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Assessing the Tax Amnesty Program in Indonesia Through System Success and Trust Models

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Abstract

The success of a Tax Amnesty Program (TAP) in developing countries such as Indonesia depends not only on fiscal policy execution but also on how taxpayers perceive and trust the program. This study integrates the Information System Success Model with the trust construct to empirically examine the factors affecting TAP performance from a citizen-centric perspective. Using a quantitative approach, the research involved 414 Indonesian taxpayers selected through stratified random sampling, with data analysed using SmartPLS 3.0. One hundred eighty-seven valid responses were retained after a filtering process based on TAP knowledge awareness. The proposed model includes six constructs: Information Quality (INQ), Program Quality (PGQ), Service Quality (SVQ), Taxpayer Trust (TPT), Taxpayer Satisfaction (TSF), and Net Benefits (NBF). The structural model revealed that INQ significantly affects both TPT and TSF, and that TSF has the most decisive influence on NBF. However, PGQ and SVQ did not considerably impact TPT, suggesting that trust in TAP may be influenced more by institutional and cultural factors than perceived technical features. The findings highlight the necessity to enhance tax information accuracy and transparency while strengthening public trust and satisfaction. This study provides an integrative model to evaluate TAP success and offers practical insights for policymakers aiming to improve taxpayer participation through trust-based interventions. The novelty lies in quantitatively integrating information systems and behavioural trust constructs within the tax amnesty framework.

Keywords: *Tax Amnesty Program, Information System Success Model, Taxpayer Trust, Taxpayer Satisfaction, Structural Equation Modeling.*

1. Introduction

The Indonesian government continues to intensify the development of infrastructure and public services, which requires a robust and sustainable source of state revenue. Taxes represent the most significant revenue component; therefore, improving taxpayer compliance is vital. Indonesia's tax system adopts a self-assessment approach, whereby taxpayers independently calculate, pay, and report their obligations [1]. However, compliance rates remain suboptimal. For instance, in 2015, only 59.98% of registered taxpayers filed their annual tax returns, and although this improved to 10.59 million submissions in 2018 (a 14% increase), it remains far below the potential [2].

To increase compliance and tax revenue, the government introduced the Tax Amnesty Program (TAP), allowing taxpayers to declare previously undisclosed assets without facing penalties [3]. While the TAP yielded positive initial results, the program fell short of expectations. Challenges such as a lack of understanding among taxpayers, complex bureaucracy, and inadequate service quality persist as significant barriers [4].

Globally, Indonesia's TAP performance reflects a moderate uptake compared to similar initiatives. For example, South Africa's 2003 TAP achieved over 55% participation among eligible individuals, while Italy's 2009 amnesty recorded significant voluntary disclosures [5]. In contrast, participation in Indonesia remained low, with this study revealing that only 28% of respondents took part in any program phase, despite high awareness (91%). This gap between awareness and action indicates deeper systemic and perceptual issues.

Several prior studies have demonstrated that improving the quality of information, services, and program design can increase voluntary and enforced compliance [6][7]. Trust in public institutions has also been identified as a critical determinant in the success of public fiscal policies [8][9]. Given the complexity of policy adoption in developing countries, it becomes crucial to examine TAP success from a financial and citizens' perspectives, considering factors such as information quality, trust, and satisfaction.

This study addresses these challenges by empirically investigating the determinants of TAP performance in Indonesia using a composite model that integrates the Information System Success Model (ISSM) with a trust construct. This integration offers a novel framework for examining taxpayer perceptions in a structured and quantifiable manner.
Accordingly, this research is guided by the following two questions:
RQ1: What is the current performance status of TAP implementation in Indonesia from the taxpayer's perspective?
RQ2: What factors influence the performance of TAP implementation as perceived by taxpayers?

This article is structured into six main sections. Following the introduction, Section 2 presents the relevant literature and conceptual framework. Section 3 outlines the research methodology, including the sampling design and analytical approach. Section 4 discusses the findings, while Section 5 interprets the results in light of previous studies. Finally, Section 6 concludes with theoretical contributions, policy implications, and directions for future research.

2. Literature Review

Tax amnesty has become a significant topic in public finance research, especially in improving taxpayer compliance and increasing state revenue. Numerous studies have highlighted the diverse factors affecting the effectiveness of tax amnesty programs (TAP). Trifan et al. [10] employed a quantitative method and found that taxpayer compliance and tax sanctions positively influence participation in TAP. In a qualitative study, Yakin [11] emphasised that poor information, system, and service quality are the primary barriers to successful implementation. Similarly, using a descriptive approach, Hajawiyah et al. [12] concluded that TAP in Indonesia has not yet achieved its objectives due to implementation inefficiencies.
Hayat et al. [13] applied a partial least squares (PLS) approach and discovered that perceived benefits significantly affect taxpayer compliance; however, service quality did not moderate the relationship. Indah and Setiawan [14] found that taxpayer awareness, tax sanctions, and e-filing systems significantly impact reporting compliance. On a broader level, Richards [15] compared the tax amnesty experiences of Nigeria, Indonesia, South Africa, India, and Italy, highlighting Indonesia's ongoing challenges, particularly regarding public engagement and institutional trust. Complementary to these findings, Remitasari and Fenton [16] revealed that taxpayers' prior experience and perceptions are critical to their willingness to participate in TAP. Walettina and Anton [17] observed that despite the implementation of TAP, its impact on national tax revenue remained statistically insignificant, suggesting that fiscal outcomes alone may not fully capture program performance.
While these studies offer valuable insights, most focus on administrative efficiency and general public perception, leaving a theoretical gap concerning the roles of information quality, trust, and satisfaction in shaping perceived program outcomes. To address this, the present study adopts a framework that integrates the Information System Success Model (ISSM) with trust as an added construct to better capture taxpayer engagement's behavioural and perceptual dimensions.
The ISSM, developed by DeLone and McLean [18–21], is widely recognised for evaluating the performance of information systems and public service platforms. Core variables in this model—information quality (INQ), program quality (PGQ), and service quality (SVQ)—are known to influence user satisfaction (TSF) and perceived net benefits (NBF). Several studies affirm that information quality significantly influences satisfaction and user trust, which is critical in the public sector [18, 22–26]. For example, Diputra and Yasa [27] and Putra et al. [28] found that program quality positively affects both trust and satisfaction, while Ali et al. [29] emphasised the central role of trust as an indicator of successful system implementation. Juwaini et al. [30] further demonstrated that service quality enhances satisfaction and confidence, especially in user-facing public systems.
Trust, in particular, has been repeatedly identified as a pivotal factor in tax compliance. Haning et al. [8] and Batrancea et al. [9] highlighted the strong correlation between institutional trust and voluntary taxpayer behaviour. On the other hand, satisfaction serves as a cognitive evaluation of service quality and program efficiency, and its impact on perceived benefits has been substantiated by studies such as those by Putra et al. [28] and Ginting et al. [23].
Drawing from these foundations, this study proposes a research model that positions INQ, PGQ, and SVQ as predictors of taxpayer trust and satisfaction, which are expected to influence perceived net benefits. This conceptual approach is considered a theoretical contribution, as it extends the ISSM by incorporating trust and applying it specifically to the TAP context in Indonesia. The operational definitions of each construct used in the model are further detailed in Table 1.

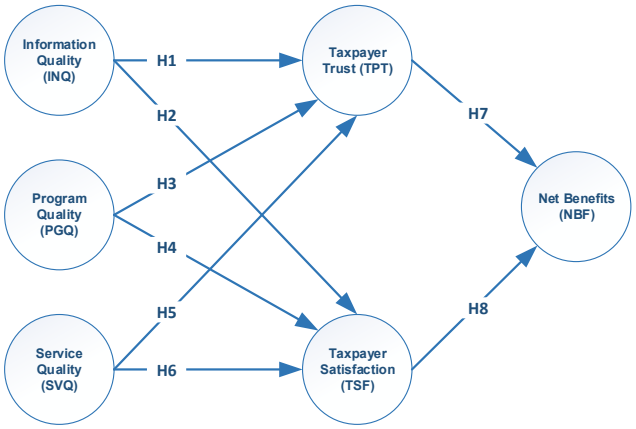

Fig 1. The Proposed Research Model

Table 1. Variable Definitions

Variable	Definition
INQ	Information competency to meet taxpayers' needs and expectations in TAP. This includes accuracy, completeness, relevance, timeliness, and ease of understanding of the information provided.
PGQ	Competency related to ease, suitability, and timeliness of the TAP implementation.
SVQ	Competency related to the excellence of services provided in TAP, including sufficient data, taxpayer-oriented services, responsive delivery, and security.
TPT	Competency related to taxpayers' trust in TAP. This includes legality, clear rules, transparency, honesty in management, and systematic procedures.
TSF	Competency related to taxpayers' satisfaction with TAP, focusing on the program's ability to meet needs, effectiveness, efficiency, and comfort provided to taxpayers.
NBF	Competency regarding how much TAP benefits taxpayers, including improved management, productivity, competitive advantages, cost savings, and resource optimisation.

Table 2 lists the measurement items used in this survey study. The instruments were formulated based on the definitions of each indicator in terms of the TAP implementation context, referring to the previous studies used in the model development.

Table 2. List of Measurement Items

Code		Measurement Items
INQ1	Accuracy	TAP provides accurate information
INQ2	Timeliness	TAP provides timely information when I need it
INQ3	Completeness	TAP provides complete information
INQ4	Relevance	TAP provides information that suits my needs
INQ5	Understandable	TAP provides easy-to-understand information
PGQ1	Ease of Follow	TAP is easy to implement
PGQ2	Flexibility	TAP is flexible in its implementation
PGQ3	Functionality	TAP has many functionalities for taxpayers
PGQ4	Reliability	TAP is reliable in its implementation
PGQ5	Timeliness	TAP is implemented at the right time
SVQ1	Data Sufficiency	TAP provides services with sufficient data availability
SVQ2	Empathy	TAP provides services according to the taxpayer's needs
SVQ3	Responsiveness	TAP provides responsive services to taxpayers
SVQ4	Security	TAP provides secure services to taxpayers
TPT1	Legality	The government officially runs TAP
TPT2	Clarity	TAP is run with clear rules and procedures
TPT3	Openness	TAP is implemented transparently
TPT4	Integrity	TAP is managed honestly
TPT5	SystematizationSystematization	TAP is implemented systematically
TSF1	Adequacy	TAP meets the needs of tax management
TSF2	Effectiveness	TAP is implemented effectively
TSF3	Efficiency	TAP is implemented efficiently
TSF4	Comfort	TAP provides convenience in its implementation
TSF5	Overall Satisfaction	Overall, TAP is satisfied with its implementation
NBF1	Managerial Effectiveness	TAP implementation increases the effectiveness of tax management for taxpayers
NBF2	Productivity Improvement	TAP implementation increases productivity for taxpayers
NBF3	Competitive Advantage	TAP implementation brings competitive benefits to taxpayers
NBF4	Cost Savings	TAP implementation saves costs that taxpayers must incur
NBF5	Resources Savings	In general, TAP implementation saves resources that taxpayers must spend.

Referring to the references investigated in the model development phase, the researchers proposed eight hypotheses to examine the relationships among six variables in the developed model, i.e.:

H1: INQ significantly affects TPT
H2: INQ significantly affects TSF
H3: PGF significantly affects TPT
H4: PGF significantly affects TSF
H5: SVQ significantly affects TPT
H6: SVQ significantly affects TSF
H7: TPT significantly affects BNF
H8: TSF significantly affects BNF

3. Methods

This study followed a structured, eight-phase empirical research process designed to explore the Tax Amnesty Program (TAP) performance from the taxpayer's perspective in Indonesia. The phases included: (1) literature review, (2) model and hypothesis development, (3) instrument design, (4) pilot testing, (5) data collection, (6) data cleaning, (7) statistical analysis, and (8) interpretation

and conclusion. These steps are summarised in the research flowchart (Figure 2), which illustrates the sequential and systematic approach applied throughout the study.

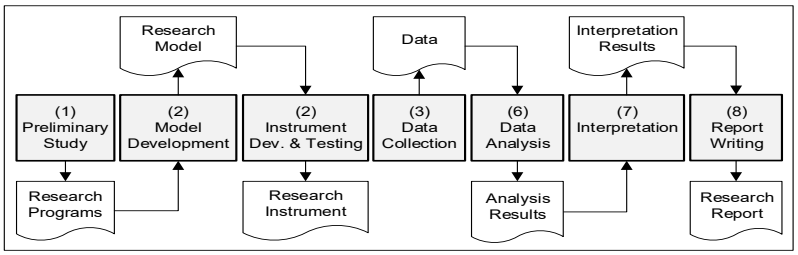

Fig 2. Research Procedure

The study employed a quantitative survey method. The population targeted included Indonesian citizens with valid taxpayer identification numbers (NPWP) and minimum awareness of the TAP. A purposive sampling strategy was applied, emphasising respondents with a basic understanding of tax regulations and amnesty schemes to ensure the reliability of perceptual assessments. Online (n = 125) and offline (n = 289) data collection channels yielded 414 initial responses.

Following a rigorous data screening process, 227 responses were discarded. These excluded participants failed to meet the inclusion criteria regarding TAP awareness or provided inconsistent responses (e.g., incomplete Likert-scale entries or contradictory answers in demographic verification). The final sample size retained for analysis was 187, which exceeds the minimum required threshold for partial least squares structural equation modelling (PLS-SEM) as recommended by Hair et al. [31].

To assess potential sample bias resulting from the data exclusion, a non-response bias test was conducted by comparing early and late respondents on key demographic attributes (age, tax status, education level). The test revealed no significant differences, suggesting the discarded data did not introduce substantial bias into the results.

The research instrument consisted of a structured questionnaire divided into two parts: (1) an introduction and informed consent section, and (2) a series of validated measurement items for each construct (INQ, PGQ, SVQ, TPT, TSF, NBF), using a five-point Likert scale (1 = strongly disagree, 5 = strongly agree). The items were adapted from previous validated studies in tax administration, public service quality, and information system success models.

Descriptive statistical analysis was performed using Microsoft Excel 2013 and IBM SPSS 25. For model validation and hypothesis testing, SmartPLS 3.0 was used to assess both the measurement model (outer model) and the structural model (inner model). Four criteria were used to evaluate the measurement model: indicator reliability (outer loadings ≥ 0.70), internal consistency reliability (Cronbach's Alpha and Composite Reliability ≥ 0.70), convergent validity (Average Variance Extracted ≥ 0.50), and discriminant validity (Fornell-Larcker criterion and HTMT ratio).

The structural model was evaluated using path coefficients ($\beta \geq 0.1$), significance levels from bootstrapping ($t > 1.96$ at $\alpha = 0.05$), coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and relative impact (q^2). These tests provided insight into the explanatory power and robustness of the proposed model, ensuring that both statistical and theoretical validity were maintained.

This methodological approach aligns with best practices in empirical studies involving user perceptions, public sector evaluation, and behavioural compliance research, making the findings statistically sound and theoretically grounded.

4. Results and Discussion

This section presents the main results of the study in three parts: (1) respondent profiles, (2) perceptions of TAP implementation, and (3) the structural model findings derived from SmartPLS analysis.

First, the final sample consisted of 187 respondents. Most were private-sector employees (38%) with a bachelor's degree (59%). Most were classified as individual taxpayers (70%) and considered knowledgeable in tax-related matters (44%). While TAP awareness was high (91%), actual participation was low, with 72% stating they had not joined the program. Most participation occurred during the first period (13%), suggesting that early-stage promotion may have had a more substantial impact.

Table 3. Profiles of the Respondents Involved in This Study

Respondent Profile	Description	Σ	%
Occupation	Private Employees	71	38%
	Others	50	27%
	Finance and Banking	34	18%
	Educators	16	8%
	Government Employees and SOEs	11	6%
	Entrepreneurs	5	3%
Education	Bachelor's Degree	110	59%
	High School	36	19%
	Diploma	22	12%
	Master's Degree	19	10%
	Doctoral Degree	0	0%
Taxpayer Classification	Individual Taxpayers	131	70%
	Individual and Business Taxpayers	29	16%
	Business Taxpayers	27	14%
Tax Skills Level	Skilled	82	44%
	Less Skilled	72	38%

	Unskilled	16	9%
	Highly Skilled	12	6%
	Very Unskilled	5	3%
Tax Amnesty Knowledge Level	Aware	170	91%
	Very Aware	17	9%
Tax Amnesty Participation	Did Not Participate	134	72%
	Period 1	25	13%
	Period 3	20	11%
	Period 2	8	4%

Second, Table 4 presents the respondents' strong acceptance of the program, with 67% stating they accepted TAP and 18% strongly accepting it. However, their readiness varied: only 18% claimed to be fully prepared to participate. Technical and managerial factors were identified as significant concerns. Data availability (30%) and financial readiness (25%) were the top technical challenges, while program evaluation (23%) and planning (20%) dominated managerial concerns. Institutionally, taxpayer support and commitment were cited by 36% as essential for successful implementation.

Table 4. Profiles of the TAP Implementation Expressed by Respondents

Aspect	Description	Σ	(%)
Readiness and Willingness to Accept	Accepts	125	67%
	Strongly Accepts	33	18%
	Less Accepts	21	11%
	Does Not Accept	4	2%
	Strongly Does Not Accept	4	2%
Percentage of Readiness and Willingness	61%-80%	56	30%
	<20%	38	20%
	81%-100%	34	18%
	41%-60%	34	18%
	21%-40%	25	14%
Technical Factors	Data Availability	56	30%
	Financial Availability	46	25%
	Human Resource Availability	36	19%
	Technology Availability	28	15%
	Method Availability	21	11%
Managerial Factors	Program Acceptance Evaluation	42	23%
	Program Acceptance Planning	38	20%
	Program Acceptance Direction	38	20%
	Program Acceptance Regulation	35	19%
	Program Acceptance Control	34	18%
Institutional Factors	Taxpayer Support and Commitment	67	36%
	Current Economic Conditions	50	27%
	Government Support and Commitment	38	20%
	Support and Coordination Across Units	19	10%
	Work Culture and Systems	13	7%
Benefits of Tax Amnesty	Increases State Revenue	85	46%
	Ease Tax Payments	40	21%
	Boosts Economic Development	34	18%
	Increases Tax Payment Volume	28	15%
Impact of Truth Factors	Influential	104	56%
	Very Influential	43	23%
	Less Influential	21	11%
	Strongly Not Influential	12	6%
	Not Influential	7	4%

Third, the PLS-SEM assessment results comprise the measurement model and structural model assessments. The measurement model assessment results confirmed the indicators' reliability and validity through four key examinations [32][33]. The indicator reliability examination was conducted with a threshold value of 0.7 for the outer loading of each indicator to represent its respective construct. The internal consistency reliability examination was assessed using a threshold value 0.7 for the composite reliability (CR) and Cronbach's alpha (CA) values to ensure that the indicators within each construct consistently measure the same concept. The convergent validity examination was done with a threshold value 0.5 for the average variance extracted (AVE) value to confirm that each construct explains more than 50% of its indicator variance. Lastly, the discriminant validity examination used Fornell-Larcker's criterion, cross-loadings, and the HTMT ratio, showing that each construct is distinct from the others in the model. Figure 3 and Table 5 indicate that the outer model was robust and suitable for further structural model evaluation.

Figure 3, Table 6, Table 7, and Figure 4 demonstrate the results of the structural model assessments [32, 33]. (1) All eight paths of the model represented significant relationships with overall β values above the threshold value of ≥0.1. (2) Together, the INQ, PGQ, and SVQ variables firmly explained the variance of the TPT and TSF variables by approximately 61.8% and 81.8%, respectively. Meanwhile, both TPT and TSF variables have also strongly presented the variance of the NBF (±69.6.8%). (3) Two of the eight

hypotheses (H3 and H5) were rejected because the t-test values of both paths failed to meet the threshold value of >1.96. (4) Among the paths of the model, TSF→NBF was the only path with a strong effect size. (5) The predictive relevance links were the most critical paths. (6) Both INQ→TPT and TSF→NBF paths were the links with medium relative impact, and the rest had a small relative impact.

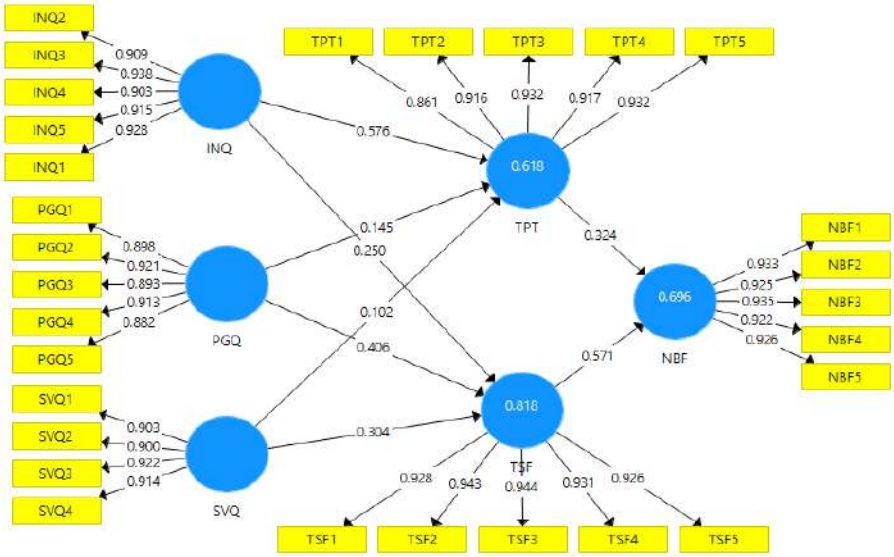

Fig 3. Results of the SmartPLS Calculation

Table 5. Results of the Measurement Model Assessments

Indicators	Cross Loading (CL)						CR	AVE
	INQ	NBF	PGQ	SVQ	TPT	TSF		
INQ1	0.928	0.733	0.714	0.743	0.723	0.721	0.964	0.844
INQ2	0.909	0.716	0.736	0.792	0.690	0.759		
INQ3	0.938	0.688	0.719	0.731	0.730	0.747		
INQ4	0.903	0.740	0.728	0.759	0.730	0.775		
INQ5	0.915	0.684	0.742	0.731	0.682	0.761		
NBF1	0.704	0.933	0.698	0.719	0.692	0.738	0.969	0.862
NBF2	0.721	0.925	0.707	0.723	0.656	0.748		
NBF3	0.740	0.935	0.731	0.710	0.684	0.783		
NBF4	0.698	0.922	0.699	0.683	0.674	0.726		
NBF5	0.737	0.926	0.756	0.727	0.690	0.728		
PGQ1	0.689	0.709	0.898	0.816	0.613	0.783	0.956	0.812
PGQ2	0.733	0.713	0.921	0.818	0.658	0.803		
PGQ3	0.742	0.680	0.893	0.780	0.627	0.790		
PGQ4	0.700	0.707	0.913	0.740	0.624	0.788		
PGQ5	0.707	0.679	0.882	0.759	0.586	0.745		
SVQ1	0.724	0.690	0.745	0.903	0.614	0.748	0.951	0.828
SVQ2	0.754	0.681	0.799	0.900	0.632	0.801		
SVQ3	0.738	0.706	0.813	0.922	0.641	0.778		
SVQ4	0.760	0.716	0.802	0.914	0.656	0.804		
TPT1	0.656	0.650	0.582	0.604	0.861	0.581	0.961	0.832
TPT2	0.733	0.678	0.642	0.644	0.916	0.660		
TPT3	0.715	0.667	0.626	0.654	0.932	0.666		
TPT4	0.692	0.650	0.624	0.624	0.917	0.647		
TPT5	0.731	0.690	0.669	0.660	0.932	0.691		
TSF1	0.791	0.779	0.834	0.844	0.694	0.928	0.972	0.873
TSF2	0.775	0.737	0.786	0.795	0.659	0.943		
TSF3	0.772	0.732	0.818	0.800	0.656	0.944		
TSF4	0.762	0.760	0.799	0.801	0.690	0.931		
TSF5	0.727	0.738	0.816	0.778	0.628	0.926		

Table 6. Results of the Structural Model Assessments

	Route	β	t-test	R^2	f^2	Q^2	q^2
H1	INQ→TPT	0.576	5.795	0.618	0.264	0.477	0.149
H2	INQ→TSF	0.250	3.431	0.818	0.099	0.664	0.045
H3	PGQ→TPT	0.145	1.397	0.618	0.013	0.477	0.011
H4	PGQ→TSF	0.406	5.660	0.818	0.198	0.664	0.080
H5	SVQ→TPT	0.102	0.798	0.618	0.005	0.477	0.010
H6	SVQ→TSF	0.304	3.157	0.818	0.099	0.664	0.033

H7	TPT→NBF	0.324	3.198	0.696	-0.484	0.551	0.091
H8	TSF→NBF	0.571	5.389	0.696	0.526	0.551	0.278

Table 7. Interpretations of the Structural Model Assessment Results

	β	t-test	R^2	f^2	Q^2	q^2
H1	Significant	Accepted	Strong	Medium	predictive relevance	Medium
H2	Significant	Accepted	Strong	Small	predictive relevance	Small
H3	Significant	Rejected	Strong	Small	predictive relevance	Small
H4	Significant	Accepted	Strong	Medium	predictive relevance	Small
H5	Significant	Rejected	Strong	Small	predictive relevance	Small
H6	Significant	Accepted	Strong	Small	predictive relevance	Small
H7	Significant	Accepted	Strong	Small	predictive relevance	Small
H8	Significant	Accepted	Strong	Large	predictive relevance	Medium

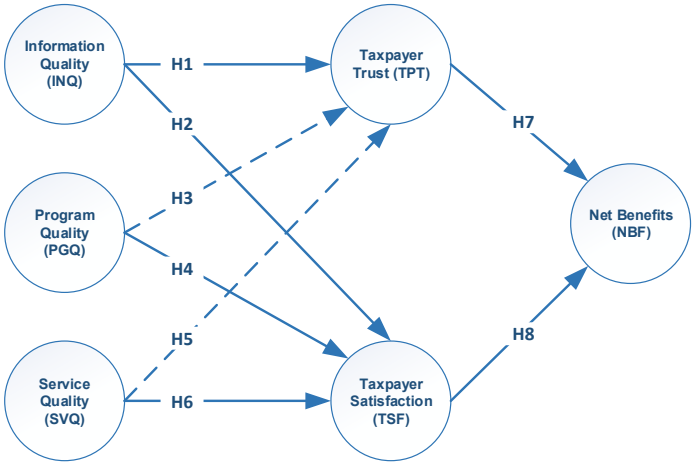

Fig 4. Results of the Hypothesis Examinations

The results confirm that information quality (INQ) plays a critical role in shaping both trust and satisfaction, aligning with previous findings by Noori [34] and Ginting et al. [23]. Similarly, program quality (PGQ) significantly influenced taxpayer satisfaction, consistent with the work of Putra et al. [28]. However, rejecting H3 and H5—where PGQ and SVQ failed to influence trust significantly—raises important sociocultural considerations. In the Indonesian context, public confidence in government programs often stems not from technical or procedural excellence but from perceived fairness, transparency, and legal certainty. According to Haning et al. [8] and Batrancea et al. [9], trust is driven more by institutional integrity and public sentiment than by service delivery's perceived efficiency.
Moreover, Indonesian citizens have historically exhibited scepticism toward fiscal policies without clear, transparent communication. Even if a program functions well administratively, a lack of perceived fairness or honesty may undermine trust. This cultural orientation may explain why SVQ and PGQ showed no significant direct effect on TPT, despite having an indirect impact via TSF.
Table 8 summarises how the results compare with those of the selected previous studies to situate the findings within the broader literature.

Table 7. Comparison of Current Findings with Prior Research

Hypothesis		Supported	This Study	Prior Research	Possible Explanation
H1	INQ → TPT	✓	Significant	Ginting et al. [23]	Trust grows with accurate and timely information
H2	INQ → TSF	✓	Significant	Noori [49]	Information clarity builds satisfaction
H3	PGQ → TPT	✗	Insignificant	Diputra & Yasa [22] (significant)	Trust in Indonesia is more influenced by legal clarity than system usability.
H4	PGQ → TSF	✓	Significant	Putra et al. [23]	Ease and functionality improve satisfaction
H5	SVQ → TPT	✗	Insignificant	Ali et al. [25] (significant)	Trust is influenced more by perceived fairness than service responsiveness
H6	SVQ → TSF	✓	Significant	Juwaini et al. [24]	Good service quality boosts satisfaction
H7	TPT → NBF	✓	Significant	Haning et al. [26]	Trust influences perceived benefits
H8	TSF → NBF	✓	Strong effect	Putra et al. [23]	Satisfaction leads to greater perceived program value

5. Conclusion

This study investigated the performance of Indonesia's Tax Amnesty Program (TAP) by integrating the Information System Success Model (ISSM) with a trust construct, offering a structured quantitative framework to examine how information quality, program quality, service quality, taxpayer trust, and satisfaction influence perceived program benefits. The findings revealed that although TAP awareness was high among taxpayers (91%), actual participation remained low, with only 28% taking part in any program phases. Most respondents

(67%) accepted the program's existence, while 46% perceived it as beneficial to state revenue. Technically, the availability of accurate data (30%) was considered the most critical factor, while from a managerial standpoint, program evaluation (23%) and planning (20%) were viewed as essential. Institutionally, taxpayer support and commitment (36%) were recognised as pivotal to the program's success. The structural model confirmed that information quality significantly influenced trust and satisfaction, while program and service quality significantly influenced satisfaction but did not directly impact trust. Trust and satisfaction, in turn, significantly affected the perceived net benefits of TAP. These results suggest that trust and satisfaction are critical mediators in shaping the perceived success of tax amnesty programs. Interestingly, the insignificant direct effect of program and service quality on trust may reflect a cultural tendency in Indonesia where trust in public institutions is shaped more by perceived transparency and fairness than by technical or service efficiency.

In light of these findings, several recommendations can be made. First, trust-building must be prioritised through transparent communication and institutional credibility to enhance the effectiveness of TAP and similar fiscal programs. Second, taxpayer literacy should be strengthened through targeted interventions such as integrated e-learning platforms, social media campaigns, gamified educational tools, and collaborative programs involving tax consultants and academic institutions. Third, periodic monitoring and evaluation should be embedded into future TAP implementations to assess public sentiment and adapt real-time strategies. Lastly, government agencies must foster long-term taxpayer engagement through simplified reporting mechanisms, clear legal safeguards post-amnesty, and ongoing support from tax administrators. This study, however, is limited by its cross-sectional design and reliance on self-reported survey data, which may not fully capture longitudinal changes or nuanced taxpayer behaviour. Future research is encouraged to apply longitudinal or qualitative approaches—such as interviews or ethnographic methods—to gain deeper insight into taxpayers' decision-making processes and the long-term impacts of policy trust. Additionally, incorporating moderating variables such as demographic or psychological traits may further enrich the understanding of taxpayer responses across different population segments.

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