



NPWP vs NIK: Integrating the Single Identity Number in Taxation

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Abstract

The policy of integrating National ID Numbers and Tax ID Numbers as the government's initial effort to implement a Single Identity Number has various challenges in its implementation. Perceptions between policymakers that differ from public perceptions are one of the main problems that must be considered. This research was conducted to find out the perceptions and expectations of Taxpayers and Frontline Officers at the tax office regarding the implementation of the National ID Number and Tax ID Number integration policy. Data collection was carried out by literature study and interviews with 2 Taxpayers and 2 Frontline Officers. The analytical method used is qualitative descriptive analysis with an inductive approach. The research results show that there is a gap in perception between Taxpayers and the Directorate General of Taxes (DGT) due to the lack of publications where Taxpayers hope that updating data in the context of integrating National ID Numbers with Tax ID Numbers can be done automatically through the system. Frontline Officers also hope there will be no more obstacles in the updating process so that it does not disrupt other services. With this research, the writer hopes that it can become input for the DGT in making policies by considering the constraints and obstacles that may occur in its implementation so that policies can run optimally.

Keywords: *Integration, NPWP, KTP, Taxpayers, Accounting, Tax, Administration*

INTRODUCTION

The enactment of Law Number 7 of 2021 in Indonesia, titled 'Harmonization of Tax Regulations,' marks a pivotal shift in the country's tax administration framework. This legislation fundamentally alters the modality of the Taxpayer Identification Number (NPWP), a critical identifier for taxpayers in fulfilling their administrative duties and tax obligations. Specifically, the law mandates that the National Identification Number (NIK) will now double as the NPWP for individual taxpayers. This pivotal change not only streamlines tax administration but also aligns with the government's broader strategy to implement a Single Identity Number (SIN), a move towards a centralized data management system to enhance administrative efficiency and public convenience. Further details of this policy's implementation are encapsulated in Minister of Finance Regulation Number 112/PMK.03/2022, which addresses the identification requirements for various categories of taxpayers, including individuals, corporations, and government agencies. This regulation emphasizes that integrating NIK with NPWP is intended to bolster fairness, legal certainty, and equality in tax administration while simultaneously striving for efficiency and effectiveness.

However, the practical implementation of such policies encounters obstacles, particularly at the regional level. Central government policies confront challenges when operationalized in local settings. The integration of NIK and NPWP, for instance, necessitates a thorough understanding of the operational conditions at the Tax Service Offices (KPPs), which are integral to the policy's execution. KPPs serve as pivotal nodes, whereas taxpayers access services and information. A comprehensive analysis of KPPs' functionality and challenges is essential to ensure the successful

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implementation of the NIK and NPWP integration policy.

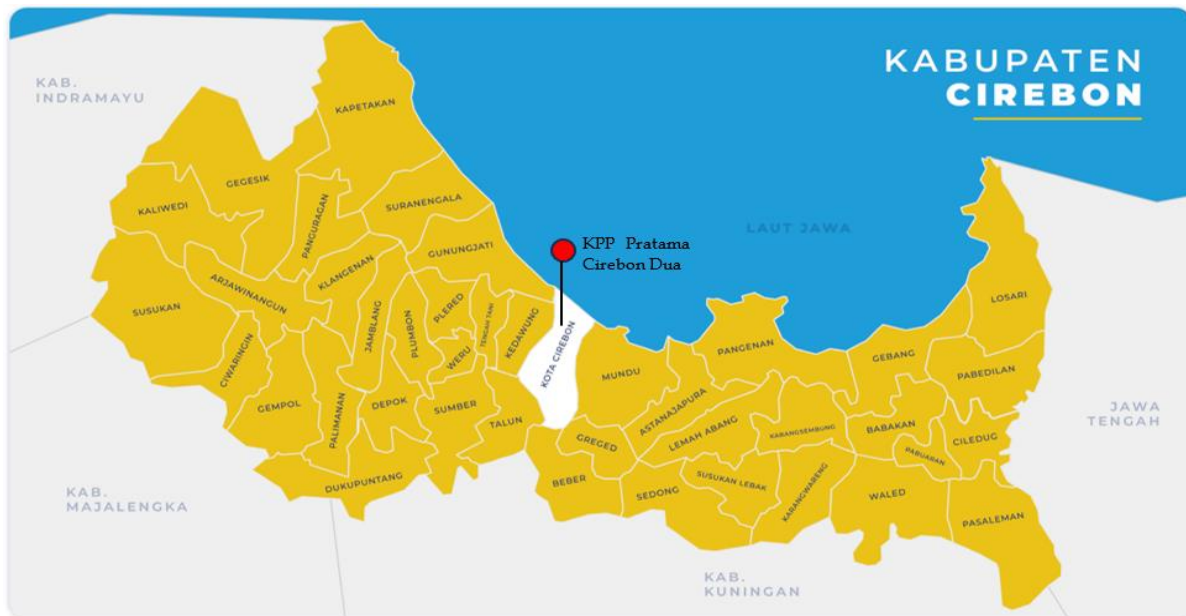


Figure 1. Map of KPP Pratama Cirebon Dua Working Area
Source: [KPP Pratama Cirebon Dua \(2022\)](#)

The Cirebon Dua Tax Service Office (KPP Pratama Cirebon Dua) is responsible for an administrative area within the Cirebon Regency, delineated as the yellow region in Figure 1. This jurisdiction encompasses a geographical expanse, including 40 sub-districts and 412 villages, in the northern part of Java Island, adjacent to the Central Java Province. The extensive scope of this area presents significant challenges for KPP Pratama Cirebon Dua in its mission to deliver optimal tax services to all constituents. The office's central location in Cirebon City, as shown in Figure 1, presents significant challenges due to the considerable distances between the office and taxpayers' locales, necessitating enhanced outreach efforts by KPP Pratama Cirebon Dua to serve current and prospective taxpayers effectively. This situation makes KPP Pratama Cirebon Dua a relevant case study for assessing the impact of the NIK and NPWP integration policy, offering insights into the practical implications of policy implementation in a region with complex logistical dynamics. Stakeholder theory, advocated by [Hasan \(2017\)](#) for assessing taxpayers' interests, becomes relevant, particularly as taxation policies can directly trigger public responses, as noted by [Nugraha and Daron \(2022\)](#). Previous research, such as [Tobing and Kusmono's \(2022\)](#) interviews with Directorate General of Taxes (DGT) instructors and an online survey and [Kurniasih et al.'s \(2021\)](#) survey on the efficiency of SIN on identity cards (e-KTP), showed that using NIK as NPWP aligns with the principles of simplicity and expediency. Additionally, [Nur and Widodo \(2022\)](#) conducted research, including a literature review and interviews with various stakeholders, revealing challenges related to integrating NIK into SIN, affecting both the government and taxpayers.

Our study delves into the implementation of the policy shift from using the NPWP to the NIK as the primary identifier in tax administration. This policy adjustment, which represents a departure from the previous NPWP system, has garnered significant attention in recent research efforts, including those conducted by [Tobing and Kusmono \(2022\)](#), [Kurniasih et al. \(2021\)](#), and [Nur and Widodo \(2022\)](#). However, our research distinguishes itself by adopting a qualitative approach to gain a deeper understanding of taxpayers' perspectives, complementing the survey-based methods employed by [Tobing and Kusmono \(2022\)](#) and [Kurniasih et al. \(2021\)](#). Our study

addresses an important gap in the existing literature. Prior research has primarily focused on taxpayers and policymakers within relevant government agencies (Nur & Widodo, 2022). However, an overlooked perspective exists in these studies—the viewpoint of Frontline Officers (Taxpayer Services Officers or TPT Officers) stationed at the KPP. These officers play a pivotal role in bridging the gap between policy implementation by government officials and the experiences of taxpayers as key stakeholders. Our research aims to fill this gap by providing fresh insights into the perceptions of parties directly impacted by this policy shift, specifically taxpayers and TPT Officers. This approach represents a novel contribution to the existing body of research on this topic and promises to shed light on the multifaceted dynamics of policy implementation in tax administration.

We adopt the interpretative paradigm, which posits that reality is constructed through human thought processes (Batubara, 2017). The central inquiry of this study revolves around understanding the perceptions of both Taxpayers and TPT Officers concerning the integration of the NIK and the NPWP. Additionally, it seeks to uncover their expectations regarding the implications of this policy shift. Consequently, the primary objective of this research is twofold: first, to explore how Taxpayers and TPT Officers perceive the NIK and NPWP integration policy, and second, to elucidate their expectations pertaining to its implementation. The methodology employed herein follows an inductive analysis approach grounded in the observation of specific phenomena within the jurisdiction of KPP Pratama Cirebon Dua. This approach is employed to derive overarching conclusions that have broader applicability. Through this study, the authors aspire to contribute insights that can potentially diverge from the perspectives and expectations of policymakers. The aim is to provide a fresh perspective that may assist the Directorate General of Taxes (DGT) in formulating policies and devising optimal strategies for their effective and precise implementation, thereby ensuring that these policies operate at their fullest potential.

LITERATURE REVIEW

Stakeholders Theory

Stakeholders' theory believes that several parties other than shareholders are involved in a company's behaviour and decision-making process (Zain et al., 2021). This theory argues that in carrying out company activities, it also considers recognition from stakeholders (Zain et al., 2021). In the scope of government, Farid (2020) stated in his research that the stakeholders' theory shows a relationship between the government and many interest groups that influence each other regarding the decisions made. In their research, Dachi and Djakman (2020) revealed that the roles of all stakeholders are equally important, and each of them is interrelated and dependent on each other. Within the scope of public services, the government has an obligation to provide the best service for the community as stakeholders (Permatasari, 2020). The services provided will be considered good and satisfying if the community's needs and expectations can be met (Permatasari, 2020).

Taxpayer Identification Number (NPWP)

Taxpayer Identification Number or NPWP is an identity number used by Taxpayers in carrying out tax administration. This NPWP must be owned by every Taxpayer who has fulfilled the subjective and objective requirements in accordance with the provisions of laws and regulations in the field of taxation. The definition of NPWP in tax laws and regulations has changed. Previously regulated in Law Number 16 of 2009 concerning General Provisions and Tax Procedures Article 1 Paragraph 6, it is explained that "Taxpayer Identification Number is a number given to Taxpayers as a means in tax administration which is used as personal identification or Taxpayer identity in carrying out their tax rights and obligations". Meanwhile, in the latest regulation, Law Number 7 of

2021 concerning Harmonization of Tax Regulations, a paragraph states that the Taxpayer Identification Number given to individual Taxpayers who are Indonesian residents uses the National Identification Number (NIK).

National Identification Number (NIK)

Provisions regarding National Identification Numbers (NIK) are regulated in Government Regulation Number 40 of 2019 concerning Population Administration. In Article 1, paragraph 7, NIK is explained as a resident identity number that is unique or distinctive, single, and attached to a person who is registered as an Indonesian resident. NIK, each resident's identity, is listed on the Electronic KTP (e-KTP), which is official and issued by the Population and Civil Registration Service in the Regency or City. Further provisions regarding the numbering of the NIK are regulated in Article 31 Paragraph 1 of the government regulation, which explains the meaning of the 16 digits of the NIK. The 16 digits are divided into three parts: the first consists of 6 digits representing the regional code, the second part consists of 6 digits representing the date of birth, and the last part consists of 4 digits that symbolize the serial number for issuing NIK.

Single Identity Number (SIN)

A single Identity Number (SIN) is a unique identity number integrated with various data types (Kurniasih et al., 2021). Furthermore, Kurniasih et al. (2021) explain that with SIN, one person can use only one type of identity until he dies because NIK on the identity card can be used as the basis for all data. The data in question can be financial or non-financial data, such as personal information, family data, property ownership, and others (Kurniasih et al., 2021). Nur and Widodo (2022) stated that using a single identity number can help streamline the population database system, ensure the integrity and accuracy of population data, and integrate all financial and non-financial data. In Indonesia, the policy regarding SIN is regulated in Presidential Regulation Number 39 of 2019 concerning One Data Indonesia, or "*Satu Data Indonesia*".

Integration of NIK and NPWP

In the Minister of Finance Regulation Number 112/PMK.03/2022 Article 2 paragraph 1 letter a stipulates that "starting from July 14 2022, individual Taxpayers who are residents use the National Identification Number (NIK)". During the transition period, Taxpayers can still use the old 15-digit NPWP format for their tax administration purposes. However, the use of the old NPWP format is only limited until December 31, 2023. Taxpayers who already have a 15-digit NPWP will have data matching between identity data held by DGT and population data held by the Ministry of Home Affairs (Kemendagri) through the Directorate General of Population and Civil Registration (Dukcapil). The results of matching the data will show whether the Taxpayer's data is valid or not. Valid data means that the Taxpayer's data is in accordance with the data from the Kemendagri so that NIK can be used as NPWP in tax administration. Meanwhile, if the data is not yet valid, it means that there is still data that does not match the data from Dukcapil, so taxpayers can be asked to confirm this data.

The ministerial regulation also regulates data changes made by Taxpayers upon request for confirmation from DGT, either independently or by requesting assistance from officers at KPP, where the Taxpayer is registered. To change data independently, taxpayers can do it on the DGT's page, namely djponline.pajak.go.id, using their personal account. Meanwhile, Taxpayers who need assistance with data changes can contact the contact center of DGT, come directly to the registered KPP, or through other predetermined channels. The data that needs to be clarified by Taxpayers includes data on electronic postal addresses and cell phone numbers, data on the Taxpayer's residential address based on actual conditions, Business Field Classification (KLU) data, and family

unit data. Then, starting from January 1 2024, resident individual taxpayers will begin to use NIK as their identity in carrying out their tax obligations and administration. Thus, the 15-digit NPWP will no longer be used.

Previous Research

The utilization of a unified identity system in Indonesia through the electronic ID card (e-KTP) has been recognized as a potential solution to address protracted administrative issues, given its multifunctional capabilities that streamline various bureaucratic processes (Kurniasih et al., 2021). The findings of this study reveal that a significant majority of respondents express support for multifunctional cards and express a desire for the incorporation of a SIN into their e-KTPs. Mufidah (2022) asserts that integrating the NIK and NPWP into SIN is a pivotal step in enhancing tax administration and regulations while bolstering the tax revenue base. Additionally, Panjaitan (2022) posits that this integration policy will enable the DGT to optimize tax revenue collection by centralizing all Taxpayer transactions conducted using NIK.

The challenges associated with employing NIK for NPWP purposes have been thoroughly investigated by Darono (2020), who highlighted issues such as duplicate and fragmented databases, as well as the limited capacity of the existing blueprint to handle large volumes of data. To assess the readiness for implementing Satu Data Indonesia, Falahah et al. (2021) argue that a comprehensive framework is essential to identify organizational weaknesses and devise action plans for mitigation. Maulidya and Rozikin (2022) outline strategies for addressing these challenges, involving strengthening regulations, fostering collaboration among relevant agencies, enhancing human resource capacity, and expediting the development of digital infrastructure. Fathiyana et al. (2022) address security concerns associated with integrated data within SIN, emphasizing the importance of employing secure systems to protect citizens' personal information while simultaneously increasing transparency in information management.

In a separate study, Ardin (2022) examines the anticipated fiscal impact stemming from the integration of NIK as NPWP, projecting an upsurge in the number of individual employee taxpayers over five consecutive years following the policy implementation. This increase is also expected to lead to a peak in employee income tax revenue in the fifth year, with a percentage increase of 123.06%. In contrast, Basalamah and Irawan (2023) offer an alternative perspective by investigating the implications of using NIK for income taxpayers below the threshold (PTKP). Their findings indicate that DGT stands to benefit significantly, as the comprehensive Taxpayer data obtained can serve as a valuable resource for enhancing Taxpayer compliance. Furthermore, Basalamah and Irawan (2023) posit that the policy of integrating NIK and NPWP could yield even greater results when accompanied by complementary policies, such as offering tax incentives to Taxpayers with incomes below the PTKP threshold, with the financial burden borne by the state.

RESEARCH METHOD

In this study, the researchers adopt a specific paradigm, which refers to the framework of thought guiding an author's perspective on the observed facts and reality (Ridha, 2017). Specifically, the research employs a constructive-interpretative paradigm, grounded in the belief that reality is a product of human thought and emphasizes the subjective viewpoint, focusing on individuals as subjects rather than objects (Batubara, 2017). Consequently, the research places its primary emphasis on the perspectives of two key groups, Taxpayers and TPT Officers, in relation to the integration policy of the NIK and the NPWP.

Methodologically, this study employed qualitative research methods, utilizing a descriptive analysis within a case study framework conducted at KPP Pratama Cirebon Dua. Data collection involved interviews with individuals directly impacted by the NIK and NPWP integration policy,

namely, Taxpayers and TPT Officers stationed at KPP Pratama Cirebon Dua. Individual Taxpayers, who are the target of the NIK-as-NPWP policy, were chosen for participant selection. Additionally, TPT Officers in the Service Division at KPP Pratama Cirebon Dua, with a minimum of 2 years of experience, were selected. This criterion was applied to ensure comprehensive insights from employees with a substantial understanding and ample experience in providing administrative services related to Taxpayers, particularly concerning data changes and updates. The research involved interviews with a total of 2 Taxpayers and 2 TPT Officers, conducted separately on different dates: July 9, 2023, for TPT Officer 1 and TPT Officer 2, July 16, 2023, for Taxpayer 2, and July 24, 2023, for Taxpayer 1.

We conducted an extensive literature review to gain an in-depth understanding of the policy under investigation. This comprehensive review encompassed statutory regulations within the field of taxation and related domains. Additionally, we analyzed the annual report of the DGT, the profile book of KPP Pratama Cirebon Dua, prior research studies, pertinent articles, and other relevant sources to bolster the research framework. This literature review played a pivotal role in shaping the interview questions.

The analysis process commenced with the creation of interview transcripts from the input of four participants. These transcripts were generated from recorded interviews conducted through Zoom Meetings and WhatsApp video calls. Subsequently, the transcripts were subjected to careful analysis, with a focus on identifying key points aligning with the research objectives. These points were then organized into a coding system using the NVivo application, and their relationships were delineated to form several distinct coding categories. These categories were further consolidated under the overarching theme of the NIK and NPWP integration policy, culminating in creating a visual mind map to enhance the understanding of each coding category and provide an overview. The subsequent analysis of these results was grounded in the insights gleaned from the earlier literature review. The findings were synthesized into a concluding section aimed at addressing the research inquiries.

FINDINGS AND DISCUSSION

Results of Qualitative Data Analysis

The policy of integrating NIK into NPWP is an interesting effort made by the government to implement administrative simplification in public services. As the first step in implementing Satu Data Indonesia, the use of NIK as a taxpayer's identity is an "experiment" so that we can see the effectiveness and efficiency of its implementation. For tax administration, the use of NIK as NPWP will be effectively implemented starting January 1, 2024. During the transition period, each Taxpayer must update their data before using NIK as their tax identity.

Based on the results of interviews conducted with TPT Officers, we got to know that the obligation to update data can be carried out with two options: Taxpayers independently update data via DJP Online, or Taxpayers can also come directly to the Tax Service Office (KPP) to obtain data updating service. The data needed in the updating process are NIK, Family Card Number (KK), employment data, and family status. In its implementation, it turned out that the data updating process experienced several obstacles. Quoted from the transcription of an interview with TPT Officer 1, which stated that,

"Well, this is what's not finished... When I entered the data, a notification appeared asking me to update the data. For example, if the data is valid, the notification won't appear, but usually, there are those (NPWP) who have been registered since 2010 and back, NIK hasn't been input (into the data), and NPWP hasn't been validated. If a notification like that appears, most of them will definitely be registered in 2 NPWPs." – TPT Officer 1

It is still common to find Taxpayers who are registered in 2 NPWPs. This double NPWP was caused by the official enforcement of NPWP registration, which was carried out during the National Economic Recovery Program (PEN), whereas many Taxpayers already had NPWP previously but had not yet connected it to their NIK data. Therefore, when Taxpayers want to update data on the NPWP that they registered themselves, a double NPWP notification will appear so that one of the registered NPWPs must be deleted by submitting a request for data deletion to Lasis (Information and Complaints Service DGT System), which can take several days. This also causes TPT Officers to feel like Taxpayers are chasing them, and they often have to face the wrath of Taxpayers who cannot wait for the data deletion process to be completed.

Apart from that, there were also obstacles in the activation process for updating data. When Taxpayers update their data independently, they will be asked to fill in an active cellphone number and email address. After data entry, the system will send an activation link to the registered cellphone number and email address. Obstacles arise when it turns out that not all mobile phone number operators can be used for activation and when the Taxpayer does not have credit to receive the message. To overcome these, TPT Officers usually use the Help menu on the E-registration (Ereg) page. Even though there is a backup option, its implementation is not in accordance with the principle of implementing data updates independently because Ereg can only be accessed by KPP employees. Thus, we can say that the implementation of independent data updating is still not completely effective because, in certain cases, Taxpayers still need the help of TPT Officers.

From the taxpayers' perspective, it is still rare to find taxpayers who come to KPP on their own initiative to update data. Both TPT Officers said most taxpayers updated their data after facing some triggers. The first trigger happens when there are several Taxpayers who come to KPP to update their data for the reason of completing the requirements for appointing Government Employees with a Work Agreement (PPPK). Meanwhile, the other trigger comes from other requests submitted by Taxpayers. For example, when a Taxpayer submits a request to activate NPWP, a notification appears stating that NPWP data has not been updated. Thus, the Taxpayer must update his data to apply for NPWP activation. Based on information from TPT Officers, it is known that more taxpayers come to update their data due to other triggers rather than taking the initiative to update their data as an initial effort to integrate NIK and NPWP. The small number of Taxpayers who took their own initiative to update their data is in line with their limited knowledge regarding this new policy. Most taxpayers only know about the use of NIK for NPWP, but they do not know that there is an obligation to update their data that must be carried out. TPT Officer 1, in the interview, stated that,

"They (Taxpayers) probably know that NIK can be used as NPWP, but most of them don't have any idea that they have to update their data first. They only know that starting next year, NIK will be used as a tax identification number. There (should) be an obligation that Taxpayers must fulfil to update data." – TPT Officer 1

This problem was also stated by Taxpayer 1 when he was asked whether he was aware of the obligation to update data, Taxpayer 1 said that he did not know about this. This happens because Taxpayers do not fully read the information related to this policy in full and they also think that data updating occurs automatically. Besides, the lack of publication about this policy also becomes a reason. This was conveyed by TPT Officer 2 that,

"It seems that (the publication) is not enough; maybe KPP needs to spread more publications. The problem seems to be that not all Taxpayers know about the obligation (of updating data)." – TPT Officer 2

Taxpayers' opinions regarding this policy vary. Taxpayer 1 stated that he supports this policy because it will make things easier for Taxpayers and can increase the tax ratio. On the other hand, Taxpayer 1 also believes that using NIK as NPWP could be risky because NIK data is used on various platforms, so many parties can know it. Another point of view was conveyed by Taxpayer 2, who stated, *"Agree or not, if there are rules, then you have to follow them."* These different points of view can be related to the sources of information usually obtained by each Taxpayer. Taxpayer 1 usually takes the initiative to learn about tax policies, especially those related to his work. This differs from Taxpayer 2, who tends to be more passive in seeking tax information because he usually obtains information only from office group electronic messages. Another point of view is from TPT Officers, who state that they agree with this policy because it will increase efficiency in tax administration. Using NIK as SIN will be easier to remember because everyone only needs to memorize one identity number. However, TPT Officers felt several concerns regarding the implementation of this policy. Similar to the taxpayers' opinion, TPT officers also feel that taxpayers' data can be unsafe because NIK is easy to guess and can result in other data leaks because they are interrelated.

Throughout the implementation of this policy, TPT Officers received mixed responses from Taxpayers. Starting from Taxpayers who are confused about why they have more than 1 NPWP and need to update their data immediately, TPT Officers must explain why this happened and provide an understanding regarding the data deletion process that must be carried out to continue the data updating process. However, TPT Officers also received a good response and found that Taxpayers felt happy and grateful for this policy. From the obstacles and challenges arising from implementing this policy, taxpayers and TPT officers hope that this policy can run optimally. From the Taxpayers' side, they hope the data updating process can be carried out automatically through the system without needing them to do it manually. This was conveyed by Taxpayer 2,

"I hope that, if there is a change, for example, the change of tax identification number from the old format of NPWP to NIK, it will automatically happen, we don't have to go to KPP, and then we'll just have to (accept it), especially since the card is already digital, right?" – Taxpayer 2

Taxpayers hope that the implementation of this policy can run practically as per the aim of establishing this policy, one of which is to achieve efficiency. Taxpayer 1 expressed his hope that DGT and KPP would carry out more outreach so that Taxpayers could know correctly and precisely about the newly implemented policies. Apart from that, Taxpayer 1 also expressed the hope that this integration policy could increase tax revenues and be implemented well. In line with this, Taxpayers hope that DGT can monitor tax revenues more strictly, considering the large amount of data connected to NIK. Besides, Taxpayers also hope that DGT can guarantee the security of their data from potential data leaks and misuse.

On the other hand, TPT Officers hope that the double NPWP incident will not happen again because it could hamper the process of other applications. In line with this, TPT Officers hope that all data will be immediately valid so that the implementation of using NIK for tax administration identity can run optimally because all NPWP data has been linked to the appropriate NIK. TPT Officers also hope that Taxpayers will do the updating data independently. Lastly, similar to the Taxpayer's hopes, TPT Officers also hope that DGT can secure all data after this effort to integrate NIK with NPWP.

Discussion

Based on the findings obtained, it was found that there was relevance to previous research. This research shows the perception of Taxpayers and TPT Officers who feel that this policy can

support the efficiency of tax administration and make it easier for them because they only need to memorize one identity number, same as the result of the research by [Tobing and Kusmono \(2022\)](#). Similar to the research findings by [Ardin \(2022\)](#), Taxpayers hope this policy can increase tax revenues because the supervision carried out by DGT can be stricter, considering that NIK is tied to various kinds of data that can be used to explore tax potentials. Data security is also a feared issue, both in research by [Nur and Widodo \(2022\)](#) and in this research. In these two studies, each respondent agreed with the policy of integrating NIK and NPWP, but they had concerns regarding the security of their data.

If examined further, a perception gap exists between policymakers (DGT) and stakeholders (Taxpayers). In making this integration policy, DGT stipulates an obligation to update data to ensure all registered NPWPs are linked to the appropriate NIK. However, some Taxpayers only know that in this integration policy, the data updating process runs automatically without needing them to do it manually. This gap in perception is contrary to the stakeholders' theory that DGT should be able to adapt to Taxpayers as stakeholders because of their strong influence in implementing the policies that DGT made ([Zain et al., 2021](#)). One of the causes of this perception gap is due to the lack of publication by DGT and KPP Pratama Cirebon Dua. As [Farid \(2020\)](#) explained, in implementing a government policy, public understanding will depend on the method and quality of public communication carried out by the government. In this case, public communication carried out by DGT and KPP Pratama Cirebon Dua is still not running optimally, considering the limited knowledge and understanding of Taxpayers regarding this tax identity integration policy and the data updating obligations that follow. Research by [Dachi and Djakman \(2020\)](#) also stated that in line with stakeholders' theory, managers must be able to understand what stakeholders want so that these stakeholders can fully support the goals created by the entity. Because DGT and KPP Pratama Cirebon Dua still do not fully understand the wishes of Taxpayers, they should be able to implement good communication so that messages can be conveyed and perceptions with Taxpayers can be equalized. This is because communication is important in implementing the stakeholders' theory ([Estaswara, 2020](#)).

By comparing with the results of previous research, this research presents a novelty in the application of stakeholder theory to the implementation of tax policy. By conducting in-depth interviews with Taxpayers as stakeholders, the authors can find out their perceptions, which is an important point in applying stakeholders' theory. This research also finds a perception gap that had not been revealed in previous research in the implementation of NIK and NPWP integration policy, which is an obstacle that DGT and KPP should immediately pay attention to. Stakeholders' theory is closely related to this NIK and NPWP integration policy because, as [Permatasari \(2020\)](#) mentioned, the government is obligated to provide the best service to the community as stakeholders and ensure that community expectations are met. This needs to be a concern because fulfilling the community's expectations will determine the success or failure of implementing a policy. By understanding Taxpayers' expectations for efficient and easy services, DGT can optimally achieve this integration policy's objective. On the other hand, if DGT forgets to take into account the existence of Taxpayers as stakeholders who have their own expectations and perceptions regarding the implementation of a policy, it is not impossible that the policy will actually face resistance from Taxpayers.

It should be remembered that one of the main tasks of DGT is to provide tax services, which means that the goal that must be achieved is to obtain satisfaction from Taxpayers. In line with stakeholders' theory, the implementation of excellent service, which is one of the values espoused by DGT, should be implemented seriously. This is because truly excellent service can be achieved if the service provided by DGT can exceed the expectations of the Taxpayers. Therefore, it would be better if DGT finds out first what Taxpayers want so that the formulation of a policy can be wiser if

the perception of efficiency and convenience has been equalized between the two parties.

The urgency of equalizing perceptions is important because stakeholders' perceptions and expectations will determine their satisfaction level with the service they receive (Huda & Subagiyo, 2015). Service users will then compare their perceptions with their expectations, thereby creating a gap. In the context of implementing NIK and NPWP integration policy, Taxpayers have different perceptions from the expectations they have built. With the hope that policy implementation can be carried out efficiently, Taxpayers have different perceptions when the fact that occurs is different from what they expected. This has to be a particular concern to DGT and KPP Pratama Cirebon Dua so that the quality of their services can meet or even exceed the expectations of Taxpayers. Taxpayers' satisfaction as service users is very much needed by DGT and KPP Pratama Cirebon Dua to maintain the existence of Taxpayers (Huda & Subagiyo, 2015).

By reducing or eliminating this perception gap, DGT can optimize the use of NIK as an identity for tax administration to strengthen the database used for potential exploration and tax monitoring. In accordance with the expectations expressed by Taxpayers, this policy is expected to increase the tax ratio in Indonesia. Implementing SIN developed with digital technology will improve services for Taxpayers and improve the performance of tax compliance monitoring (Aribowo et al., 2022). The focus regarding data security must also not be forgotten by DGT. DGT, as a policy maker, must create an appropriate framework to secure Taxpayers' data while using it wisely for monitoring and exploring tax potential. If DGT can guarantee the security of this data, trust will arise from the general public and Taxpayers in particular, so that they will be more willing to comply with tax regulations.

However, the obstacle is that if by December 31 2023, the data update is not fully completed, it will hamper the complete implementation of tax reform. Judging from the conditions that are currently happening, in this case, in the working area of KPP Pratama Cirebon Dua, there are still many Taxpayers who do not know that there is an obligation to update data. If this is not immediately brought to the attention of KPP, it is not impossible that when the integration of NIK and NPWP is officially implemented on January 1 2024, there will still be some data that is not yet valid and it will be the responsibility of KPP to immediately validate all this data. KPP Pratama Cirebon Dua can set a target related to updating this data for the units within it so that more efforts can be made to achieve this target.

CONCLUSIONS

The implementation of the NIK and NPWP integration policy apparently still encounters several obstacles, both felt by Taxpayers and TPT Officers. These obstacles caused a perception gap for each party because their perception of this policy differed from their expectations. This is an important point that must be considered by both DGT and KPP Pratama Cirebon Dua as the implementing unit. Massive and comprehensive publications need to be implemented so that the message to be conveyed can be received and well understood by Taxpayers.

The theoretical implication of this research shows that stakeholder theory can be used in research related to tax policy implementation. The application of this theory is relevant because tax policy concerns taxpayers as stakeholders. For the practical implication, this research can provide a new perspective for DGT in making tax policies and for KPP Pratama Cirebon Dua in adapting to the characteristics of its taxpayers in order to provide excellent service.

DGT, as a policy maker, should review the implementation of policies in various regions in Indonesia because not all regions have the same conditions and privileges. Meanwhile, KPP Pratama Cirebon Dua should spread publications related to new policies, in this case, NIK and NPWP integration policy, more massive and not only focus on integration but also on the obligations that Taxpayers must fulfil. Considering that the culture of KPP Pratama Cirebon Dua's Taxpayers is

diverse and many of them are still not active on social media, KPP Pratama Cirebon Dua can carry out massive information dissemination by using SMS blasts or WhatsApp blasts to Taxpayers for any important information they need to know.

LIMITATION & FURTHER RESEARCH

This research is not free from limitations because it only focuses on case studies at KPP Pratama Cirebon Dua. To obtain more complete results, future research can conduct studies on other Tax Service Offices (KPP) and develop this research using other methods so that more comprehensive results can be obtained and can be used as input for the DGT in making tax-related policies.

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