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THE ROLE OF TAX BASE EXPANSION AND TAXPAYER COMPLIANCE IN INCREASING TAX REVENUE IN INDONESIA THROUGH THE VOLUNTARY DISCLOSURE PROGRAM (VDP)

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Abstract

This research aims to analyze the influence of tax base expansion, taxpayer compliance, and the Voluntary Disclosure Program (VDP) on tax revenue in Indonesia, utilizing Gross Regional Domestic Product (GRDP) as a control variable. The theoretical framework is built upon the Slippery Slope Framework (SSF) popularized by Kirchler et al. (2008), which asserts that tax compliance results from two primary elements: the power of authority and trust in authority. Furthermore, this study employs Compliance Theory, rooted in the rational economic model (Allingham and Sandmo, 1972), which views taxpayers as rational individuals maximizing utility based on risks and sanctions. Using an explanatory quantitative method, the study conducts a panel data regression analysis on secondary data from 2018–2024 obtained from the Directorate General of Taxes and Statistics Indonesia. The results indicate that the number of taxpayers has a positive and significant effect on tax revenue, aligning with Pratama et al. (2024) regarding the positive correlation between registered taxpayers and state revenue. The implementation of VDP also demonstrates a significant positive impact, supporting Lestari et al. (2023) in that the program encourages the voluntary disclosure of unreported tax obligations. However, taxpayer compliance was found to have no statistically significant effect on tax revenue, confirming the argument by Muhammad & Sunarto (2018) that formal administrative compliance does not necessarily reflect the material compliance required to increase revenue. Conversely, the GRDP control variable proved to be a primary determinant, consistent with Wawire (2017) and Andrejovska & Pulikova (2018), who argue that fiscal capacity depends heavily on economic activity and the community's ability to pay. The study concludes that strengthening state revenue requires a balance between massive tax base expansion and building public trust through transparent policies.

Keywords: Tax Base Expansion, Taxpayer Compliance, Tax Revenue, Voluntary Disclosure Program (VDP), Directorate General of Taxes

INTRODUCTION

Taxes represent a vital instrument, contributing approximately 82% of total state revenue in the 2024 State Budget (APBN), which underscores that "Indonesia's fiscal independence depends heavily on the government's success in optimizing tax revenue" (Nugraha et al., 2024). Although revenue realization has shown a positive trend, Indonesia still faces the classic challenge of low taxpayer compliance, both formally and materially. Consequently, tax realization does not yet fully reflect the actual economic potential, as "some taxpayers still do not view taxes as a form of contribution toward national development" (Mahmud and Mooduto, 2023). To address this revenue gap, the government has expanded the tax base by increasing the number of registered taxpayers. This strategy is reinforced through the Voluntary Disclosure Program (VDP), as regulated under the Tax Regulation Harmonization Law (UU HPP). The VDP is designed to encourage voluntary compliance by providing an opportunity for taxpayers to disclose previously unreported assets. However, the effectiveness of this program remains a subject of debate; studies indicate that its direct contribution to total national revenue is relatively small, at approximately 0.0127% (Praminia et al., 2022). This suggests that the success of fiscal policy depends significantly on the quality of socialization and public trust in the tax authority.

Beyond compliance factors, tax revenue is heavily influenced by macroeconomic dynamics, specifically Gross Regional Domestic Product (GRDP). As a control variable, "stable GDP growth has a significant influence on annual tax revenue realization" (Aisyah et al., 2022). In the digital economy era, the government's primary challenge is ensuring that administrative digitalization and incentive programs like the VDP provide long-term impacts rather than merely temporary increases. By integrating a robust self-assessment system and data-driven oversight, it is expected that a more adaptive and sustainable taxation ecosystem will be created to maintain national economic stability.

REVIEW OF LITERATURE

Slippery Slope Framework Theory

The Slippery Slope Framework (SSF) postulates that tax compliance is an integrated result of the power of authorities and trust in authorities. The power of authorities, which encompasses detection capacity and penalties, tends to produce "enforced compliance" within an antagonistic "police and robber" climate. Conversely, trust built on transparency and fairness creates "voluntary compliance" through a synergistic "service and client" environment (Kirchler et al., 2008; Benk & Budak, 2012). In the context of this research, the SSF serves as the grand theory connecting the variables of tax base expansion, the Voluntary Disclosure Program (VDP), and GRDP as factors influencing taxpayer behavior. Within this framework, the VDP is viewed as an instrument for shifting toward voluntary compliance, while the tax base and GRDP require a balance between oversight (power) and legitimacy (trust). Ultimately, the SSF emphasizes that sustainable tax revenue cannot rely solely on law enforcement, as "psychological variables underlie voluntary compliance, whereas audits and fines ensure enforced compliance but risk undermining existing voluntary compliance" (Hofmann et al., 2012).

Compliance Theory

Compliance Theory explains tax behavior as the result of individual decisions influenced by an integration of economic, institutional, and psychosocial factors. This theory has evolved from the "economic deterrence model" by Allingham and Sandmo (1972) which emphasizes that compliance emerges rationally to avoid the risks of audits and sanctions toward modern behavioral approaches that prioritize internal factors such as tax morale, trust in government, and perceptions of fairness (Misra, 2019; Romadhon & Diamastuti, 2020). Within this framework, policies such as the Voluntary Disclosure Program (VDP) operate through non-deterrence channels to enhance intrinsic motivation and taxpayer awareness. Meanwhile, tax base expansion and economic growth (GRDP) are viewed as macro contexts that require compliance support to be effectively converted into optimal tax revenue. As asserted by Mebratu (2024), "voluntary tax compliance is significantly influenced by trust in government, tax knowledge, and perceptions of the fairness of the tax system." Consequently, achieving sustainable fiscal targets no longer relies solely on legal instruments but must also address the psychological and relational dimensions between the state and society.

Tax Revenue

Tax revenue is a strategic fiscal instrument that serves as the "backbone" of state finances to fund national development and maintain economic stability (Hartono, 2019; Wawire, 2017). Theoretically, revenue performance is determined by fiscal capacity the productive economic potential of a country and fiscal effort, which reflects the government's efficiency in mobilizing those resources through effective administration (Babatunde et al., 2016; Gobachew et al., 2017). The increase in tax revenue is simultaneously influenced by macroeconomic factors, such as GDP growth which expands the tax base; institutional factors, through the digitalization of administration; and behavioral factors, in the form of formal and material taxpayer compliance (Aisyah et al., 2022; Sulistyorini & Latifah, 2022). Persuasive policies like the Voluntary Disclosure Program (VDP) also serve as key elements in strengthening databases and voluntary awareness. Ultimately, this underscores that fiscal optimization is not merely a matter of tax rates, but a reflection of economic maturity and "social trust in the government" regarding the management of domestic resources.

Tax Base Expansion

Tax base broadening is a comprehensive fiscal strategy aimed at maximizing state revenue potential by expanding the scope of taxable subjects, objects, and transactions (OECD, 2015). Grounded in fiscal capacity theory, this strategy asserts that a broader tax base leads to higher revenue elasticity relative to economic growth (Wawire, 2017). The implementation of base broadening is not limited to increasing the number of registered taxpayers; it must also encompass improvements in administrative governance and the digitalization of tax systems to ensure more efficient and transparent collection processes (Amanah et al., 2018; Yuniarti, 2023). As emphasized by Pratama et al. (2024), "the number of taxpayers contributes positively to tax revenue," yet these efforts must be balanced with administrative ease and the strengthening of voluntary compliance to avoid creating an excessive burden on the public. Consequently, tax base expansion synergizes structural, administrative, and behavioral dimensions to build a sustainable national fiscal capacity.

Tax Compliance

Tax compliance is the foundation of the self-assessment system, reflecting the extent to which individuals or business entities understand, realize, and fulfill their tax obligations in accordance with prevailing regulations (Waluyo, 2016). This compliance is divided into two dimensions: formal compliance (administrative requirements) and material compliance (honesty in reporting values), both of which are direct determinants of state revenue optimization (Yasa & Martadinata, 2018; Desideria & Ngadiman, 2019). Theoretically, compliance does not only stem from the fear of sanctions (enforced compliance) but is more sustainable if driven by moral awareness, perceptions of fairness, and trust in the professionalism of the tax authority (voluntary compliance). As emphasized by Widati et al. (2022), "the level of taxpayer compliance will influence the amount of tax revenue, as compliance serves as a measure of the success of tax administration." Therefore, through persuasive programs such as the Voluntary Disclosure Program (VDP) and transparent services, the tax authority strives to create a balance between firm law enforcement and a humanistic approach to foster long-term voluntary participation.

Voluntary Disclosure Program (VDP)

The Voluntary Disclosure Program (VDP) is a trust-based fiscal policy that provides space for taxpayers to rectify their reporting obligations without facing severe sanctions (Benedek et al., 2022). Based on Law (UU) HPP No. 7 of 2021, this program functions as a strategic instrument to expand the tax base and strengthen the fiscal database through the disclosure of previously unrecorded assets (Hasanah et al., 2021). Although technically corrective, the VDP has a long-term effect on shaping a culture of voluntary compliance and increasing tax morale by offering a "second chance" to taxpayers (Dare et al., 2018; Setiawan & Mulya, 2024). As asserted by Imelda and Wibowo (2022), "transparency and legal certainty are keys to the program's success," contributing directly to state revenue and indirectly bridging the transition toward a more collaborative and participatory tax administration reform.

Gross Regional Domestic Product (GRDP)

Gross Regional Domestic Product (GRDP) is a primary macroeconomic indicator reflecting the total added value of goods and services and production capacity at the regional level (BPS, 2023). Conceptually, GRDP serves as an accurate representation of regional economic strength, correlating directly with tax base expansion, business activity, and the public's ability to pay (Aisyah et al., 2022; Andrejovská & Puliková, 2018). As emphasized by Maria and Arfianti (2023), "Gross Regional Domestic Product (GRDP) has proven to be quite influential on regional tax revenue," because regional economic growth increases the volume of taxable transactions and government fiscal capacity (Basheer et al., 2019; Hartono, 2019). In the context of this study, GRDP is positioned as a control variable capturing local economic dynamics at the tax office level, as regions with more dynamic economic activities tend to have a higher number of active taxpayers and larger business turnovers (Sihaloho, 2020).

Hypothesis Development

The hypothesis development in this study integrates administrative, behavioral, policy, and macroeconomic factors as the primary determinants of state revenue. First, the number of taxpayers is positioned as a representation of tax base expansion, which theoretically enhances fiscal capacity and revenue elasticity in relation to economic growth (H_1). Second, taxpayer compliance, in both its formal and material dimensions, serves as a crucial behavioral variable within the self-assessment system that directly minimizes the tax gap and optimizes tax realization (H_2). Third, the Voluntary Disclosure Program (VDP) policy acts as a corrective instrument providing moral and legal incentives for taxpayers to disclose hidden assets, thereby impacting short-term revenue surges and long-term database improvements (H_3). Lastly, Gross Regional Domestic Product (GRDP) functions as a control variable representing regional economic capacity and the public's ability to pay, where dynamic economic activities expand tax objects and increase taxable transactions (H_4). Overall, these four hypotheses assert that tax revenue is a synergistic result of extensification strategies, the strengthening of tax morality, the effectiveness of persuasive policies, and the stability of regional economic conditions.

RESEARCH METHOD

Operational Definition of Variables

The operational definition of variables establishes measurable boundaries that allow research concepts to be observed empirically and objectively using uniform measurement tools (Sugiyono, 2019). In this study, the operational framework is designed to link Tax Revenue (Y) as the dependent variable influenced by three primary independent variables: the Number of Taxpayers (X_1) as a representation of tax base expansion, Taxpayer Compliance (X_2) as an indicator of fiscal behavior, and the Voluntary Disclosure Program (VDP) (X_3) as a corrective policy instrument. Furthermore, Gross Regional Domestic Product (GRDP) is integrated as a control variable to isolate the influence of regional economic dynamics on the research results. Through this mapping, all variables are measured using secondary data from the Directorate General of Taxes and Statistics Indonesia (BPS) to ensure accuracy in testing the hypothesized relationships between variables.

Dependent Variable

Tax Revenue (Y) is positioned as the dependent variable, defined as the attribute influenced by independent variables within the framework of national fiscal sustainability (Sugiyono, 2019). Theoretically, the magnitude of tax revenue is determined by the interaction between economic potential, fiscal policy, and the level of taxpayer compliance within the self-assessment system. The performance of this variable reflects the government's institutional capacity to manage revenue sources, where economic growth (GRDP) and strategic policies like the Voluntary Disclosure Program (VDP) have been proven to deliver positive impacts both directly through asset disclosure and indirectly through the strengthening of public trust (Aisyah et al., 2022; Mulyati et al., 2024). The data utilized consists of secondary data on tax revenue realization per Tax Office (KPP) across Indonesia for the 2018–2024 period, officially sourced from the e-Riset of the Directorate General of Taxes.

Independent Variables

The independent variables in this study consist of three key elements that theoretically influence changes in the dependent variable (Sugiyono, 2019). First, the Number of Taxpayers (X_1) is used as a quantitative indicator of tax base expansion, measured by the annual number of registered taxpayers across all Tax Offices (KPP) for the 2018–2024 period (Waluyo, 2016). Second, Taxpayer Compliance (X_2) represents the behavioral aspect of the self-assessment system, operationalized through the formal compliance ratio, which is the percentage of Annual Tax Returns (SPT) filed compared to the number of taxpayers required to file (OECD, 2015; Kastolani & Ardiyanto, 2017). The formula is expressed as follows:

$$\text{Formal Compliance} = \frac{\text{Total Annual Tax Returns (SPT) Filed}}{\text{Taxpayers Required to File}} \times 100\%$$

Third, the Voluntary Disclosure Program (VDP) (X_3) is measured using a dummy variable to distinguish the participation status of taxpayers in the 2022 voluntary disclosure program, where a value of 1 is assigned to participants and 0 to non-participants (Hamid et al., 2022). Collectively, these three variables reflect administrative dimensions, fiscal morality, and incentive policies aimed at narrowing the tax gap and optimizing national tax revenue.

Control Variable

The control variable in quantitative research serves as a balancing mechanism to eliminate external influences so that the relationship between independent and dependent variables can be observed accurately and without bias (Sugiyono, 2019). In this study, Gross Regional Domestic Product (GRDP) is established as the control variable to capture regional macroeconomic dynamics, which theoretically correlate positively with regional fiscal capacity (Maria & Arfianti, 2023; Zulfi & Wijaya, 2024). The use of GRDP aims to isolate the influence of real economic activity so that the effectiveness of policies such as tax base expansion, compliance, and VDP toward tax revenue can be measured purely. Operationally, this variable is measured using the GRDP at Constant Market Prices (ADHK) for the 2018–2024 period, sourced from Statistics Indonesia (BPS) publications, to reflect economic growth without the influence of inflation at the provincial or regency/city levels.

Variable Measurement

Table 1
Operational Variables

No	Variable	Measurement	Scale
1	Tax Revenue (Y) (Raja et al., 2024)	Total national tax revenue.	Nominal
2	Number of Taxpayers (X1) (Waluyo, 2016)	Number of registered taxpayers.	Nominal
3	Taxpayer Compliance (X2) (Yasin & Safitri, 2021)	Formal Compliance = (Number of Annual Tax Returns filed ÷ Number of taxpayers required to file) × 100%	Ratio
4	Voluntary Disclosure Program (X3) (Dare et al., 2018)	Participation Dummy: 1 = Participated in VDP 0 = Did not participate in VDP	Nominal
5	Gross Regional Domestic Product (X4) (Zulfi and Wijaya, 2024)	GRDP value based on constant prices (2010 base year).	Nominal

Data Collection Procedures

The data collection procedure in this study is conducted systematically using secondary data sourced from official authorities to ensure the validity and reliability of the results (Sugiyono, 2019). Data for tax revenue, the number of active taxpayers, compliance ratios, and VDP participation were obtained through the Directorate General of Taxes' e-Riset platform, while the GRDP control variable data was sourced from annual publications by Statistics Indonesia (BPS). The research population encompasses all Tax Offices (KPP) in Indonesia for the 2018–2024 period, serving as the technical and operational tax implementation units. The sampling was carried out using a purposive sampling method (Ghozali, 2021), where samples were selected based on strict criteria, including the completeness of data for all variables throughout the observation period, consistency in annual reporting, and the availability of 2022 VDP participation data. This approach ensures that the selected units of analysis accurately represent variations in fiscal performance and taxpayer behavior without the hindrance of missing data.

Data Analysis Methods

The data analysis method in this study employs a quantitative approach, beginning with descriptive statistical analysis to map data characteristics through mean values, standard deviation, and minimum-maximum ranges (Sugiyono, 2019). Model estimation is conducted using panel data regression by selecting from three potential approaches: the Common Effect Model (CEM), Fixed Effect Model (FEM), or Random Effect Model (REM) (Ghozali & Ratmono, 2017), where the optimal model is determined through the Chow Test (CEM vs. FEM), Hausman Test (FEM vs. REM), and Lagrange Multiplier Test (CEM vs. REM). To ensure the parameter estimates are Best, Linear, Unbiased Estimators (BLUE), classical assumption tests are performed, including normality (Skewness-Kurtosis), multicollinearity, heteroscedasticity (Breusch-Pagan), and autocorrelation (Wooldridge test). Hypothesis testing is carried out via multiple linear regression using the equation $Y_{it} = \alpha + \beta_1 X_{1it} + \beta_2 X_{2it} + \beta_3 X_{3it} + \beta_4 Z_{it}\} + €_{it}$ where significance is measured simultaneously through the Wald Chi-Square Test and partially through the z-test, while the model's strength is evaluated using the Coefficient of Determination (R^2).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 2
Statistical Test Results

Variable	Obs	Mean	Std. dev.	Min	Max
PP	273	12.08211	.3746725	11.28877	13.24128
JWP	273	4.922044	.3960408	4.182785	5.533316
KWP	273	1.939902	.0796006	1.817398	2.241042
VDP	273	.1428571	.3505698	0	1
GRDP	273	13.62307	.7605649	12.32002	14.75681

The descriptive statistical results indicate that tax revenue (Y) exhibits a stable data distribution with a mean value of 12.08211 and a low standard deviation, suggesting a relatively uniform tax collection capability across Tax Offices (KPP) due to national system standardization. The number of taxpayers (X_1) reflects moderate variation (mean of

4.922044), which is largely influenced by the functional segmentation of the Tax Offices, where Small Tax Offices (KPP Pratama) tend to manage a broader tax base compared to Medium Tax Offices (KPP Madya). Meanwhile, taxpayer compliance (X_2) demonstrates a high degree of homogeneity across administrative regions, whereas the Voluntary Disclosure Program (VDP) (X_3) serves as a dummy variable capturing the structural impact of the policy during its implementation period. Finally, the control variable, Gross Regional Domestic Product (GRDP), shows the widest range of values (mean of 13.62307), confirming significant regional economic capacity differences between Tax Office working areas. Overall, the data reveals stability in behavioral and administrative variables, yet exhibits strong variations in macroeconomic capacity as a controlling factor for tax revenue.

Panel Data Regression Estimation Results

The estimation results of the panel data regression show variations in the influence of independent variables on tax revenue based on three different approaches. In the Common Effect Model (CEM), the number of taxpayers (JWP) and GRDP proved to be significant; however, JWP showed a negative direction, indicating that the quantity of taxpayers is not always linear with revenue increases if not accompanied by optimal contribution quality. Conversely, in the Fixed Effect Model (FEM), after controlling for the unique characteristics of each Tax Office (KPP), only the GRDP variable remained consistently significant, demonstrating that regional macroeconomic factors are far more dominant determinants than short-term administrative changes. Meanwhile, the Random Effect Model (REM) provides a more comprehensive overview where JWP, VDP, and GRDP have significant positive effects on tax revenue, while taxpayer compliance (KP) remains insignificant across all models. This insignificance in compliance is suspected to occur because it is still administrative (formal) in nature and has not deeply addressed material aspects. Overall, the consistent significance of GRDP at the 1% level across all models reinforces that regional economic capacity is the primary foundation of tax revenue, while policies like VDP show their effectiveness in models that accommodate random disturbances between units.

Panel Data Model Selection Results

The selection results indicate that the Random Effect Model (REM) is the most appropriate and efficient model for this study. This decision was based on a series of three formal tests. First, the Chow Test produced a probability value of 0.0000 (< 0.05), meaning the Fixed Effect Model (FEM) is better than the Common Effect Model (CEM). Second, the Hausman Test showed a probability value of 0.9968 (> 0.05), making the Random Effect model superior to the Fixed Effect. Lastly, the Lagrange Multiplier Test reinforced previous results with a significance value of 0.0000 (< 0.05), confirming that Random Effect is more suitable than Common Effect. The use of REM indicates significant random variations between Tax Offices (KPP), and this model is able to accommodate such heterogeneity to provide more accurate parameter estimates in explaining the influence of policy variables on tax revenue.

Classical Assumption Test Results

The classical assumption analysis shows that the research model meets the criteria for normality (Prob > chi2 0.2636), is free from multicollinearity (Mean VIF 1.08), and exhibits homoscedasticity (Prob > chi2 0.0992), ensuring that coefficient estimates are stable. Although there were indications of positive autocorrelation (Prob > |t| 0.000), this was addressed using robust standard errors to guarantee the validity of significance tests. Based on the selected Random Effect Model (REM), the following regression equation was obtained: PP = 5.20 + 0.17JWP + 0.16KWP + 0.05VDP + 0.42GRDP. Partial test results confirm that the Number of Taxpayers (JWP), Voluntary Disclosure Program (VDP), and Gross Regional Domestic Product (GRDP) have significant positive effects on tax revenue. Conversely, Taxpayer Compliance (KWP) showed no significant influence (p-value 0.416), indicating that mere administrative compliance has not been able to drive real tax revenue increases. Among all variables, GRDP emerged as the most dominant and consistent determinant of regional fiscal capacity.

Hypothesis Testing

Hypothesis testing indicates that the research model is statistically valid and possesses adequate explanatory power. Through the Wald Chi-Square Test, a Prob > $\chi 2$ value of 0.0000 was found, proving that all independent variables simultaneously have a significant effect on tax revenue. Partially, the z-test results confirm that three out of four predictor variables have significant positive influences: Number of Taxpayers (JWP) (p=0.042), Voluntary Disclosure Program (VDP) (p=0.010), and Gross Regional Domestic Product (GRDP) (p=0.000); thus, the hypotheses for these three variables are accepted. However, Taxpayer Compliance (KWP) had no significant effect (p=0.416), leading to the rejection of its hypothesis. The model strength, reflected in an Overall R-Squared of 40.97%, shows that tax revenue variations are well-explained by the model variables. Interestingly, the higher R-squared (45.36%) compared to the within R-squared (23.34%) indicates that structural differences between Tax Offices (KPP) are more dominant in influencing tax revenue than internal fluctuations over time within the KPPs themselves.

Discussion of Research Results

The discussion of these results provides a strategic overview of the interaction between administrative factors, incentive policies, and macroeconomic conditions in determining fiscal performance. Partially, the Number of Taxpayers (JWP) proved to have a significant positive effect, confirming that the extensification and digitalization of tax administration effectively expand the national tax base (Waluyo, 2016; Dalimunthe & Lubis, 2023). Similarly, the Voluntary Disclosure Program (VDP) provided a tangible positive contribution, proving the effectiveness of persuasive policies in attracting "one-off revenue" through the disclosure of previously unregistered assets (OECD, 2015). On the other hand, Taxpayer Compliance (KWP) was found to be insignificant, indicating a gap between formal compliance (filing tax returns) and material compliance; within the Slippery Slope Framework, this suggests that trust alone is insufficient without the support of strong law enforcement (Kirchler et al., 2008). Meanwhile, GRDP appeared as the most dominant and consistent variable, reinforcing that taxes are pro-cyclical to regional real economic activity (Permana & Nursaidah, 2019). Overall, these findings imply that increasing tax revenue cannot rely solely on routine administrative compliance but must be driven through tax base expansion, strategic incentive policies, and the stimulation of regional economic growth.

CONCLUSION

Based on the results of the panel data analysis and in-depth discussion, this study concludes that tax revenue in Indonesia is the result of synergy between economic fundamentals, the expansion of the tax base, and the effectiveness of specific policies. The Number of Taxpayers (X_1) and GRDP (Control Variable) are consistently the primary determinants that expand fiscal capacity and national revenue potential through real economic activities. The Voluntary Disclosure Program (VDP) (X_3) policy has proven effective as an instrument for short-term revenue acceleration by capturing assets that have previously remained outside the system. Conversely, Taxpayer Compliance (X_2) was found to have no significant influence, indicating a substantial "gap" between formal compliance (administrative) and material compliance (actual payment). This underscores that the Directorate General of Taxes' strategy cannot merely focus on the quantity of tax return filings but must transform toward strengthening the quality of oversight and law enforcement to ensure compliance that directly impacts the state treasury.

Research Limitations

This study has several limitations that should be noted by readers and future researchers. First, the scope of variables is limited to four primary dimensions (JWP, KWP, VDP, and GRDP), and thus does not yet accommodate other crucial factors such as audit intensity, effective tax rates, and administrative digitalization. Second, the use of annual aggregate data poses a risk of aggregation bias as it fails to capture the dynamics of economic fluctuations or the short-term impacts of policies (monthly/quarterly). Third, compliance indicators remain fixed on administrative (formal) aspects, which do not yet reflect substantive or material compliance regarding the accuracy of tax amounts owed. Finally, the reliance on secondary data from government agencies and the lack of access to individual microdata limit the depth of the analysis in dissecting specific taxpayer behaviors.

Implications

Theoretically, this research confirms that tax base expansion through the number of taxpayers, the Voluntary Disclosure Program (VDP), and economic growth (GRDP) are the main drivers of state revenue, even though formal compliance does not necessarily guarantee substantive fiscal contributions. The practical and policy implications emphasize the importance for the Directorate General of Taxes to shift from administrative oversight to data-driven material oversight, optimize selective VDP designs to prevent moral hazard, and strengthen an integrated digital taxation system. For future research, it is recommended to develop models with new variables such as tax morale and audit intensity, utilize micro-data or high-frequency data (monthly/quarterly), and apply more robust econometric methods such as GMM to produce a more comprehensive and accurate analysis of tax revenue determinants.

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