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DETERMINANTS OF TAX SUBJECTS' INTENTION TO PARTICIPATE IN THE VOLUNTARY DISCLOSURE PROGRAM

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ABSTRACT

The Voluntary Disclosure Program (PPS) is an opportunity for taxpayers to report/disclose tax obligations that have not been fulfilled voluntarily through payment of PPh based on asset disclosure. This program is expected to increase voluntary taxpayer compliance and is carried out based on the principles of simplicity, legal certainty and expediency. There are many factors that influence an individual taxpayer's intention to participate in PPS. Therefore, this research aims to examine the influence of tax sanctions, subjective norms and tax administration on individual taxpayers' intentions to participate in PPS. The population in this study is individual taxpayers who live in Tangerang City and the sample was chosen randomly among individual taxpayers who were willing to fill out the questionnaire. After calculations, there were 105 individual taxpayers participating in this research. The data was then analyzed using multiple linear regression using the SPSS version 25 software program. The results of data analysis showed that the first and third hypotheses were accepted, while the second hypothesis was rejected. Thus, tax sanctions and tax administration have a significant effect on individual taxpayers' intentions to participate in PPS, whereas this is not the case with subjective norms.

Keywords: Tax Sanctions, Subjective Norms, Tax Administration, Tax Compliance

1. INTRODUCTION

In 2008, the Indonesian government implemented the *Sunset Policy* program. This program was a kind of tax-facility that only occurred in 2008, which was the elimination of tax-administration sanctions in form of interests as arranged in section 37A, the Constitution of General Terms and Procedures in Taxation (Constitution Number 28 Year 2007). In 2015, the government applied the tax-amnesty policy. The General Directorate of Taxation explained that tax amnesty is a program of mercy given by the government to tax-subject including the eliminations of tax that should be owed, tax-administration sanctions, and tax criminal-sanctions of assets that have been acquired in 2015 and before, which have not been reported in SPT, by paying-off all the outstanding taxes and ransoms. Tax amnesty or tax mercy is the elimination of taxes that should be owed, not charged by tax-administration sanctions and tax criminal-sanctions, by disclosing the assets and paying the ransoms as arranged in the Constitution of Tax Amnesty (www.pajak.go.id). Tax amnesty was implemented based on the principles of:

1. Legal certainty, which means that the implementation of tax amnesty must envision the compliance in community through the guarantee of legal certainty.
2. Fairness, which means that the implementation of tax amnesty must strongly uphold the balance between the rights and obligations among every involved party.
3. Benefit, which means that all arrangements in the tax amnesty must be beneficial for the interests of country, nation, and community, especially in improving public welfare.
4. National interest, which means that the implementation of tax amnesty must prioritize the interests of nation, country, and community over other interests.

Government through the Constitution Number 7 Year 2021 regarding The Harmony of Tax Regulations, stipulates the Voluntary Disclosure Program (VDP). VDP comprises the policy of providing opportunity to tax subjects to report / disclose their tax obligations voluntarily that have not been fulfilled. This program endured from Januari 1st, 2022 until Juni 30th, 2022 in which the explanations and procedures of VDP are stated in the Regulation of Indonesian Minister of Finance Number 196/PMK.03/2021.

This VDP is open to all individual and institutional tax subjects (for institution, must have participated in the tax-amnesty program). This program is divided into two kinds of policies. The first policy is about the payment of final income-tax based on the disclosure of assets that have not been reported, either fully or partially, by the program participants. The second policy is about the payment of final income-tax based on the assets that have not been reported in Annual SPT of individual income-tax for the fiscal year of 2020.

There are many predictors which are suspected to affect the intention of tax subjects to participate in VDP. Tax sanction, subjective norm, and the ease of tax administration are three among those predictors.

This research aimed to reveal whether tax sanction, subjective norm, and tax administration affects the intention of individual tax-subjects to participate in VDP.

2. RESEARCH METHOD

There are several behavioral theories that have been used to predict about engagement, participation, contribution, achievement, organizational citizenship, innovation, and other concepts of individual behavior. The Theory of Planned Behavior (TPB) is one of the social psychology models which is most often used to predict and explain human behavior in a specific context.

Theory of Planned Behavior (TPB) is a theory that can be used to predict an individual's behavior. This theory was formulated by Ajzen (1991), which explain that a certain behavior of each individual is started from the intention, which becomes an important key of all behaviors. Intention can be said as a stimulus that can affect the behavior and measure how strong an individual's intention to conduct such behavior. The stronger an individual's intention is, the bigger the opportunity of the individual to achieve the desired behavior. Attitude, subjective norm, and perceived behavioral control are three components in this TPB. According to Ajzen (1991) these are the three variables that can simultaneously form the behavioral intention, while this intention can be an immediate antecedent of behavior.

VDP is an opportunity provided to tax subjects to report / disclose their tax obligations voluntarily that have not been fulfilled yet, through the payment of income tax based on assets disclosure. According to the Constitution Tax Regulation Harmony, VDP can be done through:

- a. The payment of income tax based on assets disclosure that have not been reported, either fully or partially, by the participant of tax-amnesty program; and
- b. The payment of income tax based on assets disclosure that have not been reported in annual SPT of individual tax subjects during the fiscal year of 2020.

Compared to the Tax Amnesty Program in 2016, there are three fundamental differences between the Tax-Amnesty Program and VDP. From the perspective of objectives, in the Tax Amnesty Program there was a tax-reformation mission, in which one of them is to strengthen the database

of General Directorate of Taxation, while in VDP the objective is to encourage economic recovery due to the crisis during pandemic. From the perspective of time-period, the Tax-Amnesty Program endured for three years with different nominal ransom tariffs, while the VDP only endured for one period from 1st January until 30th June 2022 (or 6 months) with various tariffs based on the provided schemes. And from the perspective of participants, in the Tax-Amnesty Program all tax subjects were allowed to participate, (either institutional or individual), while in VDP instead of those who had already participated in the Tax-Amnesty Program, only the individual tax subjects were allowed. (<https://setjen.kemenkeu.go.id>)

Sanction is an action in the form of punishment given to someone who does not comply with the rules. Mardiasmo (2016) stated that taxation sanctions are the guarantee that the tax laws and regulations (taxation norms) will be obeyed. According to Yuniarwati and Widjaja (2019), there are two kinds of tax sanctions, which are administrative sanction and criminal sanction. Administrative sanction is in form of interest, penalty, and tax increase. The sanctions in form of penalty are arranged in The Constitution of General Term and Taxation Procedure - Section 7 (UU KUP), while the sanctions in form of interest and tax increase are arranged in Section 8.

Subjective norm is people's perspective that can be a reference to create perceived social pressure by an individual to perform or not to perform a certain behavior (Johnson, 2017: 43). Based on Hartono (2007: 42), subjective norm is an individual's perspective toward others' belief that will affect such individual whether to conduct or not to conduct the considered behavior. Subjective norms are a function of a person's perceived expectations in which people in their environment (such as relatives and colleagues) to approve or disapprove of a certain behavior and influence the individual to follow them (Ajzen, 1991). A series of social psychological theories indicate that subjective norm may powerfully shape one's attitudes and intentions through perceiving social pressure (Dong et al, 2022).

The term of administration in small scope is data and information arrangement and record in systematic way, in order to provide description, and to ease overall data gathering, in the relationship between one another Rasmini, (2014). Tax administration is the administration related to the jobs in taxation, such as tax payment (*e-billing*), tax documentation, tax reporting (*e-filling*), and etc. The government has already utilize the advancement of technology in tax administration.

Tax subjects basically want to pay the taxes as minimum as possible. They attempt to avoid their obligations to pay the taxes in many ways, either legal or illegal. The legal ways are called tax avoidance, which attempt to utilize the niches in tax regulations in order to pay the taxes as minimum as possible without violating the tax regulations. Meanwhile, the illegal ways are called tax evasion, which attempt to avoid the obligations to pay the taxes by violating the tax regulations. Tax sanction is charged to tax subjects who are negligent or intentionally do not conduct their tax obligations in proper way. For those who violate the tax regulations due to their-own negligence such as the impunctuality to pay or to report the taxes, will be charged lighter sanctions compared to those who intend to violate the regulations repeatedly. High tax sanctions require tax subjects to be more honest in performing their obligations. Tax subjects will fulfil their obligations whenever the sanctions are more disadvantageous (Jatmiko, 2006). In order to avoid more sanctions, tax subjects choose to participate in VDP. The sanctions charged will be higher, if the tax subjects do not participate in VDP.

According to Hartono (2007), subjective norm is an individual's perspective toward others' belief which will affect the individual whether to perform or not to perform a certain considered behavior.

The VDP socialization is intensively conducted so that the tax subjects recognize the benefits of this program. A positive perspective from tax subjects on the benefits of VDP is expected to be formed through counseling and socialization. Many socializations and counseling on VDP can enhance the perception of tax subjects to participate in VDP.

In a study about the effect of e-filling on tax-subject compliance, tax administration has a significant impact on tax-subject compliance (Husnurrosyidah, 2017). Amilin (2014) shows that e-filling positively affects tax-subject compliance. The implementation of *e-filling* has been proven to provide ease to tax subjects, minimizing the cost of compliance, and enhance the compliance as well. A simple and easy administration system can enhance the tax subjects' compliance. On the other hand, a difficult and complicated system cannot make the tax subjects comply to the regulations. VDP used a simple administration system in order to attract many tax subjects to participate in this program.

Calvin and Yuniarwati (2022) revealed that tax sanction is proven to have a positive and significant effect on the intention of tax subjects to participate in VDP. The stronger the tax sanction is implemented, then the higher the intention of tax subjects will be to participate in VDP. Waluyo (2017) showed that the tax-amnesty policy does not significantly affect the tax subjects' compliance. On the other side, the improvement in administration system does motivate the tax subjects to behave compliantly. Therefore, *e-billing* and *e-filling* provide the ease to tax subjects to fulfil their tax obligations.

Meanwhile, Ningtyas and Aisyaturrahmi (2022) concluded that tax subjects tend to follow the policy whenever it is beneficial and advantageous to them. This is also related to the warranty of security and justice that have to be provided by the government to tax subjects. Inasius et al. (2020) have provided the evidence that an enforced compliant policy is less effective than the voluntary compliant policy. However, in order to enhance the voluntary compliance, there are several steps needed to be taken to build trust. Hence, the maintenance of voluntary tax-compliance looks to be more effective and efficient, although this needs a synergistic environment in which the government and tax subjects can interact in mutually-beneficial ways. The way to create such healthy environment is by treating the tax subjects fairly and charging those who are dishonest. So, building trust becomes the main aspect in this voluntary compliance policy, and auditing becomes the supporting policy that has to be focused to tax subjects with low level of compliance in emerging countries, such as Indonesia.

This research framework can be seen in Figure 1 as follow:

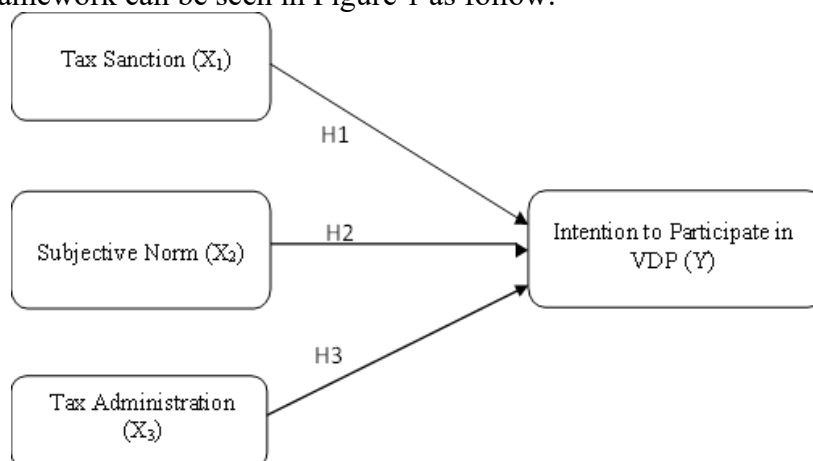


Figure 1. Research Framework

Tax sanction can make tax subjects more transparent and honest in fulfilling their tax obligations. The anxiety of being charged with tax sanctions can make tax subjects more compliant in fulfilling their tax obligations. VDP provides the opportunity to tax subjects, who have not reported their assets properly, to report honestly in order to avoid heavier tax sanctions. This can motivate them to report / disclose their obligations voluntarily through the payment of income tax based on assets disclosure. Thus, the first hypothesis could be formulated as follow:

H₁: Tax sanction positively affects the intention to participate in VDP.

Subjective norm is an individual's perspective about social pressure to conduct or not to conduct certain behaviors. Many socializations and counseling on VDP can enhance the perception of tax subjects to participate in VDP. Persuasions from superiors, friends, and mass media can also enhance the intention of tax subjects to participate in VDP. Thus, the second hypothesis could be formulated as follow:

H₂: Subjective norm positively affects the intention to participate in VDP.

Tax administration is the ways or procedures to charge and collect the taxes. A complicated tax administration system can make tax subjects unwilling to fulfil their tax obligations.

Easy, simple, and efficient tax administration can enhance the trust from tax subjects to the government. This can motivate them to report / disclose their obligations voluntarily through the payment of income tax based on assets disclosure. Thus, the third hypothesis could be formulated as follow:

H₃: Tax administration positively affects the intention to participate in VDP.

The population in this research is all individual tax subjects domiciled in Tangerang City, and the samples were selected randomly from the tax subjects who were willing to fill the questionnaire. The data of this research is in form of primary data gathered from direct questionnaire distribution to the respondents (individual tax-subjects) through Google Form. There were 105 respondents who were willing to fill the questionnaire properly.

The variables measured in this research are the intention of tax subjects to participate in VDP along with the three predictors, which are tax sanction, subjective norm, and tax administration. Tax sanction is charged to tax subjects who conduct violations of the Tax Constitution. Subjective norm is an individual's perception about social pressure to conduct or not to conduct certain behaviors. Tax administration is the ways or procedures to charge and collect the taxes.

These variables are measured by an instrument in form of ordinal-scale questionnaire by using Likert-scale. The Likert-scale used in this research consists of six categories, which are as follows:

Score 1 = Totally Disagree

Score 2 = Disagree

Score 3 = Likely Disagree

Score 4 = Likely Agree

Score 5 = Agree

Score 6 = Totally Agree

3. RESULTS AND DISCUSSIONS

The respondents' profile as samples of this research can be seen in Table 1. The number of all respondents filling the questionnaire is 105 individuals. The category of respondents can be classified based on gender, age, and working / business experience.

Table 1. Respondents' Profile

Research Subject	Sample	% Sample
<u>Based on Gender:</u>		
Male	59	56.2
Female	46	43.8
Total =	105	100.0
<u>Based on Age:</u>		
20-35 years-old	12	11.4
36-50 years-old	65	61.9
> 50 years-old	28	26.7
Total =	105	100.0
<u>Based on Working / Business Experience:</u>		
Less than 4 years	50	47.6
4 - < 8 years	14	13.3
8 - < 12 years	19	18.1
Longer than 12 years	22	21.0
Total =	105	100.0

Source: Processed from Primary Data

The results in Table 1 (among 105 individuals as samples) can be summarized as follows:

1. The composition of respondents based on gender consists of:
 - a. 59 males (56.2%), and
 - b. 46 females (43.8%).
2. The composition of respondents based on age, consists of:
 - a. 12 individuals (11.4%) in the age group between 20 – 35 years-old
 - b. 65 individuals (61.9%) in the age group between 36 – 50 years-old, and
 - c. 28 individuals (26.7%) in the age group above 50 years old.
3. The composition of respondents based on working / business experience, consists of:
 - a. 50 individuals (47.6%) with experience less than 3 years
 - b. 14 individuals (13.3%) with experience between 4-8 years
 - c. 19 individuals (18.1%) with experience between 8-12 years, and
 - d. 22 individuals (21.0%) with experience longer than 12 years.

Based on the SPSS output in Table 2, among 105 individuals as respondents, the results are as follows:

1. The minimum value for the variable of the intention to participate in VDP (Y) is 5, the maximum value is 30, the range value is 25, the sum value is 2.463, the mean value is 23.52, with the standard deviation of 4.679, the skewness of -0.939, and the kurtosis of 1.648.
2. For the variable of tax sanction (X₁), the minimum value is 5, the maximum value is 30, the range value is 25, the sum value is 2.475, the mean value is 23.63, with the standard deviation of 5.358, the skewness of -0.678 and the kurtosis of 0.040.

3. For the variable of subjective norm (X_2), the minimum value is 5, the maximum value is 30, the range value is 25, the sum value is 2.089, the mean value is 19.85, with the standard deviation of 5.495, the skewness of -0.098, and the kurtosis of -0.282.
4. For the variable of tax administration (X_3), the minimum value is 9, the maximum value is 30, the range value is 21, the sum value is 2.313, the mean value is 22.03, with the standard deviation of 5.021, the skewness of -0.273, and the kurtosis of -0.417.

The descriptive statistics can be observed in Table 2 as follow:

Table 2. Descriptive Statistics
 Source: Data Processed using SPSS version 25

Source: Data Processed using SPSS Version 25													
	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness	Kurtosis			
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error	
Intention to Participate in VDP	105	25	5	30	2463	23.52	.460	4.679	21.846	-.939	.240	1.648	.464
Tax Sanction	105	25	5	30	2475	23.63	.526	5.358	28.684	-.678	.239	.040	.464
Subjective Norm	105	25	5	30	2089	19.85	.535	5.495	30.235	-.098	.237	-.282	.469
Tax Administration	105	21	9	30	2313	22.03	.487	5.021	25.222	-.273	.234	-.417	.466
Valid N (listwise)	105												

A questionnaire can be assumed valid, if the question in it can disclose what is being measured (Ghozali, 2013 :52). In this research, the validity test was performed by comparing between the values of r-count and r-table for degree of freedom ($df = n-2$). In this case, 'n' is the amounts of sample (Ghozali, 2013). If the value of r-count is positive and greater than r-table, then the indicator is valid. The value of r-table, with $\text{sig} = 5\%$ and 100 respondents, is 0.195.

Table 3. The Results of Validity Test (Pearson Correlation) (Y)
 Source: Data Processed using SPSS version 25

Indicator	Pearson Correlations	Sig. (2-tailed)
Y_1	0.655	0.000
Y_2	0.715	0.000
Y_3	0.686	0.000
Y_4	0.705	0.000
Y_5	0.623	0.000

Table 4. The Results of Validity Test (Pearson Correlation) (X_1)
 Source: Data Processed using SPSS version 25

Indicator	Pearson Correlations	Sig. (2-tailed)
X_{11}	0.772	0.000
X_{12}	0.713	0.000
X_{13}	0.872	0.000
X_{14}	0.671	0.000
X_{15}	0.797	0.000

Table 5. The Results of Validity Test (Pearson Correlation) (X₂)

Source: Data Processed using SPSS version 25

Indicator	Pearson Correlations	Sig. (2-tailed)
X ₂₁	0.783	0.000
X ₂₂	0.759	0.000
X ₂₃	0.816	0.000
X ₂₄	0.715	0.000
X ₂₅	0.759	0.000

Table 6. The Results of Validity Test (Pearson Correlation) (X₃)

Source: Data Processed using SPSS version 25

Indicator	Pearson Correlations	Sig. (2-tailed)
X ₃₁	0.819	0.000
X ₃₂	0.738	0.000
X ₃₃	0.763	0.000
X ₃₄	0.643	0.000
X ₃₅	0.702	0.000

Based on Table 3, the Pearson correlation of all indicators are greater than the value of r-table, which is 0.195, with the sig-value of 0.000 (less than 0.05). Therefore, it can be concluded that all indicators in the questionnaire are valid.

The reliability test is applied to measure whether the variables used in the research are totally free from errors in order to generate the consistent results, although they have been tested for many times. If the *Cronbach's alpha* is greater than 0.6 then the data is said to have high reliability (Ghozali, 2013). In this research, the results of reliability test can be seen in Table 4 as follow:

Table 7. The Results of Reliability Test (Cronbach's Alpha)

Source: Data Processed using SPSS version 25

Variable	Cronbach's Alpha	N of Items
Y	0.705	5
X ₁	0.828	5
X ₂	0.821	5
X ₃	0.785	5

Because the Cronbach's alpha values of all variables are greater than 0.60, it can be concluded that all items of question in the questionnaire are reliable or consistent.

The normality test aims to find out whether the population data is normally distributed. (Siregar, 2017). A good regression model must have a normal or near-normal data distribution. Table 5 displays the result of normality test in this research.

Table 8. One-Sample Kolmogorov-Smirnov Test

Source: Data Processed using SPSS version 25

N		105
Normal Parameters	Mean	.0000000
	Std. Deviation	3.65557961
Most Extreme Differences	Absolute	.143
	Positive	.102
	Negative	-.138
Test Statistic		.142
Asymp. Sig. (2-tailed)		.076

From Table 5, it can be found out that the significance value of Asymp. Sig (2-tailed) is 0.076 (greater than 0.05). Thus, it can be concluded that in this research the data is normally distributed.

The heteroscedasticity test aims to find out whether in a regression model, there is inequality of variance of residuals from one observation to another. If the variance of residuals from one observation to another is equal, then there is homoscedasticity. And if unequal, there is heteroscedasticity (Ghozali, 2013:139). In this research, the result of heteroscedasticity can be seen in Table 6 below.

Table 9. The Result of Heteroscedasticity Test
 Source: Data Processed using SPSS version 25

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.542	1.444		1.760	.082		
	Tax Sanction	.021	.068	.040	.275	.783	.520	1.935
	Subjective Norm	.054	.056	.107	.865	.390	.695	1.438
	Tax Administration	.074	.082	.137	.840	.405	.396	2.533

Based on Table 6, the sig-value is greater than 0.05 for all three independent variables (tax sanction, subjective norm, and tax administration). Therefore, it can be concluded that there is no heteroscedasticity found in this regression model.

The multicollinearity test aims to find out whether in a regression model, there are correlations among the independent variables (Ghozali, 2013: 105). The Tolerance Value and Variance Inflation Factor (VIF) are used to detect the symptom of multicollinearity.

Table 10. The Result of Multicollinearity Test
 Source: Data Processed using SPSS version 25

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9.410	1.941		4.858	.000		
	Tax Sanction	.332	.094	.382	3.552	.002	.514	1.937
	Subjective Norm	.013	.077	.016	.142	.887	.691	1.445
	Tax Administration	.274	.118	.292	2.336	.019	.396	2.532

Based on Table 7, the Tolerance value of all independent variables are greater than 0.10, with the VIF value less than 10.00. Hence, it can be concluded that there is no multicollinearity symptom in this regression model.

The regression equation in this research is formulated as follow:

$$Y = 9.416 + 0.331 X_1 + 0.011 X_2 + 0.274 X_3 + e$$

The partial test (or t-test) is performed to test the effect of independent variable on the dependent variable partially. In this research, the result of t-test is displayed in Table 8 as follow:

Table 11. The Results of t-Test
 Source: Data Processed using SPSS version 25

		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	9.415	1.942		4.856	.000
	Tax Sanction	.339	.098		.386	.003
	Subjective Norm	.014	.078		.012	.884
	Tax Administration	.268	.119		.287	.018

Based on Table 8, it can be known that:

1. The significance value (Sig) of tax sanction variable (X_1) is 0.003 (less than 0.05) and the t-statistics is 3.551 (greater than t-table = 1.9837).
2. The significance value (Sig) of subjective norm variable (X_2) is 0.884 (greater than 0.05) and the t-statistics is 0.146 (less than t-table = 1.9837).
3. The significance value (Sig) of tax administration variable (X_3) is 0.018 (less than 0.05) and the t-statistics is 2.342 (greater than t-table = 1.9837).

Therefore, the variables of tax sanction and tax administration significantly affect the intention to participate in VDP. However, subjective norm does not affect the intention to participate in VDP, due to its significance value greater than 0.05.

The F-test aims to reveal whether the independent variables simultaneously affect the dependent variable. In this research, the result of F-test can be seen in Table 9 as follow.

Table 12. ANOVA
 Source: Data Processed using SPSS version 25

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	882.464	3	294.151	21.372	.000
	Residual	1389.776	101	13.762		
	Total	2272.252	104			

Based on Table 9, the significance value (Sig) is 0.000 (less than 0.05). Therefore, it can be concluded that the three independent variables, which are tax sanction (X_1), subjective norm (X_2), and tax administration (X_3) simultaneously affect the dependent variable (Y), which is the intention to participate in VDP, significantly.

The coefficient of determination aims to measure how capable a model in explaining the variation of the dependent variable (Ghozali, 2013: 97). The coefficient of determination ranges between 0 and 1.

Table 13. Coefficient of Determination
 Source: Data Processed using SPSS version 25

Model	R	R-Square	Adjusted R Square	Std. Error of the Estimate
1	.625	.390	.373	3.711

Based on Table 10, the results can be withdrawn as follows:

1. The coefficient of determination or R-Square is 0.390.
2. The Adjusted R-Square is 0.373.
3. The variables of tax sanction (X_1), subjective norm (X_2), and tax administration (X_3) simultaneously affect the variable of the intention to participate in VDP (Y) as much as 37.3 %.

4. The remaining ($100\% - 37.3\% = 62.7\%$) is affected by other variables out of the scope of this regression model.

The result of the first hypothesis test shows a positive and significant effect of tax sanction on the intention to participate in VDP. Hence, the first hypothesis was accepted. The stronger the tax sanction is implemented, then the higher the intention will be to participate in VDP. This result is similar to the research conducted by Komalig et al (2021), mentioning that the variables of tax socialization, tax knowledge, tax sanction, and service quality positively and significantly affect the participation in VDP. This result is in line with the research performed by Kusuma, et al (2022) revealing that there is a positive and significant effect of tax sanctions on the willingness of taxpayers to participate in VDP. The higher the tax penalty is, the higher the level of taxpayers' willingness to participate in VDP. Besides, this research also supports the Theory of Planned Behavior (TPB), stating that tax sanction is a predictor that affects the intention level of tax subjects to participate in VDP. The applied sanction will make tax subjects choose to act properly related to their tax obligations. The higher the tax sanction is, the more compliant the tax subjects will be to participate in VDP.

The result of the second hypothesis test does not show a positive and significant effect of subjective norm on the intention to participate in VDP. Hence, the second hypothesis was rejected. The higher the subjective norm is, then the lower the intention of tax subjects will be, to participate in VDP. This result is similar to the research conducted by Calvin and Yuniarwati (2022) concluding that there is no positive and significant influence of subjective norms on the willingness of taxpayers to participate in VDP. The result of this research is different from the research conducted by Saputri (2020) mentioning that tax sanction, tax subjects' knowledge, tax subjects' motivation, moral obligation, and subjective norm positively and significantly affect the tax subjects' intention to participate in VDP. In addition, this research does not support the Theory of Planned Behavior (TPB), stating that subjective norm is a predictor that affects the intention to participate in VDP. Subjective norms, that are carried out, will make taxpayers choose to behave consciously toward their tax obligations. The higher the subjective norm is carried out, the higher the level of willingness of taxpayers will be to participate in VDP.

The result of the third hypothesis test shows a positive and significant effect of tax administration on the intention to participate in VDP. Hence, the third hypothesis was accepted. The better the tax administration is, then the higher the intention of tax subjects will be to participate in VDP. The ease in tax administration affects the tax subjects' intention to participate in VDP. The result of this research is in line with the research conducted by Komalig, Sondakh, and Pangerapan (2021), mentioning that the variables of tax socialization, tax knowledge, tax sanction, and service quality positively and significantly affect the variable of the intention to participate in VDP.

4. CONCLUSIONS AND SUGGESTIONS

This research aimed to test the predictors of the intention of tax subjects to participate in VDP. The respondent in this research is as many as 105 individual tax-subjects in the Tax-Service Office located in Tangerang City, Banten Province, Indonesia. Based on the gathered data and hypothesis tests performed by using SPSS program version 25, the conclusions can be drawn as follows:

1. Tax sanction positively and significantly affects the intention of individual tax subjects to participate in VDP.
2. Subjective norm does not affect the intention of individual tax subjects to participate in VDP.

3. Tax administration positively and significantly affects the intention of individual tax subjects to participate in VDP.
4. Tax sanction, subjective norm, and tax administration simultaneously affect the intention of individual tax subjects to participate in VDP.

As the implication of this research, the government should pay more attention to the matters related to tax sanction and tax administration. Adding more tax sanctions, either qualitatively and quantitatively, can be expected encourage the intention of individual tax subjects to participate in VDP. In another perspective, easing the tax administration may also generate the similar effect, in order to increase the number of VDP participants in the future.

This research has several limitations such as:

1. The independent variables only consist of tax sanction, subjective norm, and tax administration. Other independent variables need to be added in order to broaden the research analysis.
2. The geographical area in this research only covers the Tangerang City. Other big cities also need to be added, as well as increasing the number of samples, so that the research results may have greater generalization.

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