



# INTEGRATION OF POPULATION IDENTIFICATION NUMBER (NIK) AS TAXPAYER IDENTIFICATION NUMBER (NPWP) FOR OPTIMIZING TAX COMPLIANCE: CASE STUDY AT PONDOK AREN PRATAMA TAX SERVICE OFFICE

Irwan Aribowo <sup>1\*</sup>; I Gede Komang Cahya Bayu Anta Kusuma <sup>2)</sup>; Agus Suryono <sup>3)</sup>; M.R. Khairul Muluk<sup>4)</sup>; Andy Fefta Wijaya <sup>5)</sup>

<sup>1)</sup> [irwan\\_aribowo@pknstan.ac.id](mailto:irwan_aribowo@pknstan.ac.id), Politeknik Keuangan Negara STAN & Universitas Brawijaya

<sup>2)</sup> [igbayuantakusuma@pknstan.ac.id](mailto:igbayuantakusuma@pknstan.ac.id), Politeknik Keuangan Negara STAN

<sup>3)</sup> [agus\\_s@ub.ac.id](mailto:agus_s@ub.ac.id), Universitas Brawijaya

<sup>4)</sup> [pd1.fia.ub@gmail.com](mailto:pd1.fia.ub@gmail.com), Universitas Brawijaya

<sup>5)</sup> [andyfefta@ub.ac.id](mailto:andyfefta@ub.ac.id), Universitas Brawijaya

## Abstract

This research focuses on analyzing the effect of integrating the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) on optimizing tax compliance for Individual Taxpayers (WPOP) at the Pondok Aren Pratama Tax Service Office (KPP Pratama Pondok Aren). The main motivation of this research is to evaluate the extent to which the integration of NIK as a NPWP can increase tax compliance and tax administration efficiency. Using a descriptive qualitative approach, this research collected primary data through interviews with Taxpayers registered at Pondok Aren Pratama Tax Service Office. The research results show that the majority of Taxpayers do not understand the process and importance of integrating NIK as NPWP. However, effective outreach and increased awareness can encourage better tax compliance. This research provides an important contribution to understanding regarding the implementation of tax policies and strategies to increase tax compliance in Indonesia.

**Keywords:** Administration; Compliance; Integration; NIK; NPWP; Taxpayer

## INTRODUCTION

Taxes are the main source of income for the government in financing development and public services. To maximize tax revenues, tax compliance from taxpayers is a crucial aspect. The integration of the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) is one of the Indonesian government's strategies to simplify tax administration and increase tax compliance.

Previous studies have highlighted various important aspects related to tax compliance and the implementation of tax policies in Indonesia. First, Sumartono addresses key issues in the integration of NIK and NPWP, emphasizing challenges in coordination among sectors and the risk of differences in understanding at the community level (Soemartono et al., 2023). Melanie emphasizes that having a NIK does not automatically make someone a taxpayer, underlining the importance of meeting subjective and objective requirements for NPWP activation (Melani & Doloksaribu, 2024).

Furthermore, Manik found that the Cost of Goods Sold (COGS) of the KUP Cluster has a non-significant negative impact on the business stability of SMEs in Bali, while the COGS of the Income Tax Cluster has a significant negative impact (Sastri et al., 2022). Hadiwibowo highlights the ease of tax compliance through automatic NPWP activation after the government collects NIK data (Hadiwibowo et al., 2023).

Gangl illustrates the importance of understanding tax compliance among the wealthy and suggests a collaborative approach to enhance their tax contributions (Gangl & Torgler, 2020). Daniela highlights the positive effect of eliminating ambiguities in tax regulations on business environment stability and investment (Petraşcu et al., 2023). Damanik emphasizes the importance of socialization and training regarding changes in tax regulations for SMEs (Damanik & Rioni, 2023).



Moreover, Ardin shows that using NIK as NPWP can significantly increase the number of taxpayers (Ardin, 2022). Amila highlights the perception gap between taxpayers and the tax office regarding the integration of NIK with NPWP (Amila & Qadri, 2023). Amaliah underscores the importance of effective communication and education strategies to enhance tax compliance, especially in the face of economic challenges and the COVID-19 pandemic (Amaliah et al., 2023).

Furthermore, Dermawan finds that tax socialization, taxpayer morality, and modernization of the tax administration system have a positive influence on WPOP tax compliance (Dermawan et al., 2020). Paroli highlights the success of tax administration reform through the application of advanced information and communication technology (Paroli, 2023).

This research was inspired by the need to evaluate the effectiveness of this integration in the context of individual taxpayer tax compliance. Although the integration of NIK as a NPWP is expected to increase tax compliance, there is still uncertainty regarding the level of taxpayer understanding and response to this policy. Apart from that, not many studies have empirically examined the impact of this integration on tax compliance.

The research was conducted at Pondok Aren Pratama Tax Service Office, focusing on individual taxpayers understanding of the integration of NIK as NPWP and other related aspects. The large number of individual taxpayers in the Pratama Tax Office of Pondok Aren became the primary reason for choosing this research location.

This research is important because it provides insight into perceptions and tax compliance after the implementation of the integration of NIK as NPWP. Apart from that, this research also aims to identify the obstacles and challenges faced by taxpayers in this integration process. Therefore, the aim of this research is to explore and analyze how the integration of NIK as NPWP affects the tax compliance of individual taxpayers at Pondok Aren Pratama Tax Service Office.

## **LITERATURE REVIEW**

Taxpayer understanding of tax regulations is one way for taxpayers to know and comprehend taxation. However, it is regrettable that taxpayers may tend to be non-compliant when understanding tax regulations, commonly known as tax avoidance, with the aim of minimizing tax burdens by exploiting loopholes in a country's tax provisions (Moeljono, 2020). This phenomenon is one of the causes of tax non-compliance. Understanding taxation includes properly filling out tax returns (SPT), in which there must be an understanding of completing SPT, calculating the amount of tax owed in accordance with tax regulations, timely payment or depositing, and reporting the amount of tax owed at the taxpayer's registered location (Ekawati, 2008).

It is importance to have a good understanding of tax regulations for individual taxpayers so that they can calculate, deposit taxes correctly and take advantage of the tax reduction programs offered by the government. This understanding also helps in avoiding tax reporting errors and increases awareness and responsibility in paying taxes. Apart from that, the government is also expected to provide education and training on tax regulations.

### **Taxpayer Understanding**

Understanding tax regulations allows individual taxpayers to accurately fulfil their tax obligations (Nurkhin et al., 2018). This understanding reduces the likelihood of making errors or omissions on tax returns, which could lead to penalties or audits. Knowledge of tax regulations enables taxpayers to take advantage of available deductions and credits, potentially reducing their tax liability (Bornman & Ramutumbu, 2019). This can result in significant savings on taxes owed. Compliance with tax regulations helps taxpayers avoid costly penalties and interest charges that may be imposed for failure to comply with tax laws. A good



understanding of tax rules ensures timely and accurate reporting and payment of taxes. Understanding tax regulations allows taxpayers to engage in tax planning strategies to minimize their overall tax burden (Ftouhi & Ghardallou, 2020). This may involve timing income and deductions, structuring investments, or utilizing retirement accounts effectively. Compliance with tax regulations is not just a matter of financial prudence; it is also a legal obligation. Ignorance of tax laws is not a valid defence in case of non-compliance. Therefore, a good understanding of tax regulations helps individuals stay on the right side of the law. Tax considerations play a significant role in overall financial planning. A thorough understanding of tax regulations allows individuals to make informed decisions about investments, retirement planning, estate planning, and other financial matters. Knowing that one is in compliance with tax regulations provides peace of mind and reduces the stress associated with tax-related issues. It eliminates the fear of audits or penalties and allows individuals to focus on other aspects of their lives.

### **Tax Compliance**

Tax compliance is distinguished into formal compliance and material compliance (Ningrum & Hidayatulloh, 2020). Formal compliance refers to taxpayers' adherence to formal obligations such as submitting monthly or annual tax returns. Meanwhile, material compliance entails the verification of all data and information presented in the tax returns so that all data and information therein are accurate. Tax compliance can also be interpreted as the climate of tax obligation fulfillment demonstrated through taxpayers' understanding of tax regulations, including correctly, completely, and clearly calculating, paying, and reporting tax returns.

Taxpayer compliance is the condition in which they adhere to tax obligations according to existing regulations (Imaniati & Isroah, 2016). A good understanding of tax regulations can encourage taxpayers to fulfill their obligations (Supriyono et al., 2021). However, awareness among Indonesian citizens regarding the importance of tax payment remains low (Pravitasari, 2022). Therefore, to address the challenges of tax compliance, a holistic strategy from the government and relevant stakeholders is needed. High compliance with tax obligations will lead to increased state revenue from the taxation sector (Christian & Aribowo, 2021).

The issue of taxpayer compliance is a complex behavioral issue that requires diverse approaches and sources of information to be analyzed. In addition, individual actions are diverse and have various characteristics. One theory that explains how individual behavior is formed and what factors influence it is presented by Ajzen, known as the Theory of Planned Behavior (TPB) (Ajzen, 1991). This theory is an evolution of the Theory of Reasoned Action (TRA), which was also proposed by Ajzen and Fishbein in 1980. The Theory of Reasoned Action states that individual behavior is determined by the individual's intention to perform or not perform a specific action. This intention is then influenced by two independent variables: attitude and subjective norm (Madden et al., 1992).

Furthermore, Ajzen expanded his theory by adding the variable of perceived behavioral control or self-efficacy, which is the individual's attitude towards behavior based on the assessment of whether the action taken is beneficial or not beneficial for the individual (Ajzen, 1991). This model also indicates that an individual's behavior is directly influenced by their behavioral intentions, which are a function of their attitude towards the behavior and subjective norms. This model adds one more construct to the TRA, namely: perceived behavioral control, which refers to an individual's perception of how easy or difficult it is to perform the behavior, which can influence behavioral intentions and actual behavior.

In the Theory of Planned Behavior developed by Ajzen, there are three main variables that influence individual behavior, namely: (1) Attitude, this variable reflects an individual's attitude toward the behavior to be performed. This attitude involves a positive or negative evaluation of the behavior. The more positive someone's attitude toward the behavior, the more



likely they are to engage in it. (2) Subjective Norm, this variable reflects an individual's perception of the social norms surrounding the behavior to be performed. These norms may involve expectations or pressures from important people in the individual's life. If an individual feels pressure or expectations from others to engage in a certain behavior, the likelihood of them doing so will be higher. (3) Perceived Behavioral Control, this variable reflects an individual's perception of their ability to perform a certain behavior. It relates to how confident an individual is that they can control or carry out the behavior in certain situations. The higher the perceived behavioral control, the more likely an individual is to engage in the behavior.

Based on the description above, through the Theory of Planned Behavior, we can determine whether the government's policy will influence taxpayers' actions to fulfill their tax obligations better.

### **Integration NIK as NPWP**

In the industrial era 4.0, simplicity has become essential with the aim of reducing complexity in various aspects of life, including tax administration (Nguyen et al., 2022). Although it has not yet been fully realized, the government plans to integrate the tax database with the population database to create a Single Identity Number (SIN) (Mufidah, 2022). The aim of SIN is to reduce the number of identification cards owned by each individual, including NPWP, thereby making it easier to monitor taxation and save time and costs for the public in obtaining NPWP (Irawan & Kartika, 2021). The Law on Harmonization of Tax Regulations 2021 as well as government regulations such as Presidential Regulation Number 83 of 2021 and Minister of Finance Regulation Number 112/PMK.03/2022 have strengthened these integration steps (BPK RI, 2021). Although the potential fiscal benefits from increasing the number of taxpayers can be significant, there are still challenges and uncertainties regarding the global economic impact that need to be studied further.

## **METHOD**

This research method uses a descriptive qualitative approach to explore the condition of objects naturally. The researcher acts as the main tool with inductive data analysis which focuses on meaning. Data collection techniques include interviews, observation and document analysis. Primary data was obtained through interviews with 22 taxpayers from various professions at Pondok Aren Pratama Tax Service Office. Apart from that, secondary data is also used which comes from sources such as notes, books, journals, reports and online sources. The operational definition of the concept is carried out by determining the focus on the Taxpayer's understanding of tax regulations, with predetermined indicators. The research instrument includes an interview guide with open questions. The data collection process was carried out through interviews with taxpayers registered at Pondok Aren Pratama Tax Service Office. Data analysis was carried out qualitatively with the help of the Nvivo 12 Plus application.

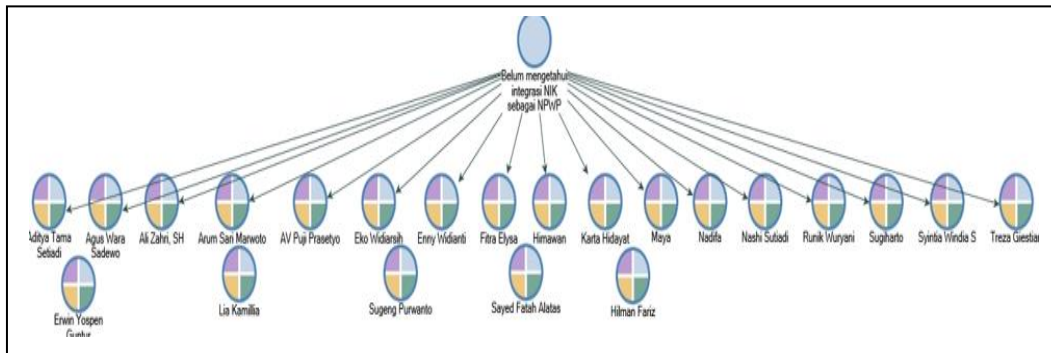
## **RESULTS AND DISCUSSION**

### **Understanding Regarding The Integration of NIK as NPWP**

The implementation of the integration of NIK as NPWP has not reached the expected expectations. This is revealed through the informants' responses as shown in the following picture:



Figure 1. Understanding Regarding The Integration



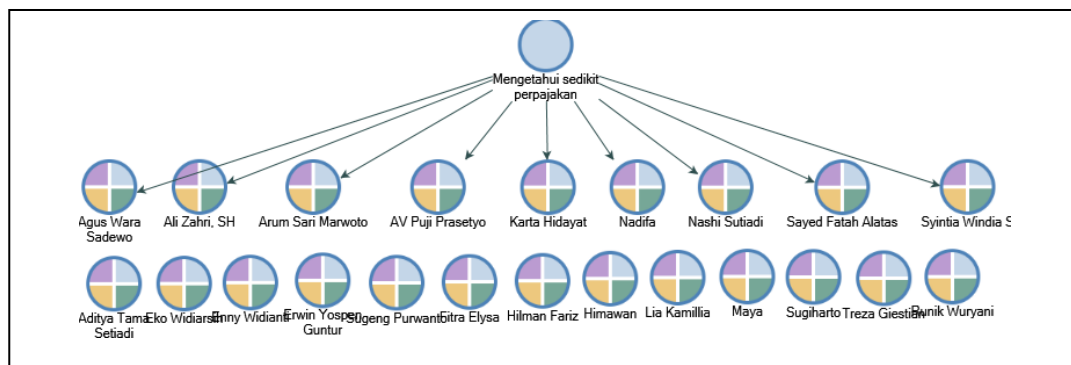
Source: Processed by researchers (2023)

Understanding regarding the integration of NIK as NPWP is still low, according to the results of interviews with 22 taxpayers. Around 77.27% of informants stated that they did not understand the integration, so they had not validated the *djponline.pajak.go.id* application. This lack of understanding may be caused by a lack of socialization regarding changes in tax policy and a lack of understanding of the information technology used by the Directorate General of Taxation. The integration of NIK into NPWP is the "entry point" for the implementation of taxpayers' tax activities. Ignorance of this matter not only reflects a lack of understanding of tax regulations, but can also result in failure to collect data by the Directorate General of Taxation in the renewal of the core tax administration system (PSIAP) menu which is planned to start in 2024. This failure can result in discrepancies in tax data and hinder monitoring and optimal utilization of tax potential.

### Taxpayer Understanding of Tax Regulations

Based on the total number of informants interviewed, only 9 informants or around 40.90% admitted to having a clear understanding of tax regulations related to NPWP. This can be seen in more detail in the image presented below:

Figure 2. Little Understanding of Regulations from Taxpayers



Source: Processed by researchers (2023)

The lack of individual taxpayers' understanding of tax regulations will certainly cause taxpayers' compliance levels to be poor. Regarding the fact that there is still a large portion of taxpayers who do not have an understanding of tax regulations, especially those related to NPWP regulations, this shows the need for efforts to increase understanding of tax regulations in general.

### Motivation In Carrying Out Tax Activities

Research regarding taxpayer motivation regarding tax activities was asked to informants to determine the level of confidence in tax obligations so that the level of truth of the information and data submitted by Taxpayers can be measured. The results of interviews



conducted with informants show that the main motivation of taxpayers in carrying out tax activities is limited to aborning obligations. However, there are also other reasons related to the motivation of taxpayers to carry out tax activities in the form of benefits that can be enjoyed by the community as shown in the following research results:

**Figure 3. Motivation in Carrying Out Tax Activities**

kewajiban	lapor	bagus	kampung	tanahnya	besar	diperh	fasilita	hanya	jalan2	jangan	karena
			masyarakat	wajarlah	dapat	kemakn	merata	negara	nyaris	pelangg	
	wajib	tanah	nikmati	warga	dengan	kenceng	pendap	perlu	perpaja	rakyat	
bayar					digunak	khusus	pengaw	sampai	seperti	sesuai	
	jalan	dinikmati	pembangu		diketati	membel	pengelos	angat	supaya	tinggal	
				aktif	dipakai	mendap	pensiun	sekolah	tangsel	wajar	

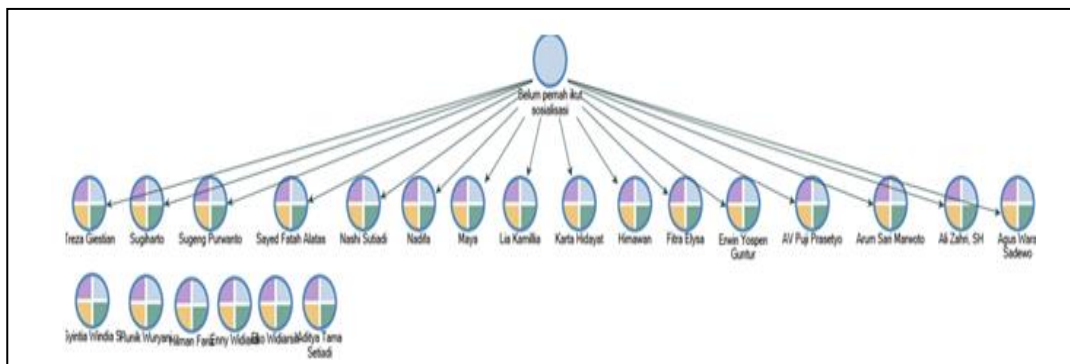
Source: Processed by researchers (2023)

Based on data obtained from informants, it can also be seen that the main motivation for Taxpayers to carry out tax activities is the understanding of taxes as an obligation that must be carried out by every citizen, emphasized by around 89.29% of informants. This factor is an encouragement for taxpayers to fulfill their tax obligations. Understanding the responsibility for reporting annual tax return by individual taxpayers is also related to awareness of potential sanctions or fines for taxpayers who do not comply or report annual tax return outside the specified schedule. The belief in implementing tax regulations as an obligation is of course related to the taxpayers' own subjective assessment of their environment, especially in relation to the tax activities they carry out. Motivation in carrying out tax activities that originates from attitude variables is of course very good because it will naturally foster a culture of obedience and tax compliance.

**Taxpayers' Opinions on Tax Socialization**

The importance of conducting tax outreach is to reduce the gap in understanding of tax regulations between tax officials and taxpayers in the taxation process. Along with frequent outreach activities, it is hoped that this will increase taxpayers' knowledge and understanding regarding this matter. In accordance with the results of the statements from the informants, it can be seen that the responses from taxpayers regarding tax socialization so far are as follows:

**Figure 4. Taxpayers' Opinions on Tax Socialization**



Source: Processed by researchers (2023)

The results of research regarding taxpayers' opinions regarding tax socialization so far show that around 72.72% of informants stated that they had never participated in socialization.

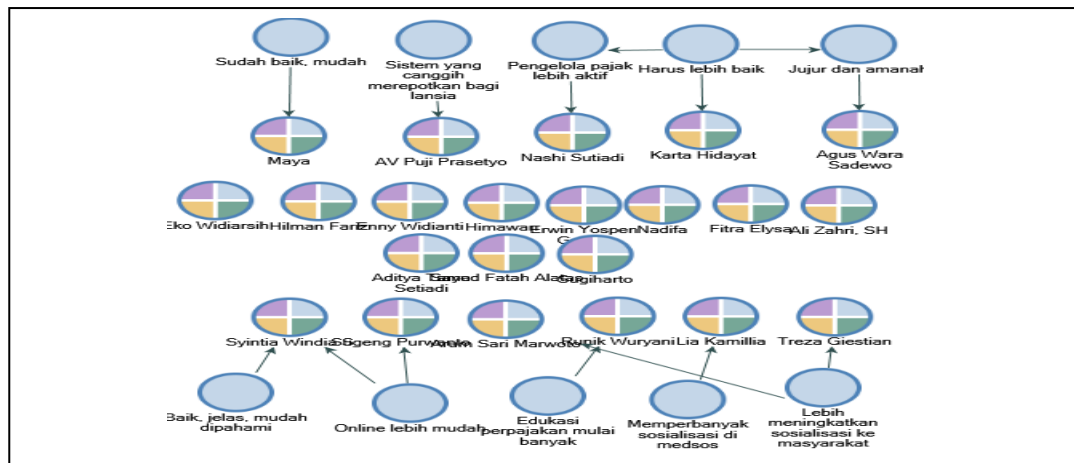


This situation is of course very unfavorable for the tax office which has made maximum efforts to carry out outreach in an effort to increase understanding of taxation for taxpayers.

### Taxpayers' Opinions Regarding Indonesian Taxation

It is necessary to know the current tax conditions experienced by the public in order to provide feedback to the government, especially tax institutions, regarding the policies they take. The results of research regarding taxpayer opinions regarding Indonesian taxation can be shown in the following picture:

Figure 5. Taxpayers' Opinions Regarding Indonesian Taxation



Source: Processed by researchers (2023)

In the picture above it can be explained in the form of a tax system that is good and easy, but this sophisticated tax system is still felt to be troublesome for elderly taxpayers, tax managers must be more active to continue optimizing tax potential, tax officers must be honest and trustworthy, tax socialization is good, clear and easy to understand, the use of online services is felt to be easier, there is more tax education, more socialization on social media and further increasing socialization activities to all levels of society.

## CLOSING

### Conclusion

Most taxpayers do not understand the integration of NIK as NPWP, including the NIK validation process when reporting the annual income tax. Taxpayers' understanding of tax regulations is still low, with only understanding the reasons and objectives of registering as a NPWP. Understanding of the tax system in Indonesia is also not optimal to calculate, pay and report tax obligations. Taxpayers' main motivation is to report annual income tax as an obligation, but understanding of material tax provisions is still lacking, so they only fulfill formal compliance. Most taxpayers have never participated in tax socialization, even though it is considered good and easy to understand. Taxpayers think that taxation in Indonesia is good and easy, but the sophisticated taxation system sometimes makes it difficult for elderly taxpayers. Tax managers must be more active and honest, while tax socialization must be increased by using online services, increasing tax education, and more outreach to all levels of society.

### Suggestion

Taxpayers need to increase their understanding in the field of taxation to fulfill their obligations appropriately. Pondok Aren Pratama Tax Service Office must increase the frequency and effectiveness of tax outreach, as well as ensure that taxpayers receive adequate information from the start of their visit. One step is to provide outreach materials such as brochures and ensure taxpayer understanding through receipts or other mechanisms.



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