



Impact Of Tax Amnesty Policy On Individual Taxpayer Compliance In Pontianak City

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How to Quote :

Kamellia, F.; Haryadi, D. (2025). *Impact Of Tax Amnesty Policy On Individual Taxpayer Compliance In Pontianak City*. *Bima Journal: Business, Management and Accounting Journal*. 6 (2). [1529 - 1538](#). DOI: <https://doi.org/10.37638/bima.6.2.1529-1538>

ARTICLE HISTORY

Received [30 August 2025]

Revised [24 Sept 2025]

Accepted [27 December 2025]

KEYWORDS

Tax Amnesty, taxpayer compliance, questionnaires

ABSTRACT

Purpose: This study examines tax amnesty's impact on individual taxpayer adherence. **Methodology:** Data were gathered from 91 participants via an internet survey Likert-scale questionnaire and analyzed making use of validity, normality, and regression tests. **Results:** Findings show that tax amnesty significantly affects taxpayer compliance, with a regression result of 47.3%. **Novelty/Originality:** The study uniquely uses data from individual taxpayers in Pontianak collected through an online survey. **Conclusion:** The outcome confirm a favorable and noteworthy connection between tax amnesty and taxpayer compliance. **Type of Paper:** Empirical Research

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INTRODUCTION

"Taxes are contributions made by citizens to the state treasury in accordance with the law, without receiving directly measurable reciprocal services, and are utilized to fund public expenditures" (Mardiasmo, 2023). Taxes serve as a fundamental source of government revenue. Nearly all nations across the world implement taxation systems, though a few still refrain from imposing tax rates. In Indonesia, taxation constitutes a crucial element of national income, with its enforcement regulated by statutory provisions, making it both obligatory and legally binding. Although taxpayers do not obtain direct benefits in return, they still experience the impact through various public infrastructures and services. Tax revenues are allocated to finance infrastructure projects, education, healthcare facilities, social security, defense and security, social assistance, civil servant salaries, maintenance of public amenities, inflation control, and numerous other state expenditures. Therefore, fulfilling tax obligations is not only a legal duty but also a civic responsibility. Compliance with tax regulations reflects citizens' participation in supporting government financing while simultaneously contributing to national development.

Tax payments are made by individuals or business entities registered as taxpayers and possessing a Taxpayer Identification Number (NPWP). "Taxpayers, whether individuals or legal entities, including tax withholders and collectors, are subjects holding taxation rights and obligations

in accordance with the stipulations set forth by prevailing laws and regulations" (President of the Republic of Indonesia, 2007) The imposition of taxes primarily aims to promote public welfare, both indirectly through infrastructure development and directly through the provision of various forms of social assistance to communities. "The significant role of taxation in development necessitates serious attention and effort to ensure that the government can optimize tax collection and allocate the revenues toward development programs that enhance societal welfare" (Irsal Fauzi & Dewi Ari Ani, 2023) "The level and structure of taxation reflect deeply rooted institutional factors that, in the absence of major disruptions, do not change rapidly" (Bird, 2013)

The fulfillment of citizens' tax obligations directly contributes to the growth of national revenue. As part of its efforts to enhance taxpayer compliance, the government has implemented the tax amnesty program, often referred to as tax forgiveness for sanctions. "Tax amnesty represents one of the measures that Indonesia can employ to raise public awareness of taxation and improve taxpayer compliance in fulfilling their tax responsibilities" (Ridhawati & Rahmi, 2020). "This amnesty serves as an opportunity granted by the government for previously non-compliant individuals to fulfill their tax obligations and become active taxpayers" (Nasyaroeka et al., 2021). Advocates argue that tax amnesty initiatives can generate both immediate and long-term fiscal benefits by reintegrating delinquent taxpayers into the taxation system. "The enforcement of tax penalties is intended to foster taxpayer compliance in meeting their fiscal duties, particularly ensuring timely payment of taxes" (Luitel & Sobel, 2007). "The greater the tax sanctions imposed on taxpayers, the higher their level of compliance in meeting tax obligations" (Erawati & Rahayu, 2021). The adoption of a tax amnesty procedure is expected to improve taxpayers' awareness of the significance of adhering to prevailing tax laws. However, the degree of individual understanding plays a key role in influencing compliance levels. Differences in comprehension may subsequently shape taxpayers attitudes and consistency in carrying out their tax responsibilities.

Compliance theory is an essential concept in psychology that explains how individuals conform to established norms or regulations. Generally, compliance can be interpreted as an individual's behavior in responding to instructions or established rules. "People tend to maintain a consistent view of who they are likely because their core characteristics remain stable over time" (Costa & McCrae, 1992). Individuals often act according to their own volition, yet "specifically, the common assumption is that the repeated execution of a behavior leads to the development of a habitual pattern that, over time, occurs partly automatically, without the mediation of attitudes, subjective norms, perceived control, or intentions" (Ajzen, 1991). This implies that individuals may engage in certain actions not out of personal inclination, but because they are instructed or directed by an authority figure deemed to possess the legitimate right to issue orders or regulations. "Tax compliance is perhaps the most neutral term used to describe taxpayers' willingness to fulfill their tax obligations" (Kirchler, 2007).

The awareness of adhering to tax regulations must be cultivated within each individual, as meeting tax obligations constitutes a fundamental civic duty. From an ethical standpoint, tax compliance represents an individual's moral obligation to contribute equitably to both society and the state. From a social perspective, compliance with tax laws shapes public perceptions of a person's integrity and sense of responsibility toward collective welfare. Adherence to taxation rules is vital in maintaining the stability and sustainability of the tax system. Strengthening taxpayer compliance allows the government to secure sufficient revenue to support various development programs and initiatives, including public services, social welfare, healthcare, and education. "Proponents of tax amnesty argue that compliance levels may increase following its implementation, especially when accompanied by stricter enforcement, enhanced taxpayer services, and the successful reintegration of previously non-filing individuals into the taxation system" (ALM & BECK, 1993). "Taxpayers who voluntarily meet their tax responsibilities assist the government in effectively and efficiently collecting revenue from the tax sector, which can subsequently be used to fund infrastructure projects and social programs nationwide" (Manrejo Sumarno, 2023).

Tax amnesty represents a governmental initiative aimed at enhancing national revenue while simultaneously promoting improved taxpayer compliance. "In essence, a tax amnesty involves the elimination of unpaid tax obligations, accompanied by the exemption of taxpayers from administrative and criminal sanctions in the realm of taxation, on the condition that they disclose their assets and remit a redemption payment as specified in the Tax Amnesty Law" (Minister of Finance of the Republic of Indonesia, 2016).

The implementation of a tax amnesty functions as a concrete step to assist the government in identifying and revealing previously unreported individual assets within society. Through this policy, it is expected that taxpayer compliance will increase encouraging non-compliant individuals to become compliant and motivating existing compliant taxpayers to maintain or even strengthen their adherence. "The enactment of the tax amnesty policy is anticipated to enhance citizens' willingness to comply with tax payment obligations" (Asriani Natong, 2022). However, "the existence of current amnesties may lead some taxpayers to assume that similar programs will occur in the future, thereby diminishing their motivation to remain current with their tax payments" (Summers, 1987).

This investigation intends to examine how the tax amnesty program affects taxpayer adherence. According to on the theoretical framework described above, the researcher proposes the following hypothesis:

METHOD

Quantitative research methodology is anchored in the positivist paradigm and is employed to explore particular groups or samples. Data are gathered through research instruments and subsequently examined using quantitative or statistical procedures, with the central aim of testing preformulated hypotheses" (Sugiyono, 2017). This study adopts a quantitative study approach, where information is gathered using Google Forms from a sample of 91 individual taxpayers residing in Pontianak City, selected using a purposive sampling technique. The research instrument includes seven questionnaire items administered via Google Forms, each evaluated using a Likert-type scale.

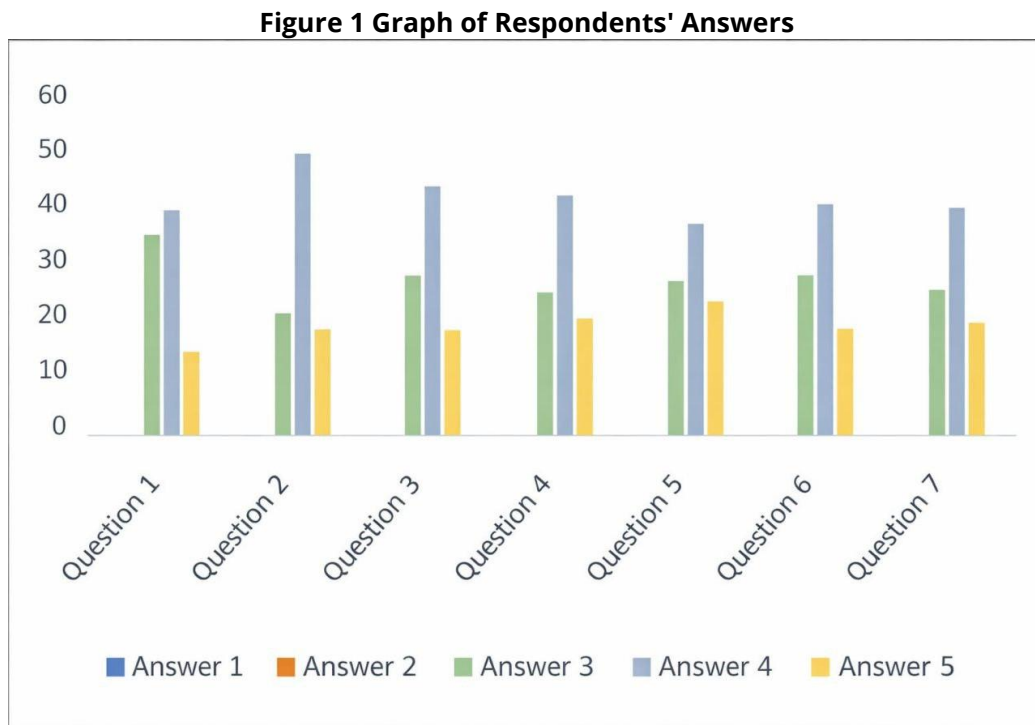
Table 1. Likert Scale

1	2	3	4	5
<i>Disagree</i>	<i>Strongly Disagree</i>	<i>Impartial</i>	<i>Agreement</i>	<i>Completely Agree</i>

Furthermore, the questionnaire comprises seven statements, as follows:

1. I possess knowledge regarding the scheme for tax amnesty implemented in Indonesia.
2. Does the implementation of tax amnesty offer benefits to taxpayers?
3. To what degree do you perceive the enforcement of tax amnesty in Indonesia as effective?
4. The execution of the tax amnesty initiative helps minimize tax penalties.
5. The adoption of tax amnesty encourages taxpayers to exhibit higher compliance with tax regulations.
6. Can the introduction of a tax amnesty program improve taxpayers' awareness?
7. How tax amnesty is implemented influences taxpayers who are unable to report they assets.

Subsequently, a graphical representation of the respondents answers is provided, in which the responses are summarized into a single visual illustration.



Source : *Questionnaire (2025)*

Based on the graph illustrated above, Consequently, it may be said that most respondent selected responses within the scale range of 3, 4, and 5 in the questionnaire. This suggests that most participants concur that the execution of the tax amnesty program has the potential to improve taxpayer compliance. To reinforce the findings obtained from the questionnaire, several statistical analyses were performed, namely: (1) the Validity Test, (2) the Normality Test using the One-Sample Kolmogorov-Smirnov method, and (3) Regression Analysis. These analytical procedures were utilized to verify the consistency and precision of the respondents' answers.

RESULTS AND DISCUSSION

Validity Test

The variables X1-X4 correspond to the data derived from questions 1 through 4 in the questionnaire. Since the significance values for X1, X2, X3, and X4 are consistently 0.00, which is below the threshold of 0.05, it is possible to assume that the information gathered and examined from the survey in this research satisfy the validity criteria.

Table 2. Validity Test

		Correlations				
		X1	X2	X3	X4	X
X1	Pearson Correlation	1	,594**	,283**	,492**	,760**
	Sig. (2-tailed)		,000	,006	,000	,000
	N	91	91	91	91	91
X2	Pearson Correlation	,594**	1	,432**	,594**	,794**
	Sig. (2-tailed)	,000		,000	,000	,000
	N	91	91	91	91	91
X3	Pearson Correlation	,283**	,432**	1	,501**	,708**
	Sig. (2-tailed)	,006	,006		,000	,000
	N	91	91	91	91	91
X4	Pearson Correlation ,492**	,492**	,594**	,501**	1	,819**
	Sig. (2-tailed)	,000	,000	,000		,000
	N	91	91	91	91	91
X	Pearson Correlation ,760**	,760**	,794**	,708**	,819**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	91	91	91	91	91

** . Correlation is significant at the 0.01 level (2-tailed)

Source: SPSS 26, 2025

Normality Test

The test for normalcy is employed to ascertain if the information is distributed normally. "Data normality is essential because when the data are normally distributed, they are considered to accurately represent the population" (Purnomo R. A., 2016). The normality assessment produced a significance level of 0.200, which exceeds the critical value of 0.05 ($0.200 > 0.05$). This result suggests that the residual the data is dispersed properly. Therefore, the null hypothesis H_0 , It asserts that the implementation of tax amnesty possesses a favorable influence on taxpayer compliance, is accepted.

Table 3 Normality Test (Kolmogorov-Smirnov)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		91
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,29320144
Most Extreme Differences	Absolute	,080
	Positive	,072
	Negative	-,080
Test Statistic		,080
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: SPSS 26, 2025

The normality assessment provided a 2-tailed Asymptotic Sig. significance of 0.200, which surpasses the critical threshold of 0.05 ($0.200 > 0.05$), indicating that the dataset adheres to a normal distribution pattern. This outcome further reinforces the interpretation that the

respondents' responses support the notion that adoption of the tax amnesty legislation contributes to enhancing taxpayer compliance in fulfilling their civic obligations through consistent tax payments. Moreover, these results align with the proposed hypothesis, which has been validated by findings from the data analysis.

Regression Test

As presented in Table 3 (model summary), the independent variable in this study accounts for 0.473, or 47.3%, about the dependent variable's observed variation, whereas the remainder 0.527, or 52.7%, is affected by outside variables beyond the research paradigm. This indicates that several other variables not incorporated in the current framework may exert a stronger effect on taxpayer compliance. Additionally, Table 4 (ANOVA) indicates that overriding the essential F-table scale is the computed F-value of 81.908 of 3.946 (81.908 > 3.946), confirming the existence of a simultaneous connection between the independent and dependent factors. Lastly, the results displayed in Table 5 (coefficients) demonstrate the relevance scale of 0.000 shows that there is a statistically significant variation from the 0.05 criterion (0.000 < 0.05) significant effect. Collectively, these findings affirm that the tax amnesty program has a favorable and noteworthy influence on enhancing taxpayer adherence, thereby proving that the original hypothesis is correct H0 that tax amnesty positively affects taxpayer compliance.

Table 4 Regression

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	2,873	,995		2,888	,005
	X	,573	,063	,692	9,050	,000

Source: SPSS 26, 2025

The regression equation model may be developed as follows in light of the data analysis findings:

$$Y = \alpha + \beta X + \epsilon$$

- Constant (α) = 2.873
- Regression coefficient / β (X)

$$Y = 2.873 (\alpha) + 0.573 (X) + \epsilon$$

The findings from this equation indicate a positive correlation among the variables that are independent and dependent, suggesting that the implementation of the tax amnesty regulations contributes because of a rise in taxpayer compliance with their fiscal responsibilities.

Table 5 Coefficient of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,692 ^a	,479	,473	1,300

a. Predictors: (Constant), X

Source: SPSS 26, 2025

Coefficient of Determination (R²)

What the coefficient of determination is (R²), often referred to as R-squared, is a fundamental indicator in regression analysis. It functions to assess how well a regression model in this case, the implementation of tax amnesty can explain or predict the dependent variable, namely taxpayer compliance. Essentially, R² represents The percentage that may be changed the independent variable is ascribed to the dependent variable. The formula for R² is expressed as follows:

$$R^2 = SS_{Regression} / SS_{Total} = 1 - SS_{Residual} / SS_{Total}$$

Sum of Squares for Regression (SSR) quantifies the portion of variance that the model successfully explains, derived from The sum of the variations between the expected worth and the mean of the dependent variable. Conversely, the Sum of Squares for Error (SSE) captures the unexplained variance, calculated from the squared differences among the noticed and predicted worth of the variable that is reliant commonly referred to as model error. Meanwhile, the Sum of Squares (SST) reflects the overall variance contained within the dependent variable, determined from the squared differences between the mean and the real worth.

The coefficient of determination (R²) ranges from 0 to 1 (or equivalently, 0% to 100%). An R² value of 0 indicates that the regression prototype fails to clarify any disparity in the dependent variable, whereas an R² value of 1 signifies that the model completely accounts for all observed variation. This investigation, the obtained R² value is 0.473 (47.3%), which carries significant implications:

1. Moderate Influence: The R² result demonstrates that the application of the tax amnesty legislation exerts a moderately substantial impact on taxpayer adherence. This indicates that the plays a role in policy a meaningful function in explaining changes in compliance behavior.
2. Unexplained Variability: The remaining 52.7% of the variance is not explained by the tax amnesty program, implying the existence of other variables or relevant factors that may also influence taxpayer compliance.

Table 6 ANOVA

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	138,520	1	138,520	81,908	,000 ^b
	Residual	150,513	89	1,691		
	Total	289,033	90			

a. Dependent Variable: Y

b. Predictors: (Constant), X

Source: SPSS 26, 2025

ANOVA

The basic linear regression analysis's findings, as displayed in the ANOVA table, indicate where the computed F-value of 81.908 is superior the crucial F-value of 3.946 (81.908 > 3.946). This outcome implies the existence of a simultaneous connection between the independent and dependent factors. Consequently, the proposed hypothesis is accepted, affirming that the

application of the tax amnesty regulation exerts a substantial influence on taxpayer adherence in fulfilling their tax responsibilities.

Table 7 Test t

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	T	
1 (Constant)	2,873	,995		2,888	,005
X	,573	,063	,692	9,050	,000

Source: SPSS 26, 2025

Statistical Test t

According to the hypothesis testing findings displayed in the coefficient table, the significance value of variable X obtained from data analysis is 0.000, which is below the conventional threshold of 0.05 ($0.000 < 0.05$). This indicates that a statistically meaningful connection among the independent and dependent variables. Additionally, the computed t-value for variable X is 9.050, surpassing the crucial t-value of 1.662 ($9.050 > 1.662$), thereby confirming a favorable influence understanding how independent and dependent variables relate to one another. This outcome implies that a higher degree of tax amnesty implementation correlates with increased taxpayer compliance. Consequently, hypothesis H₀, which posits that the application of tax amnesty positively affects taxpayer compliance, is accepted.

CONCLUSION

The outcomes of this research demonstrate that the enforcement of tax amnesty policies exerts a considerable influence on taxpayer compliance, as evidenced by the statistical results showing a strong linkage between tax amnesty implementation and compliance behavior. These findings validate the achievement of the study's objectives and confirm the acceptance of the proposed hypothesis. Fundamentally, the effective execution of tax amnesty programs can motivate taxpayers to meet their fiscal responsibilities more diligently. The positive implications of this study lie in its potential to boost national revenue, thereby facilitating enhanced public welfare through infrastructure development, improved public services, and various governmental social assistance initiatives. Nevertheless, beyond this specific tax policy, it is expected that insights from alternative research frameworks may further broaden understanding and enrich future studies within this field.

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