

Tax Based on Double Income Taxpayer Perspective

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Abstract

This research is a case study approach. This research is a qualitative study using the interpretive paradigm. The data collection technique of this study used interviews with the Miles and Hubberman data analysis techniques. The purpose of this study was to determine the point of view of the fairness of the tax amnesty policy of taxpayers with multiple incomes. Taxpayers with double income in question are employees who own a business as additional income. The informants from this study were employees of Civil Servants (PNS) who also owned businesses and employees of State-Owned Enterprises (BUMN) who also had businesses in addition to their main work. Tax amnesty is one form of complex Government reform. Pros and cons of tax amnesty are increasingly visible from the public response especially for those who feel they are victims of wrong targets. The results of this study show justice from the subjective point of view of obedient and non-compliant Taxpayers, subjective justice from the perspective of PNS and BUMN, and justice based on the objective side.

Keywords: *tax amnesty; taxpayers; double income; case studies*

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INTRODUCTION

The situation of Indonesian households has a fact reported by the World Bank that public consumption is growing but not as fast as a few years ago, the number of imports and exports fell by 14.4% compared to the previous year, natural resources such as petroleum, natural gas, coal, palm oil dropped dramatically (economy.okezone.com). The economic downturn is due to tax revenue targets that have not yet been reached. Tax revenue can reach the target if it is supported by a stable social, economic and political situation, so this also affects the community voluntarily paying taxes (Badai, 2009).

The government is very active in conducting counselling in the field of taxation in order to create public understanding on the importance of taxes for the country's development. Tax reforms are also carried out in order to give relief for taxpayers and provide an innovation colour so that tax regulations do not seem rigid. In addition, the Government is also intensively conducting tax reforms.

The taxation reform that has been carried out so far is the Sunset Policy in 2007 and then

the Tax Holiday in 2015 and the one being hotly discussed is the Tax Amnesty. According to the taxation law, tax amnesty is the highest taxation amnesty reform imposed in Indonesia (Atau & Pajak, 2015)

Expectations when tax amnesty carried out is able to increase the number of tax subjects and objects so that it can find out a new tax database and increase the amount of state revenue. Responses from the public are reasonable if they are pros and cons, because previously Indonesia itself is not the first time to implement this highest amnesty reform.

Previous research on tax amnesty has been done. Research of (Malik, Schwab, & Park, 2005) said that the success of tax amnesty has three important factors namely honesty, forgiveness and auditing. Malik's research said that actually if tax amnesty is reviewed, it has no effect because the government may incur greater costs than the amount of revenue received. The second study stated that tax amnesty is in fact used as a strategic game tool from taxpayers to discount future payments (Bayer et al., 2017)

The third study conducted by (Mouloud, 2015) generated trust that tax amnesty can be successful, but on condition that the Government of the country that conducts tax amnesty must be effective and credible. The government must be very prepared if they will issue this policy. The tax amnesty policy can increase revenue in the short term only, generate confidence that tax amnesty can be successful, but on condition that the Government of the country that conducts tax amnesty must be effective and credible. The government must be very prepared if it will issue this policy. The tax amnesty policy can increase revenue in the short term only, therefore it is necessary to make a strong effort to persuade people to participate in the tax amnesty program with the aim of increasing the efficiency of tax administration (Mouloud, 2015)

The main purpose of the tax amnesty exactly is repatriation, which is to return domestic ownership funds which are abroad. However, the practice of tax amnesty does not focus on repatriation only, but rather the meaning contained in the tax amnesty logo implies materiality of self-interest and the object of personal satisfaction measurement (Darmayasa, Sudarma, Achsin, & Mulawarman, 2017). Previous study conducted by (Saraçoğlu & Çaşkurlu, 2011) has also stated that tax amnesty is used to collect people's property in large numbers and as a lightning rod in attracting public attention.

This study takes informants of double-income taxpayers, namely employee taxpayers but also has other income outside the salary as an employee and is positioned as the owner of the business. Taxpayers who are the focus of this study have two positions, namely the views and opinions when asked as employees, as well as their opinions when in a position as a business owner.

The researchers are interested in analyzing the perspective of taxpayers who have double income because the main target of tax amnesty is big businessperson. The reality is that small business owners also have the same opportunity to be caught up in the tax amnesty rule. Employees with the level of compliance voluntary to existing tax deductions at agencies still pay fines that must be borne out of the accident they do when compared to employers who evade the extraordinary nominal amount.

The contribution of this research is expected to theoretically be able to add a reference, especially related to the tax amnesty policy with the case study research method. Secondly, related to the practice contribution, it is expected that the tax amnesty can improve the system so that the Government does not appear to favor one of the types of taxpayers. The policy contribution in this research is expected to be the main evaluation material for the taxation apparatus and the Government in implementing policies, by knowing the people's point of view regarding the policy implementation.

METHODS

This study used an interpretive paradigm with a case study approach. The purpose of this study is to build a proportion, find opinions, and explain the meaning behind the social reality

that occurs. Based on the conscious experience of the informant, this research will become a narrative description in accordance with the events that occur. The interpretive paradigm focuses on the mindset, ethics, and human behavior which is considered as an action that involves certain intentions, awareness, and reasons that depend on the meaning and interpretation of humans in understanding and viewing social phenomena. ("Bungin and Cresswel," n.d.).

Qualitative-interpretive research methods deliberately chosen in order to the researchers understand and analyze the views of taxpayers regarding the tax amnesty policy on a person-to-person basis. In line with the statement, (Collection, n.d.) said research using interpretive paradigm has advantages in the ability to analyze the environment naturally. There are five types of interpretive research according to ("Bungin and Cresswel," n.d.) namely phenomenology studies, ethnographic studies, grounded theory qualitative research, biographical studies, and case studies. Among all types of research, case study is one of the types of qualitative research that is different from other types of research in terms of intensive analysis of the cases studied and explanation of a unit or system that is limited by time and space.

Case Study as Research Design

(No & Gellertstrasse, 2003) the essence of case study research is in the form of investigations carried out directly to the parties asked and the collection of data in accordance with a certain period in order to provide the results of the analysis regarding the context and processes that exist in the phenomenon of research. This study has a focus on the policy content which is analyzed from the perspective of double-income taxpayers and analyzing the responses and opinions of the informant to be synthesized as results of the research. The site and informant of this research are in Malang City and using double income taxpayers with the hope that the opinions expressed are personal experiences of being employees and as business owners becoming an interesting synthesis unit for evaluation. The reason for choosing Malang City as a research site is the business opportunity in Malang is very large considering that Malang City is one of the educational cities so that residents come and go from various directions so that the dynamics in Malang cause the researchers to choose Malang as a research site and Selection of informants.

The type of data used in this study was primary data. The reason the researchers used primary data was information that is used as research references require primary data disclosed by informants according to personal experience, not secondary data that has been through previous processing.

The analysis used in this study refers to the Miles and Huberman model cited from (*No Title*, n.d.). Model Miles and Huberman include data collection, data reduction, data presentation, and conclusion drawing.

RESULTS AND DISCUSSIONS

Tax amnesty is not a policy of newborn babies. There are approximately 40 countries that have enacted it. Indonesia itself has issued a tax amnesty policy during the period of President Ir. Soekarno through (Umum & Perpajakan, 1984). The second tax amnesty was carried out during President Soeharto's era (Xi & Pajak, n.d.). The two eras became historical records of tax amnesty in Indonesia, because after that the Government granted limited amnesty (sunset policy) through Law No. 28/2007 and the elimination of administrative sanctions (reinventing policy) with PMK No. 91/2015. Responses regarding tax amnesty vary. Responds from the public both from the group of taxpayers and non-taxpayers sounded resounding, because the tax amnesty had indeed seized the attention.

The purpose of the tax amnesty has been explained in the introduction to this chapter, one of which is the most important return the assets of people that are abroad (repatriation). For some parties, tax amnesty actually has a negative impact. One of the weaknesses of this policy is reducing taxpayers' perceptions of justice, illustrating the Government's lack of commitment and indecisiveness in tax evasion. Moreover, the Government has shown that the taxation system in

Indonesia still relatively weak.

(“No Title,” 1964) said some reflection of the experience of countries that have also implemented tax amnesty, that the potential failure of this policy is greater than its success, especially for developing countries. The root of the case is not about good or bad ideas, the idea of tax amnesty is a compass cut in the way the Government gets people money in a short way. The general public is demanded to be careful that this policy should have a guard post. The government must think carefully the preparation because there is no empirical fact that the tax amnesty policy can be guaranteed to succeed.

The response from this policy objective is none other than the people of Indonesia who actually highlight aspects of justice. In fact, the meaning of justice is so broad, and every head must have different opinions. Groups who disagree feel this policy is detrimental to those who have been obedient. Groups that have been obedient feel to be children who do not get appreciation when they are obedient children. Meanwhile, those who have not been good taxpayers feel that this policy is a breath of fresh air and at the same time thinks it is fair.

This study focuses on the group of individual taxpayers (WPOP) who also become taxpayers in other tax objects. The term taxpayer with double income will be the discussion of this research. Taxpayers who are registered as WPOPs at the same time have a business are the objects of this study. Taxpayers with double income will have two positions as employees and business owners. The researchers can explore the meaning of justice for them when in the position of employees as well as business owners. A brief profile of the informants has been explained in the previous chapter, that the informants in this study are WPOP groups of BUMN and PNS employees who have side businesses and are recorded as having double income.

The First Impression of Tax Amnesty in the Eyes of Taxpayers

Tax amnesty is the highest policy given to taxpayers in exchange for the elimination of tax due together with administrative and criminal sanctions. The emergence of tax amnesty received an extraordinary response from the public, both from obedient and non-obedient taxpayers, taxpayers who do not participate in amnesty, intend not to participate, intend to participate and participate. The following is Mr. A's understanding states positively his angle of view regarding tax amnesty.

“Yah, if in general my point of view as a citizen of the tax amnesty, the goal, in my opinion, is not just enough ... not just a technical tax issue, but is an effort of the Government in order to increase national income or it can be said to build nation's economy because the effects are so wide in the future, so it's not just a question of who pays taxes who is taxed but the goal is broad-term for welfare I think that's good”

In line with what was expressed by Mr. A that the purpose of the tax amnesty is good. The tax amnesty is not a place to collect money, but also functions as the nation's economic development. Mrs. C as a BUMN employee also answered the question with a similar expression that the money from the tax amnesty will be rotated for infrastructure needs, the answer from Mrs. C shows that the tax amnesty policy is indeed good for a common goal. Mr. C is the husband of Mrs. C expressed his understanding of tax amnesty.

“What I know about this tax amnesty is the tax amnesty made by the Government to taxpayers who do not pay their tax obligations to the government and they are legally forgiven, I do not agree to this tax amnesty because I as a tax-obedient entrepreneur is equated with those who do not obey taxes in terms of rights and obligations”

Little began to be smell that a policy is not necessarily accepted by the whole community, even one house, husband and wife have different views on tax amnesty. Not a few who claimed

that tax amnesty in fact makes uneasy. This is evident from the presentation delivered by Mr. C who felt himself obedience is then equated regarding rights and obligations with taxpayers who are disobedient since the tax amnesty. Furthermore, a simple understanding from Mrs. D said that she did not really know the tax amnesty. She said that what was meant by amnesty was tax amnesty.

“What I know about tax amnesty is that tax amnesty is basically tax amnesty”

Mrs. B stated that according to her the tax amnesty was an opportunity for taxpayers who forgot to report their assets in the annual tax return so that not all of their assets were recorded. The following is a brief description of Mrs. B.

“What I understand is that amnesty is a tax amnesty, right ... so maybe it is given to taxpayers who in quotation marks might forget ... report ee, the term is property which is forgotten so it is not covered in the SPT submission in the previous year”

Based on the understanding obtained from the five informants, the researchers can conclude that most know and understand about tax amnesty. Tax amnesty is a policy given by the Government to those who forget or neglect to carry out their obligations as taxpayers. The purpose of tax amnesty is not only As a means of collecting public money, but tax amnesty can be used as a tool for policy reform.

Based on Law Number 11 Year 2016 regarding Tax Amnesty, it is explained that the tax amnesty is the abolition of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in taxation, by disclosing assets and paying ransom as stipulated in The law. The development of the practice of tax amnesty is followed by the needs of the Government in meeting the target of state money revenue, so that the focus and target of the tax amnesty is not an important item as a milestone but becomes widespread and it is most important to get income. The zero point as a result of reconciliation, becomes an important prerequisite for fairer law enforcement and administrative improvement.

Taxpayer Justice Perspective

Understanding of justice is indeed so broad. Especially when it comes to the position and existence of the role of a taxpayer. Mr. A as a civil servant reveals the definition of fair as follows.

“...well, the impact is actually more frightening to the internal, to us, we are in fact not the main target so I think the results are not too significant for small communities including PNS lecturers which in fact the amount is not too significant huh compared to the capital brought out, so in my opinion this tax amnesty is a weapon or cannon huh.”

Mr. A's opinion is in line with what was said with Mrs. B that assessing fair is not easy. There are several aspects that are used as a reference so that the policy can be said to be fair or not.

“Speaking about fair is relative, right, if I don't look it from its fair side, but if I'm more focused on making it a habit for people to be honest, just report what they have...”

Different views related to justice conveyed by the previous informant. The following is Mrs. D's view on justice.

“From the meaning of justice, yes, in my opinion, like what is this, is it a child? This means that parents have three children. The first child is really loved, the second child is usually, the third child let alone underestimated. So, the first child is given more money every day, the second child is only twenty thousand, the third child given if he helps parents, if not help parents are not given....”

Mrs. D said when the tax amnesty exists, it is felt that the disobedient taxpayers had been seen as naughty children who were never obedient to her parents, but the parents still gave forgiveness even though they had violated many family rules. For her, given forgiveness makes other brothers who have been obedient will have jealous feelings. This is indeed evident from previous expressions by Mr. C and Mrs. C, husband and wife taxpayers who have been obedient.

Tax amnesty has entered a period where it can be said to be very crucial. Great public enthusiasm and positive market reaction are like a collection of bad boys who are not obedient to their parents tempted by forgiveness and eradication of mistakes that have been done so far. Implementation consistency is the key to the success of tax amnesty. Behind the technical complexity of administration, the spirit of tax amnesty must be blazing. Bad children want to apologize and at that time, parents will take the role after being forgiven then after that they will not escape again. The tax amnesty must build a high level of trust so that all things will brighten the Government, the taxpayers who have been obedient and the tax evaders who have been naughty.

The researchers can conclude related justice from various perspectives from informants has various answers. The summary can be underlined that tax amnesty is not entirely good nor is it entirely bad. Tax amnesty is a tool used by the Government as a money search engine. Tax amnesty cannot completely said to be unfair because it contained good intentions in it. Nor it can be said that it is entirely fair because there are souls of taxpayers who have been obedient so far not feel appreciated but instead are given a sense of disappointment due to the implementation of the tax amnesty. It depends on the position and where we are and taxpayers. Feeling benefited or harmed reflects fair or unfair expressions. Implicitly, the taxpayers reveal it is necessary to improve continually in many ways related to policies and severe penalties for tax evaders in Indonesia.

Disappointment from Taxpayers

The mapping of taxpayers who are compliant, intending to obey, not intending to obey, intending to disobey, and non-compliant taxpayers is a crucial job for DGT. Information related to the types of taxpayers behavior towards tax authorities should complete the profile of taxpayers built in the DGT information system so that supervision can be right on target, even with the treatment of each compliance criteria itself. For obedient and cooperative taxpayers, they should be rewarded with respect and given appreciation so far they have carried out their obligations well. It is not easy for them to campaign honestly and correctly in an area that does not deserve good compliance. Tax amnesty policies actually make them shrink, felt that their actions had been in vain. For compliant taxpayers, this policy actually becomes a cleansing drug for those who become opponents of their obedience. Here the statement of one the informants who did not follow the tax amnesty because so far he has become an obedient taxpayer.

Mr. C and Mrs. C are a married couple who are both subject to double taxation. Mrs. C is a BUMN employee who is diligently deducted taxes automatically so that her monthly tax report is very routine. She also owes to other taxes, as a wife she also has the right to ownership of her husband's property. Reflected in the expression of them that they are disagree with the tax amnesty policy because Mrs. C and her husband Mr. C have become obedient Taxpayers who then feel unfair if tax evaders just forgiven. The following is said by Mrs. C when interviewed at her residence in the Buring area.

"If I am disagree. Just resentful so, it's like straight every month must give up income deducted diligently to the tax office before the 10th and report it before the 20th, but how come the people there only pay once forgiven while we pay every month in my opinion it's not fair"

The feeling felt by Mrs. C then made her feel jealous when she always fulfilled the call of duty. Since the existence of the tax amnesty, Mrs. C became aware that there was a Government policy that aborted the sins of tax evaders. The same statement is expressed by Ms. C's husband, Mr. C is a tax-obedient business owner. His compliance was broken when this policy was apparently

followed by many businessmen of the same kind of business as Mr. C. That fact pushed through his chest, all this time they harmed the country, consciously the Government then forgiven them.

“Yes they are people who have no shame living in their own country but do not want to pay obligations for the advancement of their own country especially those who put money abroad who should be pursued by the Government not those who are in fact here feel the injustice in tax matters”

Mr. C said he is indeed angry at the tax amnesty policy, but the feeling of calm still made him calm because he does not have to feel psychological conditions like other entrepreneurs.

“But it’s okay, just let them be like that ... My feelings are more calm when I’m not included in the tax amnesty. I can work to support my family without being chased by tax officials ...”

The same condition experienced by Mrs. D, she is an employee of a state-owned bank that also has a business as well as additional income. Mrs. D is considered to be an obedient Taxpayer. At the same time, she felt shocked and unfair when the Government does not regard herself and her colleagues who have become compliant Taxpayers. Her expression is impressed hurt, but then Mrs. D tried to make peace with herself. Already violating the rules is still forgiven, has become an obedient taxpayer, but has not been appreciated. Mrs. D is including a double-income taxpayer who is quite critical in responding to the tax amnesty policy. The following is her explanation when the researcher came to her house in the Sukun area after Mrs. D returned from her office

“Those who follow the tax amnesty for me are people who are quite comfortable, because from the tax amnesty they get amnesty. From the tax amnesty itself he is not compliant, but he is forgiven by the Government and in my opinion it is not....hmmm hmmm is not that okay? it’s not fair to us who are ordinary people having business and at the same time employees who are struggling here and there have to surrender taxes and pay taxes but people whose income is big can be the amount of the em em as he wishes he doesn’t pay taxes”

The disclosure of Mrs. D as a taxpayer who has performed obligations well, also the expression of Mr. C and Mrs. C as his wife is a natural thing to happen for obedient taxpayers. The tax amnesty is a policy that is quite surprising, for taxpayers who have been disobedient also surprising for taxpayers who have been obedient.

Research by Feld, Frey, and Torgler (2006) said that rewards for truly honest taxpayers are believed to be effective tools in increasing tax compliance. The presence of tax amnesty seems to make the honest taxpayers to be disappointed. The existence of honest taxpayers, even though they come from conscience, are called to become a good society, but they must be maintained so that they are not affected because they have purely conducted honesty without education. This is better than an honest taxpayer because after getting an education (Torgler, 2003)

Relief from Taxpayers

Two things that have never happened is that high and vibrant enthusiasm of the people flocked to come to the tax office is the initial capital of the Government in building a new culture. This has existed since the tax amnesty was issued. The cooperation to make Indonesia better is one of the outputs aimed at the formation of a culture of paying taxes well. The following shows the experiences of taxpayers who have participated in tax amnesty.

As explained earlier that the tax amnesty was initially only known by officials and elites. The ordinary people only knew that the tax amnesty was the Government’s policy in tax amnesty. Mr. A explained earlier that he did not expect that after participating in a tax amnesty, he was also asked to pay a ransom. He had already entered the tax amnesty hole, Mr. A shared his experience during a series of tax amnesty activities.

“I (Mr A) still remember to forget, because yesterday I was guided by student friends who were in taxation, there was an announcement maybe at the end of June or other time, what a coincidence yesterday that there was a tax amnesty socialization, then e people tax from the KPP Pratama comes then those who accompany the tax students, then we are asked to fill out the eee form so it’s not in the sense that we are independent...”

Mr. A revealed that actually in the procession filling out the form he was directed and assisted by the tax officer. Mr. A’s low level of knowledge is evidenced from the statement that until the completion of the tax amnesty period he did not really understand the aim and purpose of the tax amnesty. Mr. A only knew that tax amnesty is a moment to acknowledge his assets that have not been declared without thinking about the long-term effects and the consequences after he joined the tax amnesty.

The ratification of the tax amnesty law is indeed quite accommodating to the aspirations of the people. At least there is a desire obtained by the taxpayer when carrying out a tax amnesty. This advantage draws the attention of the public to look for feedback that is obtained after tax amnesty. The scope of amnesty covering all administrative sanctions as well as criminal sanctions makes the community whose level of knowledge is half, little motivated because they are tempted by the profits that are lured. This is like consumers when looking at discounts must be interested in shopping.

Taxpayers who have the tax burden and sanctions contained with their tax feel relieved after participating in the tax amnesty. During this time in Indonesia, tax is one of the things that are avoided by the public. The existence of taxes that force and do not get counter-achievement making tax has no place in the hearts of the people. Tax amnesty is a moment where taxpayers who have been hiding finally loudly acknowledged their existence and felt relieved afterwards. The following is the expression of Mr. A after following the tax amnesty.

“If I (Mr A) feel what is it? From the psychological side, yeah, psychologically, I am more calm or more comfortable, there is no worry about being chased by tax people, say so. Second, from my assets side, I feel that my assets I have all reported it so ee when there is a possibility, what kind of possibility is there some kind of database for myself, right, assets or whatever properties that I have, at least I already have a database at the tax office, so if maybe one day for other needs, at least I have already had data there, I guess that’s it”

The researchers understand what is experienced by Mr. A is not a rare thing. Pursuing and feeling pursued by taxes seems to be a culture in Indonesia. The practice of tax evasion is also a case that is common. Evidence that tax amnesty actually also has a positive impact amid the controversy over the issuance of this policy. Tax amnesty can be used as a magnet for taxpayers to come to the poles without being hard to pull. The feeling of relief felt by Mr. A was also felt by Mrs. B when she revealed that after the tax amnesty, Mrs. B felt that she had completely reported all of her assets.

The experience of participating in a tax amnesty was the first time followed by Mrs. B. A feeling of relief was also felt by Mrs. B after reporting all of her assets to the DGT. In contrast to Mr. A who was waiting for the ball to be picked up by the tax authorities, Mrs. B’s good intentions went directly to the location of the tax office. The term “pick up the ball” does not need to be in the dictionary of Mrs. B. She thinks that this tax amnesty is her chance to convey her ownership, which is still not fully open.

“For taking care of it, I indeed came directly, what is the name of it? to the tax service office? Um.. I conveyed my intention, assisted by them, at that time, it seems that the internet at the office is in problem, or others? So if the reporting um online SPT, I didn’t bring evidence of the report, The tax office should have a backup, so I don’t have to wait so long at that time, I almost

got frustrated, I'm lazy, we already want to report, but why is the tax office not ready for what? um to facilitate, the promotion don't be like that, right? We have been already. The government gives a chance, we also had good intentions to report. But at that time, yes, indeed the wifi at the tax office in Singosari, if I am not mistaken, it took so long, I even had to go from one table to other table. This lacks in my opinion, the service is less spry, if we don't negotiate saying that if the name is online tax return that means we don't have physical evidence right but I was asked, but I have already forgotten and so forth"

In disclosing the experience that Ms. B has gone through, again the Taxpayer must assess the performance and taxation system that is not yet fully prepared. Mrs. B almost gave up hope because the process of implementing the tax amnesty took quite a long time. The existing system at the tax office at that time was experiencing disruption, giving rise to the impression in the eyes of taxpayers that the implementation was not prepared properly. Mrs. B was asked about the physical evidence of the SPT manual, she expressed confusion because all this time the system she was using was always online. The assumption of online system said that everything that had been reported was completely recapped, why was still asking for physical evidence. System errors or disturbances out of control are not entirely the fault of tax officials, but amid enthusiastic taxpayers to take part in tax amnesty, it is increasingly convinced that they are actually not quite ready to entertain the goodwill of taxpayers.

CONCLUSIONS

The results of this study there are three aspects, the first is justice subjectively according to compliant taxpayers and non-compliant taxpayers. Some consider the tax amnesty as a breath of fresh forgiveness, the other part is a ferocious form of the Government putting aside the feeling of compliant Taxpayers in order to get abundant rupiah briefly.

The second research result from a subjective perspective is justice according to PNS and BUMN employees, both of whom have other income outside of their income. Civil servants tend to say fair because tax amnesty is a means of increasing tax revenue. While on the SOE side, the salaries they receive from the efforts of individuals who work at these SOE agencies.

The third research result is an objective lens. The meaning of justice itself is seen from the short-term aspect that the implementation of tax amnesty can indeed be said to be unfair. However, if it is seen from the long-term aspect, then the tax amnesty policy is objectively considered fair because the Government as the holder of the rules compels subtly in the sense, non-compliant taxpayers are forced to bear the same obligations but do not appear to be forcing in the eyes of the public. Finely coercing in this case Taxpayers who are not compliant consciously and sincerely report their obligations to the tax office not the basis of compulsion. This is reflected in the verses of the Quran regarding the verse of justice that there is no harm in someone who is acting justly (Qur, n.d.)

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