

Analysis of Voluntary Disclosure Program, Tax Socialization, and Tax Collection Actions on Tax Fairness with Tax Compliance as a Moderating Variable

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Abstrak: This study aims to analyze the effects of the Voluntary Disclosure Program (VDP), Tax Socialization, and Tax Collection Actions on Tax Fairness, with Tax Compliance as a moderating variable. The study was conducted on taxpayers registered at the South Jakarta Primary Tax Service Office (KPP Pratama Jakarta Selatan) using a quantitative approach. Primary data were collected through questionnaires distributed to 161 respondents selected by simple random sampling. The analytical methods employed were multiple linear regression and Moderated Regression Analysis (MRA) using IBM SPSS 25 software. The results indicate that the Voluntary Disclosure Program has a significant negative effect on Tax Fairness, Tax Socialization has a significant negative effect on Tax Fairness, and Tax Collection Actions have a significant positive effect on Tax Fairness. Furthermore, Tax Compliance was proven to moderate the effects of all three independent variables on Tax Fairness strengthening the influence of the Voluntary Disclosure Program and Tax Socialization, while weakening the influence of Tax Collection Actions. These findings suggest that the level of taxpayer compliance plays a crucial role in shaping the perception of Tax Fairness within the jurisdiction of KPP Pratama Jakarta Selatan.

Keywords: Voluntary Disclosure Program, Tax Socialization, Tax Collection, Tax Fairness, Tax Compliance.

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INTRODUCTION

Tax revenue contributions in Indonesia have shown a consistently increasing trend in recent years. Tax, as the largest source of state revenue, remains a subject of debate among the public, particularly with regard to perceptions of Tax Fairness. Tax Fairness refers to the application of taxation in a universal and equitable manner, while still taking into account the economic capacity of each tax subject (Mardiasmo, 2016). Fajriana et al., (2025) categorizes tax fairness into three main dimensions: procedural fairness, distributive fairness, and retributive fairness. Tax collection mechanisms must be administered equitably, and the resulting revenue must be distributed impartially (Afisah & Witono, 2023).

In an effort to enhance tax revenue and promote taxpayer compliance, the government enacted Law Number 7 of 2021 on Tax Regulation Harmonization (UU HPP). One of the strategic instruments embedded in this law is the Voluntary Disclosure Program (VDP), which provides taxpayers with the opportunity to voluntarily disclose previously unfulfilled tax obligations through the payment of Income Tax (PPH) based on declared asset recognition (Mawarni et al., 2023). During its implementation period from January to June 2022, the government successfully collected Final PPH revenue from the VDP amounting to IDR 61 trillion, with a total of 247,918 participating taxpayers.

However, a study conducted by Wijayantoko et al. (2022) identified inequities experienced by compliant taxpayers. These taxpayers did not benefit from the VDP and were even potentially subject to tax audits, while non-compliant taxpayers were given the opportunity to disclose assets without equivalent sanctions. This situation indicates that the VDP may generate perceptions of unfairness within the tax system.

In addition to the VDP, Tax Socialization is another factor that significantly influences Tax Fairness. Socialization represents the efforts of the Directorate General of Taxes (DGT) to enhance taxpayer understanding and awareness of tax regulations. Research by Sirलयani et al. (2023). Demonstrated that tax socialization positively affects taxpayer compliance; however, other studies such as Utari & Sofya (2023). Concluded that socialization does not exert a significant influence on taxpayer compliance. These inconsistent findings reflect a research gap that warrants further investigation.

Tax Collection Actions also play an important role in realizing Tax Fairness. Consistent and comprehensive tax enforcement actions can encourage compliance because they impose real consequences on taxpayers who fail to meet their obligations (Mellinia & Sari, 2022). Moreover, most prior studies have positioned tax compliance as a dependent variable rather than as a moderating variable, even though theoretically, tax compliance can either strengthen or weaken the relationship between tax policy and perceptions of Tax Fairness.

Based on the foregoing, this study aims to: (1) analyze the effect of the Voluntary Disclosure Program on Tax Fairness; (2) analyze the effect of Tax Socialization on Tax Fairness; (3) analyze the effect of Tax Collection Actions on Tax Fairness; (4) analyze the moderating role of Tax Compliance on the effect of the Voluntary Disclosure Program on Tax Fairness; (5) analyze the moderating role of Tax Compliance on the effect of Tax Socialization on Tax Fairness; and (6) analyze the moderating role of Tax Compliance on the effect of Tax Collection Actions on Tax Fairness. This study was conducted on taxpayers registered at KPP Pratama Jakarta Selatan.

This study employs the *Theory of Planned Behavior* (TPB), introduced by Icek Ajzen (1991) as its primary theoretical framework. TPB posits that individual behavior is motivated by intentions formed through three elements: *behavioral beliefs* (beliefs regarding the consequences of a behavior), *normative beliefs* (the influence of the social environment), and *control beliefs* (perceived ability to control behavior). TPB is relevant for explaining all study variables in an integrated manner. Tax socialization shapes taxpayers' *normative beliefs*; the VDP influences *behavioral beliefs* related to tax obligations; and tax collection actions influence *control beliefs* concerning the consequences of non-compliance. Tax Compliance as a moderating variable is also consistent with the concept of intention in TPB, as taxpayers with strong intentions to comply will either strengthen or weaken the relationship between independent variables and Tax Fairness.

Tax Fairness is the taxpayer's perception of a fair and unbiased tax system (Kim & Wan, 2022). Fajriana et al., (2025) categorizes it into procedural, distributive, and retributive fairness. Its dimensions include fair tax assessment, tax restitution, proportionate penalties, service efficiency, and equal treatment of all taxpayers (Priyastivi et al., 2023). Digital transformation within the taxation system has proven capable of shifting the compliance paradigm from being strictly enforced to becoming a sustainable partnership rooted in voluntary compliance. Amid the strategic execution of policies such as the Voluntary Disclosure Program, the efficacy of taxpayer fulfillment does not rely solely on coercive tax collection actions, but must be balanced with robust tax socialization to instill psychological and cognitive perceptions of tax fairness. When internal taxpayer awareness is well-developed through proper budgeting practices (*mental accounting*), the adoption of digital tax administration platforms acts as a critical mediating framework that enhances the feeling of equity while reducing dependence on legal sanctions. Consequently, tax compliance is no longer treated merely as an obligation moderated by the fear of administrative enforcement, but rather evolves into a long-term, non-confrontational collaboration between fiscal authorities and the public to ensure eco-systemic economic stability (Erasashanti et al., 2025).

An analysis of fiscal policy effectiveness demonstrates that the success of initiatives like the Voluntary Disclosure Program is inextricably linked to the crucial roles of comprehensive tax socialization and credible tax collection actions. As tax authorities embrace digital transformation and omnichannel administration platforms, these strategies reshape the landscape of interaction between fiscal authorities and taxpayers from a confrontational dynamic into an adaptive partnership. Digitally driven tax socialization efforts are proven to strengthen taxpayers' cognitive budgeting frameworks (*mental accounting*), which in turn enhances the perception of tax fairness by making the system more transparent, consistent, and error-resilient. Conversely, firm tax collection actions remain necessary as a structural deterrence mechanism to maintain equity across all taxpayer segments. Within this ecosystem, tax compliance both voluntary and enforced is no longer viewed as a static outcome, but rather operates as a dynamic moderating variable that dictates how effectively authority-driven programs translate into a sustainable, long-term perception of fiscal fairness (Erasashanti et al., 2025).

The Voluntary Disclosure Program (VDP) is a program that provides taxpayers with the opportunity to proactively disclose previously unfulfilled tax obligations by paying Income

Tax based on recognized asset declarations, as regulated in Chapter V of UU HPP (Mawarni et al., 2023). Tax Socialization refers to educational activities conducted by the DGT to disseminate tax information in order to promote taxpayer compliance and minimize tax avoidance (Rahmeli & Herijawati, 2025). Tax Collection Actions are a set of procedures implemented to ensure that taxpayers settle their outstanding tax liabilities along with collection costs, encompassing billing notices, warning letters, enforcement orders, and distraint orders (Mellinia & Sari, 2022). Tax Compliance refers to the condition in which a taxpayer fulfills all tax obligations while also exercising all of their rights (Laksmi et al., 2023).

According to Erasashanti et al., (2024), this study analyzes the factors influencing taxpayer compliance in paying Vehicle Tax (PKB) in Bekasi Regency, Indonesia, utilizing an attribution theory approach. The results of the SEM-PLS analysis on 300 respondents indicate that the enforcement of tax sanctions, system modernization (such as e-Samsat and drive-thru), tax knowledge, income levels, and taxpayer awareness itself are proven to contribute positively and significantly to increasing taxpayer compliance. Interestingly, this study finds that direct tax socialization or education activities do not have a significant effect on public compliance in paying vehicle taxes. Nonetheless, taxpayer awareness plays a crucial role as it is proven to successfully serve as a mediating variable that links system modernization, knowledge, socialization, and income levels toward a higher level of compliance. Therefore, policymakers are advised to focus on modernizing the service system and implementing strict sanctions to optimize regional revenue.

Based on the theoretical framework employed, this study proposes six hypotheses to explain the relationships among the Voluntary Disclosure Program (VDP), Tax Socialization, Tax Collection Actions, Tax Compliance, and Tax Fairness. The first hypothesis (H1) predicts that the Voluntary Disclosure Program negatively affects Tax Fairness, implying that a higher implementation of the program may reduce taxpayers' perceptions of fairness, as compliant taxpayers may perceive unequal treatment toward previously non-compliant taxpayers. The second hypothesis (H2) proposes that Tax Socialization negatively affects Tax Fairness, indicating that increased exposure to tax-related information may encourage taxpayers to critically evaluate tax policies and regulations, thereby reducing their perception of fairness within the tax system. In contrast, the third hypothesis (H3) predicts that Tax Collection Actions positively affect Tax Fairness, suggesting that consistent and equitable enforcement of tax regulations enhances taxpayers' perceptions of fairness.

Furthermore, Tax Compliance is proposed as a moderating variable. The fourth hypothesis (H4) suggests that Tax Compliance positively moderates the relationship between the Voluntary Disclosure Program and Tax Fairness, while the fifth hypothesis (H5) proposes that Tax Compliance positively moderates the relationship between Tax Socialization and Tax Fairness. However, the sixth hypothesis (H6) predicts that Tax Compliance negatively moderates the relationship between Tax Collection Actions and Tax Fairness, indicating that a higher level of taxpayer compliance may weaken the influence of tax collection actions on perceptions of tax fairness. Accordingly, the proposed model consists of two direct negative relationships (H1 and H2), one direct positive relationship (H3), two positive moderating effects (H4 and H5), and one negative moderating effect (H6).

RESEARCH METHODOLOGY

This study employs a quantitative approach with a causal research design to examine the effects of independent variables on the dependent variable, including the role of the moderating variable. The unit of analysis consists of taxpayers registered at KPP Pratama Jakarta Selatan. The research population comprised all taxpayers registered at this office, with a total of 270 active taxpayers interviewed during the study period.

Sampling was conducted using simple random sampling with the Slovin formula at a 5% margin of error, yielding a sample of 161 respondents. Primary data were collected through questionnaires using a Likert scale (1–5). The research instrument consists of five variables: Voluntary Disclosure Program (X1) measured by 5 indicators, Tax Socialization (X2) with 5 indicators, Tax Collection Actions (X3) with 5 indicators, Tax Fairness (Y) with 5 indicators, and Tax Compliance (Z) with 5 indicators.

Validity testing was performed by comparing the r-count value with the r-table value (0.154 at $df = 159$, $\alpha = 0.05$). Reliability testing used Cronbach's Alpha with a critical value of 0.60. All questionnaire items were declared valid and reliable. Data analysis was conducted in two stages: (1) Multiple Linear Regression to measure the direct effects of independent variables on the dependent variable (Sub-Structure 1), and (2) Moderated Regression Analysis (MRA) to test the moderating role of Tax Compliance (Sub-Structure 2), by incorporating interaction terms between the independent and moderating variables. The moderated regression equation used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + \beta_5 (X_1 \times Z) + \beta_6 (X_2 \times Z) + \beta_7 (X_3 \times Z) + e$$

All analyses were performed using IBM SPSS version 25. Classical assumption tests conducted include normality testing (Kolmogorov-Smirnov), multicollinearity (Tolerance and VIF values), and heteroscedasticity (scatterplot graph).

RESULTS AND DISCUSSION

Result

Based on respondent characteristics, 52.2% of respondents were female and 47.2% were male. The majority of respondents were aged between 26–30 years (63.4%), with the most recent educational attainment being a bachelor's or master's degree (69.6%). Descriptive statistics for all research variables are presented in Table 1.

Tabl 1. Descriptive Statistics of Research Variables

Variable	N	Min	Max	Mean	Std. Dev
Voluntary Disclosure Program (X1)	161	5	25	20,69	3,264
Tax Socialization (X2)	161	5	25	20,46	3,011
Tax Collection Actions (X3)	161	5	25	21,19	3,148
Tax Fairness (Y)	161	5	25	20,93	3,965
Tax Compliance (Z)	161	5	25	21,50	3,287

Source: SPSS Data Output (2026)

The classical assumption test results indicate that the residual data are normally distributed based on the Kolmogorov-Smirnov test (Asymp. Sig. = 0.057 > 0.05). No

multicollinearity issues were detected, as all Tolerance values exceeded 0.10 and VIF values were below 10 (X1: Tolerance 0.225, VIF 4.449; X2: Tolerance 0.425, VIF 2.352; X3: Tolerance 0.363, VIF 2.753; Z: Tolerance 0.200, VIF 4.989). The heteroscedasticity test via scatterplot did not reveal any specific pattern, indicating the absence of heteroscedasticity.

The multiple linear regression results for Sub-Structure 1 (without moderation) yielded the equation $Y = 24.196 - 0.199X_1 - 0.346X_2 + 0.322X_3$. The R Square value of 0.215 indicates that the independent variables explain 21.5% of the variability in Tax Fairness. The F-test result shows an F-statistic of 14.365 (sig. 0.000 < 0.05). The complete partial test results are presented in Table 2.

Table 2. Partial t-Test Results – Sub-Structure 1 (Without Moderation)

Variable	Coefficient (B)	t-statistic	Sig.	Remark
(Constant)	24,196	—	0,000	—
Voluntary Disclosure Program (X1)	-0,199	-2,694	0,008	H1 Supported
Tax Socialization (X2)	-0,346	-3,965	0,000	H2 Supported
Tax Collection Actions (X3)	0,322	3,760	0,000	H3 Supported

Source: SPSS Data Output (2026)

The moderated regression results for Sub-Structure 2 yielded the equation $Y = 21.832 - 1.295X_1 - 0.628X_2 + 0.965X_3 + 0.843Z + 0.049(X_1 \times Z) + 0.028(X_2 \times Z) - 0.073(X_3 \times Z)$. The R Square value increased substantially to 0.786, indicating that 78.6% of the variability in Tax Fairness can be explained by the moderated model. The F-statistic of 80.213 (sig. 0.000 < 0.05) confirms that the overall model is statistically significant. The moderation test results are presented in Table 3.

Table 3. Partial t-Test Results – Sub-Structure 2 (With Moderation)

Variable	Coefficient (B)	t-statistic	Sig.	Remark
(Constant)	21.832	12.633	0.000	—
Voluntary Disclosure Program (X1)	-1.295	-12.286	0.000	Significant
Tax Socialization (X2)	-0.628	-5.113	0.000	Significant
Tax Collection Actions (X3)	0.965	7.537	0.000	Significant
Tax Compliance (Z)	0.843	6.268	0.000	Significant
Interaction $X_1 \times Z$	0.049	6.493	0.000	H4 Supported
Interaction $X_2 \times Z$	0.028	2.865	0.005	H5 Supported
Interaction $X_3 \times Z$	-0.073	-8.917	0.000	H6 Supported

Source: SPSS Data Output (2026)

Discussion

Effect of the Voluntary Disclosure Program on Tax Fairness

The results demonstrate that the Voluntary Disclosure Program exerts a significant negative effect on Tax Fairness (coefficient = -0.199 ; $t = -2.694$; sig. = 0.008), thus H1 is supported. Within the framework of the Theory of Planned Behavior (TPB), the negative *behavioral beliefs* held by taxpayers toward the VDP namely, the perception that the program disproportionately benefits previously non-compliant taxpayers were found to form negative attitudes that reduce perceptions of Tax Fairness. This is reflected in the lowest mean value recorded for the indicator 'I voluntarily pay taxes independently' (mean = 4.0124), suggesting that some taxpayers are still motivated by external factors rather than by intrinsic awareness. These findings are consistent with Wijyantoko et al. (2022) who identified inequities experienced by compliant taxpayers following the implementation of the VDP, and align with Rustandi & Yuniati (2022), who argued that voluntary disclosure does not necessarily enhance Tax Fairness in the absence of adequate transparency. Conversely, these findings diverge from Imelda & Wibowo (2022), who found a positive effect of Tax Amnesty on taxpayer perceptions; this discrepancy is likely attributable to differences in geographic context and respondent characteristics.

Effect of Tax Socialization on Tax Fairness

Tax Socialization exerts a significant negative effect on Tax Fairness (coefficient = -0.346 ; $t = -3.965$; sig. = 0.000), thus H2 is supported. This variable carries the largest negative coefficient among all independent variables, indicating its dominant influence within the model. Based on TPB, uneven socialization creates disparities in *normative beliefs* among taxpayers. Taxpayers who are not reached by socialization tend to develop weaker compliance intentions and more negative perceptions of the tax system. Respondent data reveal that the indicator 'I am aware of direct tax socialization through seminars/workshops' recorded the lowest mean (3.8571), reflecting the limited reach of face-to-face socialization activities. These findings are consistent with Nurazizah & Dahlan (2025) who emphasized that the effectiveness of socialization depends heavily on its equitable implementation. This result contradicts Fitria & Muiz (2023) and Sirlayani et al. (2023). who found positive effects of socialization; this divergence can be explained by differences in the dependent variable previous studies measured tax compliance, whereas this study measures Tax Fairness.

Effect of Tax Collection Actions on Tax Fairness

Tax Collection Actions exert a significant positive effect on Tax Fairness (coefficient = 0.322 ; $t = 3.760$; sig. = 0.000), thus H3 is supported. From a TPB perspective, *control beliefs* shaped by firm enforcement actions promote perceptions of horizontal equity, as all tax subjects are treated equally under the applicable regulations. The indicator 'I settle my tax obligations before receiving a warning letter' recorded the highest mean (4.4348), reflecting the majority of taxpayers' awareness of fulfilling their obligations prior to enforcement pressure. These findings are consistent with Mellinia & Sari (2022), who found a positive correlation between the firmness of collection actions and the effectiveness of tax revenue collection, as well as Damayanti & Jibrán (2024), who reported that taxpayers' trust in tax authorities positively contributes to perceptions of Tax Fairness.

Moderating Role of Tax Compliance

Tax Compliance was found to moderate the effect of the VDP on Tax Fairness in a strengthening direction (X1Z coefficient = 0.049 ; $t = 6.493$; sig. = 0.000), thus H4 is

supported. Taxpayers with high compliance are better able to appreciate the strategic purpose of the VDP as an instrument for broadening the tax base, rather than viewing it as a discriminatory policy. These findings are consistent with Rustandi & Yuniati (2022) and Partika & Darmayasa (2024).

Tax Compliance also moderates the effect of Tax Socialization on Tax Fairness in a strengthening direction (X2Z coefficient = 0.028; $t = 2.865$; sig. = 0.005), thus H5 is supported. Compliant taxpayers are more proactive in absorbing and processing information from socialization activities, thereby treating socialization as a means of government transparency that enhances perceptions of Tax Fairness. This is consistent with Nurazizah & Dahlan (2025) and Imelda & Wibowo (2022).

Conversely, Tax Compliance moderates the effect of Tax Collection Actions on Tax Fairness in a weakening direction (X3Z coefficient = -0.073 ; $t = -8.917$; sig. = 0.000), thus H6 is supported. For compliant taxpayers, high enforcement intensity is perceived as disproportionate because they feel they are being treated the same as non-compliant taxpayers. This diminishes perceptions of Tax Fairness among law-abiding taxpayers who expect a more trust-based approach. These findings are consistent with Damayanti & Jibrán (2024) and Partika & Darmayasa (2024), who emphasize the importance of differentiating enforcement approaches based on taxpayer compliance profiles.

CONCLUSION

This study analyzes the effects of the Voluntary Disclosure Program, Tax Socialization, and Tax Collection Actions on Tax Fairness, with Tax Compliance as a moderating variable, among taxpayers at KPP Pratama Jakarta Selatan. Based on the analysis, the following conclusions are drawn: (1) The Voluntary Disclosure Program has a significant negative effect on Tax Fairness (H1 supported); (2) Tax Socialization has a significant negative effect on Tax Fairness (H2 supported); (3) Tax Collection Actions have a significant positive effect on Tax Fairness (H3 supported); (4) Tax Compliance moderates and strengthens the effect of the Voluntary Disclosure Program on Tax Fairness (H4 supported); (5) Tax Compliance moderates and strengthens the effect of Tax Socialization on Tax Fairness (H5 supported); and (6) Tax Compliance moderates and weakens the effect of Tax Collection Actions on Tax Fairness (H6 supported). The increase in R Square from 21.5% (without moderation) to 78.6% (with moderation) confirms the significant role of Tax Compliance as a moderating variable that makes a substantial contribution to explaining the variability of Tax Fairness.

From a practical standpoint, this study recommends that the Directorate General of Taxes (DGT): (1) enhance transparency and equitable treatment in the implementation of the VDP so that compliant taxpayers do not feel disadvantaged; (2) expand the reach of tax socialization equitably through seminars, workshops, and webinars; and (3) implement compliance profile-based enforcement adopting a persuasive approach for compliant taxpayers and proactive enforcement for non-compliant ones. For future research, it is recommended to incorporate additional variables such as tax authority service quality, tax management transparency, or digital technology adoption; integrate supplementary theories such as Equity Theory or Social Contract Theory; and expand the study area to encompass multiple tax service offices with varying taxpayer characteristics.

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CONFLICTS OF INTEREST

The authors declare no conflict of interest in this study.

ETHICS STATEMENT

This article is the original work of the authors, has not been previously published, and is not currently under review at any other journal. The manuscript is free from plagiarism and represents a development of a thesis that has undergone examination.

DECLARATION OF GENERATIVE AI

No generative AI or AI-assistive technology was used in the preparation of this manuscript.

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