

EFFECT OF SUNSET POLICY

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EFFECT OF SUNSET POLICY, TAX AMNESTY, TAX SANCTIONS, AND WHISTLE-BLOWING SYSTEM AGAINST TAX OBLIGATION (AN EMPIRICAL STUDY ON A PRIVATE VOCATIONAL YOGYAKARTA)

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Abstract

This research was conducted to examine the influence of sunset policy, tax amnesty, tax sanctions, and the tax blast system on tax complaints. Population checks are all taxpayers at regional offices in the Special Region of Yogyakarta. The sampling method in this study is simple random sampling. The sample is 100 taxpayers with a total of 120. The number of observational data analysis methods used is multiple regression analysis. The results showed that there was no influence on the sunset policy of tax complaints with a significant $0.479 > 0.05$. There is no effect of tax amnesty on tax complaints with a significant $0.357 > 0.05$. Its influence on tax sanctions tax complaints with a significance of $0.023 < 0.05$. Its effect on whistle-blowing tax complaints with a significance of $0.080 < 0.10$. The F test simultaneously affected sunset, tax amnesty, tax sanctions, and Whistle-blowing system on tax complaints with a significant $0,000 < 0.05$. The coefficient determination test shows the value of 0.158 or 15.8% the dependent variable can be explained from the independent variable and 84.2% is influenced by other variables outside the model. Keywords: Sunset Policy, Tax Amnesty, Tax Sanction, Whistle Blowing System, and Tax Compliance.

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I. INTRODUCTION

Taxes are dues to the state (which can be forced) that are owed by those who are obliged to pay them according to the rules of the regulations, with no achievements returned, which can be directly appointed, and whose use is to finance public expenditures in connection with the duties of the state which carries out the government [1]. Taxes are the main source of financing and national development. The Government of Indonesia, through the Director General of Taxes, has designated tax as a strategic component so that development planning continues.

Taxpayer compliance is the main factor influencing tax revenue. In Indonesia, the level of taxpayer compliance is still said to be low as evidenced by the low tax revenue. This can be seen from the low tax ratio (tax ratio) in 2015 of 10.88%. This ratio is still relatively low when compared to neighboring countries in ASEAN, especially Thailand with a tax ratio above 15%. Indonesia's tax ratio is still relatively low when compared to the average OECD (Organization for Economic Co-operation and Development) of 35.9%. In other words, Indonesia is still in an undertaking condition [2].

As an effort of the government to overcome the problem of taxpayer compliance, in 2008 the directorate general of tax has issued a policy in the form of abolition of income tax sanctions for individuals or entities in the form of interest for underpayment of taxes that can be enjoyed by both those who do not have

The Tax Identification Number (NPWP) or who already have The Tax Identification Number on January 1, 2008, known as sunset policy.

TABLE I. TAXPAYER COMPLIANCE LEVEL 2011-2015

Years	Compliance rate (%)	Total Taxpayers who submit tax returns (people)	Taxpayers who are required to submit SPT (people)	Total registered taxpayers
2015	60,27	10.945.567	18.159.804	30.004.103
2014	58,87	10.807.634	18.357.833	27.571.471
2013	60,80	10.781.103	17.731.736	25.587.390

Source: www.pajak.co.id [3]

Sunset policy is one of the government's efforts to overcome the low interest of the community in fulfilling tax obligations and is part of the tax intensification and extensification program, namely the program to eliminate income tax administration sanctions as a form of providing tax facilities that are regulated under article 37A of Law Number 28 the Year 2007 regarding general provisions and procedures for taxation. Sunset policy aims to help the government in terms of tax revenue to continue to increase and encourage taxpayers to be more honest, compliant, and consistent in improving taxpayer compliance in the future and voluntary in carrying out their tax obligations. The rule, which has been in force for 14 months since January 2008, has raised funds of around Rp5.5 trillion and has been proven to increase tax

revenues. At that time, the realization of tax revenue was 6% above the target set by the government.

One policy that needs to be considered is the provision of tax amnesty or tax amnesty. Tax amnesty is a timely opportunity that is limited to a certain group of taxpayers to pay a certain amount and in a certain time in the form of a tax amnesty (including interest and penalties) related to the previous tax period or a certain period without fear of criminal penalties.

Tax amnesty or tax amnesty happened in Indonesia twice which was marked by the issuance of Presidential Decree of the Republic of Indonesia Number 5 of 1964, Presidential Decree Number 26 of 1984, and Law No. 11 of 2017. The thought to reintroduce the tax amnesty policy in 2017 was triggered because of the high percentage of underground economic activity. Based on research [4], that the large percentage of underground economic activities (underground economy), in developed countries can reach 14-16 percent of gross domestic product (GDP), whereas in developing countries can reach 35 - 44 percent of GDP. This underground economic activity has never been reported as income in the annual income tax return (PT) form, so it is included in the tax evasion criteria. This policy is expected to reduce tax smuggling and improve tax subjects and tax objects. The tax subject can be in the form of the return of funds that are abroad, while in terms of the tax object in the form of an additional number of taxpayers.

Tax sanctions also play an important role in increasing taxpayer compliance. Tax sanctions are sanctions for taxpayers who do not fulfill their obligations following the provisions of the applicable tax legislation. For tax regulations to be complied, there must be tax penalties for offenders. Taxpayers will fulfill their tax obligations if they consider that tax penalties will be more detrimental [4]. In addition to sunset policy, tax amnesty, and tax sanctions, the Whistle Blowing system (WiSe) also plays a role in increasing taxpayer compliance. Whistle Blowing System (WiSe) is an application provided by the Ministry of Finance for everyone who has information about violations or deviations and acts of corruption committed by HR in the Ministry of Finance of the Republic of Indonesia. The implementation of the Whistle Blowing system (WiSe) can encourage transparent tax management, both in the administration and management of the use of funds. This is expected to reduce the misuse by DGT officials and increase public trust, which in turn is expected to increase taxpayer compliance.

II. LITERATURE REVIEW

A. Taxpayer Compliance

According to the big Indonesian dictionary, the term compliance means to comply or obey the teachings or rules. Meanwhile, referring to article 1 uu no. 28 of 2007 concerning the third amendment to uu no. 6 of 1983 concerning general provisions and

taxation procedures for taxpayers is an individual or entity, including tax payments, tax cut, and tax collectors, who have rights and obligations following the provisions of tax legislation. From the definition above, it can be concluded that taxpayer compliance is a willingness or motivation to comply with tax laws.

Tax is a contribution to the state (which can be forced) owed by those who are obliged to pay it according to the rules of the regulation, with no achievement returned, which can be directly appointed, and whose use is to finance public expenditures in connection with the duties of the state which carries out the government [1].

Types of tax compliance according to Sony Devano and Siti Kurnia Rahayu [6]: a) Formal compliance is a condition where taxpayers fulfill their obligations formally according to the provisions in tax laws. b) Material compliance is a condition where the taxpayer substantively fulfills all material tax provisions that are following the content and spirit of the tax law. Material compliance can also include formal compliance.

Yogatama [7] mentions the factors that influence tax compliance: a) Fiscus Services b) Perception of the Effectiveness of the Taxation System c) Taxation Socialization d) Perception of Using Transparent Taxes and Accountability.

B. Sunset Policy

Rahayu [8] sunset policy is the granting of facilities to eliminate administrative sanctions in the form of interest as stipulated in article 37A of law number 28 of 2007. In Law No. 28 of 2007, the meaning of sunset policy is the policy of providing tax facilities in the form of eliminating tax administration sanctions in the form of interest as regulated in article 37A of the law on general provisions and tax procedures. From the two explanations above, the author can conclude that the understanding of sunset policy is the policy of eliminating sanctions in the form of interest regulated in Law No. 28 of 2007.

The basic concept of the tax law governing Sunset Policy is a self-assessment system. In the self-assessment system, taxpayers are given the trust to calculate, calculate, deposit, and report the amount of tax owed themselves following the provisions of tax legislation. Sunset Policy gives an opportunity to: a) Old Taxpayers b) New Taxpayers c) Taxpayers that are under examination.

C. Tax Amnesty

Tax amnesty is a timely opportunity that is limited to a certain group of taxpayers to pay a certain amount and in a certain time in the form of a tax amnesty (including interest and penalties) related to the previous tax period or a certain period without fear of criminal penalties. According to law number 16 of 2009, tax amnesty is a forgiveness program given by the government to taxpayers including the elimination of tax payable, the elimination of tax administration

sanctions, and the elimination of criminal sanctions in the field of taxation on assets obtained in 2015 and obviously that have not been reported in SPT, by paying off all tax arrears owned and paying a ransom.

From the above understanding, the authors conclude tax amnesty is the elimination of sanctions in the form of interest and fines by taxpayers, by paying off tax arrears owned and paying ransom related to the previous tax period or a certain period without fear of criminal penalties.

Tax amnesty facilities: a) Write-off tax payable (PPH and PPN and/or, PPh BM), administrative sanctions, and criminal sanctions, which have not yet been issued tax assessments. b) Elimination of administrative sanctions for the tax assessments that have been issued. c) There is no tax audit, proof of taxpayer's examination, and investigation of tax crime. d) Termination of a tax audit, an examination of preliminary evidence, and investigation of tax criminal offenses, if taxpayers are undergoing tax audits, e) Inspection of preliminary evidence and investigation of criminal acts in the taxation field. f) Write off the final PPh on the transfer of assets in the form of land and/or buildings and shares.

D. Tax Sanctions

According to Mardiasmo [9] tax sanctions are a guarantee that the provisions of tax legislation (tax laws) will be complied. Or in other words, taxation sanctions are a tool (preventive) so that taxpayers do not violate taxation norms. The application of sanctions is applied as a result of not fulfilling tax obligations by taxpayers as mandated by tax laws. The imposition of tax sanctions on taxpayers can lead to the fulfillment of tax obligations by taxpayers to increase compliance with taxpayers themselves. Taxpayers will comply (because of pressure) because they think there are severe sanctions due to illegal actions in an attempt to smuggle taxes [6].

In the taxation law, two types of sanctions are known, namely administrative sanctions and criminal sanctions. Threats to violation of a taxation norm are threatened with administrative sanctions, some are threatened with criminal sanctions, and some are threatened with administrative sanctions and criminal sanctions. Differences in administrative sanctions and criminal sanctions according to tax laws are administrative sanctions (fines, interest, increase) and criminal sanctions.

E. Whistle Blowing System

Hoffman and Robert [10] define whistleblowing as an employee's disclosure of information that is believed to contain violations of laws, regulations, practical guidelines, or professional statements, or relating to procedural errors, corruption, abuse of authority or endanger the public and workplace safety. Whistleblowing will arise when there is a conflict between employee loyalty and the protection of public

interests. People who report whistleblowing are called whistleblowers.

Whitely Elias [11] added that whistleblowing can occur from within (internal) or outside (external). Internal whistleblowing occurs when an employee learns of the fraud committed by another employee and then reports the fraud to his supervisor. Whereas external whistleblowing occurs when an employee is aware of fraud committed by the company and then notifies the public because the fraud will harm the community. Whistleblowing system according to PMK (The Minister of Finance rule) Number 103/PMK.09/2010 is an application provided by the Ministry of Finance for employees who have information and want to report a violation that indicates violations that occur within the Ministry of Finance of the Republic of Indonesia. According to Director General Rule Number PER-22/PJ/2011, the Whistle-blowing system at the DGT is a violation prevention system and handling violation reporting within the Directorate General of Taxes. Types of complaints include inadequate service, limited office facilities, code of ethics and discipline of civil servants, and not criminal taxation. From the second understanding above, the writer concludes that the Whistleblowing system is a tool to report illegal acts/fraud in the environment of the Ministry of Finance of the Republic of Indonesia. In line with Director General Rule number: PER-22/PJ/2011, the Whistle-Blowing System at the DGT adopts three principles: a) to prevent offenders from committing violations (Principles of Prevention) b) to encourage whistleblower enthusiasm (Principles of Early Detection) c) to handle effectively (Principles of Proper Investigation).

III. RESEARCH METHOD

A. Population and Sample

The population in this study are all taxpayers who are registered in the Regional Office of Directorate General of Tax of The Special Region of Jogjakarta Province. The population in this study was 477,382 taxpayers. Sampling in this study was conducted using a simple random sampling method. The number of samples was determined using the Slovin formula and based on calculations, the number of samples taken in this study was 99.97 rounded up to 100 taxpayers.

B. Data Types and Sources

The data in this study are primary data that is data that comes directly from data sources that are specifically collected and directly related to the object of research. This data is in the form of a questionnaire that has been filled out by taxpayers who were selected respondents in this study. Secondary data is data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). Secondary data in the form of evidence, notes, or historical reports that have been arranged in archives (documentary data) that are published or not published.

The research data was obtained by using the method of library research (library research) and accessing websites and sites. Data analysis method processing is performed by using a 5-point Likert scale calculation, 1 for STS to 5 for SS in the questionnaire filled out by each respondent, then calculated and processed using the Statistical Software and Service Solution (SPSS) version 16 software program to produce calculations that show the effect dependent variable on the dependent variable. The methods used in processing data are descriptive statistical tests, data quality tests, classic assumption tests, multiple regression analysis, and hypothesis testing.

IV. ANALYSIS AND DISCUSSION

A. Data collection

This research was conducted on taxpayers who are in the province of Yogyakarta Special Region. The number of questionnaires sent was 120 questionnaires and the number of returned questionnaires was 107 questionnaires. The number of unreturned questionnaires was 13 and uncompleted questionnaires was 7. While the number of unprocessed questionnaires was 100. The respondents were grouped based on age, gender, occupation, length of work, last education, and NPWP (Tax Identification Number) registration in The Special Region of Yogyakarta Province.

B. Descriptive Analysis

The descriptive analysis provides an overview of the data, and detailed and well-ordered data information.

TABLE II. DESCRIPTIVE STATISTICS TEST RESULTS

Variable	N	Min.	Max.	Mean	Std. Dev.
Y	100	2	5	3.63	.630
X1	100	1	5	3.80	.791
X2	100	1	5	3.88	.956
X3	100	1	5	3.57	.714
X4	100	2	5	3.23	.617

Valid N (listwise) 100

Source: Primary data processed 2017

C. Validity test

In this study, the validity test uses the product-moment person correlation formula, if $r_{count} > r_{table}$ means the item is valid. Conversely $r_{count} < r_{table}$ means the item is invalid [12]. A validity test is conducted under the correlation test between the statements of each variable with the total score (item-total correlation). The validity results are shown in the Table III.

D. Reliability Test

A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable

from time to time. A construct or variable is said to be reliable if it gives a Cronbach alpha value > 0.70 [12].

Based on Table IV it can be seen that the value of the Cronbach alpha coefficient of research variables is 0.699. Hence it can be concluded that the independent variable has moderate reliability.

TABLE III. RESEARCH VARIABLE VALIDITY TEST RESULTS

Item	r-count	r-table	Keterangan
Y1	0.587	0.1654	Valid
Y2	0.752	0.1654	Valid
Y3	0.816	0.1654	Valid
Y4	0.714	0.1654	Valid
Y5	0.585	0.1654	Valid
Y6	0.583	0.1654	Valid
X1.1	0.558	0.1654	Valid
X1.2	0.762	0.1654	Valid
X1.3	0.692	0.1654	Valid
X1.4	0.718	0.1654	Valid
X1.5	0.414	0.1654	Valid
X1.6	0.649	0.1654	Valid
X2.1	0.780	0.1654	Valid
X2.2	0.788	0.1654	Valid
X2.3	0.771	0.1654	Valid
X2.4	0.736	0.1654	Valid
X2.5	0.712	0.1654	Valid
X2.6	0.609	0.1654	Valid
X3.1	0.826	0.1654	Valid
X3.2	0.873	0.1654	Valid
X3.3	0.824	0.1654	Valid
X3.4	0.818	0.1654	Valid
X3.5	0.870	0.1654	Valid
X3.6	0.742	0.1654	Valid
X4.1	0.580	0.1654	Valid
X4.2	0.727	0.1654	Valid
X4.3	0.807	0.1654	Valid
X4.4	0.797	0.1654	Valid
X4.5	0.636	0.1654	Valid
X4.6	0.706	0.1654	Valid

Source: Primary data processed, 2017

TABLE IV. RELIABILITY TEST RESULTS

Cronbach's Alpha	N of Items
0.699	5

Source: Primary data processed, 2017

E. Classic assumption test

The classic assumption test is used to determine the feasibility of the regression model used for research. Testing classic assumptions that will be tested in the equation model of this study include normality test, multicollinearity test, and heteroscedasticity test.

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F. Normality test

A normality test is used to determine whether the data collected is normal or not. In this study, the normality test tool used was Kolmogorov-Smirnov against residual regression data. The following are the results of the data normality test.

TABLE V. UNSTANDARDIZED RESIDUAL

	Y	X1	X2	X3	X4
Kolmogorov-Smirnov Z	1.002	1.287	1.470	1.621	1.250
Asymp. Sig. (2-tailed)	0.267	0.073	0.067	0.080	0.088
Keternangan	Normal	Normal	Normal	Normal	Normal

Source: Primary data processed, 2017

G. Multicollinearity Test

Multicollinearity test is used to test the correlation between independent variables on the value of tolerance and the value of the Variance inflation Factor (VIF) in the Collinearity Statistics. The cut-off value used to indicate multicollinearity is a VIF value > 10 or Tolerance value < 0.1. Following are the results of the multicollinearity test:

TABLE VI. MULTICOLLINEARITY TEST RESULTS

Variable	Tolerance	VIF	Note
Sunset policy	0.743	1.347	Not Multicollinearity
Tax amnesty	0.809	1.236	Not Multicollinearity
Tax Sanction	0.823	1.214	Not Multicollinearity
Whistleblowing system	0.709	1.411	Not Multicollinearity

Source: Primary data processed, 2017

H. Heteroscedasticity Test

The heteroscedasticity test is used to determine the existence of deviations from the classical assumption requirements in the regression model. Here are the results of the heteroscedasticity test with the glacier test:

TABLE VII. HETEROSCEDASTICITY TEST RESULTS

Variable	Sig.	Note
Sunset policy	1.000	Heteroscedasticity free
Tax amnesty	1.000	Heteroscedasticity free
Tax sanctions	1.000	Heteroscedasticity free
Whistleblowing system	1.000	Heteroscedasticity free

Source: Primary data processed, 2017

I. Multiple Regression Analysis

This study uses multiple regression analysis because it uses more than two variables. Multiple regression analysis aims to determine whether the influence of independent variables, namely sunset policy, tax amnesty, tax sanctions, whistle-blowing system on tax compliance.

J. Determination Coefficient Test

The coefficient of determination test is used to determine the indication of the ability of the multiple

regression equation to show the level of model explanation of the dependent variable.

TABLE VIII. RESULTS OF MULTIPLE REGRESSION ANALYSIS

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	10.541	2.739		3.849	0.000
X1	0.087	0.123	0.076	0.711	0.479
X2	0.090	0.097	0.095	0.926	0.357
X3	0.184	0.080	0.235	2.308	0.023
X4	0.180	0.101	0.194	1.769	0.080

Source: Primary data processed, 2017

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 From the test results above we get the following regression equation:

$$Y = 10.541 + 0.087(X1) + 0.090(X2) + 0.184(X3) + 0.180(X4) + \epsilon \quad (1)$$

Description:

- Y = taxpayer compliance
- α = constant
- β = regression coefficient
- X1 = sunset policy
- X2 = tax amnesty
- X3 = tax sanction
- X4 = whistle blowing system
- ε = standar error

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 TABLE IX. DETERMINATION COEFFICIENT TEST RESULTS

R	R Square	Adjusted R Square	Std. The error of the Estimate
0.438	0.192	0.158	2.906

Sumber: processed primary data, 2017

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 Based on Table IX it is known that the magnitude of the coefficient of determination is 0.158 or 15.8%. This explains that the variable sunset policy, tax amnesty, tax sanctions, and whistle-blowing system simultaneously affect the variable taxpayer compliance by 15.8%. while the remaining 84.2% is explained by other factors outside the study.

K. T Value Test

T value test aims to examine the effect of independent variables on variables in the study as stated in the hypothesis used in this study. Here are the results of the t-test:

TABLE X. T-TEST VALUE

Variable	t-count	t-table	Sig.	A	Note
Sunset policy	0.711	1.661	0.479	0,05	H1 Not supported
Tax amnesty	1.926	1.661	0.357	0,05	H2Not supported
Sanksi pajak	2.308	1.661	0.023	0,05	H3 supported
Whistle-blowing system	1.769	1.661	0.080	0,10	H3 supported

Source: processed primary data, 2017

L. F Value Test

F value test is used to determine whether all independent variables included in the model have an influence together on the dependent variable. Here are the results of the F value:

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 TABLE XI. THE RESULT OF VALUE TEST F

Model	Sum of Squares	DF	Mean Square	F	Sig.
Regression	190.922	4	47.730	5.654	0.000
Residual	802.038	95	8.443		
Total	992.960	99			

Source: processed primary data, 2017

Based on Table X it can be seen that the test results are significant that the independent variable can significantly influence the dependent variable. And ANOVA test is known F value of 5.654 which shows results greater than the F table value of 2.70 and sig value 0.000 is smaller than the value of $\alpha = 0.05$. Then it can be concluded that the variable sunset policy, tax amnesty, tax sanctions, and whistle-blowing system simultaneously affect the Taxpayer Compliance variable.

V. CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

This study examines the effect of sunset police, tax amnesty, tax sanctions, and the tax blast system on tax complaints. The test results show that Sunset policy and Tax amnesty do not significantly influence tax compliance. While tax sanctions have a significant effect on taxpayer compliance and the Whistle-blowing system has a significant effect on taxpayer compliance.

B. Suggestion

The scope of research for further research can be expanded further so that the level of generalization to its population can be wider, for example in Central Java. Future studies are expected to use interview surveys other than questionnaires, this aims to avoid

any biased responses. Adding or even replacing other variables, it is intended that the respondent can give a real answer.

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