnesty Tax (Y) Participation. While the rest of 79.8% is the contribution of other variables besides Taxpayer Compliance (X1) and Tax Sanctions (X2).

RESEARCH RESULT

<table>
<thead>
<tr>
<th>No</th>
<th>Variabel</th>
<th>Hypothesis</th>
<th>Result</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxpayer Compliance</td>
<td>Positive</td>
<td>Positive</td>
<td>H0 rejected</td>
</tr>
<tr>
<td>2</td>
<td>Tax Sanction</td>
<td>Positive</td>
<td>Positive</td>
<td>H0 rejected</td>
</tr>
<tr>
<td>3</td>
<td>Taxpayer compliance and</td>
<td>Affects simultaneously</td>
<td>Affects</td>
<td>H0 rejected</td>
</tr>
</tbody>
</table>
DISCUSSION
Taxpayer Compliance to Amnesty's Tax Participation
The research found that amnesty tax participation is influenced by taxpayer compliance. Taxpayer compliance variable has a positive effect on amnesty tax participation. A person's attitude towards an object or understanding of the tax laws and subjective norms regarding the consciousness of the taxpayer will affect the person's behavior through his intention or his willingness to pay taxes to realize a thing called compliance. In the case of obedience here, has been touched on what compliance will be applied by the taxpayer to the State of Indonesia, that is by participating in the government's offer of amnesty tax program in which the participation of taxpayers is needed by the government in increasing revenue and improve taxpayer compliance useful for the taxpayer itself. Attitudes toward tax compliance are shaped by the taxpayer's beliefs about tax compliance that include everything that is known, believed and experienced by the taxpayer regarding the implementation of tax laws. Taxpayer's beliefs about the behavior of tax compliance will result in a positive or negative attitude to tax compliance, which will further shape the intention of the taxpayer to comply or disobey the applicable legislation. With the amnesty tax program is expected taxpayers can help the government to realize the targets to be achieved. This amnesty tax program should be run in such a way as to balance the reform of the tax administration system thoroughly with the increase of taxation law enforcement.

The results of this study support the research Fatmala (2017) stating that taxpayer compliance affect the participation of amnesty tax.

Tax Sanctions Compliance to Amnesty's Tax Participation
The research found that amnesty tax participation is influenced by tax sanctions. The tax sanction variable has a positive effect on amnesty tax participation. The existence of tax sanction gives a positive influence on taxpayers' willingness to follow amnesty tax program, the higher the implementation of tax sanction, the higher the willingness of the taxpayer to join the tax amnesty program. With the tax sanction, taxpayers are encouraged to participate in amnesty tax to avoid tax sanctions imposed by the authorities.

The research of this study support the research Andriawan, Sujana, and Yasa (2017) stating that tax sanctions affect the amnesty tax participation.

Analysis of the Effect of Taxpayer Compliance and Tax Sanctions on the Amnesty Tax Participation
Based on F test results found that taxpayer compliance variable and simultaneous tax sanctions together influence the participation of amnesty tax. The influence of the overall variable is 20.2% while the rest of 79.8% is the contribution of other variables not examined in this study.

CONCLUSION
1. Partially, Taxpayer Compliance (X1) has a significant effect on Amnesty Tax Participation, and Tax Sanction (X2) has a significant effect on the Amnesty Tax Participation (Y).
2. Simultaneously, Taxpayer Compliance (X1) and Tax Sanctions (X2) have a significant effect on Amnesty Tax Participation (Y).
3. Simultaneously, Taxpayer Compliance (X1) and Tax Sanction (X2), 20.2% effect on Amnesty Tax Participation (Y), while the rest of 79.8% influenced by other factors not observed in this study.
4. This amnesty tax program should be run in such a way as to balance the reform of the tax administration system thoroughly with the increase of taxation law enforcement. The results of this study support the research Fatmala (2017) stating that taxpayer compliance affect the participation of amnesty tax. The results of this study support the research Fatmala (2017) stating that taxpayer compliance affect the participation of amnesty tax.
5. The existence of tax sanction gives a positive influence on taxpayers' willingness to follow amnesty tax program, the higher the implementation of tax sanction, the higher the willingness of the taxpayer to join the tax amnesty program. With the tax sanction, taxpayers are encouraged to participate in amnesty tax to avoid tax sanctions imposed by the authorities. The research of this study support the research Andriawan, Sujana, and Yasa (2017) stating that tax sanctions affect the amnesty tax participation.

SUGGESTION
1. For taxpayers, to be able to follow a growing reform in terms of taxation, especially on taxpayer compliance and tax sanctions taxpayers should be equipped with sufficient knowledge. Taxpayers must also support taxation programs from the government by participating in any taxation program held by the government.
2. For the Directorate General of Taxation, the Directorate General of Taxes may conduct training services in order to improve the tax service for taxpayers, especially in providing tax services related to the amnesty tax program.
3. For academics, it is necessary to conduct a more in-depth study of what variables affect the participation of tax amnesty. Other factors not included in this study may be added in subsequent research in the form of factors that may affect the amnesty tax participation.
Melalui http://www.kemenkeu.go.id.


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Undang-Undang Republik Indonesia No. 11 Tahun 2016 Tentang Tax Amnesty. Undang-Undang Republik Indonesia No. 28 Tahun 2007 Tentang Ketentuan Umum dan Tata Cara Perpajakan.


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