

Symbolisation of Tax Compliance in Voluntary Disclosure Programs

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Abstract

Taxpayers who have not accurately disclosed their tax obligations may make corrections via a voluntary disclosure scheme without facing legal or administrative repercussions. Revenue from voluntary disclosure, however, was much less than that from tax amnesty. Since individuals or businesses may be reluctant to reveal illicit financial behaviour, money is a significant assumption. Therefore, this research looks at the symbolic meaning of the voluntary disclosure program from the perspective of the tax authorities. To assess the symbolic significance of the voluntary disclosure program based on interactions between the tax authorities and taxpayers throughout implementation, this study used a qualitative research methodology using a symbolic interactionism approach. According to this study, the voluntary disclosure program represented mutual support and opportunity. These symbols demonstrated that the tax authorities used positive and negative goal-framing to encourage taxpayer involvement, striking a balance between knowledge-based voluntary participation and compliance driven by penalties. It raises awareness that participating in the voluntary disclosure program is a collective and individual obligation to support the country by symbolising taxes as a shared social responsibility. Tax authorities may increase participation by addressing money laundering concerns and reassuring taxpayers that the program prioritises compliance over penalties.

Keywords: Tax Compliance, Voluntary Disclosure Program, Symbolisation

Introduction

Symbolisation of Tax Compliance in Voluntary Disclosure Programs

Taxes contribute over 80% of Indonesia's annual state revenue, forming a critical pillar for national development (Ministry of Finance, 2023). To enhance taxpayer compliance, the Directorate General of Taxes (DGT) introduced the Voluntary Disclosure Program (VDP), allowing taxpayers to voluntarily correct unreported tax obligations without facing penalties.

Beyond boosting compliance, the VDP aimed to aid economic recovery post-COVID-19 by collecting additional revenues from disclosed assets. Despite its intentions, the VDP generated lower revenues (IDR594.82 trillion from 247,928 taxpayers) compared to the previous tax amnesty program, which achieved IDR4,854.63 trillion from 956,793 taxpayers (DataIndonesia.id, 2022). This stark difference in participation highlights a significant gap in taxpayer perceptions and compliance behaviors between the two programs.

The motivation for this study arises from the need to understand the role of symbolism and taxpayer perceptions in influencing voluntary compliance. While tax programs such as the VDP are designed to increase transparency and compliance, their effectiveness has remained inconsistent. The large disparity in revenue collection between the recent VDP and the preceding tax amnesty raises critical questions about the underlying factors that influence taxpayers' willingness to participate. Although existing research has focused on economic incentives and policy mechanics, little attention has been paid to the symbolic meaning taxpayers attach to these programs. Symbolic interactionism provides a suitable framework for this study, as it explains how compliance emerges from individuals' interpretations of symbols, communication, and interactions with tax authorities. Understanding these symbolic aspects is critical for identifying the social and psychological drivers of taxpayer behavior.

This study is significant because it addresses practical and theoretical gaps in tax compliance literature. On a practical level, it offers valuable insights for policymakers to enhance the design and implementation of voluntary tax programs. By understanding how symbols, communication strategies, and perceptions influence taxpayer behavior, tax authorities can effectively frame programs to foster collaboration and trust, ultimately improving compliance. Symbolic meanings that align with principles like fairness, transparency, and shared responsibility can positively influence taxpayers' decisions, resulting in increased participation and revenue collection. The findings of this study are particularly timely as Indonesia continues to focus on strengthening its revenue base to support economic recovery in the post-pandemic era.

Theoretically, this study expands the literature on tax compliance by integrating the symbolic interactionism framework with existing economic models. While previous research has emphasized monetary incentives, this study explores the social and psychological dimensions of compliance behavior, contributing a more holistic understanding of taxpayer decision-making processes. Empirically, the study focuses on Indonesia's VDP and compares it to the previous tax amnesty program. It provides valuable insights into why taxpayer responses differ and how symbolic framing shapes participation outcomes.

This study makes three key contributions. First, it advances the theoretical understanding of tax compliance by emphasizing the role of symbolism and communication in shaping taxpayer behavior. Second, it provides empirical evidence on the significance of program framing and taxpayer perceptions by analyzing Indonesia's VDP and its predecessor tax amnesty program. Finally, it offers practical implications for tax authorities to improve communication strategies, ensuring that voluntary disclosure programs are framed as collaborative, fair, and mutually beneficial. By fostering trust and shared responsibility, these strategies can bridge

the gap between policy design and behavioral outcomes, enhancing compliance and ensuring sustainable revenue generation.

In conclusion, this study highlights the importance of examining the symbolic dimensions of tax compliance. Addressing the interplay between perceptions, communication, and policy framing offers actionable recommendations for improving voluntary disclosure programs. This approach not only strengthens the theoretical understanding of compliance behavior but also provides practical solutions for policymakers in emerging economies like Indonesia to achieve their revenue targets and promote sustainable national development.

Literature Review

Symbolic Interactionism

Symbolic interactionism is an approach that emphasizes the use of symbols in human interaction. Blumer (1986) explains that the response a person gives is not made directly based on that action but is based on a meaning given to the communication that occurs. An interaction will be bridged by using symbols through interpretation and finding the meaning of other people's actions. The actors in the interaction then will choose, examine, think, categorize and transform the meaning according to the situation and the tendency of their actions. Therefore, in symbolic interactionism, exploring the meaning hidden behind reality is important.

As with other approaches, symbolic interactionism perceives reality as the result of construction in human emphasis and interpretation. Blumer (1986) saw reality as the result of the meanings or understandings everyone acquires through interactions. Blumer (1986) outlines premises of symbolic interactionism of Human actions depending on the meaning assigned to something; taxpayers act based on their perception of the voluntary disclosure program. Next, meaning arises from social interaction; tax authorities and taxpayers collectively shape the program's meaning. Additionally, meaning evolves through interpretation, refined by continuous interaction between tax authorities and taxpayers. Finally, interaction leads to behavior; taxpayer actions during and after the program reflect mutual interpretations with tax authorities. This study examines how tax authorities' perspectives and interactions influence taxpayer behavior, emphasizing the dynamic creation of meaning and compliance.

Tax Compliance

Tax compliance refers to taxpayers fulfilling their tax obligations by laws and regulations (Wulantatari & Putra, 2020). In Indonesia, the self-assessment system allows taxpayers to calculate and report their taxes independently (Mardiasmo, 2018). Tax compliance can be categorized as enforced compliance, driven by coercion, and voluntary compliance, where taxpayers meet obligations willingly (Heliani et al., 2019). Compliance is further divided into formal compliance, fulfilling legal obligations such as registration and timely reporting, and material compliance, ensuring honesty in fulfilling all obligations (Peilouw, 2022).

Voluntary Disclosure Program

The Voluntary Disclosure Program (VDP) is designed to improve compliance by allowing taxpayers to disclose unfulfilled tax obligations voluntarily (Direktorat Jenderal Pajak, 2021).

Implemented online, it simplifies the process and ensures legal certainty (Novita & Fredica, 2023). The program features two policies: one for participants of earlier VDPs, exempting them from sanctions and criminal investigations, and another for individuals addressing obligations from 2016–2020. The success of VDP depends on tax authorities effectively communicating its benefits, encouraging participation, and fostering compliance through strategic interaction with taxpayers. These interactions shape taxpayers' interpretations and compliance behaviors, aligning actions with program objectives.

Methodology

This study employs a qualitative research method with a symbolic interactionism approach to explore the meaning of symbols associated with the Voluntary Disclosure Program (VDP). Two interviews were conducted at the West Balikpapan Primary Tax Office, which achieved the highest revenue realization for the VDP in the East and North Kalimantan regions, highlighting its success in engaging taxpayers. Two tax officials, a Tax Extension Agent and an Account Representative, served as informants due to their intensive interactions with taxpayers during the program. Their identities remain confidential for privacy.

The symbolic interactionism framework guided the analysis, starting with repeated transcript reviews to identify themes and keywords. Emerging symbols were analyzed using framing theory to understand their impact on taxpayer compliance and behavior.

Result and Discussion

The Voluntary Disclosure Program: A Symbol of Opportunity

This study highlights how tax authorities leverage communication strategies to educate taxpayers about the Voluntary Disclosure Program (VDP). The emphasis is on the negative consequences of non-compliance, while taxpayers are allowed to disclose unreported assets before strict enforcement actions are initiated. Authorities assert their ability to access comprehensive taxpayer asset information through the Automatic Exchange of Information (AEOI). This capability enables collecting domestic and international financial data, leaving no room for taxpayers to evade their obligations.

Two interviews with Tax Amnesty Officers in Balikpapan, Indonesia, revealed that tax officials adopt a personalized approach by contacting taxpayers individually, informing them of known discrepancies between their reported and actual asset data. This allows taxpayers to voluntarily rectify inaccuracies by disclosing previously unreported assets under the VDP.

"Yes, we held a Tax Gathering yesterday. Taxpayers with significant payment potential were invited to a session at Novotel Hotel, where the VDP was explained. Tax officers also followed up with these taxpayers to encourage participation in the program." (RR-14)

Tax Gatherings serve as direct outreach initiatives aimed at high-potential taxpayers. These events, held in specific venues or offices, provide an opportunity for attendees to receive detailed information about the VDP and other tax policies. Invitations to these gatherings are extended based on an analysis of taxpayer data, identifying individuals likely to have undisclosed assets. At these events, tax officials emphasize their access to asset information, reinforcing the importance of compliance.

"...The West Balikpapan Primary Tax Office received 32,839 data entries from the head office, valued at 15.9 trillion rupiah. Due to constraints, we prioritized 100 key taxpayers for invitations to this evening's event, while others were contacted through letters and email blasts." (Doc-Vid)

The Consequences of Non-Disclosure

Taxpayers who fail to disclose unreported assets through the VDP face audits. Assets uncovered during audits are treated as additional income, subject to penalties. For example:

- i. Under Policy I, assets are taxed at 25% for corporate taxpayers, 30% for individuals, and 12.5% for specific taxpayers, along with a 200% penalty per Article 18 of the Tax Amnesty Law.
- ii. Under Policy II, assets incur a final income tax of 30%, monthly interest penalties, and an uplift factor of 15%, per Article 13 of the Law on General Tax Provisions.

"After June 30, when the VDP ends, audits will be conducted to identify unreported assets. Non-compliance will result in enforcement actions, including fines and penalties." (Doc-Vid)

This dual approach—providing an opportunity for voluntary compliance while threatening enforcement—creates a sense of urgency among taxpayers. Many opt to participate in the VDP to avoid potential sanctions and future liabilities.

Motivations for Participation

Interviews revealed that taxpayers perceive the VDP as an opportunity to improve compliance and reduce financial burdens:

"Those joining the VDP aim to resolve past issues and start afresh with better compliance." (AN-8)

"Taxpayers trust that by participating, they can address tax years 2015–2020 and move forward without fear." (RR-46)

Taxpayers calculate the costs of participation versus penalties for non-compliance. Research supports this behavior, indicating that participation is driven by the lower tax rates and audit avoidance offered by the VDP (Peilouw, 2022; Rosyadi, 2018). However, some taxpayers delay compliance, anticipating future amnesty programs, as noted by Koch & Müller (2024).

Long-Term Goals and Public Demand

The VDP aims to forgive past non-compliance while fostering long-term adherence to tax obligations. Taxpayers are encouraged to report income and assets moving forward accurately. The program also reflects public demand, as many missed earlier opportunities for compliance:

"VDP was introduced following public requests for another chance after the first Tax Amnesty closed." (RR-26)

Educational materials on the VDP, shared through official websites and social media, further reinforce this message, portraying the program as a valuable opportunity for taxpayers to regularize their finances.

The Psychological Impact of the Voluntary Disclosure Program

Data from Indonesia's Directorate General of Taxes conveys a comparison between the mental states of taxpayers who have participated in the Voluntary Disclosure Program (VDP) and those who have not. Taxpayers who participated in the program reportedly experience peace of mind and relief, knowing they have fulfilled their tax obligations. In contrast, taxpayers who chose not to disclose their assets under the program are likely to feel anxiety and concern over the potential sanctions they may face.

A clear message accompanying the program, “Buruan ikutan sebelum telat” (meaning “Hurry up and join before it's too late”), reflects the tax authorities' efforts to motivate public participation before the program concludes.

The Temporary Nature of Compliance

Despite the program being framed as an opportunity to avoid potential losses, it primarily promotes formal compliance—where taxpayers participate only for the duration of the program to avoid penalties. Once the VDP ends, maintaining compliance requires consistent supervision. Account Representatives play a crucial role in this effort by closely monitoring taxpayers' compliance in submitting accurate and timely tax returns.

“If you say it's insignificant, as usual, taxpayers still report their annual tax returns. However, it takes continuous effort from the tax office to ensure they remain compliant. Without reminders, taxpayers might think, ‘I've participated once, there's nothing more to do tomorrow.’” (AN-54)

This highlights the need for ongoing reinforcement to prevent taxpayers from becoming complacent after their initial participation in the program.

Framing the VDP as a Last Opportunity

The study concludes that tax authorities communicate the VDP as a symbol of opportunity for taxpayers who have not truthfully reported their assets. This opportunity is conveyed using a combination of persuasive communication and pressure. Elements of urgency and the threat of sanctions are emphasized, signalling to taxpayers that the authorities have comprehensive access to their asset information domestically and internationally.

Interviews with informants revealed that this approach involves educating taxpayers by stressing the inevitability of detection. Authorities communicate that the VDP represents a final chance for taxpayers to disclose their assets voluntarily before facing stricter law enforcement actions and potentially harsher penalties.

In essence, the VDP leverages psychological pressure and the promise of relief to encourage compliance. However, maintaining this compliance beyond the program period remains a challenge that requires continuous education, monitoring, and enforcement.

Enhanced Approach to Taxpayer Compliance through AEoI and Strategic Engagement

Tax authorities have emphasized the opportunity given to taxpayers to disclose their assets before stringent enforcement actions are taken voluntarily. This strategy is

underpinned by the growing capability of tax authorities to access taxpayer asset information through various mechanisms, including the Automatic Exchange of Information (AEOI). This global initiative enables authorities to obtain comprehensive financial data on taxpayers both domestically and abroad, reducing the ability of individuals to evade tax obligations. As part of their approach, tax authorities have employed taxpayer education strategies by contacting individuals directly and informing them of the asset data already in their possession, urging taxpayers to align their reported data with actual holdings.

The implementation of AEOI has significantly enhanced tax enforcement capabilities. Research by Pohan et al. (2022), underscores AEOI's effectiveness in reducing tax evasion, despite challenges such as ensuring reciprocity in information exchange and addressing technological disparities across jurisdictions. These issues highlight the need for international collaboration to bridge gaps and ensure equitable information flow.

Moreover, the impact of AEOI on foreign-owned deposits in offshore jurisdictions has been substantial. Beer et al. (2019) demonstrated that AEOI implementation led to a notable decrease in foreign-held deposits, showcasing its efficacy in curbing tax evasion by diminishing the attractiveness of offshore tax havens. However, balancing confidentiality and tax transparency remains a challenge. Tolstopyatenko and Ageev (2023) emphasize the delicate act of reconciling the private rights of individuals with public interests in AEOI frameworks. This balance is critical to maintaining trust while ensuring robust compliance mechanisms.

AEOI also plays a pivotal role in promoting tax fairness and transparency. Isnaini et al. (2024) highlight that its implementation fosters equitable taxation systems by limiting opportunities for evasion, thereby enhancing public trust in tax authorities and governance.

Despite these successes, developing countries face unique challenges in participating in AEOI frameworks. Urinov (2015) identifies barriers such as insufficient technological infrastructure and limited institutional capacity. To address these issues, global stakeholders must provide technical assistance and financial support to facilitate the inclusion of these countries in AEOI frameworks.

Hence, integrating AEOI into tax systems represents a transformative step towards global tax compliance. By addressing its associated challenges and fostering inclusivity, authorities can ensure that AEOI reduces evasion and promotes equity and transparency in international taxation. Taxpayers, aware of the enhanced capabilities of tax authorities, are thus encouraged to proactively disclose and align their asset data, fostering a culture of voluntary compliance.

Conclusion

The Voluntary Disclosure Program (VDP) and Automatic Exchange of Information (AEOI) exemplify innovative strategies by Indonesia's Directorate General of Taxes (DGT) to enhance tax compliance. With taxes contributing over 80% of national revenue, these measures address immediate and systemic tax collection and compliance challenges. The VDP, designed as an opportunity for taxpayers to disclose unreported assets, effectively combines strategic communication and psychological pressure. However, its reliance on formal compliance

underscores the need for sustained monitoring and enforcement to prevent taxpayer complacency after the program concludes.

The novelty of this discussion lies in its exploration of how symbolic interactionism influences taxpayer compliance. By framing programs like the VDP as symbols of opportunity and aligning them with collaborative communication strategies, tax authorities can shift taxpayer behavior from fear-driven participation to a more trust-based, voluntary approach. This perspective offers insights into how compliance is shaped by policies and the meanings taxpayers derive from their interactions with tax authorities.

Additionally, the discussion emphasizes the transformative impact of AEol in curbing global tax evasion by enhancing transparency. While AEol has proven effective in reducing offshore deposits, it also highlights disparities between developed and developing countries in accessing and utilizing global tax data. The implications of this are twofold: first, the need for international collaboration to bridge technological and capacity gaps, and second, the potential for AEol to foster equitable tax systems that build public trust.

Ultimately, the integration of VDP and AEol reflects a progressive approach to compliance, combining local strategies with global frameworks. The implications for tax authorities are clear: fostering sustained taxpayer compliance requires a balance of education, enforcement, and trust-building. By addressing structural barriers and enhancing symbolic communication, these programs can increase compliance and redefine the taxpayer-government relationship for long-term economic stability and fairness.

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