

Analysis of the Application of Single Identity Number in an Effort to Increase Taxpayer Compliance in Carrying Out Tax Obligations



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ABSTRACT: This study aims to analyze how the Pratama Kendari Tax Service Office implements the single identity number and to find out whether the application of single identity number improves the taxpayer's compliance in carrying out tax obligations. The data used are primary data obtained through interviews, observations and documentation with the service staff at the Pratama Kendari Tax Service Office. Data analysis techniques are carried out by the process of regularly searching and structuring the data obtained from the results of interviews and documentation by reducing the data, presenting the data and drawing conclusions/verifications. The results of the study showed that the application of the single identity number has been running since the tax day, which is July 14, 2022 and as many as 80% of taxpayers registered with the Kendari Pratama Tax Service Office have validated the ID number into a Taxpayer Identification Number. This shows that the taxpayer has been sufficiently compliant in carrying out its taxation obligations.

KEYWORDS: Single Identity Number, Taxpayer Compliance, Tax Obligation

I. INTRODUCTION

Taxes are the main source of income for a country, especially Indonesia. Based on Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation, "Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people." Minister of Finance Sri Mulyani Indrawati announced that tax revenues had reached IDR 688.15 trillion in state revenues until April 2023. This is a good achievement because people are aware of how important taxes are for the country's development. Taxation in Indonesia is developing very rapidly. In general, the aim of implementing taxes is to achieve conditions of economic improvement in a country with the aim of limiting consumption and with this being able to transfer resources from consumption, to encourage savings and investment, to transfer resources from the hands of the people to the hands of the government. According to Mardiasmo (2016), the function of tax is divided into the Budgetary function (budget), meaning that tax is one source of government revenue to finance its expenditures and the regularend (regulating) function, meaning that tax functions as a tool to regulate or implement government policy in the field of social and economic.

The public sector of the Indonesian government which has a vital role, especially regarding sources of state revenue, is the Directorate General of Taxes. The Directorate General of Taxes always strives to increase tax revenue by making changes to tax regulations and tax reform. The Directorate General of Taxes also tries to provide excellent service to taxpayers and makes innovations in its services. This tax reform aims to maximize services to the community In fulfilling its tax obligations, managing tax input is carried out as a form of transparency and accountability for tax income and expenditure at any time. Society is slowly but surely starting to abandon things that are considered complicated and conventional. Simplicity is one of the needs that must be met, one of which is by utilizing increasingly sophisticated technology. Simplicity is defined as a state when something is not complicated and can be understood or done easily. This simplification will eliminate things that create complexity and can simplify complex social systems.

The Directorate General of Taxes always strives to increase tax revenue by making changes to tax regulations and tax reform. The Directorate General of Taxes also tries to provide excellent service to taxpayers and makes innovations in its services. This

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tax reform aims to maximize services to the community in fulfilling their tax obligations, managing tax income as a form of transparency and accountability for tax income and expenditure at all times. Society is slowly but surely starting to abandon things that are considered complicated and conventional. This is a good achievement because people are aware of how important taxes are for the country's development. Taxation in Indonesia is developing very rapidly. One form of tax reform that has been implemented is the modernization of tax service administration through the use of information and communication technology (Sinaga, 2021).

The principle of simplicity is still not implemented well in Indonesia, an example that can be taken is the large number of cards that everyone must have because the Single Identity Number (SIN) has not yet been implemented. In relation to taxation, taxpayers are required to have an identity card known as a Taxpayer Identification Number. Panjaitan (2022) said that the transition from ID number to Taxpayer Identification Number is something that must be appreciated and supported because with simple and integrated administrative data, public services will also be better as is the standard in developed countries. Taxpayers need a Taxpayer Identification Number as identity in tax administration as contained in article 1 of Law Number 16 of 2000 as most recently amended by Law Number 7 of 2021 concerning Harmonization of Tax Regulations. The Taxpayer Identification Number has data that is similar to the data already on the ID Number, driver's license, family card and other identity cards. This data contains points such as name, address and date of birth.

Single Identity Number (SIN) is expected to reduce the use of various cards. The integration process between the tax database and the population database is expected to help the Directorate General of Taxes monitor taxpayer compliance. Single Identity Number is a system that contains personal identification numbers but also other information regarding family data, property ownership, police data, banking transactions, taxes and others (Andy, 2020). With this integration, people can save time, energy and costs that might be incurred in processing Taxpayer Identification Numbers. If we look back, in fact, big steps to seriously optimize the use of ID number started some time ago, precisely on September 9 2021, through Presidential Regulation (Perpres) Number 83 of 2021 concerning the Inclusion and Utilization of Personnel Identification Numbers and/or Compulsory Identification Numbers. Taxes in Public Services. According to the results of research conducted by Kurniasih et al. (2021) stated that society needs a new breakthrough regarding cards that can be used for various administrative and transaction activities. Apart from that, the Single Identity Number is present by fulfilling the meaning of the presence of subject representation, increasing taxpayer compliance, intensification and extensification as well as integration of obligations and rights (Siregar, Tauperta). Single Identity Number has a positive and quite strong relationship with the fulfillment of individual taxpayers' tax obligations where the Single Identity Number has a significant influence in the process of fulfilling individual taxpayers' tax obligations (Septiyani, Citra and Grace Orlyn Sitompul).

Public Service Providers require the addition or inclusion of service recipients' ID number and/or Taxpayer Identification Number in the provision of public services. Even before Presidential Decree 83 of 2021 came into existence, Presidential Regulation Number 39 of 2019 concerning One Indonesian Data was also issued. I see at least two reasons for using ID number as a Taxpayer Identification Number. Neumark, as quoted by Rahayu in *Taxation: Concepts & Formal Aspects* (2017), a good tax system must be easy to administer and easy to comply with. With the tax convenience provided, tax compliance will increase. Based on the introduction above, the problem presented in this research is how the Kendari City Primary Tax Service Office implements the Single Identity Number, in this case changing the ID number to Taxpayer Identification Number and whether the application of the Single Identity Number increases taxpayer compliance in carrying out their tax obligations.

II. BASED THEORY

According to Law of the Republic of Indonesia No. 28 Article 1 Paragraph (1) of 2007 concerning Tax Procedures states "Tax is a mandatory contribution to the state owed by an individual or body that is coercive based on the Law, without receiving direct compensation. and used for state needs for the greatest prosperity of the people." Tax is an obligation to transfer part of assets to the state treasury as a result of a situation, event and action that gives a certain status, but not as a penalty, according to regulations set by the government and can be fulfilled but not immediately by working together with the state to maintain welfare. general. In general, the aim of implementing taxes is to achieve conditions of economic improvement in a country with the aim of limiting consumption and with this being able to transfer resources from consumption, to encourage savings and investment, to transfer resources from the hands of the people to the hands of the government.

Based on Law of the Republic of Indonesia No. 28 Article 1 Paragraph (2) Concerning Tax Procedures, individuals or entities, including taxpayers, tax withholding agents and tax collectors, have tax rights and obligations in accordance with tax laws and regulations. Individuals, individuals who are required to register as Taxpayers are every citizen who has fulfilled the subjective requirements and/or objective in the field of taxation and is required to obtain a Taxpayer Identification Number. Body is a

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group of people and/or capital which is a business entity or non-business entity, which includes a public company, joint stock company, other company, state-owned company or regional company with any name and in any form, corporation, joint venture, cooperatives, Pension Funds, clubs, associations, foundations, mass organizations, socio-political organizations or other organizations, institutions and other bodies, including joint investment agreements and permanent business forms.

According to Mardiasmo (2016, p. 4), the conditions for tax collection include that tax collection must be fair (fairness requirements), in accordance with the legal objectives, namely achieving justice, the law and the implementation of collection must be fair. Fairness in legislation includes imposing taxes generally and evenly, and adjusted to each individual's abilities. It is fair in its implementation, namely by giving Taxpayers the right to submit objections, delay payments and submit appeals to the Tax Advisory Council. Tax collection must be based on law (Judicial Requirements). In Indonesia, taxes are regulated in the 1945 Constitution article 23 paragraph 2. This provides legal guarantees to express justice, both for the state and its citizens. Does not disrupt the economy (Economic Requirements). Collections must not interfere with the smooth running of production or trade activities, so that they do not cause a downturn in the community's economy. Tax collection must be efficient (Financial Requirements). According to the budgetary function, the cost of tax collection must be reduced so that it is lower than the results of the collection. The tax collection system must be simple. A simple collection system will make it easier and encourage people to fulfill their tax obligations. This requirement has been fulfilled by the new tax law.

According to Mardiasmo (2016, p. 9), the Tax Collection System includes a self-assessment system, namely a tax collection system that gives taxpayers confidence to calculate, calculate, pay and report the tax owed themselves. The characteristic of the Self Assessment system is that the authority to determine the amount of tax owed rests with the taxpayer himself and the taxpayer is active starting from calculating, depositing and reporting the tax owed himself. The tax authorities do not interfere and only supervise. Official assessment system, is a tax collection system that is paid by taxpayers after it has first been determined by the Regional Head or appointed official through a Regional Tax Assessment Letter or other equivalent document, such as a ticket or order note (bill). The characteristics of the official assessment system are that the authority to determine the amount of tax owed rests with the tax authorities, taxpayers are passive and tax debt arises after a tax assessment letter has been issued by the tax authorities. With holding tax system, namely a tax collection system that gives authority to a third party (not the tax authorities and not the taxpayer concerned) to determine the amount of tax owed by the taxpayer. Characteristics of the With Holding Tax System: The authority to determine the amount of tax owed rests with a third party, a party other than the tax authorities and the taxpayer.

. The state has the right to impose tax on all income of taxpayers who reside in its territory, both income originating from within and outside the country. This principle applies to domestic taxpayers. The State Source Principle, has the right to impose tax on income sourced in its territory without regard to the Taxpayer's residence. Everyone who earns income from Indonesia is subject to tax. Principles of Tax Collection: Tax imposition is linked to the nationality of a country. For example, foreign tax in Indonesia is imposed on every foreigner who is not an Indonesian citizen, but resides in Indonesia.

In simple terms, a tax subject is an individual or entity determined to be a tax subject. Meanwhile, the tax object is the source of income that is subject to tax. Every tax subject must have a tax object. Meanwhile, people or entities who have tax obligations are referred to as taxpayers. Domestic tax subjects include, individuals who reside in Indonesia, individuals who are in Indonesia for more than 183 days in a 12 month period, or individuals who are in Indonesia in a tax year and have the intention to reside in Indonesia and an entity established or domiciled in Indonesia, whose inheritance has not been divided as a single unit in place of those entitled to it.

Subjects of foreign tax include individuals who do not reside in Indonesia or are in Indonesia for no more than 183 days in a 12 month period, who carry out business or carry out activities through a permanent establishment in Indonesia, entities that are not established and do not have a domicile. in Indonesia, who runs a business or carries out activities through a permanent establishment in Indonesia, an individual who does not reside in Indonesia or are in Indonesia for no more than 183 days with in a 12 month period, who can receive or obtain income from Indonesia not from carrying out activities through a permanent establishment in Indonesia and entities that are not established and not located in Indonesia, who obtain income from Indonesia not from running a business or carrying out activities through a permanent establishment in Indonesia.

Taxpayer Identification Number is a number given to Taxpayers as a means of tax administration which is used as personal identification or Taxpayer identity in carrying out their tax rights and obligations. Single Identity Number is a unique identity owned by each individual which contains various individual information such as personal information, family data, asset ownership and so on. The legal basis for ID number to become a Taxpayer Identification Number is contained in article 2 number 1 of Law number 7 of 2021 which includes new article 2 paragraph 1a of Law number 6 of 1983, namely Taxpayer Identification Number for individual taxpayers who are Indonesian residents using ID number. So with the Single Identity Number (SIN) it will

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be easier to further trace tax transactions and report them. Implementing a Single Identity Number or matching ID number to Taxpayer Identification Number has benefits, including ensuring that every Indonesian citizen who has a Taxpayer Identification Number is truly registered with the Directorate General of Taxes. This will help minimize the number of tax arrears who claim to have a Taxpayer Identification Number but are not actually registered with the Directorate General of Taxes (DJP). Matching ID number to Taxpayer Identification Number will help increase the accuracy of each taxpayer's personal and tax data. Comparing ID number to Taxpayer Identification Number will also help increase the effectiveness of tax supervision in Indonesia. In this way, the Indonesian government can more easily monitor and control the expenditure and income of the Indonesian people and minimize the potential for tax fraud.

Taxpayer compliance means that taxpayers fulfill all their tax obligations and exercise their taxation rights, which include registration, calculation and payment of tax, calculation and payment of tax, payment of arrears and reissuance of tax returns. There are two types of compliance, namely formal compliance, which is a situation where taxpayers fulfill their tax obligations formally in accordance with the provisions of the tax law. For example, the provisions regarding the deadline for submitting SPT and material compliance, is a situation where the taxpayer substantively fulfills all material tax provisions, namely in accordance with the letter and spirit of the tax law. Tax obligations are the obligation of every taxpayer to calculate, withhold, collect, pay and report the tax owed in accordance with tax provisions.

This research uses the Theory of Reasoned Action (TRA) as the main theoretical basis. The TRA model was first introduced by Ajzen and Fishbein in 1975. The TRA model is used to study human behavior. In TRA, it is explained that a person's beliefs can influence attitudes and social norms which will change the form of a person's desire to behave, whether guided or just happening in an individual's behavior. The Theory of Reasoned Action (TRA) has succeeded in predicting and explaining behavior in various study areas. This theory is most often used as a theoretical model in information systems. A person's performance regarding a particular behavior is determined by the goals for carrying out the behavior, and these goals are determined by subjective attitudes and norms.

III. RESEARCH METHODS

The location of this research was carried out at the Kendari Primary Tax Service Office located at Jl. Sao Sao No. 188, Bende, Kec. Kadia, Kendari City, Southeast Sulawesi 93111. This research was carried out over 2 months starting from April to May 2023. The problems studied in this research use qualitative methods, which aim to search for, analyze and manage direct events in the field by understanding social interactions with interviews and observations. According to Sugiyono (2019) qualitative research methods are interpretive-based research methods, used to research the conditions of natural objects, where the researcher is the key instrument, the data collection technique is carried out by triangulation, the data obtained tends to be qualitative data, data analysis is inductive. and the results of qualitative research are to understand the meaning, understand the uniqueness and construct the phenomenon.

In this research, the researcher used qualitative research using a research method that was considered relevant to the research being conducted, namely the descriptive method. According to Sugiyono (2017: 147), descriptive analysis is statistics used to analyze data by describing or illustrating the data that has been collected as it is without the intention of making general conclusions or generalizations. Qualitative research methods rely heavily on in-depth observations of human behavior and their environment by researchers. Therefore, the aim of this research is to attempt to find out, describe, analyze and describe the application of the Single Identity Number in an effort to increase taxpayer compliance in carrying out tax obligations at the Kendari Primary Tax Service Office.

The data sources used by the author in compiling this research are primary data, namely sources of information obtained directly from original sources or first parties. The source of this data comes from interviews and observations. In this research, primary data was obtained through in-depth interviews with 2 (two) key informants, namely the Service Staff at the Kendari Pratama Tax Service Office and secondary data, namely sources of research information that researchers obtained indirectly through the media. Secondary data obtained is in the form of reports and other information in the form of documents and literature obtained from the tax authorities studied or other information related to this research. According to Sugiyono (2017), secondary data is a data source that does not directly provide data to data collectors. This secondary data is data that supports primary data needs such as books, literature and reading that are related to and support this research. In this research, secondary data is in the form of supporting documents such as an overview of the Kendari Pratama Tax Service Office and other documentation data that is relevant to this research.

The data collection techniques used in this research include interviews, namely the object of this research uses unstructured interview techniques, namely where the interviewer asks questions that are not in accordance with the written list of questions

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or are more flexible, apart from that, asking questions to the informant is like an information exchange interrogation. with the subject being researched with the situation and information needed by the researcher in depth. Observation is an activity that includes research on an object. If we look at the process of implementing data collection, observations are divided into participants and non-participants. The type of observation carried out in this research was non-participant observation. In conducting observations, researchers select things to observe and record things related to research and also documentation, which is a complement to using observation and interview methods. The object of this research is documentation as support for the research results from observations and interviews at the Kendari Primary Tax Service Office.

The stages carried out in analyzing data by researchers using the Miles and Huberman model in Sugiyono (2018) include data reduction, namely a form of data analysis that directs, summarizes, classifies, themes and removes what is not necessary so that the data that has been reduced can provide a clear picture. so that it can be withdrawn and verified, and makes it easier for researchers to collect further data needed when analyzing the data. In reducing data, this research focuses on the application of the Single Identity Number at the Kendari Primary Tax Service Office in an effort to increase taxpayer compliance in carrying out tax obligations.

Data presentation is the stage of presenting data by compiling relevant data and describing information obtained from various sources and has been arranged systematically, so that conclusions or meanings can be made from research that can be carried out by making connections between phenomena that occur, and further planning, the aim of which is to find out the problems that arise. whether it needs to be followed up or not and analyze the validity based on the data obtained. In this study, researchers present data regarding the evaluation of the implementation of the Single Identity Number at the Kendari Pratama Tax Service Office in an effort to increase taxpayer compliance in carrying out tax obligations. This data comes from the results of observations, interviews, and analysis of the application of the Single Identity Number and Conclusion/Verification, is a review or conclusion that arises from the data after its veracity has been tested. Drawing data conclusions and verifying or answering the problem formulation in qualitative analysis is temporary and can develop or change if strong and supporting evidence is found in data collection. If the conclusion is supported by strong or consistent evidence when it is rediscovered in the field, the conclusion is accurate or credible. The conclusion can be in the form of a descriptive theory or an unclear object image that becomes clear after being examined. In this research, data regarding the evaluation of the implementation of the Single Identity Number at the Kendari Primary Tax Service Office in an effort to increase taxpayer compliance in carrying out tax obligations, was analyzed to obtain conclusions.

IV. RESULTS

The use of ID number as a Taxpayer Identification Number is one form of government effort to increase the ease of tax administration for the public. By utilizing population data that is integrated with the tax database, the process of creating a Taxpayer Identification Number can be more efficient and accurate because it does not require filling in personal data forms manually. The ministry of home affairs has implemented a Single Identity Number system in the process of making electronic KTPs, which also uses the ID number as the single identity of every citizen. In this case, the use of ID number as a Taxpayer Identification Number is also part of efforts to harmonize and integrate data between various government institutions in the context of better public services.

The function of the Taxpayer Identification Number which is given to Taxpayers as a means of tax administration as well as personal identification or self-identity that is directed at carrying out tax obligations is important in maintaining orderly tax payments and implementation of tax administration. Examining tax activities, one party will ask for a Taxpayer Identification Number from the transaction partner as an accountability tax report, but if one party is reluctant to provide his/her Taxpayer Identification Number then it could be that the tax rate charged is higher than for those who have a Taxpayer Identification Number. Taxpayer Identification Number likewise during a tax audit there may be material findings by the examiner or there may be exceptions. So with the Single Identity Number (SIN) it will be easier to further trace tax transactions and report them.

Implementing a Single Identity Number or matching ID number to Taxpayer Identification Number has benefits, including that this matching will ensure that every Indonesian citizen who has a Taxpayer Identification Number is truly registered with the Directorate General of Taxes. This will help minimize the number of tax arrears who claim to have a Taxpayer Identification Number but are not actually registered with the Directorate General of Taxes. Matching ID number to Taxpayer Identification Number will help increase the accuracy of each Taxpayer's personal and tax data. Matching ID number to Taxpayer Identification Number will also help increase the effectiveness of tax supervision in Indonesia. In this way, the Indonesian government can more easily monitor and control the expenditure and income of the Indonesian people and minimize the potential for tax fraud. Merging ID number into Taxpayer Identification Number also makes it easier for the Director General of Taxes to track and

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collect taxes. In this way, this function is expected to help build public awareness of taxpayers. In other words, the process of paying and reporting taxes will be easier and more timely.

The aim of matching ID number to Taxpayer Identification Number is, all have Taxpayer status, meaning that all residents will immediately be able to obtain Taxpayer status. Increasing Taxpayers, this is expected to increase awareness of Taxpayers in Indonesia. ID number becomes a single number, that is, making ID number the number for all service needs. The application of the Single Identity Number (SIN) at the Kendari Primary Tax Service Office was carried out on tax day, namely July 14 2022. However, the application of the ID number to become a Taxpayer Identification Number or the application of the Single Identity Number will be implemented nationally on the 1 Next January 2024. This statement is based on the results of an interview with Arsita Fajariyani as Assistant Extension Officer and Service Staff at the Kendari Primary Tax Service Office. The matching of ID NUMBER to Taxpayer Identification Number at the Kendari Pratama Tax Service Office is targeted for completion on December 31 2023.

Taxpayers are required to have validated their ID number to become a Taxpayer Identification Number before the Single Identity Number is implemented nationally on January 1 2024. There are 305,053 Taxpayers registered at the Kendari Primary Tax Service Office. Of the total registered taxpayers, those who have been validated as of June 14 2023 are 80.4%, or around 245,272 taxpayers, while those who have not been validated are 59,781 taxpayers.

The Directorate General of Taxes' target for validating all ID numbers to become Taxpayer Identification Numbers is to have all of them validated by march 2023, while throughout indonesia or nationally, all of them are required to be validated by december 2023. Apart from that, with the change of ID number to Taxpayer Identification Number, Taxpayers will be more compliant with this regard. their tax obligations, for example, when reporting their Annual tax notification letter to Kendari Pratama Tax Service Office, they can also carry out validation.

The data for matching ID number to Taxpayer Identification Number Kendari Pratama Tax Service Office for Taxpayers is still not 100% validated. Of the total Taxpayers at Kendari Pratama Tax Service Office there are 305,053 taxpayers and the target that has been validated as of June 14 2023 is around 80.4%, or around 245,272 Taxpayers, while those who are not yet valid are 59,781 taxpayers. The obstacle experienced by Kendari Pratama Tax Service Office is the size or breadth of the working area of KPP Pratama Kendari which includes Kendari City, Konawe Regency, South Konawe Regency, North Konawe Regency and Konawe Islands Regency, so that the delivery of information regarding the matching of ID number to Taxpayer Identification Number is not yet known to all taxpayers. Tax. Currently, Kendari Pratama Tax Service Office is still continuing to provide outreach to Taxpayers registered with Kendari Pratama Tax Service Office in order to meet the National target regarding the Taxpayer validation target which ends in December 2023.

Simplicity in tax administration is one of the things that is upheld in the application of ID number to Taxpayer Identification Number. To create simplicity with the use of the SIN system, database integration is needed both from the Ministry of Finance and from the ministries that have duties in administering domestic government affairs. This is stated in Article 2 Paragraph (10) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations. The article states that: "In the context of using the population identification number as a Taxpayer Identification Number as intended in paragraph (1a), the minister who administers domestic government affairs provides population data and feedback data from users to the Minister of Finance to be integrated with the tax database. "

The Ministry of Home Affairs is a government agency that has initiated the SIN project which is marked by the implementation of e-ID number. In addition, the Ministry of Home Affairs also has many regional offices spread across all regions in Indonesia, so that the Ministry of Home Affairs' database includes data from city/district, provincial and national levels (Nugraha, 2020). With the integration of ID number data into Taxpayer Identification Number, Indonesia will enter the SIN era as previously in 2017 a trial was carried out with the issuance of the Kartin1 card (Indonesia One Card)

The implementation of laws and regulations contained in PMK.03 112 of 2022 Regulating TAXPAYER IDENTIFICATION Numbers for individual, corporate or government agency tax subjects has been established and aims to encourage the implementation of Indonesia's single data usage regulations. This is done by providing a single identity number which has special standards and integration so as to provide convenience in tax administration. Socialization of the application of the use of ID number to Taxpayer Identification Number was first carried out on July 14 2022 by the Minister of Finance Sri Mulyani Indrawati. This socialization does not run easily, because people cannot immediately implement this easily.

The implementation of changing the ID number identity to Taxpayer Identification Number in Indonesia has faced many challenges, one of which is data leakage or data theft. The government's efforts to anticipate the problem of data leaks include the Director General of Taxes collaborating with Dukcapil regarding data use protocols. Apart from building data usage protocols, the DJP and the Directorate General of Dukcapil are jointly strengthening the security of their respective information

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technology systems. In recent years, Indonesian society has been shocked by the leak of government data from various fields. In 2021, Indonesian society was shocked by the leak of 100,002 data from 279 million participants of the Social Security Administering Body.

Referring to the signing of the Draft Law on Harmonization of Tax Regulations by President Joko Widodo as Law No. 7 of 2021, ID NUMBER has now officially functioned as a Taxpayer Identification Number. This integration also becomes a Single Identity Number which simplifies the process of synchronizing, verifying, validating registration and changing taxpayer data. Apart from that, this Single Identity Number is also used to complete the database of taxpayer master files owned by the government. The advantages and disadvantages of implementing a Single Identity Number include increasing effectiveness, data integration and also increasing the efficiency of tax reporting for the public. The government hopes that in the future, people will no longer need to register their Taxpayer Identification Number when it is included in the taxpayer criteria. Every person who has a ID number can automatically carry out tax rights and obligations without needing a Taxpayer Identification Number card and in addition to the advantages obtained by Taxpayers, the convenience can also be felt by agencies, government and non-government institutions. Previously, ID number and Taxpayer Identification Number had different data, so when ID number access was granted, someone had to still provide second access in the form of a Taxpayer Identification Number if necessary. After integration, it is hoped that this will increase the ease of administration and monitoring of regulatory compliance, especially in the field of taxation.

The disadvantages of implementing a single identity number include the possibility of data leakage. Without adequate data security, the confidentiality of people's personal data could be threatened. Indonesia is a country that requires a lot of ID number data for various purposes such as vaccinations or registering mobile phone numbers. This makes ID number data easy to obtain from various gaps. Access to taxation that may be obtained through ID number can increase the risk of data leaks and narrow gaps in tax avoidance. Before the integration of ID number into a Taxpayer Identification, some people could choose not to have a Taxpayer Identification Number at all. Taxpayer Identification Number) is only mandatory for people who have income above Non-Taxable Income . Because the tax system in Indonesia adheres to self-assessment, previously it was quite easy for a taxpayer not to report their taxes according to actual conditions. So, with the integration of ID number into a Taxpayer Identification Number, this gap can be narrowed so that every Taxpayer cannot deliberately avoid carrying out their tax obligations.

The implementation of the ID number as a Taxpayer Identification Number will certainly bring changes in the world of taxation, where every taxpayer can report their taxes using only a validated ID number and make all administration easier, because there is already a ID number so it is like a single identity number. Merging ID number into Taxpayer Identification Number also makes it easier for the Directorate General of Taxes to track and collect taxes. In this way, the function is expected to help build public awareness of taxpayers. In other words, the process of paying and reporting taxes will be more effective, easier and on time.

Table 1. Latest Taxpayer Identification Number Format

No	Taxpayer	Taxpayer Identification Number Form/Format
1	Individual Taxpayers	Using ID number as Taxpayer Identification Number
2	Corporate Taxpayers	Use 16 digit Taxpayer Identification Number format
3	Government Agency Taxpayers	Use 16 digit Taxpayer Identification Number format
4	Individual Taxpayers who have a Taxpayer Identification Number format of 15 digits	ID number already functions as Taxpayer Identification Number with the latest format
5	Corporate Taxpayers who have a Taxpayer Identification Number format of 15 digits	Use a Taxpayer Identification Number in 16 digit format by adding "0" in front of the old Taxpayer Identification Number
6	Government Agency Taxpayers who have a Taxpayer Identification Number format of 15 digits	Use a Taxpayer Identification Number in 16 digit format by adding "0" in front of the old Taxpayer Identification Number

The Kendari Primary Tax Service Office has implemented ID number to become Taxpayer Identification Number or Single Identity Number since 2022, precisely on tax day, namely July 14 2022. However, the application of ID number to Taxpayer Identification Number or application of Single Identity Number will be implemented nationally on January 1 2024 coming. With the change in ID number to Taxpayer Identification Number, Taxpayer compliance has greatly increased regarding the

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implementation of their tax obligations, such as when reporting Annual Tax Returns at the Kendari Primary Tax Service Office. This can be done at the same time as validating the id number to become a Taxpayer Identification Number.

In line with the Theory of Reasoned Action (TRA) that behavior changes based on the results of the perpetrator's intentions. The procedure for matching ID number to Taxpayer Identification Number carried out by the Kendari Pratama Tax Service Office is carried out by means of applications that are submitted either through the counter will be examined first to match the ID number To Taxpayer Identification Number. This is based on the results of interviews with service staff at the Kendari Tax Service Office on June 23 2023. If the taxpayer has not validated it, they will be assisted in validating their ID number to become a Taxpayer Identification Number either online or manually. Based on the results of the interview, it was also stated that what needs to be validated is the old Taxpayer Identification Number, whereas for taxpayers who have just had a Taxpayer Identification Number, their ID number has been automatically validated. Based on the results of an interview with one of the service staff at the Kendari Pratama Tax service office, it was stated that having a ID number as a Taxpayer Identification Number helps taxpayers in their administrative process in carrying out their tax obligations. On January 1 2024, taxpayers are required and obliged to immediately validate their ID number to become a Taxpayer Identification Number.

The Kendari Primary Tax Service Office itself has 5 working areas including Kendari City, Konawe, South Konawe, North Konawe and Konawe Islands. All people who have a ID number are not necessarily taxpayers, they must first register using their ID number at KPP Pratama Kendari and if the prospective taxpayer does not register a Taxpayer Identification Number then their Taxpayer Identification Number will not be issued. Meanwhile, the tax revenue target itself after changing the ID number to Taxpayer Identification Number actually has no correlation with the revenue target because the Kendari Primary Tax Service Office revenue target is based on the taxpayer's own income data. The Kendari Primary Tax Service Office has a target that by the end of December 2023 all taxpayers must have had their ID number validated to become Taxpayer Identification Number, out of the total number of taxpayers at the Kendari Primary Tax Service Office, which is 305,053 taxpayers, and the target that has been validated as of June 14 2023 is around 80 .4%, or around 245,272 taxpayers, while those who are not yet valid are 59,781 taxpayers, if the target from the Directorate General of Taxes itself is March 2023, all of them have been validated, while throughout Indonesia or nationally it is until December 2023 for validation. Apart from that, with the change from ID NUMBER to Taxpayer Identification Number, taxpayers will be more compliant regarding their tax obligations, for example, when reporting their SPT to KPP Pratama Kendari, they can also carry out validation at the same time.

Tauperta Siregar's research entitled The Effect of Implementing a Single Identity Number in the Context of Fulfilling Compliance with Tax Obligations, with research results showing that the Single Identity Number is present by fulfilling the meaning of the presence of subject representation, increasing taxpayer compliance, intensification and extensification as well as integration of obligations and rights. In line with the research above, on January 1 2024, taxpayers must complete validating their ID number to become a Taxpayer Identification Number. If they do not validate it by the specified date, the taxpayer may experience problems in terms of their administration system, if the taxpayer does not validate their ID number to become a Taxpayer Identification Number, there is no sanctions given. The implementation of laws and regulations contained in PMK.03 No.112 of 2022 regulating Taxpayer Identification Numbers for individual, corporate or government agency tax subjects has been established and aims to encourage the implementation of Indonesia's single data usage regulations. This is done by providing a single identity number which has special standards and integration so as to provide convenience in tax administration. Socialization of the application of the use of ID number to Taxpayer Identification Number was first carried out on July 14 2022 by the Minister of Finance Sri Mulyani Indrawati. This socialization does not run easily, because people cannot immediately implement this easily.

Individual Taxpayers who are Residents and have a Taxpayer Identification Number in 15 (fifteen) digit format before this Ministerial Regulation comes into force, use the Population Identification Number as their Taxpayer Identification Number as follows. In using the Population Identification Number as a Taxpayer Identification Number for individual Taxpayers who are Residents, the Taxpayer's identity data is matched with the existing population data at the Ministry of Home Affairs through the Directorate General of Population and Civil Registration. The matching results are grouped into valid data and invalid data. Valid data is Taxpayer identity data that has been matched with population data. Invalid data is taxpayer identity data that is not matched with population data.

It is hoped that the public can compare ID number to Taxpayer Identification Number in an effort to support the Government in the one data or single identity number program . It is hoped that this government program will make it easier for the public in terms of administration where ID number can be used as a Taxpayer Identification Number. The socialization process to disseminate information regarding the regulations for matching ID number to Taxpayer Identification Number has been adequate. People who have not carried out validation should immediately come to the Kendari Pratama Tax Service office to

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have their ID number matched or validated. Individual Taxpayers who are Residents who do not make data changes to identity data with status not yet valid, can only use the Taxpayer Identification Number in 15 (fifteen) digit format until December 31, 2023 in tax administration services and administration of other parties. using the Taxpayer Identification Number.

Individual taxpayers who are residents can only use the tax administration and administration services of other parties after making data changes. Use of the service can be carried out if the changes to the data have been matched with population data which produces valid data. For Taxpayers who register themselves to be given a Taxpayer Identification Number or given a Taxpayer Identification Number ex officio since this Ministerial Regulation comes into force until 31 December 2023.

CONCLUSIONS

Based on the results of research carried out by the author, it can be concluded that the Kendari City Primary Tax Service Office has made maximum efforts to implement new regulations, namely the implementation of the Single Identity Number (SIN), in this case changing ID number to Taxpayer Identification Number. In an effort to increase taxpayer compliance in carrying out their tax obligations, the Kendari City Primary Tax Service Office has carried out various types of outreach both directly and via social media. This has a big impact on taxpayers' compliance and activeness in following these rules. The application of ID number to Taxpayer Identification Number in the Single Identity Number system is one of the convenience principles to assist the government administration process. The application of ID number to Taxpayer Identification Number is a strategic step taken by the government to make it easier for the public in tax administration matters, as well as helping the government provide better public services through the creation of a solid database. With the simplicity offered, it is hoped that in the future taxpayers will feel more helped in tax matters.

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