

The Moderating Effect of Tax Knowledge on Tax Sanctions, Voluntary Disclosure Program and Taxpayer Compliance Relationships

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ABSTRACT

The decline in state revenue from taxes was due to the existence of taxpayers who did not comply in carrying out their tax obligations. The Indonesian government's efforts to make taxpayers comply in carrying out their tax obligations include implementing tax sanctions and the Voluntary Disclosure Program. The purpose of this study was to determine the effect of tax sanctions and Voluntary Disclosure Program on the compliance of individual taxpayers registered at KPP Pratama Makassar Utara. The population in this study were all individual taxpayers registered at KPP Pratama Makassar Utara using a sample of 100 samples based on purposive sampling as a sampling technique. Data analysis used multiple linear regression analysis and Moderated Regression Analysis. The results of this study show that tax sanctions and Voluntary Disclosure Program have a positive and significant effect on taxpayer compliance. The results of this study also indicate that knowledge of taxation has not been able to moderate the relationship between tax sanctions and the Voluntary Disclosure Program on taxpayer compliance.



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INTRODUCTION

Indonesia is a country with its main source of income coming from taxes. In 2019, Indonesia's tax revenue grew by 9.8% compared to 2018 (Badan Pusat Statistik, 2023). In contrast to 2020 when Indonesia was hit by the Covid-19 pandemic, Indonesia's tax revenue decreased drastically (Salamah & Furqon, 2020). According to Ardin et al., (2022) in 2020, revenue from taxes amounted to IDR 1,018.83 trillion, a decrease of 15.51 percent compared to 2019 which reached IDR 1,312.37 trillion. This is in line with the statement of the Minister of Finance of the Republic of Indonesia, Sri Mulyani, stating that by 2020, economic growth will be depressed to minus (Junaedi & Salistia, 2020). During the pandemic, the economy in various countries has slumped, one of which is Indonesia (Sumarni, 2020). Susanti et al., (2020) explained that the decline in state revenue from taxes was due to taxpayers who were not compliant in carrying out their tax obligations.

According to the Decree of the Minister of Finance No. 544 / KMK.04 / 2000, tax compliance is defined as the actions of Taxpayers in fulfilling their tax obligations in accordance with the

provisions of the laws and regulations and implementing regulations for taxation in force in a country (Sari & Saryadi, 2019). Regulation of the Minister of Finance Number 74 / PMK.03 / 2012 states that Taxpayers are said to be compliant if they are on time in submitting the Annual Tax Return (SPT), and do not have tax arrears for all types of taxes, unless they have obtained permission to pay in installments or postpone tax payments (Susanti et al., 2020). The phenomenon of tax compliance also occurred at the North Makassar Pratama Tax Office which can be seen in the difference between the amount of tax revenue from Individual Taxpayers in 2019-2022.

From the data above, it can be seen that tax revenue at KPP Pratama Makassar Utara in 2020 decreased. Where in the previous year, namely 2019, tax revenue reached IDR 84,618,877,821 and in 2020 it fell to IDR 70,934,397,952. The decrease in revenue proves that many Taxpayers do not fulfill their tax obligations. Various efforts have been made to make Taxpayers comply with their tax obligations. One of these efforts is to impose tax sanctions. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to, or in other words, tax sanctions are a deterrent/preventive tool so that taxpayers do not violate tax norms (Mardiasmo, 2016). Tax sanctions are tax laws and regulations that contain sanctions if they are negligent in carrying out tax obligations (Wicaksana & Supadmi, 2019). The more severe the sanctions imposed by the tax authorities on taxpayers who violate tax regulations, the more aware they are and the higher their compliance as taxpayers (Maxuel & Primastiwi, 2021). The imposition of these sanctions aims to prevent taxpayer non-compliance (Andiko, 2018).

Research conducted by Dewi & Merkusiwati (2018) and Karnedi & Hidayatulloh (2019) stated that tax sanctions have an effect on tax compliance. The higher the tax sanctions given, the more obedient the Taxpayer will be in paying taxes, and vice versa. This is different from the research of Waruwu & Sudjiman (2022) which shows that tax sanctions have no effect on taxpayer compliance. Even though there are clear sanctions, there are still taxpayers who are reluctant to pay taxes (Kartini & Isroah, 2018). Thus, the government is again trying to increase Taxpayer compliance by launching several programs or policies, one of which is the tax amnesty program. In 2016, the Directorate General of Taxes implemented a tax amnesty program and it was considered less successful because taxpayer participation was less than the target that had been set (Direktorat Jenderal Pajak, 2017). The results of Ispriyarso's (2019) research stated that of the number of taxpayers who had NPWPs reaching 32.7 million, only 891,577 taxpayers participated in the Tax Amnesty. This was then reinforced by the results of a survey from Mujani Research and Consulting (MRC) in 2016 which showed that 70% of respondents had never heard of Tax Amnesty (Kuwado, 2016). This means that tax socialization regarding Tax Amnesty has not really touched the majority of Indonesian citizens (Safri, 2020). In 2021, the Indonesian government is again trying to improve taxpayer compliance by issuing Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP). The law consists of six areas of regulation, one of which is the Voluntary Disclosure Program or commonly referred to as PPS (Robbany & Ekowati, 2022).

Table 1. Amount of Tax Revenue from Individual Taxpayers at the North Makassar Pratama Tax Office in 2019-2022

Year	Amount of Tax Revenue from Individual Taxpayers
2022	442,862,808,137
2021	120,805,857,147
2020	70,934,397,952
2019	84,618,877,821

Source: North Makassar Pratama Tax Office (2023)

The Voluntary Disclosure Program (PPS) is one of the tax amnesty programs initiated by the government as a solution for taxpayers who have not reported their taxes during the Covid-19 pandemic. The law governing PPS is written in Law Number 7 of 2021 Chapter V in articles 5 to 12 (Ardin et al., 2022). PPS provides an opportunity for taxpayers to report or disclose unfulfilled tax obligations voluntarily through PPh payments based on asset disclosure (Pajak, 2023). In 2022, the government reissued the Tax Amnesty policy with new provisions and terms called the Voluntary Disclosure Program (PPS) (Robbany & Ekowati, 2022). The PPS aims to restore the economy due to the crisis caused by the pandemic but can also increase taxpayer compliance in disclosing assets and paying their tax obligations (Peilouw, 2022). The PPS has been in effect since January 1, 2022 to June 30, 2022. This PPS is expected to be the basis for tax collection in Indonesia in the future. Therefore, it is necessary to know the level of success of the PPS implementation. To find out the level of success, research needs to be conducted so that the government can establish regulations or policies that can increase tax revenues. The importance of the Voluntary Disclosure Program for Taxpayer compliance is in accordance with the research of Waru-wu & Sudjiman (2022) that the Voluntary Disclosure Program has an influence on Taxpayer compliance. In contrast to the research results from Finrely & Ardiansyah (2020), which showed that the Voluntary Disclosure Program (PPS) had no influence on voluntary tax compliance.

The application of tax sanctions and the Voluntary Disclosure Program will be less effective if Taxpayers do not have knowledge about taxation. This is in accordance with the attribution theory which assumes that an event or behavior can occur because it is influenced by internal and external factors (Rahmawati & Yulianto, 2018). Attribution theory when associated with taxation, there are two factors that can influence Taxpayers to comply in carrying out their tax obligations, namely internal and external factors. Tax knowledge is one of the internal factors that influences Taxpayers to comply. If Taxpayers do not have knowledge about tax regulations and processes, then Taxpayers cannot determine their behavior appropriately (Sari & Saryadi, 2019). Increasing Taxpayer compliance requires adequate tax knowledge. Mandowally & Matani (2020) state that tax knowledge is everything that Taxpayers know about taxes. Having good tax knowledge can help improve taxpayer compliance in paying taxes and taxpayers can do so in accordance with tax laws and regulations (Oladipupo & Obazee, 2016). Several relevant research results on taxpayer compliance that can be influenced by tax knowledge are research findings from Susanti et al., (2020), Wardani & Wati (2018), and Ermawati & Afifi (2018) showing that tax knowledge has a significant effect on a person's compliance in paying taxes. In contrast to the results of research by Fauziati et al., (Fauziati (2016) showing that tax knowledge has no effect on taxpayer compliance.

LITERATURE REVIEW

Compliance Theory

Compliance Theory was initiated by Stanley Milgram in (1963). This theory assumes that there are two perspectives in the sociological literature regarding compliance with a law, namely instrumental and normative. The instrumental perspective assumes that individuals are completely driven by personal interests and responses to changes related to behavior. The normative perspective is related to what people consider moral and contrary to personal interests. A person tends to obey laws that are considered appropriate and consistent with the individual's own internal norms. Normative commitment through personal morality means that a person will obey the law because the law is considered a necessity, while normative commitment through legitimacy means that a person will obey the rules because the authority to draft the law has the right to dictate behavior (Windari et al., 2022).

Attribution Theory

Attribution theory was proposed by Harold Kelley (1973) and is a development of the attribution theory discovered by Fritz Heider (1958). This theory assumes that an event or behavior can occur because it is influenced by internal and external factors (Rahmawati & Yulianto, 2018). Internal factors are behaviors that are under the control of an individual himself. While external factors are behaviors that are considered to be the result of external parties, namely the external environment such as economic conditions (Purnaditya & Rohman, 2015). This can be interpreted as an action taken by a person because of coercion due to situational pressure (Wijaya & Febrianti, 2021).

Hypotheses Development

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to. Or in other words, tax sanctions are a deterrent for taxpayers not to violate tax norms (Mardiasmo, 2016). Compliance theory explains that normative commitment through personal morality means that a person will obey the law because the law is considered a necessity, while normative commitment through legitimacy means that a person will obey the regulations because the legal drafting authority has the right to dictate behavior (Windari et al., 2022). The application of sanctions is determined as a result of the failure to fulfill tax obligations by taxpayers as mandated by tax laws. The imposition of tax sanctions on taxpayers can cause taxpayers to fulfill their tax obligations so that it can increase taxpayer compliance itself (Maxuel & Primastiwi, 2021). Research conducted by Karnedi & Hidayatulloh (2019) and Dewi & Merkusiwati (2018) stated that tax sanctions have an effect on tax compliance. The higher the tax sanctions given, the more obedient the Taxpayer will be in paying taxes, and vice versa. This is different from the research of Waruwu & Sudjiman (2022) which shows that tax sanctions have no effect on taxpayer compliance. Based on this, the hypothesis proposed is:

H1: Tax sanctions have a positive and significant effect on taxpayer compliance.

The Voluntary Disclosure Program is an opportunity for taxpayers to voluntarily disclose or report unfulfilled tax obligations through Income Tax (PPH) payments based on asset disclosure (Imelda & Wibowo, 2022). According to Imelda & Wibowo (2022), the better the program or policy provided by the government to taxpayers, the more optimal the taxpayer's compliance will be. Based on attribution theory, the external factor that influences taxpayers to be compliant is the Voluntary Disclosure Program (Alfiyah & Latifah, 2017). Thus, the Voluntary Disclosure Program is related to taxpayer compliance because it can determine taxpayer behavior. The results of previous studies, namely Waruwu & Sudjiman (2022) and Imelda & Hesti (2022) stated that the Voluntary Disclosure Program has an effect on taxpayer compliance. Based on this description, the hypothesis proposed is:

H2: Voluntary Disclosure Program has a positive and significant effect on Taxpayer Compliance.

Knowledge about taxation will increase taxpayer compliance. The higher the level of taxpayer understanding, the higher the taxpayer compliance will be (Fitria & Supriyono, 2019). Based on attribution theory, the internal factor that makes taxpayers comply in carrying out their tax obligations is having knowledge about the results of tax collection directly in their area (Listyowati & Suhendro, 2018). This knowledge is a mainstay for taxpayers to assess their understanding of tax regulations and choose to behave compliantly or not (Fitria & Supriyono, 2019). Based on this description, the hypothesis proposed is:

H3: Tax knowledge can moderate the relationship between tax sanctions and taxpayer Compliance

The Voluntary Disclosure Program in the Tax Harmonization Law aims to increase voluntary taxpayer compliance (Sumatriani et al., 2022). To increase taxpayer compliance through this program, knowledge about taxation is needed. Based on attribution theory, tax knowledge is an internal factor that can influence taxpayer behavior. This is because having knowledge and understanding of taxation is very important in supporting the success of the voluntary disclosure program policy. Taxpayer tax knowledge should be able to change perceptions in paying taxes, thereby increasing taxpayer compliance (Ningtyas & Aisyaturrahmi, 2022). Therefore, tax knowledge is needed for taxpayers to improve public tax understanding so that taxpayer compliance increases. Based on the explanation above, the hypothesis proposed is:

H4: Tax knowledge can moderate the relationship between Voluntary Disclosure Programs and Taxpayer compliance.

RESEARCH METHOD

The type of research used in this study is quantitative research using an associative approach as a research approach. The population in this study is all Individual Taxpayers registered at the North Makassar Pratama Tax Office using a sample of 100 samples based on *purposive sampling* as a sampling technique. Data analysis techniques is multiple regression analysis. Before conducting multiple regression analysis, a data quality test consisting of validity test and reliability test was first conducted to see whether the research instrument used in this study in the form of a questionnaire can be trusted as a measuring tool for variables. After that, descriptive analysis and classical assumption test were conducted as well as hypothesis test with determination coefficient test, t test, and F test.

RESULT AND DISCUSSION

Based on the test results in Table 2 above, the R² value (R) *was obtained. Square*) of 0.310 or equal to 31%. This result shows that 31% of taxpayer compliance is influenced by tax sanctions and PPS. The remaining 69% is influenced by other variables that have not been studied in this study. Based on Table 3 above, it can be seen that the F_{count} shows a figure of 21.761 with a significance level of 0.000 which is smaller than 0.05. This means that the tax sanction and PPS variables simultaneously or together have an effect on Taxpayer compliance.

Table 2. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,557 ^a	,310	,295	2,338

Source: Processed data, 2023

Table 3. Results of Simultaneous Regression Test (F Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	238,002	2	119,001	21,761	,000 ^b
1 Residual	530,438	97	5,468		
Total	768,440	99			

Source: Processed data, 2023

Table 4. Partial Regression Test Results (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11,748	1,672		7,029	,000
1 Tax Penalties	,161	,066	,217	2,430	,017
PPS	,532	,106	,446	4,997	,000

Source: Processed data, 2023

Based on Table 4, it can be seen that the tax sanction variable has a t count of 2.430 > t table of 1.984 (Sig. = 0.05 and df = nk-1, which is 100-2-1 = 97) with an unstandardized beta coefficient of 0.161 and a significance level of 0.017 which is smaller than 0.05, then **H1 is accepted**. This means that tax sanctions have an effect on taxpayer compliance. Thus, the first hypothesis stating that tax sanctions have an effect on taxpayer compliance is proven or can be accepted. This shows that the more sanctions given to taxpayers who do not report their Annual Tax Returns, the more it encourages increased compliance of Individual Taxpayers.

Based on Table 10, it can be seen that the PPS variable has a t count of 4.997 > t table of 1.984 (Sig. = 0.05 and df = nk-1, namely 100-2-1 = 97) with an unstandardized beta coefficient of 0.532 and a significance level of 0.000 which is smaller than 0.05, then **H2 is accepted**. This means that the Voluntary Disclosure Program has an effect on Taxpayer compliance. Thus, the second hypothesis stating that the Voluntary Disclosure Program has an effect on Taxpayer compliance is proven or can be accepted. This shows that the better the tax policy made by the government, the more it encourages increased compliance of Individual Taxpayers. Based on Table 5 above, it can be seen that the Kolmogorov-Smirnov significance value indicated by Monte Carlo Sig. (2-tailed) is greater than 0.05 or 5%, which is 0.290. This shows that the regression model in this study is normally distributed. Based on Table 6 above, the value of R² (R Square) is 0.433 or 43.3%. The results of the determination coefficient test above with the R Square value is 0.433, which means that taxpayer compliance can be explained by the tax sanction variables (X1), PPS (X2), tax knowledge (M), X1_M and X2_M of 43.3%. The remaining 56.7% is influenced by other variables that have not been studied in this study.

Table 5. Normality Test Results

	Unstandardized Residual
N	100
Normal Parameters ^{a,b} Mean	,0000000
Std. Deviation	2.12990779
Most Extreme Differences Absolute	,100
Positive	,054
Negative	-,100
Test Statistics	,100
Asymp. Sig. (2-tailed)	0.016 ^c
Monte Carlo Sig. Sig. (2-tailed)	,290 ^d

Source: Processed data, 2023

Table 6. Results of the Determination Coefficient Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,658 ^a	,433	,403	2,153

Source: Processed data, 2023

Table 7. Results of Simultaneous Regression Test (F Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	332,695	5	66,539	14,354	,000 ^b
1 Residual	435,745	94	4,636		
Total	768,440	99			

Source: Processed data, 2023

Table 8. Partial Regression Test Results (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	21,582	7,829		2,757	,007
Tax Penalties	-,241	,422	-,324	-,570	,570
PPS	-,226	,552	-,190	-,410	,683
Tax Knowledge	-,218	,352	-,249	-,619	,537
X1_M	,013	,018	,577	,717	,475
X2_M	,024	,024	,763	1,027	,307

Source: Processed data, 2023

Table 9. Partial Regression Test Results (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10,563	1,647		6,414	,000
Tax Penalties	,081	,068	,109	1,187	,238
Tax Knowledge	,476	,080	,544	5,932	,000

Source: Processed data, 2023

Table 10. Partial Regression Test Results (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8,890	1,691		5,256	,000
PPS	,335	,110	,281	4,847	,003
Tax Knowledge	,390	,081	,446	3,052	,000

Source: Processed data, 2023

The results of the F test in table 7 show that the calculated F value is 14.354 with a significance level of 0.000 less than 0.05. This shows that the variables of tax sanctions (X1), PPS (X2), tax knowledge (M), X1_M and X2_M together or simultaneously affect taxpayer compliance. In Table 9, the significance value of the t-test of the tax knowledge variable is 0.000. This value is smaller than 0.05, which means that there is an influence of the tax knowledge variable on taxpayer compliance. Furthermore, in the regression with interaction in Table 8, the significance value of the interaction between tax sanctions and tax knowledge is 0.475, which indicates that the

interaction has no effect. Because the coefficient b_2 is significant and the coefficient b_3 is not significant, the use of the tax knowledge variable is not a moderating variable for the Quasi Moderation criteria, but rather as a predictor variable.

the Moderated Regression Analysis (MRA) test shown in Table 13, it shows that the moderating variable $X1_M$ has a t count of 0.717 $<$ t table 1.984 with an unstandardized beta coefficient of 0.013 and a significance level of 0.475 which is greater than 0.05, then **H3 is rejected**. This means that the tax knowledge variable is not a variable that has the potential to strengthen the tax sanction variable with Taxpayer compliance. So the third hypothesis (H3) which states that tax knowledge can moderate the relationship between tax sanctions and Taxpayers is not proven or rejected.

In Table 10, the significance value of the t -test of the tax knowledge variable is 0.000. This value is more than 0.05, which means that there is an influence of the tax knowledge variable on Taxpayer compliance. Furthermore, in the regression with interaction in Table 8, the significance value of the interaction between PPS and tax knowledge is 0.307, which indicates that the interaction has no effect. Because the coefficient b_2 is significant and b_3 is not significant, the use of the tax knowledge variable is not a moderating variable for the Quasi Moderation criteria, but rather as a predictor variable. Moderated Regression Analysis (MRA) test seen in Table 8, it shows that the moderating variable $X2_M$ has a t count of 1.027 $<$ t table 1.984 with an unstandardized beta coefficient of 0.024 and a significance level of 0.307 which is greater than 0.05, then **H4 is rejected**. This means that the tax knowledge variable is not a variable that strengthens the PPS variable with Taxpayer compliance. So the fourth hypothesis (H4) which states that tax knowledge can moderate the relationship between the Voluntary Disclosure Program and Taxpayer compliance is not proven or rejected.

Based on the results of the hypothesis test that has been conducted, it shows that tax sanctions have a positive and significant effect on taxpayer compliance. This means that the more sanctions given to taxpayers, the more it increases the compliance of individual taxpayers. The imposition of tax sanctions, both in the form of administrative sanctions and criminal sanctions that can harm taxpayers, makes taxpayers try as hard as possible to fulfill their tax obligations in order to avoid these sanctions. Tax sanctions are a tool used to prevent taxpayers, especially individual taxpayers, from violating established tax obligations. Taxpayers who do not violate their tax obligations indirectly help in national development because taxes are the backbone of the Indonesian state. These results support *the compliance theory* proposed by Milgram (1963) that a person will obey the law because it is considered a necessity and a person will obey the regulations because the legal drafting authority has the right to impose sanctions (Windari et al., 2022). The results of this study are in line with the research of Karnedi & Hidayatulloh (2019) and Dewi & Merkusiwati (2018) which stated that tax sanctions have a positive effect on taxpayer compliance. Meanwhile, the results of this study contradict the research of Waruwu & Sudjiman (2022) which shows that tax sanctions have no effect on taxpayer compliance.

Based on the results of the hypothesis test that has been conducted, it shows that the Voluntary Disclosure Program has a positive and significant effect on Taxpayer compliance. This means that the Voluntary Disclosure Program policy can increase the compliance of Individual Taxpayers. The implementation of a tax amnesty program such as the Voluntary Disclosure Program creates a motivation for Taxpayers to comply with their tax obligations because Taxpayers will avoid sanctions if they have followed the policy. The Voluntary Disclosure Program is able to encourage Taxpayers to disclose their unfulfilled tax obligations through PPh payments based on asset disclosure. This is also evidenced by the tax revenue of the North Makassar KPP Pratama from the PPS, which is IDR 351,078,047,723 with a total of 1,694 participants (North Makassar KPP Pratama, 2023). These results support the attribution theory put forward by Kelley (1972) where the external factor that influences Taxpayers to comply is the

Voluntary Disclosure Program (Alfiyah & Latifah, 2017). The results of this study are in line with the research of Waruwu and Sudjiman (2022) that the Voluntary Disclosure Program has an influence on Taxpayer compliance. Meanwhile, the results of this study contradict the research of Finrely & Ardiansyah (2020) which explains that the Voluntary Disclosure Program has no influence on Taxpayer compliance.

Based on the results of the hypothesis test that has been carried out, it is proven that tax knowledge cannot moderate the relationship between tax sanctions and compliance of Individual Taxpayers at the North Makassar Pratama Tax Office, but rather as a predictor. This means that the tax knowledge possessed by Taxpayers will not necessarily increase the compliance of Individual Taxpayers. Tax knowledge possessed by Taxpayers is not necessarily too broad, because Taxpayers also have to face various rapid changes in tax regulations and the tax sanctions imposed give rise to different views for each Taxpayer (Fauziati et al., 2016). Thus, this study is in line with the research of Susanti et al. (2020) that knowledge is a predictor in increasing Taxpayer compliance. Taxpayers who have adequate knowledge about taxation do not necessarily increase taxpayer compliance because there are still other factors that can affect taxpayer compliance such as tax socialization, tax services or taxpayer environment. In addition, there is also a factor of lack of taxpayer knowledge about the importance of carrying out tax obligations, which motivates them not to carry out tax obligations (Agustiara & Jati, 2020). The attribution theory proposed by Kelley (1972) states that an event or behavior can occur because it is influenced by internal and external factors. These factors can affect the willingness of Taxpayers to comply with paying taxes, both from internal and external sources. The internal factors referred to in this study are the tax knowledge possessed by Taxpayers. The results of the study indicate that tax knowledge cannot moderate the relationship between tax sanctions and Taxpayer compliance.

Based on the results of the hypothesis test that has been conducted, it is proven that tax knowledge cannot moderate the relationship between the Voluntary Disclosure Program and Individual Taxpayer compliance at the North Makassar Pratama Tax Office, but rather as a predictor. This means that the tax knowledge possessed does not necessarily change the behavior of Taxpayers in fulfilling their tax obligations even though the Voluntary Disclosure Program is implemented. The Voluntary Disclosure Program is an opportunity for Taxpayers to disclose their unfulfilled tax obligations through Income Tax (PPh) payments. This means that the tax knowledge possessed by Taxpayers will not necessarily increase the compliance of Individual Taxpayers. Although Taxpayers have knowledge about taxation, generally there are still Taxpayers who do not understand taxes (Fauziati et al., 2016). If Taxpayers have tax knowledge but still do not understand, then Taxpayers will not be motivated to participate in the Voluntary Disclosure Program which ultimately means Taxpayers do not fulfill their tax obligations. This study does not support the attribution theory proposed by Kelley (1973) because the internal factor in this study is tax knowledge that does not yet have the potential to strengthen the relationship between the Voluntary Disclosure Program and Taxpayer compliance.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

Based on the results of the analysis and discussion that have been carried out, it can be concluded that tax sanctions have a positive and significant effect on taxpayer compliance. This means that the more sanctions given to taxpayers, the more it increases the compliance of individual taxpayers at the North Makassar Pratama Tax Office. Furthermore, the Voluntary Disclosure Program has a positive and significant effect on taxpayer compliance. This means that the Voluntary Disclosure Program policy can increase the compliance of individual taxpayers at the North Makassar Pratama Tax Office. Meanwhile, tax knowledge has not been able to moderate the relationship between tax sanctions and the Voluntary Disclosure Program on taxpayer compliance. The limita-

tions of this study are that there are not many Individual Taxpayers who come to the North Makassar Pratama Tax Office because the period for reporting the Annual Tax Return has passed the scheduled deadline. In addition, this study only used 100 samples, so this number does not necessarily reflect the actual situation. The implications of this study are divided into three. First, for the government, the results of this study can be used as a reference in designing policies related to efforts to improve taxpayer compliance. Especially for the Directorate General of Taxes to further improve socialization regarding taxation to the public. Second, for taxpayers, the results of this study also provide input to improve their tax knowledge by always updating the latest news about taxation. Thus, taxpayers have adequate tax knowledge that is in accordance with the times and indirectly participate in building the country. Third, for further researchers, it is recommended to increase the number of samples and expand the research objects not limited to KPP Pratama North Makassar. In addition, it is recommended for further researchers to develop this study by exploring other variables or factors that have a greater influence on taxpayer compliance.

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