

## Does Voluntary Tax Compliance Increase After Granting Tax Amnesty?

I Made Sudarma<sup>1\*</sup> and I Nyoman Darmayasa<sup>2</sup>

<sup>1</sup>Brawijaya University, 165 MT Haryono, 65145, Malang, Indonesia

<sup>2</sup>Bali State Polytechnic, Bukit Jimbaran, 80364, Bali, Indonesia

---

### ABSTRACT

---

**Objective** – The main objective of this study is to explore the meaning of voluntary tax compliance by a person after they are granted tax amnesty.

**Methodology/Technique** – This research is qualitative research and uses a transcendental phenomenology method.

**Findings** – The results show that tax compliance does not automatically increase after a grant of tax amnesty. The reason for this is the fact that taxpayers wish to avoid being tax audited. Tax amnesty is therefore not yet useful in build trust in the tax authority. Tax authorities need to convince the public that tax amnesty creates justice for all taxpayers. The power of the tax authority is useful to strengthen law enforcement measures. Furthermore, fundamental moral and ethical considerations based on internalization, spirituality and religion tend to improve taxpayers' honesty.

**Novelty** – The trust and power of a tax authority that is in line with taxpayers' honesty is fundamental voluntary to tax compliance. The results of this research demonstrate the need for new tax policies to increase voluntary tax compliance.

**Type of Paper:** Empirical.

**Keywords:** Moral Ethics; Tax Amnesty; Transcendental Phenomenology; Trust; Voluntary Tax Compliance.

**JEL Classification:** H20, H21, M41.

---

### 1. Introduction

Low levels of tax compliance are a serious issue in developing countries. For example, Indonesia faces seriously low levels of tax compliance, which is reflected in their tax ratio of 12%, which is the lowest when compared with Asian countries (Amir, 2014; Amir, Asafu-adjaye, & Ducpham, 2013; Hidayat, 2014). With regard to formal tax compliance, the rate of tax compliance sits around 50% of those holding a Tax Identification Number (Fenochietto & Pessino, 2013; Inside Tax Magazine - 26, 2014). Stagnant tax revenue is often used as a reason for tax authorities to engage in granting tax amnesty (Stella, 1991). The granting of tax amnesty arose as a result of instances where tax evaders were either investing or parking their assets overseas, in order to avoid paying tax. Now, the reporting of annual tax returns in Indonesia involves a self-assessment system, which involves tax amnesty reporting options.

The implementation of a self-assessment system does not guarantee that taxpayers will report honestly (Riahi-Belkaoui, 2004; Saad, 2012, 2014). Indeed, a self-assessment system can lead to further tax evasion

---

\* Paper Info: Received: January 23, 2017

Accepted: July 7, 2017

\* Corresponding author:

E-mail: [made@mtd.co.id](mailto:made@mtd.co.id)

Affiliation: Brawijaya University, Indonesia

practices (Mohd Rizal Palil & Fariq, 2011). This is because the tax amnesty regimes also use a self-assessment system with underlying homo-economic assumptions with the potential to encourage morally hazardous practices. The benefit of receiving tax amnesty is avoiding prosecution for tax penalties and receiving a no tax audit privilege (Tax Amnesty Law No 11 2016). Taxpayers have indicated that they are likely to pursue these benefits of tax amnesty. Assets that are disclosed in accordance with Per-11/PJ/2016 regarding fair value states are given a valuation based on the taxpayer's valuation. Based on reasonable assumptions of a taxpayer's behavior, it is likely that they choose the lowest fair value allowed in the regulation.

Many studies focus on tax compliance with a variety of approaches. Allingham and Sandmo (1972) used an economic crime theory to investigate tax compliance behaviour, concluding that taxpayers are more likely to engage in evasion practices, if they stand to gain a greater benefit which outweighs any potential fines or penalties they may receive. Risk calculation is one factor that is considered by taxpayers; if the possibility of detection is lower than tax evasion practices may be considered an acceptable risk (Alm, McClelland, & Schulze, 1992). Taxpayers as human beings have a perception that every tax payment should gain a direct benefit. That perception is based on the assumption of humans as a homo-economicus (Jensen & Meckling, 1994), that possess three key characteristics: optimisation, rationality, and individualism (Doucouliagos, 1994). Thus, tax authorities attempt to use a different perspective in an effort to increase tax compliance.

The effort of tax authorities to decrease tax avoidance and tax evasion demonstrates a move from economic crime theory to psychology approach. The Theory of Planned Behavior, developed by Ajzen (1991), is believed to be one of the theories that successfully explains why taxpayers engage in tax evasion. Thus, the psychological approach is necessary to increase voluntary tax compliance (Dijke & Verbon, 2010; Kirchler, Hoelzl, and Wahl, 2008; Wenzel, 2005). Deterrence variables, such as fines or other penalties resulting in an economic penalty (Allingham & Sandmo, 1972), are only able to increase enforced tax compliance with the assumption that humans are homo-economic. Kirchler et al. (2008) developed the Slippery Slope Framework to explain how tax compliance behaviour can be solved using the bottle neck of tax compliance.

Further, researchers have found that tax compliance depends on the trust of government (Jimenez & Iyer, 2016; Kastlunger, Lozza, Kirchler, & Schabmann, 2013; Kirchler et al., 2008; Kogler, Muehlbacher, & Kirchler, 2013; Mas, Aziah, Manaf, & Saad, 2014). The legitimacy and trusting nature of tax authorities has some positive effect on voluntary tax compliance (Gangl, Hofmann, & Kirchler, 2015). Tax morale is another important factor that influences tax compliance (Alm & Torgler, 2006; Lago-Peñas & Lago-Peñas, 2010; Lubian & Zarri, 2011; Torgler, 2012). The present research focuses on tax compliance after being granted tax amnesty and hence some discussion of research regarding tax compliance is necessary.

The USA Tax Amnesty Act of 1985 has consistently produced financial windfalls and has improved levels of tax compliance only in Massachusetts and California. Most states are more interested in short-term benefits which results in poor planning and a limited scope for reform (Parle and Hirlinger, 1986). The long term impacts of after tax amnesty include that the average level of tax compliance falls and that taxpayers do not believe that the granting of tax amnesty is one time opportunity to repay taxes (Alm & Beck, 1993; Alm, Mckee, & Beck, 1990). Hasseldine and Bebbington (1991) suggest that tax amnesty is not the appropriate way to identify and to increase tax compliance of tax evaders. In Indonesia, following the second round of tax amnesty grants, taxpayers will complete their annual tax returns for the fiscal year 2016-17. Indonesia therefore has some perspective on tax compliance figures after granting tax amnesty.

The present research objectives are; first, to explore the meaning of voluntary tax compliance; second, to consider whether tax amnesty increases voluntary tax compliance.

## 2. Literature Review

### 2.1 Tax Amnesty

Tax amnesty in Indonesia is not a new program. In 1964 and 1984 tax amnesty had been implemented, but was not successful. In 1964, 1984, and 2016 a hard tax amnesty regime was introduced, although soft tax

amnesty was also implemented alongside the hard regime in 1984 and 2016. Learning from previous failures, tax authorities in Indonesia was given more powerful legal avenues relating to tax amnesty. These legal avenues have increased between 1984 and 2016 and are getting stronger and more powerful (Darmayasa, Sudarma, Achsin, & Mulawarman, 2016). However, Sayidah (2015) states that the current design of tax amnesty is more focused on creating additional tax revenue by ignoring legal or illegal source of random tax payments.

Setiadi (2016) states that the tax amnesty encourages compliance by bringing tax evaders into the national tax system. Tax amnesty is a fair policy for all taxpayers, which exposes them to the benefit of national development funding. However, tax authorities realize that tax compliance is still relatively low and tax avoidance and tax evasion practices are still an ongoing problem. Thus, it is posited that tax amnesty grants are a way of increasing tax compliance (Safrina, Sochartono, & Noer, 2016).

## 2.2 Internalization of Spirituality and Religion

Tax compliance is the main objective of tax authorities that implement tax amnesty regimes (Alm, Martinez-Vazquez, & Wallace, 2009). Tax avoidance and tax evasion practices are dominated by those people who pursue material and self interests. It is suggested that taxpayers critically assume that every tax payment should generate a reciprocal benefit. That perspective is generally normal for human beings. The likelihood of taxpayers to pay their taxes depends on the views of their social environment. If the social environment views tax avoidance and tax evasion as an acceptable practice, the members of that society will likely hold the same views.

Indonesian citizen are not just social people but are also religious people. The conscientiousness of taxpayers depends on the internalization of taxpayers' spirituality and religion. Alm and Torgler (2006); Darmayasa and Aneswari (2015); Fidiana, Triuwono, Djamhuri, and Achsin (2013) found that internalization of spirituality and religion is able to minimize tax evasion and tax avoidance practices. Thus, the design of tax amnesty and related tax regulations should be based on the perspective of humans as economical, social, and religious beings.

## 3. Methodology

This research uses an interpretive paradigm and transcendental phenomenology as the method. Burrell and Morgan (1979) state that the characteristics of an interpretive paradigm are to understand and to explain the social world from personal perspectives. Transcendental phenomenology is based on the work of Edmund Husserl (1931). Furthermore, in 1994, Moustakas was translated into a qualitative research method (Moerer-Urdahl & Creswell, 2004). Transcendental phenomenology emphasizes the participants' experience (Conklin, 2007).

Transcendental phenomenology is a suitable method for analysing informants' experiences after they joined various tax amnesty programs. Transcendental phenomenology analysis consists of: Noema, Noesis, Epoche (Bracketing), International Analysis, and Eidetic Reduction (Kamayanti, 2016). Noema is textural to the informants' experience analysis, using brackets to capture each informants' noesis. Noises are the informants' experiencing consciousness in relation to tax compliance after they have joined a tax amnesty program.

The data collection in the research uses an evolving process to capture consciousness experiences, as opposed to using a structured and in-depth interview. The informants of this research are persons who have direct experience with the implementation of tax amnesty programs. The classification of the informants is tax consultants and accounting lecturers. Those informants have adequate experience and knowledge relating to tax amnesty programs. Kamayanti (2016:151) suggests that the amount of informant used should be as round three or four in order to optimize the capturing of the informants' experience.

Table 1. List of Research Informants

No	Informants	Classification
1	Mr. NS	Registered tax consultant and being servant of spiritual and religious activities
2	Mr. MB	Personal taxpayer and as an accounting lecturer

Note: Real names are omitted.

## 4. Results and Discussion

### 4.1 Taxpayers Incentive to Pursue Tax Amnesty Benefit

The main benefit of tax amnesty is having the privilege of avoiding audits for previous tax liabilities in the year of 2015. This benefit becomes an incentive for taxpayers to utilize the tax amnesty program. The informant, Mr. NS, is a registered tax consultant and states that:

“In fact, tax amnesty is a right rather than a liability, thus taxpayers who following tax amnesty program automatically earn their privilege”.

This statement is in line with a statement of the second informant, Mr. MB. Mr. MB used the tax amnesty program at the end of the second period, in December 2016, and states:

“Honestly, my point to join tax amnesty is to pursue the no tax audit privilege. I don’t know exactly whether my previous annual tax return is correct or not”.

From these statements, the research concluded that the main incentive to join the tax amnesty program is to pursue the no tax audit privilege. This privilege creates a sense of relief for taxpayers. The second informant, Mr. MB, realized that his previous annual tax return was not lodged in accordance with the tax regulations and he had also missed the regulation cut off for making adjustments. This conclusion is in line with the tax amnesty results from India between 1965 and 1993 (Mookherjee & Das, 1995).

### 4.2 Trust in Tax Authorities

The trust of taxpayers in tax authorities is one of the requirements for increasing voluntary tax compliance (Kirchler et al., 2008). Until the end of February 2017, the tax authority was able to collect 112 trillion rupiah from random tax payment (Kompas, 1<sup>st</sup> March 2017). This practice does not encourage taxpayers to trust tax authorities. The second informant, Mr. MB, comments on his trust in tax authorities:

“I do not trust the tax authority yet. I joined the tax amnesty program because I am afraid I will receive a large fine if my annual tax return is not in accordance with tax regulations”.

Tax authorities believe that taxpayers are joining tax amnesty programs because their trust in them has increased however, this belief is still questionable, particularly when contrasted to the view of the second informant, Mr. MB. The trust of taxpayers will be raised if they believe in the tax authority. If taxpayers are afraid that they will receive a large fine as a result of non-compliance with tax regulations this will only increased enforced, as opposed to voluntary, tax compliance (Allingham & Sandmo, 1972).

### 4.3 The Power of the Tax Authority

The socialization of tax amnesty is one requirement of the implementation of a new policy. The good will of the tax authority should be utilized when empowering law enforcement. The following statements of the first and second informant, Mr. NS and Mr. MB respectively, relate to the power of tax authorities:

“If there is existing data, it is necessary to follow up. (Mr. NS)”.

“Tax amnesty socialization should be followed by law enforcement, but there are some tax authorities that have been caught receiving a bribe from a taxpayer. (Mr. MB)”.

The effort of tax authorities to engage in law enforcement has a bottle neck effect. Tax authorities must engage in law enforcement of tax evaders in order to achieve social justice for all taxpayers. Instead, tax authorities seem to be prioritizing fiscal outcomes of tax amnesty programs (Kesuma, 2016).

#### 4.4 Moral Ethics of Taxpayers

Those taxpayers utilizing a tax amnesty program are not guaranteed to report their next annual tax return honestly:

“The self-assessment system is giving full authority to taxpayers to calculate and report their tax liabilities by themselves. Tax amnesty law states that the fair value of assets must be disclosed, based on the taxpayer’s valuation. It is normal for taxpayers to choose the lowest value of their assets rather than the real value. (Mr. NS)”.

“After joining the tax amnesty program, I report my income only from my employer. Once I have the money, I will minimize the amount I report in order to avoid paying taxes. (Mr. MB)”.

The homo-economic perspective is still embedded in Mr. NS and Mr. MB. It is expected they choose more economical alternatives as suggested in the research of Vaida and Ormenişan (2013). How to design tax amnesty programs in order to encourage voluntary tax compliance remains a challenge for tax authorities.

#### 4.5 How to Increase Voluntary Tax Compliance

Tax compliance is a complex behavioral issue involving behaviors related to social norms, ethics, attitudes, values, culture, morals, and religion. Personal cultural beliefs based on religion and cultural norms are known to affect tax compliance (Steenbergen, McGraw, and Scholz, 1992). The system of tax amnesty is self-assessment system. It therefore places greater emphasis on the conscientious use of the program rather than compliance only. Tax authorities assume that taxpayers as citizen are honest and comply with their requirements to pay their tax liabilities (Diamastuti, 2016). To explore the meaning of voluntary tax compliance, the research engaged in a transcendental phenomenology analysis as shown in Table 2.

Table 2. Transcendental Phenomenology Analysis

Noema	Epoche	Noesis	Intentional Analysis	Eidetic Reduction
Mr. NS is { <b>declared all asset</b> } in tax amnesty program	Declared all asset is reflect of his { <b>honesty</b> }	Mr. NS will start a new tax liability and { <b>feel relieved</b> }	Mr. NS feels temporarily relieved, after tax amnesty, he will report his tax liabilities in line with the bank statement.	Mr. NS realizes that his previous annual tax return has not been declared yet. Tax amnesty is a momentum to full declare of his asset.  Mr. NS’s consciousness formed based on spirituality and religiosity to compliance after joining tax amnesty.
Mr. MB is following tax amnesty is to pursue no tax audit privilege.  After joining tax amnesty, Mr. MB { <b>feel relieved</b> }.	Feel relieved is not guaranteed will be { <b>honestly</b> } reporting his tax liability after joining tax amnesty.	Mr. MB joined tax amnesty cause he is afraid { <b>will be imposed high fines</b> }, not because honesty.	Mr. MB feels temporarily relieved, after tax amnesty, not guarantee will report honestly his tax liabilities.	Mr. MB realizes that homo economic view still dominating his main. Tax amnesty is a right to cut off previous tax liabilities.  Tax amnesty is just able to impose tax compliance.

From the eidetic reduction’s informants, Mr. MB holds the view that tax amnesty programs do not increase voluntary tax compliance. Mr. MB reports to have joined the tax amnesty program to pursue the main benefit of tax amnesty, not emphasize on his consciousness. Mr. NS holds the view that tax amnesty is able to increase voluntary tax compliance and suggests that he will honestly report his tax liabilities.

## 6. Conclusion

The informants' agreeableness to tax compliance depends on the moral ethics of taxpayers, which is reflected in honesty when reporting their tax liabilities. Internalization of spirituality and religion is seen as a fundamental moral ethical consideration. The combination of tax amnesty implementation by law enforcement agencies with fundamental moral, ethical approaches can increase voluntary tax compliance.

The main benefit of tax amnesty is to avoid prosecution relating to tax evasion and to secure the guarantee no tax auditing. As human beings, taxpayers tend to choose more economical alternatives. The self-assessment system currently used by the tax amnesty reporting system tends to lead to further moral hazardous practices. Tax amnesty does not yet have a positive effect on the trust by taxpayers in tax authorities. Tax authorities need to use their power to convince taxpayers that tax amnesty programs create justice for all and strengthens law enforcement. While tax amnesty programs do create an increase in enforcing tax compliance, it is not yet effective in increasing voluntary tax compliance.

## References

- Allingham, G. M., & Sandmo, A. (1972). Income Tax Evasion: A Theoretical Analysis. *Journal of Public Economics*, 1, 323–338.
- Alm, J., & Beck, W. (1993). Tax Amnesties and Compliance in a Long Run. *National Tax Journal*, 46(11), 53–60.
- Alm, J., Martinez-Vazquez, J., & Wallace, S. (2009). Do Tax Amnesties Work? The Revenue Effects of Tax Amnesties During the Transition in the Russian Federation. *Economic Analysis and Policy*, 39(2), 235–253.
- Alm, J., McClelland, G. H., & Schulze, W. D. (1992). Why do people pay taxes? *Journal of Public Economics*, 48(1), 21–38.
- Alm, J., McKee, M., & Beck, W. (1990). Amazing Grace: Tax Amnesties And Compliance. *National Tax Journal*, 43(1), 23–37.
- Alm, J., & Torgler, B. (2006). Culture differences and tax morale in the United States and in Europe. *Journal of Economic Psychology*, 27(2), 224–246. <http://doi.org/10.1016/j.joep.2005.09.002>
- Amir, H. (2014). Potensi Pajak dan Kinerja Pemungutannya.
- Amir, H., Asafu-adjaye, J., & Ducpham, T. (2013). The Impact of The Indonesian Income Tax Reform : A CGE Analysis. *Economic Modelling*, 31, 492–501.
- Conklin, T. A. (2007). Method or Madness: Phenomenology as Knowledge Creator. *Journal of Management Inquiry*, 16(3), 275–287. <http://doi.org/10.1177/1056492607306023>
- Darmayasa, I. N., & Aneswari, R. Y. (2015). The ethical practice of tax consultant based on local culture. *Procedia - Social and Behavioral Sciences*, 211, 142–148.
- Darmayasa, I. N., Sudarma, I. M., Achsin, M., & Mulawarman, A. D. (2016). Deconstruction of Equitable Tax Amnesty. *International Journal of Applied Business and Economic Research*, 14(11).
- Diamastuti, E. (2016). Ke (Tidak) Patuhan Wajib Pajak: Potret Self Assessment System. *Ekuitas: Jurnal Ekonomi Dan Keuangan*, 20(3), 280–304.
- Dijke, M. Van, & Verbon, P. (2010). Trust in Authorities as a Boundary Condition to Procedural Fairness Effects on Tax Compliance. *Journal of Economic Psychology*, 31(1), 80–91.
- Doucoulagos, C. (1994). A Note on the Evolution of Homo Economicus Author. *Journal of Economic Issues*, 28(3), 877–883.
- Fenochietto, R., & Pessino, C. (2013). *Understanding Countries' Tax Effort*. IMF Working Papers (Vol. 13).
- Fidiana, Triyuwono, I., Djamhuri, A., & Achsin, M. (2013). Non-Compliance Behavior In The Frame Of Ibn Khaldun. In *Seventh Asia Pasific Interdisciplinary Research in Accounting onference, Kobe 26-28 July 2013* (pp. 1–18).
- Gangl, K., Hofmann, E., & Kirchler, E. (2015). New Ideas in Psychology Tax Authorities' Interaction with Taxpayers: A Aonception of Compliance in Social Dilemmas by Power and Trust. *New Ideas in Psychology*, 37, 13–23. <http://doi.org/10.1016/j.newideapsych.2014.12.001>
- Hasseldine, D. J., & Bebbington, K. J. (1991). Blending Economic Deterrence and Fiscal Psychology Models in The Design of Responses to Tax Evasion: The New Zealand Experience. *Journal of Economic Psychology*, 12, 299–324.
- Hidayat, A. (2014). Kewenangan Otoritas Pajak untuk Meningkatkan Tax Ratio.
- InsideTax Magazine - 26. (2014, December). Meneropong Pajak Rezim Baru. *InsideTax Magazine* - 26.

- Jensen, M. C., & Meckling, W. H. (1994). The Nature of Man. *Journal of Applied Corporate Finance*, 7(2), 4–19.
- Jimenez, P., & Iyer, G. S. (2016). Tax compliance in a social setting: The influence of social norms, trust in government, and perceived fairness on taxpayer compliance. *Advances in Accounting*, 34, 17–26.
- Kamayanti, A. (2016). *Metodologi Penelitian Kualitatif Pengantar Religiositas Keilmuan*. Jakarta: Yayasan Rumah Peneleh.
- Kastlunger, B., Lozza, E., Kirchler, E., & Schabmann, A. (2013). Powerful Authorities and Trusting Citizens: The Slippery Slope Framework and Tax Compliance in Italy. *Journal of Economic Psychology*, 34, 36–45.
- Kesuma, A. I. (2016). Pengampunan Pajak (Tax Amnesty) Sebagai Upaya Optimalisasi Fungsi Pajak. *Jurnal Ekonomi Keuangan, Dan Manajemen*, 12(2), 270–280.
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced Versus Voluntary Tax Compliance: The “Slippery Slope” Framework. *Journal of Economic Psychology*, 29, 210–255.
- Kogler, C., Muehlbacher, S., & Kirchler, E. (2013). Trust, Power, and Tax Compliance: Testing the “Slippery Slope Framework” among Self-Employed Taxpayers Christoph Kogler Stephan Muehlbacher. *WU International Taxation Reserach Paper Series*, 5, 2–18.
- Kompas. (2017, March). Presiden Yakinkan Pengusaha. *Kompas 1 Maret 2017*, p. 17. Jakarta.
- Lago-Peñas, I., & Lago-Peñas, S. (2010). The determinants of tax morale in comparative perspective: Evidence from European countries. *European Journal of Political Economy*, 26(4), 441–453.
- Lubian, D., & Zarri, L. (2011). Happiness and tax morale: An empirical analysis. *Journal of Economic Behavior & Organization*, 80(1), 223–243.
- Mas, A., Aziah, N., Manaf, A., & Saad, N. (2014). Do Trust and Power Moderate Each Other in Relation to Tax Compliance? *Social and Behavioral Sciences*, 164(August), 49–54. <http://doi.org/10.1016/j.sbspro.2014.11.049>
- Moerer-Urdahl, T., & Creswell, J. W. (2004). Using Transcendental Phenomenology to Explore the “Ripple Effect” in a Leadership Mentoring Program. *International Journal of Qualitative Methods*, 3(2), 19–35.
- Mohd Rizal Palil, & Fariq, A. (2011). Factors affecting tax compliance behaviour in self assessment system. *African Journal of Business Management*, 5(33), 12864–12872.
- Mookherjee, D., & Das, A. (1995). *Tax Amnesties in India: An Empirical Evaluation* (IRIS-India No. 4). India.
- Parle, W. M., & Hirlinger, M. W. (1986). Evaluating the Use of Tax Amnesty by State Governments. *Public Administration Review*, 46(3), 246–255.
- Per-11/PJ/2016. (2016). tentang Pengaturan Lebih Lanjut Mengenai Pelaksanaan UU No. 11 Tahun 2016 tentang Pengampunan Pajak.
- Riahi-Belkaoui, A. (2004). Relationship between tax compliance internationally and selected determinants of tax morale. *Journal of International Accounting, Auditing and Taxation*, 13(2), 135–143.
- Saad, N. (2012). Tax Non-Compliance Behaviour: Taxpayers’ View. *Social and Behavioral Sciences*, 65(ICIBSoS), 344–351.
- Saad, N. (2014). Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers’ View. *Social and Behavioral Sciences*, 109(1), 1069–1075. <http://doi.org/10.1016/j.sbspro.2013.12.590>
- Safrina, N., Soehartono, A., & Noer, M. (2016). Analisis Penerapan Amnesty Pajak terhadap Praktik Akuntansi dalam Rangka Peningkatan Penerimaan Negara. In *Prosiding Seminar Nasional ASBIS 2016* (pp. 234–248). Banjarmasin: Politeknik Negeri Banjarmasin.
- Sayidah, N. (2015). Pandangan Terhadap Tax Amnesty Sebuah Temuan Awal. In *Simposium Nasional Perpajakan (SNP)* 5. Universitas Trunojoyo, 12 Nopember 2015.
- Setiadi, A. (2016). Menguji Sisi Keadilan Pengampunan Pajak (Tax Amnesty). *Cakrawala Hukum*, 12(1), 95–110.
- Steenbergen, M. R., McGraw, K. H., & Scholz, J. T. (1992). Why People Pay Taxes: Tax Compliance and Enforcement. Ann Arbor MI: University of Michigan Press.
- Stella, P. (1991). An Economic Analysis of Tax Amnesties. *Journal of Public Economics*, 46(4), 383–400.
- Torgler, B. (2012). Tax morale, Eastern Europe and European enlargement. *Communist and Post-Communist Studies*, 45(1–2), 11–25.
- Undang Undang No. 11 Tahun 2016. (2016). Pengampunan Pajak.
- Vaida, S., & Ormenişan, M. C. (2013). From Plato to Ellis. A Short Investigation of the Concept of Emotions. *Procedia - Social and Behavioral Sciences*, 78, 571–575.
- Wenzel, M. (2005). Motivation or Rationalisation? Causal Relations Between Ethics, Norms and Tax Compliance. *Journal of Economic Psychology*, 26(4), 491–508.