Abstract: The purpose of this study was to examine and analyse the effect of tax knowledge, tax authorities and tax sanctions on the simultaneous and partial implementation of the tax amnesty program at the Medan Polonia Tax Office. This study also examines the moderating effect of taxation socialization in the relationship of tax knowledge, tax authorities, and tax sanctions with the implementation of the Tax Amnesty program at Medan Polonia Tax Office. This type of research is causal research. The population in this study were all Medan Polonia Taxpayers who followed the Tax Amnesty program. Samples were selected using the Slovin method so that 100 respondents were obtained. Data is processed using Smart PLS. The results of this study indicate that the simultaneous variables of tax knowledge, tax authorities and tax sanctions affect the implementation of the Medan Polonia Tax Office’s tax amnesty program. Partially, tax knowledge, tax authorities and tax sanctions variables have a significant effect on the implementation of the Medan Polonia Tax Office’s Tax Amnesty program. Variable tax socialization only moderates tax knowledge to the implementation of tax amnesty.

Keywords: tax knowledge, tax authorities, tax sanctions, tax amnesty program, tax socialization.

1. INTRODUCTION

Currently tax is the main source of funds for development because most of the revenue sources in the State Budget (APBN) come from taxes. Taxes are the backbone of the wheel of development. Currently the taxpayer has also become a contributor to development for the country’s existence. Meanwhile, the Directorate General of Taxes as a state tool whose duty is to collect taxes has also contributed greatly to the process of collecting development funds. The achievement of a just, prosperous and prosperous Indonesian society is the nation’s ideals. The achievement of the nation’s development goals is inseparable from the source of funds that finance every government program in running the wheels of government. The fact shows that the largest source of state funds comes from the tax sector, it can even be said that without a state tax, it can be paralyzed in other words, the state cannot be active. This causes the collection of taxes to function essential, important and must be implemented by the state. Currently tax is a very dominant source of funding. This is seen in the following table:
In order to increase and secure tax revenue and increase public compliance in paying and reporting taxes, the government has developed a policy regarding the tax amnesty program (Tax Amnesty) regulated in Law No. 11 of 2016 dated 11 July 2016 concerning Tax Amnesty. The main objective of this program is to provide opportunities for citizens of the Republic of Indonesia, both those who already have a Taxpayer Identification Number and those who have not, to participate in order to increase awareness and compliance in carrying out their tax obligations, especially in terms of reporting assets that have not been reported on the Annual Tax Return. For guidance and implementation of this Law, the Minister of Finance issues Regulation of the Minister of Finance (PMK) Number 118 / PMK.03 / 2016 concerning the Implementation of Law No. 11 of 2016 concerning Tax Amnesty. In this Law it is stated that the definition of Tax Amnesty is the abolition of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the taxation field, by disclosing assets and paying ransom as stipulated in the Tax Amnesty Act.

The nominal amount of the ransom receipt is very large and significant for the Medan Polonia Tax Office. But it was inversely proportional to the number of participants of tax amnesty in Medan Polonia Tax Office. The number of taxpayers in the Polonia Primary Tax Office in Medan participating in the tax amnesty program was 8,854 taxpayers. The number is still very small compared to the number of registered taxpayers, which is 157,062. The low level of taxpayer participation in the Medan Polonia Tax Office in participating in the tax amnesty program encourages the authors to conduct research on the implementation of the tax amnesty program on taxpayers registered in the Medan Polonia Tax Office.

Based on the thoughts above, the writer is interested in conducting research on: “The Influence of Tax Knowledge, Fiscus Services and Tax Sanctions on the Implementation of the Tax Amnesty Program with Taxation Socialization as a Moderating Variable in Medan Polonia Tax Office”.

2. LITERATURE REVIEW
2.1 Theory of Planned Behavior (TPB)
Ajzen made a meta-analysis and concluded that TRA only applies to behavior that is under the full control of an individual because there are factors that can hinder or facilitate the realization of intentions into behavior. Based on this analysis, then Ajzen added a factor related to individual control, namely Perceived Behavior Control (PBC) (Ajzen, 2002). Adding one factor then changes TRA to TPB.

The main difference between TRA and TPB is the additional determinant of the third behavioral intention, namely PBC. PBC is determined by two factors,
namely Control Beliefs and Perceived Power. PBC indicates that a person’s motivation is influenced by how he perceives the level of difficulty or ease of displaying a certain behavior. If someone has strong control beliefs about the factors that exist that will facilitate a behavior then that person will have a high perception to be able to control a behavior.

2.2 Definition of Tax

According to Soemitro Rochmat (2002) which was copied in the book Mardiasmo (2007) states that “Tax is a public contribution to the State treasury based on the Act (which can be forced) by not getting lead services (contra performance) which can be directly shown and used for pay general expenses”. From the definition above it can be seen that someone’s contribution is directed to the state without any benefits directed specifically at someone. However, in the end the tax was intended for the benefit of the community.

2.3 Tax Amnesty

According to the International Tax Glossary (IBFD, 2005), tax amnesty can be defined: Amnesty is usually offered to taxpayers to give them the opportunity to disclose income or assets and pay previously unpaid taxes. It generally takes the form of reduced or no interest or penalties and freedom from prosecution. Amnesty may be aimed at stopping tax evasion, generating tax compliance and / or raising additional revenue. Based on the above understanding, amnesty in the tax sector can be interpreted as exemption for taxpayers to carry out / fulfill tax obligations including administrative sanctions and criminal charges, and as compensation for taxpayers incurred an obligation to pay tax of a certain amount of money.

Background of Tax Amnesty

According to Andreoni (1990) a tax amnesty is a program organized by the government that aims to forgive all fines obtained by people who are not honest in depositing and reporting their taxes if they voluntarily deposit and report their taxes with their true value. However, there are several things that are considered by the implementation of this tax amnesty. First, tax amnesty might not make the community completely honest because it hopes that the same program will be available again in the future. Secondly, this program might feel unfair to citizens who have been depositing and reporting their taxes honestly and on time. Brodjonegoro (2016) states the tax amnesty program is a breakthrough policy that has the following benefits and objectives:

a. Enhancing economic growth through Asset Repatriation, which is characterized by an increase in domestic liquidity, an improvement in the rupiah exchange rate, a decrease in interest rates, and an increase in investment.

b. Increase national economic growth. Funds that have been successfully repatriated to or funds that have been in the underground economy can be raised for activities that support economic growth so that the direction of economic development can be more directed and organized.
c. Expansion of a more valid, comprehensive and integrated taxation database. Assets submitted in the tax amnesty request can be used for future taxation. Of course the tax amnesty policy must be accompanied by an improvement in tax administration in the Directorate General of Taxes.
d. Increase Tax Revenue. The tax amnesty policy will result in state revenues from ransoms paid by taxpayers who join the program
   The tax amnesty is valid from the ratification until March 31 2017, and is divided into 3 (three) periods, namely:
   a. Period I: Since the Tax Amnesty Act was passed until 30 September 2016
   b. Period II: From 1 October 2016 to 31 December 2016
   c. Period III: From 1 January 2017 to 31 March 2017

Subject and Object of Tax Amnesty

In Act No. 11 of 2016 concerning Tax Amnesty in Chapter III Article 3, it is stated that the Subject and Object of Tax Amnesty are:
(1) Every taxpayer is entitled to get a tax amnesty.
(2) Tax amnesty as referred to in paragraph (1) is given to taxpayers through the disclosure of assets held in the Declaration.
(3) Exempted from the provisions referred to in paragraph (1), namely the taxpayer who is currently:
   a. The investigation was conducted and the investigation file was declared complete by the Prosecutor's Office;
   b. In the judicial process; or
   c. Underwent a criminal sentence, for Criminal Acts in the Field of Taxation.
(4) Tax amnesty as referred to in paragraph (1) includes a remission of tax obligations until the end of the last tax year, which has not been or has not been fully resolved by the taxpayer.
(5) The tax obligations as referred to in paragraph (4) consist of obligations:
   a. Income Tax; and
   b. Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

Benefits of Tax Amnesty

Nufransa (2016) states that the Tax Amnesty policy provides benefits for the country, namely:
   a. Increasing economic growth through Asset Repatriation which is characterized by an increase in domestic liquidity, an improvement in the rupiah exchange rate, a decrease in interest rates, and an increase in investment.
   b. Expansion of a more valid, comprehensive and integrated taxation database.
   c. Increase Tax Revenue.

Nufransa (2016) also states that Tax Amnesty policy provides benefits for taxpayers as follows:
There is a write-off of tax due on the tax that has not been issued yet and is not subject to administrative sanctions or imprisonment.
b. Elimination of administrative sanctions for the tax assessments that have been issued.
c. No tax audits, preliminary evidence checks and tax crime investigations are conducted.
d. Termination of tax audit, examination of preliminary evidence, and investigation of taxation criminal acts in the event that taxpayers are conducting tax audits, preliminary evidence examination, and investigation of taxation criminal acts.
e. Write off final PPh on the transfer of assets in the form of land and / or buildings and shares.

2.4 Taxation Knowledge
According to Carolina (2009) in Sari & Nuswantara (2017), taxation knowledge is information that can be used by taxpayers as a basis for acting, making decisions, and for taking certain directions or strategies with respect to the implementation of their rights and obligations in the taxation field. According to Rahayu (2010) the concept of tax knowledge is 3:
   a. Knowledge of General Provisions and Tax Procedures (KUP), namely knowledge of taxpayer’s obligations and rights, Annual Tax Return, Taxpayer Identification Number, and Procedures for Payment, Collection and Tax Reporting;
   b. Knowledge of the taxation system in Indonesia, the taxation system implemented in Indonesia today is the self-assessment system;
   c. Knowledge of the function of taxation, namely knowing that the function of taxation is as a source of state revenue and as a tool for regulating policies in the social and economic fields.

2.5 Fiscus Services
Fiscus service is a way for tax officers to serve taxpayers properly and the services provided are in accordance with what is needed and expected by taxpayers. The fiscal services are not only seen from the visible activities between the tax authorities and taxpayers, but also the overall service system, including administrative management, equipment and other service personnel.

The service quality approach used as a reference in this study is the Service Quality theory proposed by Parasuraman (2005) in (Prabudi, Kurnia, 2019). Indicators of service quality or technical response / quality characteristics refer to five general criteria or standards that determine service quality. Rahayu (2010) states that one important step that must be taken by the government as a concrete manifestation of concern for the importance of service quality is to provide excellent service to taxpayers in optimizing state revenue.

2.6 Tax Sanctions
According to Mardiasmo (2007) tax sanctions are a guarantee that the provisions of tax legislation will be obeyed / obeyed, in other words taxation sanctions are a preventive tool so that taxpayers do not violate taxation norms.

Sanctions in taxation are important because the Indonesian government has chosen to implement a self-assessment system in the context of implementing tax
collection. The government has prepared the rules stipulated in the applicable Taxation Law so that the implementation of tax collection can be orderly and in accordance with the expected target.

If the tax obligation is not implemented, then there are legal consequences that can occur because the tax contains an element of coercion. The legal consequences are the imposition of tax sanctions (Trisnasari et al., 2017). A taxpayer will fulfill his taxation obligations if he considers that tax penalties will do more harm.

2.7 Taxation Socialization

Broom and Seznic (1961) states that socialization is the process of building or instilling group values in a person. The main notions of socialization include:

a. Socialization is a process that lasts throughout human life
b. In socialization, there is mutual influence between the individual and all the potential humanities of the community and their culture.
c. Through the socialization process, individuals absorb knowledge, beliefs, values, norms, attitudes and skills from the culture of their society.
d. The result of socialization is the development of one’s personality into a unique person, while the culture of the community is also maintained and developed through the process of socialization.

After knowing the meaning of socialization and tax above, it can be described the understanding of taxation socialization as an effort of the Directorate General of Taxes (DGT) to provide understanding, information and guidance to the community in general and taxpayers in particular, regarding everything related to taxation legislation. With the taxation socialization conducted by the DGT it is hoped that effective participation from the public and taxpayers can be achieved in fulfilling their rights and obligations so as to enable the preservation of tax awareness (Loist, Abdi Putra, 2019).

2.8 Conceptual Framework

Based on the background, the formulation of the problem and to achieve this research with the support of theoretical review and previous research, the schematic conceptual framework of this study is described as follows:

![Figure 1. Conceptual Framework](image-url)
Based on the conceptual framework, the hypotheses of this study are as follows:

H1: Tax knowledge will positively influence the implementation of the tax amnesty program in Medan Polonia Tax Office.

H2: Fiscus services have a positive effect on the implementation of the tax amnesty program in Medan Polonia Tax Office.

H3: Tax Sanctions have a positive effect on the implementation of tax amnesty in Medan Polonia Tax Office.

H4: Tax information socialization is able to moderate tax knowledge with the implementation of the tax amnesty program in Medan Polonia Tax Office.

H5: Tax information socialization is able to moderate the tax authorities by implementing the tax amnesty program in Medan Polonia Tax Office.

H6: Tax information socialization is able to moderate tax sanctions by implementing a tax amnesty program in Medan Polonia Tax Office.

3. METHODS

This type of research used in this study is causal research. According to Sugiyono (2014) causal associative research is research that aims to find out whether or not there is an influence or relationship between independent variables on the dependent variable and if there is how closely the effect or relationship and the meaning or effect of that relationship.

The population in this study were all taxpayers of the Medan Polonia Tax Office who participated in the tax amnesty program. From the data obtained from the DGT State Revenue Module, the number of taxpayers from Medan Polonia Primary Tax Office who participated in the tax amnesty program was 8,854 taxpayers. Determination of the sample size of taxpayers who participated in the tax amnesty program at the Medan Polonia Tax Office used the Slovin formula (Riduwan, 2005).

This research uses SEM PLS (Partial Least Square) then the software used is Smart PLS. Data quality testing is carried out to determine the quality of the consistency and accuracy of data collected through research instruments, testing is carried out by:

1. Evaluation of Outer Model (Measurement Model): Validity. Convergent validity is part of the measurement model which in SEM-PLS is usually called the outer model while in covariance-based SEM it is called confirmatory factor analysis (CFA) (Sholihin, 2013). Outer loading between 0.40-0.70 must be considered to be maintained (Sholihin, 2013).

2. Outer Model Evaluation (Measurement Model): Cronbach's Alpha Value Reliability and Composite Reliability are reliability values, which is a value to evaluate (how well) how well the indicators used (block of indicators) in terms of measure (measure) the latent variable. Cronbach's Alpha values are acceptable above 0.7, which means the indicators used are good in terms of measuring latent variables.

To test the hypothesis of direct effect and the significance of moderation testing is done with the bootstrapping approach. An effect is said to be significant
if the P-Values value <significance level is 0.05, while if the P-Values value > a
significance level is 0.05, then the effect is said to be significant. R² test or
determination test to measure how far the model can explain the variation of the
dependent variable (Kuncoro, 2009).

4. RESEARCH RESULTS AND DISCUSSION

4.1 Research Results

Based on a questionnaire distributed from August to October 2019, the
descriptive statistics in this study can be shown in Table 2 as follows:

Table 2. Descriptive Statistics Based on Tax Knowledge, Fiscus Services, Tax
Sanctions, Tax Information Socialization and Tax Amnesty Program

<table>
<thead>
<tr>
<th>Implementation</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Knowledge (X1)</td>
<td>100</td>
<td>1.75</td>
<td>5.00</td>
<td>4.1825</td>
<td>.75783</td>
</tr>
<tr>
<td>Fiscus Service (X2)</td>
<td>100</td>
<td>2.17</td>
<td>5.00</td>
<td>3.8250</td>
<td>.72721</td>
</tr>
<tr>
<td>Tax Sanctions (X3)</td>
<td>100</td>
<td>2.00</td>
<td>5.00</td>
<td>3.8480</td>
<td>.75055</td>
</tr>
<tr>
<td>Tax Socialization (Z)</td>
<td>100</td>
<td>1.40</td>
<td>5.00</td>
<td>3.6660</td>
<td>.83657</td>
</tr>
<tr>
<td>Implementation of the Tax</td>
<td>100</td>
<td>2.18</td>
<td>4.91</td>
<td>4.0191</td>
<td>.56652</td>
</tr>
<tr>
<td>Amnesty Program (Y)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on Table 2, it is known the minimum value of tax knowledge is 1.7. While the maximum value of tax knowledge is 5. The average tax knowledge is 4.1825, with a standard deviation of 0.75783. The minimum value of the fiscal service is 2.17, while the maximum value of the fiscal service is 5. The average fiscal service is 3.8250, with a standard deviation of 0.72721. The minimum value of the tax penalty is 2, while the maximum value of the tax penalty is 5. The average tax penalty is 3.848, with a standard deviation of 0.75055. It is known that the minimum value of taxation socialization is 1.40, while the maximum value of taxation socialization is 5. The average taxation socialization is 3.6660, with a standard deviation of 0.83657. The minimum value from implementing the tax amnesty program is 2.18, while the maximum value from implementing the tax amnesty program is 4.91. The average implementation of the tax amnesty program is 4.0191, with a standard deviation of 0.56652.

The results of validity testing are based on the average value of extracted values (AVE) based on variable tax knowledge, tax authorities, tax sanctions, implementation of tax amnesty programs and tax socialization. It is known that the value of AVE tax knowledge is 0.843, fiscal services 0.686, tax penalties 0.808, implementation of the tax amnesty program 0.659 and taxation socialization 0.836. To test the validity with AVE, the recommended AVE value is 0.5. Based on the results it is known that all AVE values are above 0.5, which means that they have met the validity requirements based on the AVE value.

Reliability testing based on Cronbach's Alpha shows the value of CA tax knowledge is 0.943, service tax authorities 0.908, tax penalties 0.939, implementation of the tax amnesty program 0.948 and tax socialization 0.951.
Based on these results it shows that the overall value of Cronbach's Alpha is above 0.7, which means it meets the reliability requirements based on Cronbach's alpha.

|    | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (|O/STDEV|) | P Values |
|----|---------------------|-----------------|-----------------------------|--------------------------|----------|
| X1 → Y | 0.367              | 0.363           | 0.080                       | 4.571                    | 0.000    |
| X2 → Y | 0.382              | 0.382           | 0.067                       | 5.704                    | 0.000    |
| X3 → Y | 0.218              | 0.215           | 0.086                       | 2.547                    | 0.011    |

Based on Table 3 the following results are obtained:

a. Value of the path coefficient of tax knowledge on the implementation of the tax amnesty program is positive, which is 0.367 (Original Sample). Because the path coefficient is positive, it means that tax knowledge has a positive effect on the implementation of the tax amnesty program. Given the P-Values value of tax knowledge on the implementation of the tax amnesty program 0.000 <0.05, the tax knowledge has a positive and significant effect on the implementation of the tax amnesty program.

b. Value of the path coefficient of the fiscal service to the implementation of the tax amnesty program is positive, which is 0.382 (Original Sample column). Because the path coefficient value is positive, it means that the tax office has a positive effect on the implementation of the tax amnesty program. It is known that the P-Values value of the fiscal service to the implementation of the tax amnesty program is 0.000 <0.05, the fiscal service has a positive and significant effect on the implementation of the tax amnesty program.

c. Value of the path coefficient of the tax sanctions for the implementation of the tax amnesty program is positive, which is 0.218 (Original Sample column). Because the path coefficient is positive, it means that tax sanctions have a positive effect on the implementation of the tax amnesty program. Given the P-Values value of the tax sanctions for the implementation of the tax amnesty program 0.011 <0.05, the tax sanctions have a positive and significant effect on the implementation of the tax amnesty program.

<table>
<thead>
<tr>
<th></th>
<th>R Square</th>
<th>Adjusted R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>0.583</td>
<td>0.570</td>
</tr>
</tbody>
</table>

Based on Table 4, the coefficient of determination (R-Square) obtained is 0.583. This value can be tax knowledge, tax authorities, tax sanctions simultaneously / jointly affect the implementation of the tax amnesty program of 58.3%, the remaining 41.7% is influenced by other factors.

Then moderation testing is carried out, i.e. testing whether the tax socialization is significant in moderating the influence of tax knowledge, tax authorities, tax sanctions, on the implementation of the tax amnesty program.
### Table 5. Moderation Test Results

|                | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (|O/STDEV|) | P Values |
|----------------|---------------------|-----------------|-----------------------------|-----------------------------|----------|
| X1 -> Y        | 0.303               | 0.274           | 0.102                       | 2.965                       | 0.003    |
| X2 -> Y        | 0.329               | 0.313           | 0.099                       | 3.312                       | 0.001    |
| X3 -> Y        | 0.176               | 0.148           | 0.104                       | 1.691                       | 0.092    |
| Z -> Y         | -0.049              | -0.018          | 0.093                       | 0.530                       | 0.596    |
| moderation_X1ZY -> Y | -0.261           | -0.254         | 0.123                       | 2.113                       | 0.035    |
| moderation_X2ZY -> Y | 0.045         | 0.016          | 0.108                       | 0.416                       | 0.677    |
| moderation_X3ZY -> Y | 0.004         | -0.006         | 0.094                       | 0.043                       | 0.966    |

Based on the t test, the panel data regression equation is obtained as follows.

\[
Y = 0.303X_1 + 0.329X_2 + 0.176X_3 - 0.049Z - 0.261X_1Z + 0.045X_2Z + 0.004X_3Z + e
\]

Based on the moderation test results in Table 6, the results are obtained:

a. It is known that the P-Values value of moderation_X1z is 0.035 < significance level of 0.05, so it is concluded that significant tax socialization in moderating the effect of tax knowledge on the implementation of the tax amnesty program.

b. It is known that the P-Values value of moderation_X2z is 0.677 > a significance level of 0.05, then it is concluded that tax socialization is not significant in moderating the effect of the tax authorities on the implementation of the tax amnesty program.

c. It is known that the P-Values value of moderation_X3z is 0.966 > a significance level of 0.05, so it is concluded that tax socialization is not significant in moderating the effect of tax sanctions on the implementation of the tax amnesty program.

#### 4.2 Discussion of Research Results

**a. Effects of Taxation Knowledge on the Implementation of the Tax Amnesty Program**

The results of the tax knowledge variable test on the implementation of the tax amnesty program are that tax knowledge has a positive and significant effect on the implementation of the tax amnesty program in Medan Polonia Tax Office. This research is in line with research conducted by Viega (2017), Prasetyono, L. R., & Rimawati (2016), Trisnasari (2017), Situmorang, Sakti (2018) and Merkusiwati (2018). According to Trisnasari (2017) if someone has a high level of knowledge, the person's motivation to improve their tax compliance, in this case the willingness to take part in tax amnesty will also be higher. Prasetyono, L. R., & Rimawati (2016) states that the higher the knowledge and understanding of taxpayers, then they can determine their behavior better and in accordance with tax provisions.
However, if the taxpayer does not have knowledge of the regulations and taxation processes, the taxpayer cannot be able to determine his behavior properly. A person's knowledge is influenced by several factors such as education, media, and information exposure. One effort to succeed in the implementation of the tax amnesty program is to increase taxpayer knowledge in the field of taxation.

Different research results delivered by Jayusman (2017) that tax knowledge has no effect on individual taxpayer compliance. This difference is due to differences in place of research, research years and respondents who focus on individual taxpayers.

b. Effects of Fiscus Services on the Implementation of the Tax Amnesty Program

The test results of the fiscal service variable on the implementation of the tax amnesty program are that tax sanctions have a positive and significant impact on the implementation of the tax amnesty program. This study is in line with research conducted by Nugraheni (2015), Nababan & Dwimulyani (2019), Jayusman (2017) and Hardiningsih, P., Yulianawati (2011) who state that the quality of tax authorities has a positive and significant effect on tax compliance. The results of Merkusiwati's research (2018), Arisa (2017) also stated that the tax authorities had a positive effect on the willingness to participate in tax amnesty.

Different research results were stated by Hutapea (2017) and Viega (2017) which stated that the tax authorities had a negative and not significant effect on taxpayer compliance in implementing tax amnesty.

This proves that taxpayers are satisfied with the services they receive, causing taxpayers to tend to carry out their tax obligations in this case following the tax amnesty program. In this case Fiscus Medan Polonia Tax Office as a public servant has a good ability to improve the competence of its officers and create a comfortable atmosphere in serving taxpayers. This was achieved as a result of the internal improvement process of all Medan Polonia Tax Office employees. Office facilities have been improved to create a comfortable atmosphere for taxpayers. The results of this study can be a reference for tax officials to further improve the quality of service for taxpayers.

c. Effects of Tax Sanctions on the Implementation of the Tax Amnesty Program

The results of the tax sanction variable test on the implementation of the tax amnesty program are that the tax sanction variable has a positive and significant effect on the implementation of the tax amnesty program. This study is in line with the results of research by Hutapea (2017), Arisa (2017), Merkusiatu (2018), Tiraada (2013), Suliyawanti (2017) and Dhila (2018) which state that tax sanctions have a positive and significant effect on the willingness to follow tax amnesty.

The findings of this study indicate that the higher the tax sanctions, the higher the willingness to participate in the tax amnesty program. Conversely the lower the sanctions, the willingness to follow the tax amnesty program tends to be lower. Tax penalties are imposed on taxpayers who are not compliant in fulfilling their taxation. Sanctions regarding tax amnesty are regulated in Article 18 of Law
No. 11 of 2016, namely administrative sanctions in the form of an increase of 200% given to taxpayers who have not or have not disclosed their assets in the Declaration until the end of the Arisa tax amnesty period (2017). Taxpayers want to join the tax amnesty program because they think there are severe sanctions due to illegal actions in their efforts to smuggle taxes. Taxpayers will behave obediently if they see tax sanctions will do more harm. The higher or more severe the sanctions, the more detrimental to the taxpayer. With strict and fair tax amnesty sanctions will increase the participation of taxpayers in participating in tax amnesty.

d. Tax Socialization Able to Moderate Tax Knowledge, Fiscus Services and Tax Sanctions on the Implementation of the Tax Amnesty Program

The test results of tax socialization variables in moderating tax knowledge, tax authorities and tax sanctions on the implementation of the tax amnesty program are significant tax socialization in moderating the effect of tax knowledge on the implementation of the tax amnesty program but not significantly in moderating the tax authorities and tax sanctions against the implementation of the tax amnesty program.

In accordance with TPB by Ajzen (2002) states that a person's intention to behave completely is not under the control of the individual but is also influenced by rationality in using information that might be useful to him and the environment that drives the individual to behave. In this case, the DGT, especially Medan Polonia Tax Office, succeeded in creating conditions so that taxpayers become compliant by following the tax amnesty for taxpayers who have large assets. But the tax authorities did not succeed in creating conditions for compliant taxpayers to follow tax amnesty for taxpayers who do not have large assets

5. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the results of research and hypothesis testing that has been done, several conclusions can be drawn as follows:

a. Knowledge of taxation has a positive and significant effect on the implementation of the tax amnesty program in Medan Polonia Tax Office.

b. The tax office has a positive and significant effect on the implementation of the tax amnesty program in Medan Polonia Tax Office.

c. Tax sanctions have a positive and significant impact on the implementation of the tax amnesty program in Medan Polonia Tax Office.

d. Tax information dissemination significantly moderates the effect of tax knowledge on the implementation of the tax amnesty program in Medan Polonia Tax Office.

e. Tax information dissemination does not significantly moderate the effect of the tax authorities on the implementation of the tax amnesty program in Medan Polonia Tax Office.
f. Tax socialization is not significant in moderating the effect of tax sanctions on the implementation of tax amnesty program in Medan Polonia Tax Office.

5.2 Suggestions
The suggestions that can be given on the basis of these conclusions are as follows:

a. Directorate General of Taxes (DGT) must continue to improve the quantity and quality of tax dissemination activities that have proven to be effective in increasing taxpayers' tax knowledge.

b. DGT as one of the state revenue collection institutions must continue to improve services to taxpayers by increasing the ability of officers, improving the quality of facilities and infrastructure in the office in order to increase the comfort of taxpayers, improving information technology infrastructure to facilitate taxpayers in carrying out their tax obligations.

c. The state must formulate and decide on ideal tax sanctions for taxpayers who are ignorant and neglect their tax obligations. This sanction is expected to have a deterrent effect on taxpayers who do not carry out their tax obligations.

d. For researchers, further adding to the study of other variables related to the implementation of tax amnesty such as increasing the variable awareness of taxpayers, avoidance of taxation, religiosity of taxpayers and others.

e. For further researchers, to broaden the scope of the research area such as one regional office to add variety to the research results.

f. For further researchers the need to conduct further research by using methods and larger samples so that it is possible to increase the accuracy of the research results.

References:


