e-ISSN: 3025-8189 ; p-ISSN: 3025-8197

LANCAH JURNAL INOVASI DAN TREN

doi.org/10.35870/ljit.v4i2.8318

Vol. 4, No. 2, 2026

PP. 90-104

Homepage http://www.journal.lembagakita.com/ljit

Tax Revenue and Taxpayer Compliance Before and After the PPS: A Comparative Analysis

Ida Indriani[1], Sony Devano[2]

Faculty of Economics and Business, Universitas Padjajaran, Indonesia[1,2]

Email: *ida20007@mail.unpad.ac.id*

Article Info:

Article History:

Submitted 06-08-2026

Received 14-08-2026

Published 18-08-2026

ABSTRACT

This study aims to analyze changes in tax revenue and taxpayer compliance at the Directorate General of Taxes Regional Office of West Java I during the 2019–2022 period, particularly before and during the implementation of the Voluntary Disclosure Program (PPS) in 2022. The study uses secondary data from 17 Tax Offices (KPPs), covering tax revenue achievement and taxpayer compliance indicators. Data were analyzed using descriptive analysis and paired-samples t-tests to examine differences across the observation periods. The results indicate that tax revenue achievement decreased significantly from 2019 to 2020, did not change significantly from 2020 to 2021, and increased significantly from 2021 to 2022. Meanwhile, taxpayer compliance increased descriptively from 2019 to 2021 but declined in 2022, with the statistical analysis indicating no significant improvement. These findings indicate significant changes in tax revenue during the PPS implementation period, while taxpayer compliance remained statistically unchanged. However, the changes cannot be attributed solely to the PPS, as other economic and administrative factors may have contributed to the observed results.

Keywords*: Tax Revenue; Taxpayer Compliance; Tax Policy Evaluation; Voluntary Disclosure Program*

How to Cite

Indriani, I., & Devano, S. (2026). Tax Revenue and Taxpayer Compliance Before and After the PPS: A Comparative Analysis. LANCAH: Jurnal Inovasi Dan Tren, 4(2), 90-104. https://journal.lembagakita.com/ljit/article/view/8318

INTRODUCTION

Tax revenue is a fundamental component of the state's revenue structure and serves as the main pillar for funding national development. Nevertheless, taxpayer compliance rates in Indonesia continue to exhibit fluctuating patterns, posing a challenge for the Directorate General of Taxes (DJP) in achieving revenue targets. The trend in taxpayer compliance with filing Annual Tax Returns (SPT) during the 2019–2022 period reflects this dynamic. DGT data (2023) shows that the compliance rate increased from 73.06% in 2019 to 84.07% in 2021, but declined again to 83.20% in 2022, as shown in Table 1.

Table 1. Trends in Annual Tax Return Filing Compliance, 2019–2022

Year	Compliance Rate (%)
2019	73.06
2020	77.63
2021	84.07
2022	83.20

Source: Directorate General of Taxes (2023)

These fluctuations in compliance indicate a need for policy interventions capable of encouraging increased voluntary compliance. One of the policies implemented by the government is the Voluntary Disclosure Program (PPS) in 2022. This program provides taxpayers with the opportunity to disclose unreported assets and pay taxes in accordance with specific regulations. According to official reports from the DGT and DDTC, the PPS successfully generated revenue of up to Rp61 trillion during 2022 (DDTC, 2022) , demonstrating the significant response from taxpayers to the program.

At the regional level, the PPS's performance in West Java Province was particularly notable. This province was selected as the focus of the study because it is one of the largest contributors to national tax revenue, has a high number of taxpayers, and serves as a hub for diverse economic activities. Additionally, there are three DGT Regional Offices operating in West Java, so an evaluation of the PPS program in this region is considered representative of the dynamics of tax compliance and revenue in areas with significant economic activity.

PPS implementation across the three DJP Regional Offices in West Java demonstrates significant contributions. According to an official DJP press release, the West Java I Regional Office reported that as of June 29, 2022, there were 12,126 PPS participants with total Income Tax (PPh) payments amounting to Rp3.5 trillion (Directorate General of Taxes, 2022a) ; The West Java III Regional Tax Office recorded 7,015 participants with total PPh payments of approximately Rp1.401 trillion by the end of the PPS period (Directorate General of Taxes, 2022b) ; The West Java II Regional Office of the Directorate General of Taxes reported PPS payment realization of Rp77.87 billion with 614 participants as of April 2022 (Directorate General of Taxes, 2022c) , and was the only region that did not publish separate PPS closing data as of the end of June 2022. The difference in the publication dates of these data should be noted as a limitation of the study, but it still indicates that the implementation of the PPS in West Java generated significant additional revenue for the state in 2022.

A number of previous studies have shown mixed results regarding the effectiveness of tax amnesty and PPS policies. For example, Hajawiyah et al (2021) and Juanda et al. (2022) found that tax amnesty can encourage increased revenue and tax compliance in the short term. Conversely, Hasanah et al. (2021) and Apriliawati et al. (2023) found that the impact of such policies is not always significant, particularly when measured using formal compliance indicators in the medium term. These differing findings are largely due to variations in methods, evaluation indicators, the types of taxpayers studied, and differences in the observation periods. For example, Hasanah et al. (2021) assessed the sustainability of compliance after the program ended, leading to different conclusions.

These discrepancies in research findings highlight the need for studies that focus more specifically on the PPS program implemented in 2022. This study specifically limits the analysis period to 2022 because the PPS program was only implemented in that year; therefore, pre and post-policy comparisons must be conducted within a relevant timeframe to ensure valid and measurable results. Additionally, this study aims to provide an empirical overview of the PPS program's effectiveness regarding two key indicators: tax revenue and formal taxpayer compliance in West Java.

The urgency of this study lies in its contribution to providing empirical evidence regarding the effectiveness of the voluntary disclosure policy and its relevance for the formulation of future tax policies. By analyzing a high-potential region such as West Java, this study is expected to provide more comprehensive insights for the government, academics, and other stakeholders regarding the implications of the PPS on tax revenue and taxpayer compliance.

LITERATURE REVIEW

Grand Theory: Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), explains that an individual's intention to perform an action is influenced by attitude, subjective norms, and perceived behavioral control. In the context of taxation, TPB has been used to understand taxpayers' decisions regarding tax compliance. Yang (2020) asserts that taxpayer compliance behavior is significantly influenced by perceived benefits, the risk of penalties, and tax morality. Weng & Carlsson (2015) also demonstrate that psychological factors and fiscal perceptions have a significant impact on compliance intentions. Several other studies, such as Alm (2018) and Fochmann & Wolf (2019) , emphasize that social norms, perceptions of fairness, and levels of trust in tax authorities are key components shaping compliance behavior. Thus, TPB serves as a relevant theoretical foundation for explaining the impact of the Voluntary Disclosure Program (PPS) on tax revenue and taxpayer compliance.

Tax Revenue

Tax revenue is a vital element in the structure of state revenue and is used to finance national development. Theoretically, tax revenue is influenced by compliance levels, economic stability, the effectiveness of tax administration, and the success of fiscal policy (Juanda et al., 2022). In the context of the Voluntary Tax Disclosure Program (PPS), the government provides taxpayers with the opportunity to disclose unreported assets at a final income tax rate, with the expectation of increasing state revenue. DDTC (2022) reported that the 2022 PPS generated revenue of Rp61 trillion, indicating that the program had a short-term impact on state revenue. However, several studies show mixed results. Batrancea et al. (2019) state that incentive programs such as tax amnesties can significantly increase revenue, while Sastroredjo et al. (2021) found that such increases tend to be temporary. Therefore, the relationship between the PPS and tax revenue needs to be further analyzed, particularly at the regional level such as in West Java.

Taxpayer Compliance

Taxpayer compliance is defined as a taxpayer's willingness to fulfill their tax obligations in accordance with applicable regulations. Compliance is influenced by tax knowledge, perceptions of penalties, the quality of tax administration services, perceptions of fairness, and incentive policies such as tax amnesty or the PPS (Alm et al., 2019). Andrew & Teresa (2018) , tax amnesty can increase formal compliance because taxpayers are encouraged to improve their tax administration. However, research by Hasanah et al. (2021) indicates that its impact is not always significant in the long term. The findings regarding the 2022 Voluntary Disclosure Program (PPS) also indicate that changes in compliance do not occur uniformly across all taxpayer groups. This underscores the importance of research on taxpayer compliance following the implementation of the PPS, particularly in regions with large economic populations such as West Java.

Voluntary Disclosure Program

The Voluntary Disclosure Program (PPS), regulated under Law No. 7 of 2021 on the Harmonization of Tax Regulations, is a fiscal policy that provides taxpayers with the opportunity to disclose unreported assets at a reduced rate. The PPS aims to broaden the tax base, expand tax data, and encourage a shift in taxpayer behavior toward voluntary compliance. DDTC (2022) states that the PPS is capable of improving short-term compliance levels; however, international research such as (Dong, 2025; Merawati & Endiana, 2023) indicates that the success of programs like the PPS is highly dependent on policy consistency, public trust, and law enforcement. Therefore, an academic analysis of the effectiveness of the PPS in improving tax compliance and acceptance is needed within a more specific context, such as the Regional Office of the Directorate General of Taxes (DJP) in West Java.

Hypothesis Development

Hypothesis 1: The Effect of PPS on Tax Revenue

Theoretically, the PPS is designed to increase tax revenue through the payment of final income tax on disclosed assets. According to the Tax Policy Framework (TPB), taxpayers' decisions to participate in the PPS are influenced by perceptions of benefits, the risk of penalties, and social norms; thus, when taxpayers decide to participate, the impact directly contributes to revenue. The study indicates that tax amnesty has a positive effect on tax revenue, while the study by Mahmud et al. (2023) found that the PPS is capable of increasing revenue in a number of business sectors. Research by Imelda and Wibowo (2017) also confirms that the PPS program has a short-term fiscal impact through increased tax payments. Additionally, research by Apriliawati et al. (2023) demonstrates increased revenue in specific regions with high PPS participation rates. Similar findings were presented by Peilouw (2022) , who emphasized that the success of the PPS program is highly dependent on the transparency and accessibility of tax administration. Therefore, based on existing theory and research results, it can be concluded that the PPS program tends to increase tax revenue.
H1: The Voluntary Disclosure Program (PPS) has a positive effect on tax revenue.

Hypothesis 2: The Effect of the VDP on Taxpayer Compliance

According to TPB, taxpayer compliance can increase if the perception of benefits and behavioral control improve as a result of the convenience offered by the PPS. Empirically, Rosida et al. (2024) found that tax amnesty influences an increase in formal compliance, although its effect is temporary. Research by Hasanah et al. (2021) revealed that tax incentives can influence compliance behavior, though results vary depending on taxpayer characteristics. Imelda & Wibowo (2022) noted that the 2022 PPS did not have a significant impact on some taxpayers due to limited administrative understanding. Another study by Apriliawati et al. (2023) indicates that compliance increased among taxpayers who held a positive perception of the PPS. Similar findings were reported by Mahmud et al. (2023), who noted that the PPS improved administrative compliance but did not strongly alter long-term behavior. Based on the consistency of these theories and empirical findings, the PPS is believed to influence taxpayer compliance, although the variation in its impact is quite substantial.

H2: The Voluntary Disclosure Program (PPS) influences taxpayer compliance.

Hypothesis 3: Differences in Tax Revenue Before and After the VDP

TPB explains that taxpayers' participation in the PPS is a rational decision based on a cost-benefit analysis. Thus, taxpayer participation in the PPS should increase government revenue during the program's implementation period. Findings from Suci & Ningtyas's (2022) study indicate an increase in government revenue following the tax amnesty compared to before the program was implemented. The study by Putri & Rosid (2024) also notes that there was a surge in revenue in the year the incentive policy was implemented. Nurazizah & Dahlan (2025) found that the PPS had a significant impact on revenue in certain sectors. Research by Mahmud et al. (2023) shows that after the PPS was implemented, revenue increased compared to the previous period. Meanwhile, Astuti & Abbas (2023) note that the difference in revenue before and after the PPS was heavily influenced by the level of taxpayer participation in each region. Based on these findings, a comparative analysis of revenue before and after the PPS becomes relevant.

H3: There is a difference in tax revenue before and after the implementation of the PPS.

Hypothesis 4: Differences in Taxpayer Compliance Before and After the PPS

Taxpayer compliance may change following the implementation of the PPS, as taxpayers are encouraged to improve their tax administration. Theoretically, perceptions of increased ease and benefits can influence compliance intentions, as explained in TPB. Susiyana & Wiraraja (2023) show that there are differences in compliance before and after the tax amnesty, although the effect tends to diminish in the long term. Imelda & Hesti (2022) also found differences in compliance levels, though not across all taxpayer categories. Haysu & Khan (2023) confirm differences in administrative compliance following the PPS, particularly among previously non-compliant taxpayers. Peilouw's (2022) study revealed that changes in fiscal regulations, such as the PPS, have a positive impact on voluntary reporting behavior. Additionally, Mahmud et al. (2023) noted that administrative compliance increased in the year the PPS was implemented before stabilizing again the following year. Thus, empirical findings indicate differences in compliance before and after the implementation of the PPS.

H4: There is a difference in taxpayer compliance before and after the implementation of the PPS.

RESEARCH METHODS

Research Design

This study employs a quantitative research design with a comparative approach. This design was chosen because the study focuses on testing differences between two temporal conditions: before and after the implementation of the Voluntary Disclosure Program (PPS) in 2022. The comparative approach allows researchers to identify empirical changes resulting from specific fiscal policies implemented over a limited period, thereby directing the analysis toward the actual effects of the PPS on compliance dynamics and tax revenue. The selection of this approach aligns with the perspective of "outlined by Kerlinger et al. (2000), which emphasizes that comparative research is highly relevant when researchers aim to measure the impact of an intervention on specific variables through comparisons across time or groups.

Unit of Analysis

The unit of analysis in this study is aggregate tax administration data from the Regional Office of the Directorate General of Taxes (DJP) in West Java I Province. The selection of this regional level as the unit of analysis was made because all administrative authority regarding tax revenue and taxpayer compliance falls within the scope of the regional office, ensuring that the resulting data is more consistent and comprehensive. Additionally, West Java I has distinct economic characteristics and a unique taxpayer base, enabling a more representative understanding of compliance patterns and tax revenue following the implementation of the PPS.

Research Population and Sample

The study population includes all taxpayer compliance and tax revenue data recorded at the Regional Office of the Directorate General of Taxes (DJP) in West Java I for the period from 2019 to 2022. This population was selected because this timeframe reflects compliance conditions prior to the implementation of the PPS, while also encompassing the year of the PPS implementation itself. The research sample was selected using purposive sampling, with the criteria that data must be fully available at the regional office and reflect the research variables across the two compared periods. The timeframe was limited to 2022 because the PPS is a special policy that was only in effect from January 1 to June 30, 2022, pursuant to Law No. 7 of 2021 on the Harmonization of Tax Regulations. Thus, the program’s effectiveness can only be validly measured in the year of its implementation without being distorted by other policies in effect after 2022, such as the VAT rate adjustment in 2023 and the integration of the National Identification Number (NIK) and Taxpayer Identification Number (NPWP).

Data Types and Sources

This study uses secondary data sourced from official publications of the Directorate General of Taxes, the Ministry of Finance, and other tax statistical documents. Taxpayer compliance data is obtained from the annual tax return filing rates at each regional office, while tax revenue data is derived from the realized collections of Income Tax (PPh) and Value-Added Tax (VAT). The use of secondary data is deemed appropriate because tax administrative documents serve as valid, reliable, and objective sources for measuring compliance indicators and government revenue, as noted by Creswell et al. (2018) .

Data Analysis Techniques

Data analysis was conducted using a paired samples t-test, which is appropriate when the researcher wishes to compare two related conditions, namely before and after the PPS. The selection of the t-test was based on the argument by Field (2018) that this technique is optimal when the data are correlated and meet the assumption of normality. The test results were then interpreted by relating them to tax compliance theory and relevant prior research, resulting in conclusions that are both theoretical and empirical.

RESULTS

Analysis of Tax Revenue and Compliance Trends 2019–2022

The analysis of tax revenue and tax compliance is an essential part of this study's findings because both represent key indicators of a region's fiscal performance and the effectiveness of tax administration. Tax revenue reflects the state's ability to collect funds for development financing, while tax compliance indicates the extent to which taxpayers fulfill their tax obligations, both in terms of reporting and payment. Therefore, understanding the dynamics of these two variables is crucial for providing an empirical picture of the tax conditions in West Java, particularly during the 2019–2022 period.

Table 2. Tax Revenue Data

Name of Tax Office	2019	2020	2021	2022
Madya Bandung	109%	69%	95%	95%
Madya Dua Bandung	-	-	118%	196%
Pratama Bandung Bojonagara	98%	76%	91%	181%
Pratama Bandung Cibeunying	68%	96%	117%	159%
Pratama Bandung Cicadas	103%	94%	94%	116%
Pratama Bandung Karees	111%	81%	-	-
Pratama Bandung Tegallega	103%	94%	137%	128%
Pratama Ciamis	111%	85%	110%	103%
Pratama Cianjur	104%	90%	92%	101%
Pratama Cimahi	116%	92%	74%	100%
Pratama Garut	109%	84%	104%	108%
Pratama Majalaya	105%	83%	66%	90%
Pratama Purwakarta	108%	84%	79%	95%
Pratama Soreang	123%	81%	71%	97%
Pratama Sukabumi	115%	88%	82%	103%
Pratama Sumedang	112%	80%	100%	116%
Pratama Tasikmalaya	110%	89%	87%	113%
Grand Total	105%	80%	109%	128%

Source: West Java I Regional Office of the Directorate General of Taxes, Data processed for 2019–2022

Tax revenue data from seventeen Tax Offices (KPPs) under the West Java I Regional Office of the Directorate General of Taxes show substantial changes during the 2019–2022 period. In 2019, the average tax revenue achievement reached 105%, indicating that, overall, tax revenue exceeded the established targets. However, in 2020, the average achievement declined substantially to 80%. This decline coincided with the COVID-19 pandemic, which disrupted economic activities and potentially affected taxpayers' ability to fulfill their tax obligations.

A recovery in tax revenue performance was observed in 2021, when the average achievement increased to 109%. This improvement continued in 2022, when the average achievement reached 128%, representing the highest level during the observation period. The increase in tax revenue performance in 2021 and 2022 may be associated with the recovery of economic activity and the tax administration measures implemented by the Directorate General of Taxes, including intensification and extensification efforts.

Overall, the descriptive data show a decline in tax revenue performance from 2019 to 2020, followed by a substantial recovery in 2021 and 2022. Although the highest average achievement was recorded in 2022, these descriptive results alone do not establish that the Voluntary Disclosure Program (PPS) caused the increase in tax revenue. The changes may also have been influenced by economic recovery, tax administration measures, changes in the tax base, and other policies implemented during the observation period. Therefore, the statistical test presented in Table 4 is required to determine whether the differences in tax revenue between the observed periods are statistically significant.

Table 3. Tax Compliance Data

Year	Total Registered	Total Filed	Average Compliance
2019	1,469,046	587,631	37.78%
2020	1,516,502	646,729	52.47%
2021	1,702,572	763,851	58.44%
2022	1,614,035	729,977	51.75

Source: West Java I Regional Tax Office, Data processed for 2019–2022

Based on taxpayer compliance data from seventeen Tax Offices under the West Java I Regional Office of the Directorate General of Taxes, the average taxpayer compliance rate varied during the 2019–2022 period. As presented in Table 3, the average compliance rate increased from 37.78% in 2019 to 52.47% in 2020 and further increased to 58.44% in 2021. However, the average compliance rate declined to 51.75% in 2022.

The descriptive trend therefore indicates an increase in taxpayer compliance from 2019 to 2021, followed by a decline in 2022. The increase during 2019–2021 may be associated with several factors, including improvements in tax administration, the expansion of electronic filing facilities, and changes in taxpayer behavior. The decline in 2022 may also have been influenced by changes in the taxpayer population and administrative conditions, including the removal of inactive Taxpayer Identification Numbers (NPWP) and changes in compliance patterns during the implementation of the Voluntary Disclosure Program (PPS).

However, the descriptive changes in average compliance should be interpreted together with the paired sample t-test results presented in Table 5. The statistical test is necessary to determine whether the differences between the observed years were statistically significant.

***Paired sample t-test* analysis**

Quantitative analyses such as the *paired sample t-test* are used to test whether differences observed descriptively are truly statistically significant. This test is also conducted to determine whether there are differences in revenue and compliance levels between years.

Table 4. Results of the Paired Sample t-Test for Tax Revenue

Year Comparison	N	t-statistic	p-value	Notes
2019 → 2020	16	5.298	< 0.001	Significant
2020 → 2021	15	-1.636	0.124	Not significant
2021 → 2022	16	-3.545	0.003	Significant

Source: Data Analysis Results (2024)

Table 4 presents the results of the paired-samples t-test examining differences in tax revenue achievement across the 2019–2022 observation period. The number of paired observations varies across comparisons because not all 17 Tax Offices had observations available for every year. The 2019–2020 comparison involved 16 paired Tax Offices, the 2020–2021 comparison involved 15 paired Tax Offices, and the 2021–2022 comparison involved 16 paired Tax Offices.

The results show a statistically significant difference in tax revenue achievement between 2019 and 2020, with a t-statistic of 5.298 and a p-value below 0.001. This result indicates that the decline in tax revenue achievement from 2019 to 2020 was statistically significant. The finding is consistent with the substantial decrease in average revenue achievement from 105% in 2019 to 80% in 2020, a period that coincided with the COVID-19 pandemic and its associated economic disruptions.

In contrast, the comparison between 2020 and 2021 did not show a statistically significant difference, with a t-statistic of −1.636 and a p-value of 0.124. Although the descriptive data show an increase in average tax revenue achievement from 80% in 2020 to 109% in 2021, the increase was not statistically significant at the 5% significance level. Therefore, the observed recovery during this period should be interpreted as a descriptive improvement rather than a statistically confirmed change.

A statistically significant difference was found between 2021 and 2022, with a t-statistic of −3.545 and a p-value of 0.003. This result indicates that the increase in tax revenue achievement from 109% in 2021 to 128% in 2022 was statistically significant. The comparison is particularly relevant because 2022 was the year in which the Voluntary Disclosure Program (PPS) was implemented. However, the significant difference between 2021 and 2022 should not be interpreted as evidence that the PPS alone caused the increase in tax revenue, because other economic, administrative, and fiscal factors may also have contributed to the observed change.

Overall, the paired-samples t-test indicates that tax revenue achievement differed significantly between 2019 and 2020 and between 2021 and 2022, but not between 2020 and 2021. These findings suggest that tax revenue performance experienced a significant decline during the 2019–2020 period and a significant increase during the 2021–2022 period. The results provide evidence of significant changes in tax revenue achievement across the observation periods, while the specific causal contribution of the PPS cannot be established from the comparative design alone.

Table 5. Results of the Paired Sample t-Test on Taxpayer Compliance

Year Comparison	N	t-statistic	p-value	Description
2019 → 2020	16	-2.18	0.045	Significant
2020 → 2021	16	-1.52	0.149	Not significant
2021 → 2022	16	1.63	0.123	Not significant

Source: Data Analysis Results (2024)

The results indicate that the change in taxpayer compliance between 2019 and 2020 was statistically significant, with a p-value of 0.045, which is below the 5% significance level. However, the comparison between 2020 and 2021 produced a p-value of 0.149, indicating that the change in compliance was not statistically significant. Similarly, the comparison between 2021 and 2022 resulted in a p-value of 0.123, indicating that the change in taxpayer compliance during the year of the Voluntary Disclosure Program (PPS) implementation was not statistically significant.

Overall, the paired sample t-test indicates that statistically significant changes in taxpayer compliance occurred only during the 2019–2020 period. The subsequent comparisons did not demonstrate statistically significant changes. Although the descriptive data show that average compliance increased from 37.78% in 2019 to 58.44% in 2021 before declining to 51.75% in 2022, the decline in 2022 was not statistically significant. Therefore, the results do not provide sufficient statistical evidence that the implementation of the PPS resulted in a significant change in taxpayer compliance.

Discussion

The Impact of the Voluntary Disclosure Program (PPS) on Tax Revenue

The descriptive results show an improvement in tax revenue achievement during 2022, the year in which the Voluntary Disclosure Program (PPS) was implemented. Across the 17 Tax Offices (KPPs) included in the study, the overall tax revenue achievement increased from 109% in 2021 to 128% in 2022. Several Tax Offices recorded particularly high levels of revenue achievement in 2022, including Madya Dua Bandung (196%), Pratama Bandung Bojonagara (181%), and Pratama Bandung Cibeunying (159%). These figures indicate a substantial improvement in revenue achievement during the PPS implementation period.

The descriptive findings are supported by the paired-samples t-test presented in Table 4. The comparison between 2021 and 2022 involved 16 paired Tax Offices and produced a t-statistic of −3.545 with a p-value of 0.003. Since the p-value is below the 5% significance level, the difference in tax revenue achievement between 2021 and 2022 was statistically significant. Thus, the increase in tax revenue achievement during the PPS implementation period represents a statistically significant change compared with the previous year.

Theoretically, these results align with the concept of the voluntary disclosure program as described in Weng & Carlsson (2015) The theory of economic deterrence states that when the government offers incentives such as lower rates, waiver of penalties, or reduced audit risk, taxpayers are encouraged to voluntarily report their tax obligations. The Voluntary Disclosure Program (VDP) is a form of fiscal incentive that provides taxpayers with the opportunity to disclose unreported assets without the threat of severe penalties.

The results of this study are also consistent with the findings of Hasanah et al. (2021) and Mahmud et al. (2023), who state that voluntary disclosure programs and similar tax amnesty policies have a positive impact on short-term tax revenue. Revenue increases because taxpayers report previously unrecorded assets and make final income tax payments.

However, this study also found that the revenue increase resulting from the Voluntary Disclosure Program (PPS) was not uniform, as some Tax Offices (KPP) did not show a significant surge. This aligns with the findings of Peilouw (2022) and Imelda & Wibowo (2022), who state that the impact of voluntary disclosure is not always consistent across regions as it depends on taxpayer characteristics, the quality of tax administration, and the level of program outreach. Thus, the research results support the conclusion that the Voluntary Disclosure Program (PPS) has a positive impact on tax revenue, particularly through increased short-term revenue in the year the program is implemented.

The Impact of the PPS on Taxpayer Compliance

Analysis of tax compliance reveals a more complex pattern than that of revenue. Although some Tax Offices (KPPs) experienced an increase in compliance in 2022, there was also a significant decline in several KPPs, particularly those with a large taxpayer base, such as the Garut and Majalaya KPPs. Aggregately, the average compliance rate actually decreased from 58% in 2021 to 52% in 2022. Theoretically, this phenomenon is explained by two perspectives: the taxpayer behavior theory Remilan et al. (2019) which posits that the PPS can increase compliance by providing a sense of security and strengthening taxpayers' trust in tax authorities. Then, the theory of compliance substitution (Lazebnik & Shami, 2019) suggests that taxpayers tend to comply only during the year the tax amnesty or voluntary disclosure program is implemented, and then reduce their compliance again after that period.

The findings of this study align more closely with the second theory. The decline in tax return filing rates in 2022 indicates that the PPS does not automatically lead to sustainable compliance. This is consistent with the research by Mappadang et al. (2022) , which found that tax amnesties only improve short-term compliance but do not have a significant impact on compliance after the program ends.

Conversely, research by Apriliawati et al. (2023) found that the PPS program was able to improve compliance behavior among high-wealth individuals. However, the results of this study indicate that in West Java, this improvement did not occur consistently across all regions, particularly at Tax Offices (KPPs) serving taxpayers with SME characteristics. Thus, this study concludes that the PPS does not have a consistent and significant impact on taxpayer compliance overall**,** although it can have a positive effect on certain taxpayer groups.

Differences in Tax Revenue Before and After the PPS

The results of *the paired sample t-test* indicate a significant difference between tax revenue in 2019 and 2020, primarily driven by the impact of the COVID-19 pandemic on economic activity and payment compliance. However, no significant difference was found between 2020–2021 and 2021–2022. Although 2022 was the year the PPS was implemented and descriptive data showed an aggregate increase in revenue, statistical test results indicate that this increase was not statistically significant at the 5% significance level. This suggests that the rise in revenue in 2022 cannot be fully attributed to the PPS alone but may have been influenced by:

a. Post-pandemic national economic recovery
b. Fiscal relaxation
c. Improvements in taxpayer business activity

This finding aligns with the research by Imelda & Wibowo (2022), which shows that the PPS does not always result in significant differences between periods because its economic impact is mixed with other external variables. Conversely, the research by Hasanah et al. (2021) shows a significant difference in revenue following a previous tax amnesty program. This study reveals a different phenomenon, namely that the PPS did not result in statistically significant changes despite a nominal increase. In conclusion, there was no significant difference in tax revenue before and after the PPS, so the third hypothesis is rejected.

Differences in Tax Compliance Before and After the PPS

The results of the descriptive analysis show that taxpayer compliance actually decreased from 58% (2021) to 52% (2022). Statistically (based on the previously calculated t-test), this change is not significant, so the PPS did not lead to a meaningful increase in compliance. This decline in compliance reflects the phenomenon described in the theory of tax *moral hazard* (Andrew & Teresa, 2018), namely that the existence of repeated amnesty or voluntary disclosure programs can reduce taxpayer compliance discipline because they have expectations of similar programs in the future.

Previous studies such as those by Andrew & Teresa (2018; Taufik et al. (2023) also found that previous tax amnesty programs did not have a significant long-term impact on compliance. Thus, this study supports previous findings while reaffirming that the PPS is more effective at boosting short-term revenue than at fostering sustained compliance. Therefore, the fourth hypothesis that there is a difference in tax compliance before and after the PPS is not empirically supported.

CONCLUSION

Based on the research findings, tax revenue achievement showed significant changes across the 2019–2022 observation period. The paired-samples t-test indicated a significant difference between 2019 and 2020, no significant difference between 2020 and 2021, and a significant difference between 2021 and 2022. In particular, tax revenue achievement increased from 109% in 2021 to 128% in 2022, and this difference was statistically significant ($t = -3.545$, $p = 0.003$). The 2021–2022 period coincided with the implementation of the Voluntary Disclosure Program (PPS), suggesting that the period was associated with a significant improvement in tax revenue achievement. However, the findings do not establish that the PPS alone caused the increase, as other economic, fiscal, and administrative factors may also have contributed to the observed change.

In contrast, taxpayer compliance did not show a consistent improvement during the observation period. Although the overall compliance rate increased from 37.78% in 2019 to 58.44% in 2021, it declined to 51.75% in 2022. This pattern indicates that the implementation of the PPS was not accompanied by a sustained improvement in routine taxpayer filing compliance. Therefore, the findings suggest that the revenue and compliance responses to the PPS implementation were different: tax revenue achievement improved significantly during 2021–2022, whereas taxpayer compliance did not demonstrate a comparable improvement.

These findings provide empirical evidence that changes in tax revenue and taxpayer compliance should be interpreted separately when evaluating voluntary disclosure policies. The increase in revenue during the PPS implementation period may reflect the disclosure of previously unreported assets and associated tax payments, while the decline in routine filing compliance indicates that increased revenue does not necessarily translate into broader or sustained compliance behavior. Accordingly, the effectiveness of voluntary disclosure policies should be evaluated not only through short-term revenue performance but also through their ability to support continued taxpayer compliance.

This study has several limitations. First, the analysis is limited to 17 Tax Offices within the West Java I Regional Office, which may limit the generalizability of the findings to other regions. Second, the study covers the 2019–2022 period and therefore does not provide sufficient post-PPS observations to assess whether the observed changes persisted after the program ended. Third, the study relies on secondary administrative data, which may not fully capture the behavioral motivations underlying taxpayer compliance. Finally, other factors, including macroeconomic conditions, changes in tax administration, and other fiscal policies, were not incorporated into the statistical model and may have influenced tax revenue and compliance simultaneously. Future research should therefore incorporate longer post-policy observation periods and additional explanatory variables to better assess the long-term outcomes of voluntary disclosure policies.

RECOMMENDATIONS

Practical Recommendations

Based on the analysis of the research findings, a recommendation that can be put forward is that the Directorate General of Taxes needs to maintain and simultaneously improve the quality of the implementation of programs that encourage compliance, particularly in the form of education, assistance, and outreach that are more targeted toward taxpayers. The research findings indicate that the PPS program is capable of boosting revenue and compliance; therefore, moving forward, the government can use these findings as a basis for designing more sustainable policies, rather than merely temporary measures. Taxpayers are also expected to increase their awareness of the need to report their assets and fulfill their tax obligations in an orderly manner, both through a better understanding of regulations and through heightened awareness that tax compliance plays a crucial role in national development. Additionally, policymakers need to strengthen digital services, segment taxpayers, and provide more intensive guidance to ensure the impact of the PPS program continues in the long term.

Theoretical Recommendations

This study is expected to be further developed in subsequent research. Future studies are advised to extend the research period, expand the observation area, or use different samples, such as specific industrial sectors or taxpayer groups with unique characteristics. Future research may also incorporate other variables not analyzed in this study, such as perceptions of law enforcement, tax literacy levels, macroeconomic conditions, or behavioral factors influencing compliance. In addition, future research could use a mixed-methods approach or more complex econometric models to provide a more comprehensive picture of the effectiveness of the PPS and other factors affecting tax revenue and compliance.

ACKNOWLEDGEMENT

The authors would like to thank all parties who have supported the completion of this research. Their contributions and assistance are greatly appreciated.

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