

## **ABSTRACT**

*Tax compliance in Indonesia is very important because taxes are the main contribution to state revenue, so an increase in tax revenue is needed. Efforts to improve the government through the Law on Harmonization of Tax Regulations with the Voluntary Disclosure Program (VDP). This research analyzes the effect of external factors on taxpayers, including tax audit, tax sanction, and the quality of tax services with VDP as an intervening variable. The research was conducted using a survey method (questionnaire) for individual taxpayers throughout DKI Jakarta, using the Hair et al (2014) ratio of 10:1 and collecting a total of 335 samples (consisting of 40,9% VDP participants and 59,1% non-VDP participants), samples were taken using non-probability sampling technique with purposive sampling (judgment sampling). Data were evaluated by evaluating the Outer Model, Inner Model, and Goodness of Fit, by testing the hypothesis using path analysis with the help of Smart PLS 4.0 and Upsilon v mediation statistics. The results of this research indicate that tax audit and tax sanctions have a significant positive effect on VDP, while the quality of tax services has no significant effect on VDP. Tax audit and VDP have a significant positive effect on tax compliance, while tax sanctions and the quality of tax services have no significant effect on tax compliance. Tax audit and tax sanctions in VDP mediation have a significant positive effect on tax compliance, while the quality of tax services in VDP mediation has no significant effect on tax compliance. Each increase in tax audit and tax sanctions can increase taxpayer's participation in VDP, while each increase in the quality of tax services cannot influence or increase taxpayer's participation in VDP and similar programs. Every increase in tax audit and VDP can increase tax compliance, while every increase in tax sanctions and the quality of tax services cannot increase tax compliance. Every increase in tax audit and tax sanctions in VDP mediation can increase tax compliance, while every increase in the quality of tax services in VDP mediation cannot increase tax compliance.*

**Keyword:** *voluntary disclosure program, tax compliance, tax audit, tax penalty, tax services quality, tax amnesty program*

## ABSTRAK

Kepatuhan pajak di Indonesia sangat penting karena pajak merupakan kontribusi utama bagi penerimaan negara, sehingga peningkatan penerimaan pajak sangat diperlukan. Upaya peningkatan yang dilakukan pemerintah melalui UU HPP dengan Program Pengungkapan Sukarela (PPS). Penelitian ini bertujuan untuk menganalisis pengaruh dari faktor eksternal wajib pajak, meliputi pemeriksaan pajak, sanksi pajak, dan kualitas pelayanan pajak dengan PPS sebagai variabel intervening. Penelitian dilakukan dengan metode survey (kuesioner) kepada wajib pajak orang pribadi se-DKI Jakarta, dengan pendekatan Hair et al (2014) rasio 10:1 dan terkumpul sejumlah 335 sampel yang terdiri dari 40,9% peserta PPS dan 59,1% bukan peserta PPS, sampel diambil menggunakan teknik *non probability sampling* dengan jenis *purposive sampling (judgment sampling)*. Data dievaluasi dengan evaluasi *outer model*, *inner model* dan *goodness of fit*, dengan pengujian hipotesis menggunakan path analisis dengan bantuan Smart PLS 4.0 dan statistik mediasi  $\epsilon$ . Hasil penelitian ini menunjukkan bahwa pemeriksaan pajak dan sanksi pajak berpengaruh positif signifikan terhadap PPS, sedangkan kualitas pelayanan pajak tidak berpengaruh signifikan terhadap PPS. Pemeriksaan pajak dan PPS berpengaruh positif signifikan terhadap kepatuhan pajak, sedangkan sanksi pajak dan kualitas pelayanan pajak tidak berpengaruh signifikan terhadap kepatuhan pajak. Pemeriksaan pajak dan sanksi pajak di mediasi PPS berpengaruh positif signifikan terhadap kepatuhan pajak, sedangkan kualitas pelayanan pajak di mediasi PPS tidak berpengaruh signifikan terhadap kepatuhan pajak. Setiap Peningkatan pemeriksaan pajak dan sanksi pajak dapat meningkatkan wajib pajak mengikuti PPS, sedangkan setiap peningkatan kualitas pelayanan pajak tidak dapat mempengaruhi atau meningkatkan wajib pajak mengikuti PPS dan program sejenisnya. Setiap peningkatan pemeriksaan pajak dan PPS dapat meningkatkan kepatuhan pajak, sedangkan setiap peningkatan sanksi pajak dan kualitas pelayanan pajak tidak dapat meningkatkan kepatuhan pajak. Setiap peningkatan pemeriksaan pajak dan sanksi pajak di mediasi PPS dapat meningkatkan kepatuhan pajak, sedangkan setiap peningkatan kualitas pelayanan pajak di mediasi PPS tidak dapat meningkatkan kepatuhan pajak.

**Kata Kunci:** program pengungkapan sukarela, kepatuhan pajak, pemeriksaan pajak, sanksi pajak, kualitas pelayanan pajak, program pengampunan pajak