

EVALUATION ANALYSIS OF SUNSET POLICY AND REINVENTING POLICY (CASE STUDY: PRATAMA TAX OFFICE IN DEPOK CIMANGGIS)

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***Abstract:** In 2015, along with the implementation of taxpayer development year, DGT as an extension of government released a policy which facilitates the elimination of administrative sanction through filing. This policy is also referred to as reinventing policy. A similar policy was also enacted in 2008, under the name of sunset policy. Government released these policies in order to increase state revenue derived from tax sector which has been considered as unable to reach the maximum amount of revenue and to strengthen the database owned by DGT. This research was a study case about the evaluation of the 2008 sunset policy and 2015 reinventing policy that were implemented in a Pratama-level tax office in Depok Cimanggis. This was a qualitative research and its result indicated that sunset policy was successful in increasing the obedience of taxpayers as well as increasing tax revenue for that particular tax office. On the contrary, reinventing policy in 2015 was considered unsuccessful in terms of increasing obedience as well as tax revenue.*

***Keywords:** Reinventing Policy, Sunset policy, Tax Revenue, Policy Evaluation.*

INTRODUCTION

The obedience of taxpayers still becomes one of the main unresolved problem faced by the Directorate General of Tax (DGT). A real form of disobedience can be viewed from the data published by DGT which demonstrated that out of the existing 200 million Indonesian residents, only 60 million are registered as individual taxpayers and 5 million as corporate taxpayers. However, those who do pay taxes are only 23 individual taxpayers and 550 thousand corporate taxpayers (cnnindonesia.com). Tax ratio in Indonesia is still considered low, and it is in accordance with the statement released by the former Director General of Tax, Sigit Priadi Pramudito, as cited by vivanews, who claimed that Indonesia's tax ratio is only 11%, a number that is pale when contrasted with that of Philippines' 12%, Malaysia's 16%, and Singapore's 22%. Indonesia falls under the category of countries with the lowest tax ratio. Minister of Financial Affairs considers this disobedience as one of the main factor behind DGT's shortcomings in reaching

the revenue target of tax sector (Tempo.co). Figure 1 demonstrates the trend of tax revenue in recent years which indicates that the government always fail in reaching its tax revenue target.

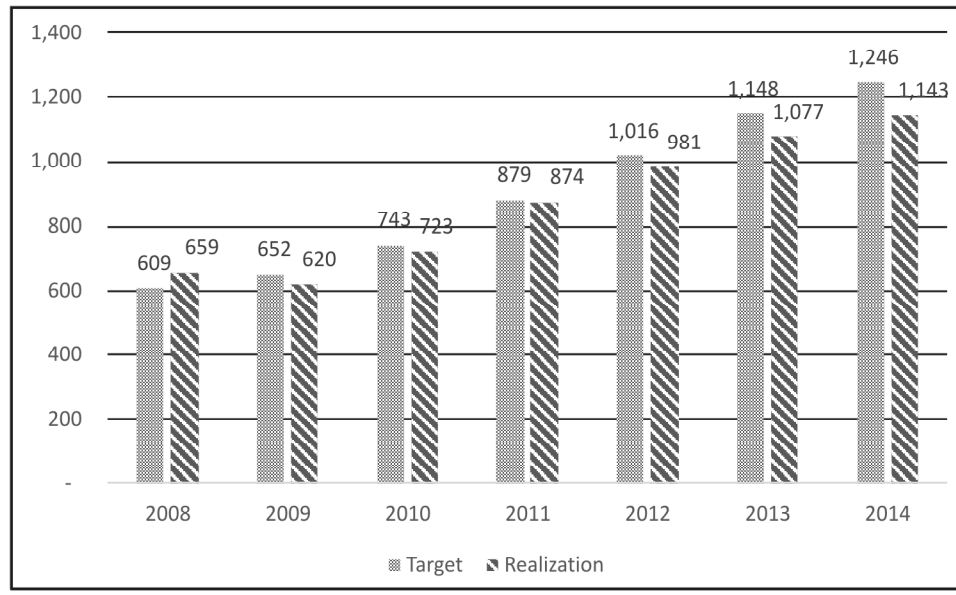


Figure 1: Target and Realization of Indonesia's Tax Revenue

Source: Processed by audited Financial Report of Central Government (2008-2014)

In 2015, the government was once again faced with a considerably large amount of tax revenue target which stood at the number of Rp 1.296 trillion or a 30% hike from the previous year's target (Inside Tax 36th issue, 2016:87). This high target is not supported with the level of obedience and society's awareness in regards to its duty to pay tax. Therefore, an additional instrument needs to be employed by the government as one of the means to reach the previously set target and such means has been realized by the government through tax amnesty policy formalized in the Minister of Financial Affairs Regulation No. 91/2015 (PMK-91) otherwise known as reinventing policy or sunset policy volume 2, namely the policy of reducing or eliminating sanction due to the blunder committed by taxpayers.

Tax amnesty which takes form in the elimination of administrative sanction through sunset policy and reinventing policy, is implemented as one of the means to solve the issue of the low number of state revenue in tax sector. The initial expectation of the government out of this policy is for taxpayers to have the willingness to perform its taxation duties with the elimination or reduction of administrative sanction as a reward and that the result of those payment would be able to increase state revenue from tax sector. In this article, an evaluation of

sunset policy and reinventing policy using the study case of *Pratama*-level Tax Office in Depok Cimanggis, as a representative of West Java III Regional Office and as an office which implemented both of the policies, will be conducted. Depok is a city with an edge in trade sector, hotels, and restaurants, which played a significant role of increasing Depok city's economic growth in recent years (kompas.com). This serves as the reason for researchers to use that particular office as the study case. As a consequence, the objective of this research as formulated in the previous elaboration is to evaluate sunset policy and reinventing policy in *Pratama*-level Tax Office in Depok Cimanggis.

THEORETICAL REVIEW

Anderson stated that "*public policies are those policies developed by governmental bodies and officials*" (Hill, Michael, and Hupe 2002:5). The requirements set in tax amnesty are products of public policy produced by government. According to Thomas R. Dye (2013:3), public policy is every good deed conducted or even those which are not conducted by the government.

Teheodoulou and Kofinis (2004:196) divided policy evaluation into four parts, namely process evaluation, which concentrates on policy implementation. In this part, a measurement is conducted in regards to whether the policy runs smoothly, or whether the policy is already targetted at the right actors. The second one is outcome evaluation, which focuses on the level of achievement. This part puts attention on whether the result attained by a policy is in accordance to the desired result. Outcome evaluation must have the following elements: (a) policy objective;; (b) policy elements and indicators; (c) policy indicator measurement; (d) outcome of a policy (positive or negative). The third part of the process is impact evaluation, which focuses on whether a policy has produced impacts on desired targets. The final process is cost-benefit analysis, which focuses on calculating the cost and benefit of a policy implementation.

Tax obedience, according to Roth, is obedience which comes in the form performing the duties voluntary of compliance, and it serves as a system of self assesment because taxpayers are responsible for their tax duties, calculating the tax payable as well as being punctual in paying and reporting tax payable (Punarbhawa and Aryani, 1989:5). According to Fel, Frey and Tragler (2006), obedience may also come from the motivation to receive rewards or remissions.

Franzoni (1996:3) stated that in general, one of the form of remission in tax amnesty is revision amnesty, or remission given out to taxpayers if they are willing to admit their tax payable from the previous year through the sanction reduction facility. This facility provides an opportunity for taxpayers to admit their true income, and then pay for the tax shortfall of that amount of income. This facility still allows room for investigation and examination. Viewed from its facility and

requirements, this particular type of amnesty is akin to reinventing policy that is enacted in Indonesia in 2015.

Aside from Franzoni who coined a term for the types of tax amnesty, the association of public accountants of the United States also divided tax amnesty into a number of types, such as amnesty in which taxpayers are still required to fully (or partially) pay their past tax payable, with the exclusion of interest, penalty, and criminal sanctions. Viewed from the type and remission of tax sanction, this type of tax amnesty is similar to Indonesia's sunset policy which was implemented in 2008. The last type of amnesty is the one which pardons all of the tax payable in the past, along with the interest, penalty, and criminal sanctions.

RESEARCH METHOD

This research used qualitative method because it was a process which involved tracking and understanding many things related to social and human issues. In the process, this research involved questions and a number of procedures, data collection from participants from which inference where made using the analysis that is described by the data in an inductive manner, or in other words, the analysis was built from a specific to a more general theme (Cresswell, 2013:32). According to the objective of the research, this is a descriptive research with the benefit of pure research and cross-sectional time dimension. Data collection was conducted with two different techniques. Firstly, field study that was conducted through interviews with many stakeholders, such as officials from the Tax Office as the enforcers of sunset and reinventing policies. Aside from that, officials from DGT central office, academicians, and businessmen were also interviewed in order to acquire comprehensive accounts and data. In addition to interviews, data collection process was conducted through literature study, namely collecting articles are literatures related to the topic of research.

RESULTS AND DISCUSSION

According to Theodolu and Kofinis, evaluation of policies can be conducted by evaluating the process, outcome, impact and cost-benefit analysis.

Process Evaluation

Process evaluation is a form of evaluation that is conducted in order to assess whether a policy is targetted correctly. In this process, one must eventually be able to explain why the achievement of a policy is at its current level. Aside from that, this process also demands the identification of problem on the ground and solution to that problem.

Sunset policy and reinventing policy aimed to increase tax revenue because its potential can still be increased. To that end, government provided reduction or

elimination of administrative sanction through the instrument of sunset policy and reinventing policy under the condition that the taxpayers pay their tax duties.

Aside from the direction of policy objective, the method of process evaluation also elaborates the underlying factor which results to the current level of achievement of a policy and that one of the ways to do it is by comparing the target and revenue realization during the time when sunset and reinventing policies are set in place. Sunset policy in 2008 succeeded in reaching the previously set target (Rp 413 billion), with the total amount of tax revenue realization of Rp 428 billion or 103% of the target.

In order to view the achievements of sunset and reinventing policy, comparison of the amount of annual notification letters (ANL) reported by both individual and corporate taxpayers prior to and during the implementation of those two policies in the Depok Cimanggis Tax Office can be conducted. 2008, the year when sunset policy was implemented, saw an increase in the number of individual taxpayers who reported their ANL in Depok Cimanggis Tax Office. The number increased from 1.964 ANL in 2007 tax year to 2.585 in 2008 tax year, equivalent to 24% increase. Similar phenomenon also occurred in the corporate taxpayers group. In 2007, Depok Cimanggis Tax Office only received 17,754 ANL, however, following the implementation of sunset policy, the number increased by 22.193, equivalent to approximately 20% increase. These increases indicate that sunset policy can be deemed as a considerable success in terms of increasing the level of taxpayers' obedience in that particular year. This success may be attributed to a number of factors, such as:

(1) The existing certainty that examinations will not be carried out

The certainty that examinations on individual and corporate taxpayers who participate in sunset policy program became a factor which academicians and observers hailed as the policy's key to success. A number of clause which guaranteed that no tax examination will be conducted if taxpayers participate in sunset policy program are as follows:

- Chapter 37 A section (2) UU KUP
- Chapter 33 section (3) PP No.80 / 2007
- Chapter 5 and 9 PMK No.66/PMK.03/2008
- Roman Number I, Number 5 Letter SE-34/PJ/2008

The security granted by those sections render taxpayers at ease when reporting the revision of their ANL, without feeling worried of the threat of examination by tax authorities unless DGT holds evidence or new data which can demonstrate the untruthfulness of the reports submitted by taxpayers.

(2) Proper preparation

Another reason for the policy's success lies on its proper preparation. It is known that sunset policy's legal basis is derived from the general regulation of Chapter 37A UU KUP formalized in July 2007. This policy has been planned by the government along with the discussion of UU KUP's revision therefore it is evident that this policy has been prepared well by the government. The aforementioned factors are the reasons why sunset policy was able to provide a significant impact in terms of obedience and it was proven from the increase of individual and corporate taxpayers who submit their ANL voluntarily.

The results of reinventing policy based on the comparison made between revenue target and realization compiled by Depok Cimanggis Tax Office indicated that the policy was unable to reach the revenue target. Program target of the Depok Cimanggis Tax Office's reinventing policy in 2015 was Rp 929 billion, meanwhile the collected tax revenue only managed to reach Rp 927 billion, equivalent to the fulfillment of 99.8% of the target.

The comparison of the number of Income ANL and Periodic ANL reported by individual and corporate taxpayers in Depok Cimanggis Tax Office in 2014, prior to the implementation of reinventing policy, and in 2015, during the implementation of the policy, can be seen in the following graph:

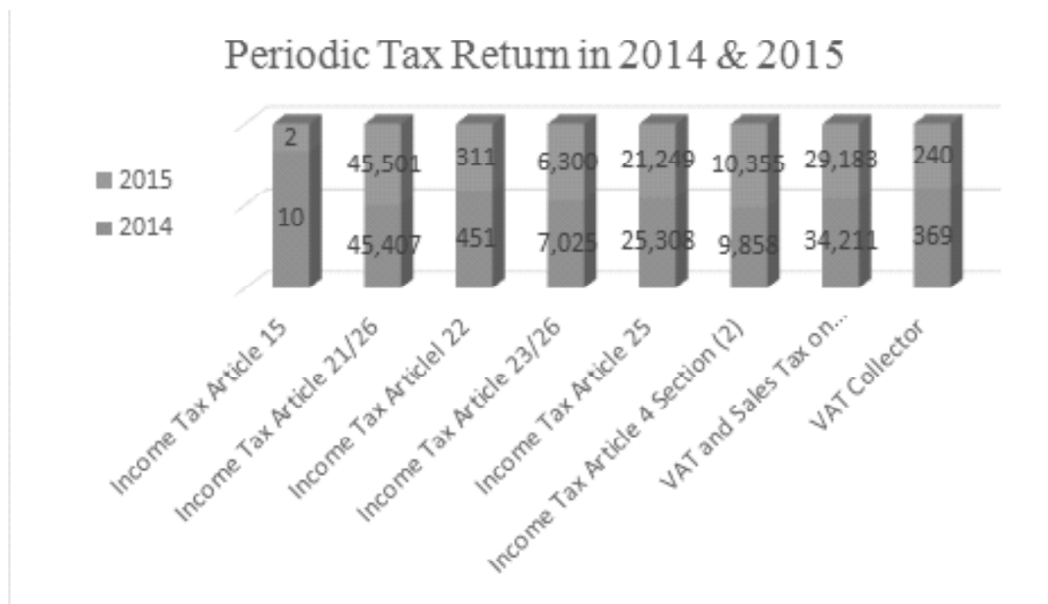


Figure 2: Periodic ANL Tax Year 2014 and 2015

Source: Data and information processing of Depok Cimanggis Tax Office

The number of individual taxpayers in Depok Cimanggis Office who submitted their Income ANL in 2014, prior to the implementation of reinventing policy, stood at 2.892, meanwhile in 2015, during the implementation of the policy, the number stood at 3.458. On the other hand, there were 125.040 corporate taxpayers who submitted their Income ANL in 2014, and 124.777 who submitted their report in 2015.

Based on those data, it was revealed that the number of Periodic and Yearly ANL reported in 2014, prior to the implementation of reinventing policy, in comparison to the reporting done in 2015 saw a decrease in general, and even if there was an increase, it was not significant. This is an inverse to the phenomenon which takes place due to the implementation of sunset policy in 2008, in which the ANL reported by taxpayers in Depok Cimanggis Office saw an increase of 20% - 24%. From the data which has been presented, it can be concluded that this policy failed in drawing the interest of taxpayers to voluntarily perform their duties. The shortcomings can be attributed to the following factors:

(1) Poor Public Communication

The problem which arose during the implementation of reinventing policy is the existence of an issue which postulates that the government will implement tax amnesty in the following year. As a consequence, reinventing policy was perceived as less attractive by the taxpayer in comparison to the upcoming tax amnesty in 2016. This is due to the more lucrative incentive offered by the upcoming program, namely releasing taxpayers from their principal tax debts as a replacement for a certain amount of payment that taxpayers will be asked to pay, on top of providing pardons for their administrative sanctions. This should not have happened because reinventing policy is one of the policy that government championed in 2015 as a part of taxpayers development year road map.

(2) Too Many Incentives Provided by the Government.

Aside from poor public communication, the reason behind the policy's shortcomings also rests on the fact that government let out way too many incentives for the purpose of increasing tax revenue. The incentives provided by the government in 2015 included the Regulation of Minister of Financial Affairs No. 29/PMK.03/2015 about the elimination of interest billing administrative sanction released by the government on February 13, followed by reinventing policy formalized in Regulation of Minister of Financial Affairs No. 91/PMK.03/2015 on April 20, on July 7 SE-53 about government policy related to Taxpayers Development Year Program, on October 15 saw another incentive formalized in the Regulation of Minister of Financial Affairs No. 191/PMK.010/2015 about reassessment of fixed assets conducted in 2015 and 2016, and finally on November 2, the government released the Regulation of Minister

of Financial Affairs No. 197/PMK.03/2015 about reduction of administrative sanction tax assessments and tax billings.

Essentially, the incentives provided by the government serve as a good strategy to lead taxpayers to obedience and eventually pay their taxes by giving a number of remissions such as sanction elimination and tax tariff reduction. However, it is important to note that the more incentives that are provided, it would mean that more uncertainties are felt by taxpayers and it might render them doubtful in using the incentives provided by the government.

IMPACT EVALUATION

Impact evaluation is a form of evaluation that is used to assess whether a policy has resulted into impacts on targetted locations. This type of evaluation aims to provide description concerning whether a policy has effects on stakeholders that it wishes to target.

Sunset policy and reinventing policy were created by the government in order to reach the extremely high tax revenue target that year, which was 1.294 trillion rupiah. The high target created a need for DGT to come up with a strategy in order to reach the target, and one of the ways to do it is by implementing reinventing policy, which was marked by the release of Regulation of Minister of Financial Affairs No. 91/PMK.03/2015 as the implementing rules of reinventing policy with the hopes that this policy would contribute in increasing state revenue, which will also mean the target will be reached.

The medium-term goal of these two policies is to serve as a collection of database. Government considers both policies as instruments which allows for the aggregation of as many taxpayers as possible so that they will be within government range. The importance of this database is that it enables government to clearly identify which sectors could become a potential revenue in a region because each region has different characteristics of taxpayers with the other and government must be able to give proper treatments in accordance with each characteristics. Aside from identifying taxation potential, database is also necessary in order to ensure a more effective and efficient performance from DGT despite the limited amount of human resources. It is important to note that 1 tax official handle around 7.884 taxpayers. It is expected that with a strong database, problems arising due to the weakness of database could be solved or at least reduce the number of such problems.

In order to see the effect of a policy on the targetted stakeholders of that policy, first we must see the problem that is being faced and the policy which emerges as a reaction to the problem. In accordance with the theory postulated by Smith and Larmer, government sets a policy not just to indicate the existence of a governance, but to solve problems, protect rights, and fulfill societal demands. Disobedience is

one of the main problems that government has been facing and the efforts to find a solution to it is still ongoing. Tax obedience, according to Roth, is obedience which comes in the form performing the duties voluntary of compliance, and it serves as a system of self assesment because taxpayers are responsible for their tax duties, calculating the tax payable as well as being punctual in paying and reporting tax payable.

Level of taxpayers obedience in Indonesia is still considerably low, in which tax ratio is at 11-12%. This number still put Indonesia behind its neighbor countries such as Singapore, Malaysia, and Thailand. Level of tax obedience in Depok Cimanggis Tax Office, according to Suharto as the Head of Service Department, is still low. Sunset and reinventing policy programs are a form of policies created by government to handle the issue revolving around tax obedience in Indonesia. According to the theory postulated by Fel, Frey, and Tragler, one of the factor which leads to obedience is the motivation to attain remission. Sunset policy is a policy created by the government as means to increase taxpayers obedience. In order to assess whether this policy has impacted the stakeholders it wishes to target, one can see the amount of revenue in Depok Cimanggis Tax Office once the implementation of sunset policy is concluded. The data of revenue received by Depok Cimanggis Office is presented in the following graph:

From the graph above, it can be inferred that sunset policy has failed in terms of impacting the obedience of stakeholders that it targets. It is evident from the

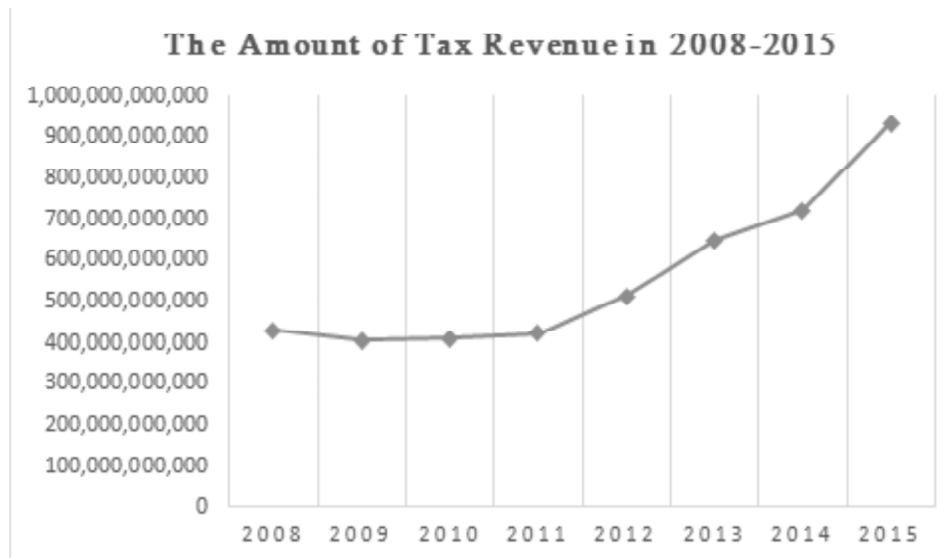


Figure 3 Depok Cimanggis Tax Office's Amount of Revenue in 2008 -2015

Source: Data and information processing of Depok Cimanggis Tax Office

graph above which indicates that the amount of revenue decreased once sunset policy is ended. Even though it increased in 2010 and 2011, the amount is still below the total revenue during the implementation of sunset policy.

Cost-Benefit Analysis

This part of the process is used to calculate the cost and benefit of implementing a policy. basically, this is a method to evaluate and measure the cost which has been used and benefit that is gained out of a policy. This study reviews how Depok Cimanggis Tax Office implemented sunset policy and reinventing policy in relation to cost-benefit analysis.

Seen from the cost-benefit analysis, the implementation of sunset policy and reinventing policy in Depok Cimanggis Tax Office surely required additional budget costs, especially for socialization so that every taxpayers within the scope of Depok Cimanggis Tax Office are aware of this policy. Based on obtained information, the routine budget allocated for socialization is Rp 40 million per year and if government sets specific policies such as sunset and reinventing policy, the budget increase to Rp 60 million per year. Aside from budget addition to be allocated to socialization, government also calculate the cost which will be borne due to the eliminated sanctions as a result of reduction or elimination of administrative sanction from either policies. If a comparison is made between the two costs that need to be borne and the revenue derived out of the policies, then the revenue is larger than the cost. Hence, seen from the cost-benefit analysis, sunset and reinventing policy are policies which are considered as beneficial and has the potential to increase tax revenue.

CHALLENGES FACED BY DEPOK CIMANGGIS TAX OFFICE DURING THE IMPLEMENTATION OF SUNSET POLICY

1. Challenges in Regards to Alteration and Perfection of Regulations

One of the challenges faced by Depok Cimanggis Tax Office in implementing sunset policy is in regards to the implementation rules which are constantly altered and being perfected. This resulted into a delay of implementation which eventually become effective around July, despite the fact that this regulation has already come into force since January 1, 2008. Even if it is already in force since that date, the implementation rules were only released on February through PMK 18/PMK.03/2008. It was then revised and replaced with PMK 66/PMK.03/2008 on April 2008. Followed by the perfection of Regulation of Director General of Tax No.30/PJ/2008, SE-33/PJ/2008, and finally SE-34/PJ/2008 around the end of July 2008. As a consequence, sunset policy became effective on midyear.

The implementation rules which are effective on February and alterations of regulations which took place afterwards until the end of July serve as a reminder

that government was poorly prepared for the implementation of sunset policy. The existence of alterations and perfections became a challenge and led to a delay of effective implementation in Depok Cimanggis Tax Office until the end of July.

2. Data Challenges

Another challenge faced by Depok Cimanggis Tax Office during the implementation of sunset policy is the lack of availability of sufficient data to ensure the validity of reports submitted by taxpayers. When this policy was implemented in Depok Cimanggis Tax Office, taxpayers who did not participate in sunset policy program claimed that the ANL that they submitted is already reflective of their actual condition. The limitation of data in Depok Cimanggis Tax Office was also admitted by Suharto as the Head of Service Department who felt that taxpayers who were yet to enjoy the facilitation of sunset policy had already fulfilled their tax duties correctly.

From the statement of Mr. Suharto, it can be inferred that officials in Depok Cimanggis Tax Office are not even sure about taxpayers who claimed that they have reported their yearly ANL truthfully and chose not to participate in sunset policy program. The officials in Depok Cimanggis Tax Office, in this regard, also blamed the collection system adopted in Indonesia, that is self assessment, in which the government has complete trust in taxpayers to determine for themselves the amount of tax payable according to the regulation of tax constitution. This collection system rests upon the society's activity itself, taxpayers are given the trust in regards to calculate their own tax payable, pay the amount of tax they owe, and report the amount of tax payable.

Even if it is more practical, for officials in Depok Cimanggis Tax Office, self assessment system has its weakness that renders officials unable to verify whether the reports submitted by taxpayers are true, not to mention the fact that officials are unequipped with sufficient data to ensure that the tax payable reported by taxpayers are already in accordance with existing regulations. Bird claimed that in order to build tax obedience, institution of tax authority must be strengthened, including strengthening tax administration and one of the ways to strengthen it is by having a complete database. As a consequence, in order to meet the demands of strengthening database, Directorate General of Tax created sunset policy in hopes that in the following years, government will be equipped with a strong enough database which will ensure ANL reports submitted by taxpayers are reflective of the actual condition.

CHALLENGES FACED BY DEPOK CIMANGGIS TAX OFFICE DURING THE IMPLEMENTATION OF REINVENTING POLICY

1. Time Hindrances

The limited amount of time granted by DGT for taxpayers to participate in reinventing policy is considered as one of the challenges that made this policy unable to reach the revenue target set in 2015. The Implementation of Tax Rules of Directorate General also added that the timespan of the implementation of reinventing policy is too short, which is only six months. Same complaints are also heard from Depok Cimanggis Tax Office as a stakeholder which executes the reinventing policy.

Reinventing policy set in 2015 was a policy derived from the general regulation, namely chapter 36 verse (1) alphabet a UU KUP, following which the government formulated the implementation rules through PMK 91/PMK.03/2015 which became effective on may. The timespan given by the government for Tax Offices to collect tax payment from society was too short to be able reach the target set on December 2015, which was Rp 929 Billion. Socialization conducted by Depok Cimanggis Tax Office failed to impacts due to the limited amount of time given to taxpayers in addition to the minimum amount of information they receive, hence they were doubtful about participating in the policy. This was one of the biggest challenge faced by Depok Cimanggis Tax Office during the implementation of reinventing policy.

2. Procedural Challenge

The implementation of reinventing policy in Depok Cimanggis Tax Office also met challenges in the procedural sector. Based on PMK-91/PMK.03/2015, a stage which needs to be undergone to participate in reinventing policy program is time inefficient, not only for taxpayer but also tax authorities. Reinventing policy requires taxpayers to follow a process which started with the requirement to submit application letter to Directorate General of Tax. After that, DGT will take an action in response to the letter by scrutinizing the fulfillment of terms and conditions as well as attached documents. Afterwards, a decree regarding whether or not the application is accepted will be published. From this long procedure, the biggest challenge faced by Depok Cimanggis Tax Office lies on the phase of following up on a taxpayers application, in which tax authorities must conduct examination on ANL of taxpayers who submit their application with a huge number and that this examination must be conducted manually. The complaints from tax authorities are supported by the statement from the Head of Service Department of Depok Cimanggis Tax Office. This time consuming procedure, in addition to the limited amount of human resources, put the Office in a hard time during the implementation of reinventing policy.

CONCLUSION

1. Sunset policy managed to become one of the most influential factors in increasing the obedience of taxpayers within the regional scope of Depok Cimanggis tax Office in 2008 and this is due to a number of factors, such as proper preparation and The existing certainty that examinations will not be carried out on taxpayers who participate in sunset policy. Conversely, reinventing policy in 2015 failed in increasing obedience of taxpayers due to poor public communication strategy executed by the government and the vast amount of incentives provided by the government at the same time with the implementation of reinventing policy.
 - a) Sunset policy failed to bring the impact of obedience to taxpayers in Depok Cimanggis Tax Office. Meanwhile the impacts of reinventing policy are yet to be identified because the policy is still ongoing.
 - b) The number of revenue generated by Depok Cimanggis Tax Office from sunset and reinventing policy is larger in comparison to the cost of implementing those policies.
2. The challenges faced by Depok Cimanggis Tax Office during the implementation of sunset and reinventing policy are:
 - a) There were numerous alterations and perfection of implementation rules which delayed the effective implementation of the rule until July. Secondly, there was an issue of database for the purpose of verifying data and tax examination of taxpayers who do not participate in sunset policy program.
 - b) During the implementaion of reinventing policy, the challenge that was faced lies on the limited amount of timespan, secondly there was an issue of procedural challenge which was time consuming for both taxpayers and officials in Depok Cimanggis Tax Office.

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