

IMPLEMENTATION OF NIK TO NPWP MATCHING AS AN ADMINISTRATIVE REFORM EFFORT IN TAXATION



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Abstract.

This research aims to analyze the implementation of matching the Population Identification Number (NIK) to the Taxpayer Identification Number (NPWP) as an effort to reform tax administration in Indonesia. The method used is normative research, namely by analyzing legal documents such as related laws and regulations. The discussion includes the implementation of matching NIK and NPWP in increasing the accuracy of tax data, the challenges faced in the implementation process, as well as solutions that can be applied to overcome these problems. The research results show that matching NIK to NPWP can increase efficiency and transparency in tax administration, even though there are challenges such as building and maintaining public trust, as well as a lack of public understanding, and technical problems in the integration system. Therefore, intensive outreach and strengthening of information technology infrastructure is needed to ensure successful implementation. The conclusion of this research confirms that matching NIK to NPWP is a strategic step in creating a better, transparent and accountable tax system, and can minimize the potential for tax leakage in Indonesia.

Keywords: Matching, NIK, NPWP, Reform, Administration

A. Introduction

Implementation is a process of applying ideas, concepts, policies, or innovations in practical action so that they have an impact in the form of changes in knowledge, skills, values, and attitudes. Implementation is usually carried out after the planning is considered perfect, so implementation is an action or implementation of a plan that has been prepared carefully and in detail (Qurrotul Ainiyah, 2022). In conclusion, implementation is an important process that involves putting ideas, concepts, policies, or innovations into practical action. This process is carried out after careful planning and aims to produce positive impacts, including knowledge, skills, values, and attitudes changes.

Taxes are a source of state income that must develop and increase under developments in the real capabilities of the people and the pace of national development. In collecting taxes, the state must first obtain permission from the people. This is intended so that the state will not act arbitrarily when collecting part of the people's wealth, even if it is reused for the

benefit of the people. Therefore, Article 23A of the 1945 Constitution of the Republic of Indonesia regulates that taxes and other coercive levies for state needs are regulated by law. In this discussion, matching NIK and NPWP is an important topic for taxpayers in Indonesia. Not long ago, the Director General of Taxes informed that all people who have a NPWP are required to match their NPWP with their NIK. This aims to improve the efficiency of community administration data (Hukumku Admin MA, 2022). Regulations change the NPWP format from the previous 15 digits to 16 digits. The NPWP was changed to NIK, to create uniformity in the NPWP format. The Ministry of Finance is collaborating with the Ministry of Home Affairs to synchronize and validate population data, namely matching the Population Identification Number (NIK) to the Taxpayer Identification Number (NPWP).

However, what needs to be underlined is that this does not mean that people's personal data is being leaked. The Directorate General of Taxes (DJP) continues to maintain the confidentiality of taxpayer data (Pinatih, 2024). In the future, if NIK is equated with NPWP, all activities and transactions carried out will be identifiable and at least minimize the emergence of illegal passengers in economic transactions. DJP Ministry of Finance noted that on December 7 2023 the NIK and NPWP matching process had reached 82.52%. Of the total 59.56 million NIKs are NPWPs that have been distributed by taxpayers. A total of 55.76 million were matched by the system and 3.80 million were matched by taxpayers. The amount of matching reached 82.52% of the total domestic individual taxpayers. Furthermore, the Ministry of Finance's DJP noted that the NIK and NPWP matching process had reached 99.34%. The number of NIK and NPWP matches has now increased from a few days ago. As of December 3 2024, 75.93 million NIK or 99.32 percent have been matched. That is matched by the system as much as 71.34 million, and what the taxpayer himself matches is 4.597 million more or less (Azzahra, 2024).

The position of NIK as NPWP is emphasized in Law Number 6 of 1983 concerning General Provisions and Tax Procedures. This regulation was last amended by Law 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP). Article 2 paragraph 1 letter a states that NPWP for individual taxpayers uses NIK. The deadline for matching NIK and NPWP has been postponed several times. Initially, the deadline was set for 31 December 2023 and was postponed to 30 June 2024, then now it has been postponed to 31 December 2024 (Fitriya, 2024). As an effort to reform administration in taxation, matching NIK and NPWP refers to steps taken to improve and perfect the tax administration system to make it more efficient, transparent and accountable. This reform aims to overcome various problems that exist in tax management, such as inaccurate data, tax leaks, and low taxpayer compliance (Nai, 2024). By carrying out administrative reform, it is hoped that we can create a better tax system, which will not only increase state revenues, but also provide better services to the community and encourage active participation in tax obligations.

Therefore, it can be concluded by the author that the implementation of matching the Population Identification Number (NIK) to the Taxpayer Identification Number (NPWP) is a strategic step in reforming tax administration in Indonesia. By integrating NIK as a single identity in the tax system, it is hoped that it can increase the accuracy of taxpayer data. This is important to minimize the potential for tax leaks which often occur due to

invalid or duplicate data (Amelia Ika, 2023). Therefore, this matching not only functions as an identification tool, but also as an effort to create a more transparent and efficient tax system. However, in the implementation process of matching NIK to NPWP, there are various challenges and obstacles that need to be overcome (Faturohman, 2023). One of the main challenges is building public trust as well as the lack of public understanding and awareness regarding the importance of this matching. Many taxpayers are still unfamiliar with this new system, so intensive outreach is needed to explain the benefits and matching procedures (Hidayat et al., 2024). In addition, technical problems such as system integration between various government agencies also become obstacles to effective data management.

A comprehensive and collaborative solution between the government, tax institutions and society is needed to overcome this problem (Noval Sulaiman, 2024). To ensure the system runs smoothly, strengthening technological infrastructure and training tax officers is also very important. Socialization involving various media and communication platforms can also increase public understanding about matching NIK to NPWP (Fitri, 2025). With this action, it is hoped that the matching of NIK to NPWP can be implemented successfully, which will have a positive impact on tax administration reform in Indonesia.

The following is a problem formulation for the discussion of "Implementation Of Nik To Npwp Matching As An Administrative Reform Effort In Taxation":

1. How does the implementation of matching NIK with NPWP increase the accuracy of tax data?
2. What are the obstacles faced in the implementation process of matching NIK to NPWP, and what solutions can be applied to overcome these problems?

B. Methods

The approach used in this research is normative, which is to study and explore and look for answers about what each problem should be with a focus on legal analysis that is relevant to literature and documents (Prof. Dr. Amiruddin., 2020). Development Law Theory describes law as a means and tool of development, a concept that is pervasive in changes to taxation in Indonesia. Initiated by Prof. Dr. Mochtar Kusumaatmadja, this theory emphasizes that law has a greater role than just maintaining peace; becomes a law of renewal power that can direct human activity in the desired direction to achieve development goals. The data analyzed includes the Harmonization of Tax Regulations (UU HPP) and also the Regulations of the Minister of Finance of the Republic of Indonesia.

C. Results And Discussion

1. Implementation of Matching NIK to NPWP in Increasing Tax Data Accuracy

Modernization of tax administration is an effort to increase state tax revenues, the authorities carry out a systematic development program in the field of taxation, especially in the field of administration (Putra, 2020). Improving administrative processes is an important

component of program modernization because current technology allows services to be provided better, easier, more efficiently and simply, so that taxpayers can easily pay taxes. To increase state tax revenues, an important step that must be taken is the modernization of tax administration. Tax authorities, especially in the administrative context, must implement planned and systematic development programs in the current digital era. The authors argue that an important part of the program's modernization is improving administrative processes. The services provided to taxpayers can be better, easier, more efficient and simpler with the help of technology.

Full implementation of the core tax system will start in 2025. At that time, taxpayers must use a 16-digit NPWP or NITKU for branches. During the process leading up to the full implementation of the system, the DJP still allows taxpayers to use the 15-digit NPWP as has been the case so far. This is stated in Article 3 of the Director General of Taxes Regulation No. PER-06/PJ/2024, that taxpayers can still use a 15-digit NPWP until the end of 2024. Integrating NIK into NPWP for the community can be done independently via the following link: <https://djponline.pajak.go.id/account/login> There are methods for integrating NIK and NPWP:

- 1) Open the djp online page via the link <https://djponline.pajak.go.id/account/login>
- 2) Enter your Taxpayer Identification Number (NPWP), password, and security code (Captcha) to login to your DGT Online account.
- 3) After successfully logging in, go to the "Profile" menu located on the main menu of the page.
- 4) On the "Profile" page we will see information whether our main data needs to be updated or confirmed.
- 5) On the "Profile" page, there is also a "Main Data" column and a "NIK/NPWP" column (16 digits). We need to enter our 16-digit NIK in that column.
- 6) After entering the NIK, click the "Validate" button to verify the data.
- 7) The system will verify the data that has been collected by the Directorate General of Population and Civil Status. If the data is valid, the system will display a notification that the data has been found.
- 8) Click the "OK" button on the notification that appears to continue.
- 9) Next select the "Change Profile" menu The "Change Profile" area also allows us to complete the data for the Business Unit (KLU) classification portion and Family Members if needed.
- 10) Once all of our profiles have been completed and checked, we can login to DGT online using our NIK instead of NPWP.

The implementation of the NIK and NPWP matching is certainly done with careful consideration. As a taxpayer, you need to know what are the benefits of this NIK and NPWP matching. Here are the benefits of matching NIK and NPWP (HukumkuAdminMA, 2022):

- 1) Ease of Tax Administration: Integrated NIK and NPWP data makes the tax administration process easier and faster. Now, taxpayers do not need to process many documents separately.

- 2) Increasing Data Accuracy Matching NIK and NPWP helps increase the accuracy of Taxpayer data, because integrated data will reduce errors in recording and processing tax data.
- 3) Simplify the Tax Reporting Process for Taxpayers who have matched their NIK and NPWP, because the integrated system will automatically fill in some of the data required in the tax report.
- 4) Facilitating Access to Government Services: Apart from simplifying tax matters, matching NIK and NPWP will make it easier for Taxpayers to access various other public services that require verification data.

With the enactment of the HPP Law, taxpayers will better understand and handle tax issues directly related to the HPP Law. The policy of matching NIK to NPWP will make personal data more accurate. The policy of matching NIK to NPWP requires effective cooperation between tax authorities and taxpayers. Apart from that, with the presence of the 2022 HPP Law, people can make tax administration easier and use identity cards more easily. This study shows that the policy change that equates NIK to NPWP aims to help taxpayers pay and report their taxes using accurate identity cards. The government also supports this change, which is assisted by taxpayers and the tax authorities.

To help the recovery of the Indonesian economy, the government is doing many things. one of which was ratified by the HPP Law No.7 of 2021 (Dhea Choirunnisa, 2023). With the enactment of the Law on Harmonization of Tax Regulations, it is an important event to realize fair, healthy, efficient and accountable taxation. With the publication of PMK No. 136 of 2023 concerning Amendments to PMK No. 112/PMK.03/2022 which regulates the use of NIK as a substitute for NPWP, there is certainty of adding and synchronizing databases that can be accessed by the tax authorities (Setiawan, 2024). Article 2 states that The use of the new format for Taxpayer Identification Numbers is now regulated in Minister of Finance Regulation (PMK) Number 112/PMK.03/2022 which has now been changed to Number 136 of 2023. Based on the PMK, there are three new NPWP formats. This new NPWP format will take effect from July 14 2022. First, individual taxpayers (WP OP) who are residents use NIK. Residents are Indonesian citizens and foreigners residing in Indonesia. Second, non-resident OP taxpayers, corporate taxpayers and government agency taxpayers use a NPWP format of 16 (sixteen) digits. Third, branch taxpayers use the Business Activity Place Identification Number.

In more detail, for resident Individual Taxpayers who currently have a NPWP, the NIK will immediately function as a new format NPWP. However, there is still a possibility that the Taxpayer's NIK status is not yet valid. This is because there is taxpayer data that is not matched with population data. For example, the residential address is different from the population data. If so, DJP will clarify NIK whose status is not yet valid via DJP Online, e-mail, tax ring, and/or other channels.

Meanwhile, for taxpayers other than individuals, just add the number 0 in front of the old NPWP or 15 digit format, and branch taxpayers will be given a Business Activity Place Identity Number by the DJP. Meanwhile, for taxpayers who do not currently have a NPWP, the following provisions apply. Firstly, for Individual Taxpayers who are residents, their NIK

will be activated as a NPWP through a registration application by the taxpayer himself or in office, and will still be given a NPWP in 15-digit format which can be used until 31 December 2023. Second, for corporate taxpayers, government agencies, and individuals other than residents, they will be given a NPWP in 16-digit format through a registration application by the taxpayer themselves or in office. Third, branch taxpayers are given a business activity location identification number, and are still given a 15-digit NPWP format which can be used until December 31 2023. The format changes over time and therefore follows the applicable provisions.

If taxpayers can make tax payments online easily, they will be more motivated to fulfill their tax obligations. The use of technology can also help tax authorities manage data and information better, which can reduce errors and increase the accuracy of tax data. Therefore, modernizing tax administration is a strategic step to build a more accountable and transparent tax system and an effort to increase tax revenues. The author strongly supports this initiative and hopes that its implementation will result in progress in Indonesian taxation.

In addition, an important step that must be taken to ensure fairness and prosperity of the tax system is to provide security to reduce the possibility of tax leakage. Tax data leaks can occur due to various factors, such as data inaccuracies, lack of transparency, and low levels of taxpayer compliance (Yuliani, 2020). Therefore, to reduce tax leakage, a comprehensive and integrated approach must be used. Improving the accuracy of tax data by combining more data between various government agencies is one way to reduce the possibility of tax leaks. Tax authorities can find and resolve data discrepancies more quickly and efficiently by utilizing information technology and digital system. Additionally, it is very important for taxpayers to know about their tax responsibilities. Levels are expected to increase by increasing public awareness about the importance of paying taxes and the consequences of tax avoidance. In addition, stricter supervision and strict sanctions must be implemented to prevent tax leakage. It is hoped that the public will have more confidence and comply with their tax obligations with a transparent and accountable tax system.

By creating a transparent and accountable tax system, it is hoped that the public will have more confidence and comply with their tax obligations. Specifically, Law (UU) Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) is Article 34 Paragraph (1) which reads “Every official is prohibited from informing the other party everything that is known or notified to him by the Taxpayer in the framework of the position or work for carry out the provisions of tax laws and regulations”. The aim is to ensure that taxpayers do not hesitate in providing data and information in order to comply with the Tax Act. The provision allows officials who cause the opening of the guarantee to be penalized. The cause may be negligence, meaning an error, omission, or inattention, which causes taxpayer data to leak and is no longer confidential. Therefore, reducing the possibility of tax leaks will not only increase state revenue but will also improve social welfare and sustainable development.

Apart from playing an important role in providing services and assistance to Taxpayers who need assistance in reporting their Annual SPT, the government and the tax community also play an important role in providing outreach to Individual Taxpayers regarding the change in NIK status to NPWP, which will begin soon. The purpose of using NIK as a NPWP is to

make it easier for people to manage taxes (Fitriyah et al., 2022). This change will result in a more efficient system for identifying unique numbers, namely the Singgel Identification Number (SIN). This innovation is very beneficial for the public and the Directorate General of Taxes (DJP), because it will speed up the tax reporting process and reduce administrative complexity.

Collaboration between tax authorities is a clear example of a joint effort to provide understanding to the public about these changes, which will bring long-term benefits to all parties involved in the tax system and national development. Therefore, all people must immediately implement SIN or use NIK to become NPWP because it can reduce opportunities for corruption and increase tax revenue (Poernomo, 2021). This is in line with what states that the DJP set a higher tax revenue target and a higher tax ratio because SIN modernized the tax administration of the Directorate General of Taxes (DJP). SIN also allows DGT to improve tax supervision, increase compliance levels, and increase state revenues through a more efficient and more effective tax process. Based on the results of research from several researchers, it can be concluded that the implementation of a single identity number can make it easier for people to carry many identity numbers so that taxpayers only need to bring their KTP and do not need to bring NPWP when carrying out their tax rights and obligations and help the government increase tax revenue and tax ratio.

The matching of NIK to NPWP only applies to people who already have a NPWP. Meanwhile, new taxpayers who wish to register will be immediately registered with the NIK. The government has prepared a number of sanctions if taxpayers do not match their NIK and NPWP by the specified time limit. In this case, taxpayers will have difficulty accessing a number of tax services. Here are five services that cannot be provided if the taxpayer does not match the NIK with the NPWP:

1. Cannot access electronic tax services provided by DJP and PJAP, such as paying, reporting taxes, and others.
2. Cannot take advantage of CTAS or TAM implementations.
3. It is considered that you do not have a NPWP so you are subject to the PPh Article 21 rate which is 20% higher than the normal rate (PPh Law No. 36 of 2008)
4. Cannot access other services provided by the government or private sector, such as disbursement of government funds, export-import services, business establishment/licenses, and banking services or other financial sectors.
5. Cannot use administrative services other than those provided by DJP or other services that require NIK/NPWP.

The author concludes that the reform or modernization of tax administration, especially through the integration of NIK into NPWP, is a very important strategic step to improve the efficiency and effectiveness of the tax system in Indonesia. By integrating NIK as a single identity, the tax administration process becomes simpler and more transparent, which in turn can improve taxpayer compliance. In addition, the use of information technology in tax data

management will minimize the potential for tax leakage and improve data accuracy. Collaboration between the government and the public in socializing and educating about these changes is also crucial to ensure that all parties understand the benefits and new procedures. Therefore, this move should be supported and implemented thoroughly to achieve the goal of better taxation in Indonesia.

2. Obstacles Faced in the Implementation Process of Matching NIK to NPWP and their Solutions

One of the main challenges facing Indonesia today is building and maintaining public trust. This trust is the foundation of good governance, where the public feels confident that the government is transparent, accountable and responsive to their needs. In the context of taxation, public trust from taxpayers is very essential to create high levels of voluntary compliance. When taxpayers feel that the tax system is well managed and fair, they will be more inclined to fulfill their tax obligations without coercion. Furthermore, this trust can encourage cooperative compliance, where taxpayers and tax authorities work together proactively to achieve better tax goals.

By building a mutually beneficial and transparent relationship, the government can create an environment where taxpayers feel valued and listened to. Therefore, efforts to improve public trust should be a top priority in tax administration reform. Only in this way, Indonesia can achieve a more effective, efficient, and sustainable tax system, which will ultimately contribute to economic development and the overall welfare of society. The barriers faced in the implementation process of NIK to NPWP matching are significant challenges that need to be overcome to ensure the success of tax administration reform. One other obstacle is the lack of public understanding and awareness regarding the importance of this matching. Many taxpayers are still not familiar with the new system, so they feel confused or hesitant to perform the matching. This shows the need for more intensive and effective socialization from the tax authorities to explain the benefits and procedures of NIK to NPWP matching.

In addition, technical issues are also an obstacle that cannot be ignored. System integration between various government agencies often experiences obstacles, such as differences in data formats and incompatibility of information systems. Without proper coordination and strengthening of information technology infrastructure, the matching process may be hampered, which in turn may result in data inaccuracies and confusion among taxpayers. Another challenge that needs to be considered is resistance from some parties who may feel threatened by this change. For example, taxpayers who are used to the old way may feel reluctant to adapt to the new system. Therefore, it is important to involve all stakeholders in this process, including providing the necessary training and support to enable them to transition smoothly. By identifying and overcoming these barriers, it is hoped that the implementation process of matching NIK to NPWP can run more effectively and efficiently, so that the objectives of tax administration reform can be well achieved.

The following are some solutions to the obstacles faced in the implementation process of matching NIK to NPWP:

- 1) More intensive and effective socialization (Tawas et al., 2017): Tax authorities need to conduct more intensive and effective socialization to explain the benefits and procedures of NIK to NPWP matching to the public. This can be done through various media, such as television, radio, and internet.
- 2) Good coordination between government agencies: The government needs to improve coordination between government agencies related to the NIK to NPWP matching process. This can be done by holding regular meetings, developing an integrated information system, and improving communication between agencies.
- 3) Training and support for taxpayers (Hidayatullah, 2021): The government needs to provide training and support for taxpayers who are still not familiar with the new system. This can be done by conducting training, developing better guidance, and improving access to information related to the process of matching NIK to NPWP.
- 4) Data security system development (Megawati, 2021): The government needs to develop a better data security system to protect taxpayer data from leakage or theft. This can be done by developing better encryption systems, improving access security, and developing data leak detection systems.
- 5) Complaint system development: The government needs to develop a better grievance system to enable taxpayers to report issues related to the NIK to NPWP matching process. This can be done by developing an online complaint system, improving access to information, and increasing responsiveness to complaints.

By implementing these solutions, it is expected that the implementation process of NIK to NPWP matching can run more effectively and efficiently, so that the objectives of tax administration reform can be well achieved.

D. Conclusion

The conclusion of this research is that matching NIK and NPWP is a strategic step in modernizing tax administration in Indonesia. This step will make things easier, increase accuracy and transparency, and encourage taxpayer compliance. To overcome challenges such as lack of public trust and lack of public understanding, socialization and development of IT infrastructure is needed. In addition, it is important to increase public trust through a complaint system and data security. With the support of all parties, this matching is expected to increase tax revenues and support sustainable development in Indonesia.

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Article 23A of the 1945 Constitution of the Republic of Indonesia

Law Number 6 of 1983 concerning General Provisions and Tax Procedures. This regulation was last amended by Law 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP)

Regulation Of The Minister Of Finance Of The Republic Of Indonesia. Number 112/Pmk03/2022

About Tax Payer Input Number For Individual Taxpayers, Corporate Taxpayers, And Government Agency Taxpayer

Regulation Of The Director General Of Taxes Number Per-6/Pj/2024 Concerning The Use Of The Population Input Number As The Taxpayer Input Number, The Taxpayer Input Number In 16 (Sixteen) Digit Format, And The Identity Number Of The Place Of Business Activities In The Tax Administration Service

Law Number 36 of 2008 concerning Fourth Amendment to Law Number 7 of 1983 concerning Income Tax