The Effect of Matching NIK as NPWP on Taxpayer Compliance (Income Tax OP Article 21 Employees at the Employment Social Security Organizing Agency in Besuki Raya)

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Article Info

ABSTRACT

This study aims to determine the effect of NIK matching as NPWP on Taxpayer Compliance (PPh OP Article 21 Employees at the Employment Social Security Organizing Agency in Besuki Raya)". This study uses a quantitative method sourced from questionnaires. The population of this study is 90 employees. Sampling uses the census sampling method (saturated sampling), which is a sampling technique when all members of the population are used as samples. So the number of samples in this study is 90 respondents. The data analysis technique used is the SPSS computer program. The results of this study show that the matching of NIK as NPWP has a positive and significant effect on Taxpayer Compliance (Income Tax OP Article 21 Employees at the Employment Social Security Organizing Agency in Besuki Raya). Based on the results of the t-test, it can be seen that the variable of matching NIK as NPWP was obtained t calculated >t table (5,806>1,987) sig. 0.001 <0.07. The result of the determination coefficient (R^2) in this study is 0.031 or 3.1%, which means that taxpayer compliance is influenced by the matching of NIK as NPWP by 3.1%. The result of the multiple linear regression test in the variable of matching NIK as NPWP is 0.551, if the coefficient has a positive value, it means that it has a positive effect on Taxpayer Compliance (Income Tax OP Article 21 Employees at the Employment Social Security Organizing Agency in Besuki Raya)".

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1. INTRODUCTION

Taxation is one of the main sources of state revenue that plays an important role in financing national development. Therefore, the government continues to strive to improve the efficiency and effectiveness of the tax system in order to maximize tax revenue. One of the efforts made is the matching of the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP). The matching of NIK as an NPWP aims to simplify tax administration, improve the accuracy of taxpayer data, and facilitate tax reporting and payment. This step is expected to overcome various problems that have hindered taxpayer compliance, such as data duplication, errors in reporting, and low taxpayer awareness.

In this study, the main focus is to evaluate the extent to which the matching of NIK as NPWP affects the compliance of BPJS Employment employees in the Besuki Raya area. Some of the aspects that will be analyzed include the level of timely reporting, the accuracy of taxpayer data, and the perception of employees and management towards this policy.

This research is expected to make a significant contribution in the field of taxation, especially in efforts to increase taxpayer compliance through simpler and more efficient policies. The results of this research are also expected to be an evaluation material for the government in developing better tax policies in the future.

From the explanation above, the researcher took the title of the research on "The Effect of Matching NIK as NPWP on Taxpayer Compliance (PPh OP Article 21 Employees at the Employment Social Security Organizing Agency in Besuki Raya)". Based on the background of the above problem, the formulation of the problem arising from this study is whether the matching of NIK as an NPWP has a positive effect on the compliance of individual taxpayers. This study aims to investigate the effect of matching NIK as NPWP on personal taxpayer compliance.

2. LITERATURE REVIEW

2.1 Tax Compliance Theory

Tax compliance is the action or behavior of taxpayers who comply with applicable tax regulations and provisions. Tax compliance includes several aspects, such as compliance in registering as a taxpayer, calculating, paying, and reporting taxes in a timely and correct manner. Tax compliance is generally divided into two categories:

a. **Formal Compliance:** Formal compliance refers to the extent to which taxpayers meet their tax administration obligations, such as registering themselves, reporting income, and submitting annual tax returns (SPT) on time.

b. **Material Compliance:** Material compliance refers to the extent to which the taxpayer pays the tax that is actually owed in accordance with the applicable tax provisions.

2.2 Matching the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP)

The Population Identification Number (NIK) is a unique identity number given to every Indonesian citizen. NIK is used in various government administration and public service purposes. The matching of NIK as NPWP is one of the latest policies taken by the Indonesian government in an effort to improve the efficiency and effectiveness of the tax system.

Purpose and Benefits of Matching the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP)

The matching of the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) is a strategic policy taken by the Indonesian government to improve the efficiency of tax administration and expand the tax base. The following are the goals and benefits of matching NIK as NPWP:

a. Reduce administrative complexity for taxpayers and tax authorities by using a single identity number.

b. Ensure taxpayer data is more accurate and centralized, thereby minimizing errors in reporting and recording.

c. Identify taxpayers who have not been registered and expand the scope of taxpayers by using more complete population data.

d. Making the tax reporting and payment process easier and faster for taxpayers by reducing the need to remember and use two different identification numbers.

2.3 Personal Income Tax (PPh) Article 21

Personal Income Tax (PPh) Article 21 is a tax imposed on income received or obtained by domestic individual taxpayers in connection with work, services, or activities carried out based on tax laws and regulations in Indonesia. This tax is deducted by the employer or the party providing the income before it is deposited into the state treasury.

2.4 Individual Taxpayer Compliance

2.4.1 Definition of Individual Taxpayer Compliance.

Compliance is the motivation of a person, group or organization to work in accordance with the established rules [1]. According to the Great Dictionary of the Indonesian Language in [2] obedience means submitting to or obeying a doctrine or rule. Meanwhile, according to [3] Obedience is an attitude that is willing to do everything, which is based on awareness and coercion, which makes a person's behavior can be in accordance with expectations. From some of the opinions above, it can be concluded that obedience is the attitude of the urnturk to obey a rule.

Febriyanti [4] Declaring taxpayer compliance is a state when taxpayers fulfill all tax obligations and exercise their tax rights. [5] Declaring taxpayer compliance is an action of taxpayers on their tax obligations regulated by applicable laws. Rahayur stated that compliant taxpayers are taxpayers who obey and fulfill and carry out tax obligations in accordance with the provisions of tax laws and regulations. Taxpayer compliance is the identification of tax obligations carried out by taxpayers in order to contribute to the development of the country which is expected to be carried out voluntarily. From some of these opinions, it can be concluded that taxpayer compliance is the taxpayer's obedience to tax regulations to fulfill their tax obligations. Meanwhile, individual taxpayer compliance is an attitude of obedience by an individual taxpayer to tax regulations to fulfill his tax obligations.

2.4.2 Taxpayer Compliance Criteria

According to Murchofifah (2017) which refers to the Decree of the Minister of Finance No.544/KMK.04/2000 states that the compliance criteria for taxpayers are as follows:

1) Timely in submitting tax returns for all types of taxes in the last 2 years.
2) Do not have tax arrears for all types of taxes unless you have obtained permission to pay taxes in installments or postpone them.
3) He has never been convicted of committing a criminal act in the field of taxation in the last 10 years.

4) In the last 2 years of conducting bookkeeping and in the case of taxpayers, corrections have been carried out in the last audit for each type of tax owed at most 5%.
5) Taxpayers whose financial statements for the last 2 years are audited by a public accountant with a reasonable opinion without exception or an opinion with exceptions as long as they do not control fiscal profit/loss.

2.4.3 Forms of Taxpayer Compliance

In general, taxpayer compliance can be divided into 2 categories, which are as follows:

1) Formal Compliance Formal compliance is a state in which taxpayers fulfill their obligations formally in accordance with the provisions of the Tax Law. Formal compliance reflects the fulfillment of tax deposit and reporting obligations according to a predetermined schedule.
2) Material Compliance Material compliance is a situation where taxpayers in a substantive manner meet all material provisions of taxation, namely in accordance with the content and spirit of tax laws. Material compliance emphasizes more on the substance aspect, namely the amount of tax payments has been in accordance with the provisions.

2.5 Previous Research

Research that discusses the factors that affect the compliance of individual taxpayers has been carried out before. Several previous studies have given different conclusions. Previous research that can be used as a basis for research includes a study entitled "Analysis of Tax Behavior Based on the Therory Of Planner Berhavior", The results of the study show that there is a significant influence between attitude variables on tax compliance intention variables. Then the research with the title "Custodians of tax socialization and tax sanctions on the compliance of Individual Taxpayers in Pontianak City" by [6], The results of the study show that tax socialization and tax sanctions have a significant impact on the compliance of individual taxpayers in Pontianak City.

2.6 Conceptual Framework

This study aims to identify and analyze the effect of matching the Employment Identification Number (NIK) as a Taxpayer Identification Number (NPWP) on taxpayer compliance, especially the Personal Income Tax (PPh) Article 21 on employees of the Employment Social Security Administration Agency (BPJS Ketenagakerjaan) in the Besuki Raya area.
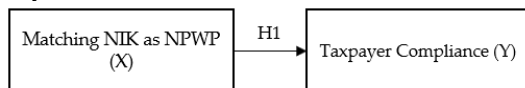
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┌─────────────────┐   H1   ┌─────────────────────┐
│ Matching NIK as │───────▶│ Taxpayer Compliance │
│    NPWP (X)     │        │        (Y)          │
└─────────────────┘        └─────────────────────┘
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Figure 1. Conceptual Framework

2.7 Hypothesis

2.7.1 The Effect of Matching the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) on Taxpayer Compliance

The matching of NIK as an NPWP is one of the tax reform efforts that aims to simplify tax administration, improve data accuracy, and facilitate the tax reporting and payment process. Prof. Dr. Mardiasmo [7], matching NIK as NPWP is a very strategic step urnturk simplifies tax administration. He emphasized that this policy can reduce the administrative burden for both taxpayers and tax authorities. With more integrated and accurate data, it is hoped that there will be an increase in taxpayer compliance because the tax reporting and payment process will become easier and more transparent. The following are indicators in the effect of matching the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) on taxpayer compliance:

1) Reduce administrative complexity for taxpayers and tax authorities by using a single identity number.
2) Ensuring that taxpayer data is more accurate and centralized, while minimizing errors in reporting and recording.
3) Identify taxpayers who have not been registered and expand the scope of taxpayers by using more complete population data.
4) Making the tax reporting and payment process easier and faster for taxpayers by

reducing the need to remember and use two different identification numbers.

5) Encourage taxpayer compliance with a more transparent and efficient system, and minimize opportunities for tax evasion.
6) Strengthen tax authorities in conducting supervision, audits, and law enforcement with more integrated data.

H1 : Matching the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) has a positive effect on taxpayer compliance

3. METHODS

In this study, the researcher used a type of descriptive research. Descriptive research is a study of phenomena or poplations obtained by researchers from subjects in the form of: Individual, organizational, industrial or other people's perspectives (Indriantoro and Bambang, 2014). The design of this study is a survey. The research data needed is primary data in the form of the perception of the respondents (subjects) of the research. Primary data is a source of data obtained directly from respondents (Surgiyono, 2012). The methods used to obtain primary data are: the surveillance method and the observation method. Data collection uses direct surveys and the instrument used is a questionnaire (questionnaire). In this study, the population studied was 90 employees of the Jember Branch of the Employment Social Security Agency. The data used in this study is primary data obtained directly from employees of the Employment Social Security Agency throughout Besuki Raya. This data collection method involves resource persons who are employees of the Employment Social Security Administration Agency who already have a Taxpayer Identification Number (NPWP). In this study, a likert scale was used as a tool for strengthening.

4. RESULTS AND DISCUSSION

4.1. Validity Test

Based on the results of the variable matching NIK as NPWP has valid criteria for

all question items because r is calculated more than r in the table and has a significant value of 0.001 which is <0.05. As for the taxpayer compliance variable, it has valid criteria for all question items, the calculation is greater than the table and the significant value is 0.001, which is r <0.05.

4.2. Reliability Test

Reliability tests can be performed using Cronbach Alpha (a). If the value of Cronbach Alpha (a) is greater than 0.60, it is reliable. If the value of Cronbach's Alpha (a) is less than 0.60 then it is not reliable. Based on table 4.8, all variables have reliable criteria for all statements because the Cronbach Alpha value is greater than the Critical Value.

4.3. Classical Assumption Test

4.3.1. Normality Test

The results of the Kolmogorov Sminovlest test showed that the significance value was 0.200, which was greater than 0.05. So, it can be said that the residual value is normally distributed.

4.3.2. Multicollinearity Test

The results of the multicollinearity test, the regression model can be said to be free from multicollinearity if the tolerance value > 0.1 and the VIF tolerance value for each variable has a value of 10. The table above shows that 0.1 is 1,000 and VIF < 10 is 1,000. So, it can be said that this study did not have symptoms of multicollinearity between variables.

4.3.3. Heterokedasticity Test

It shows that the significance value in the NIK matching variable as NPWP (X) is 0.095. This variable did not occur heteroscedasticity because the absolute residual significance value was greater than 0.05.

4.4 Uji Hipotesis

4.5.1. Paired Sample T-Test

Based on the correlation analysis value between X and Y is 0.526 This means that there is a fairly strong positive relationship between matching NIK as NPWP and taxpayer compliance. The significance (sig.) Is 0.000 (<0.05) which indicates that this correlation is statistically significant, so that the relationship between the two variables can be trusted and does not occur by chance. The average difference between X (matching NIK as NPWP) and Y (taxpayer compliance) is 5.233. This indicates an increase in the average taxpayer compliance after the implementation of matching NIK as NPWP.

The statistical value of t is 22.226 with a degree of freedom (df) of 89. This high t value indicates that the difference between X and Y is quite large compared to the variability of the data. The significance value (Sig. 2-Tailed) is 0.000 (0.05) this indicates that the difference between the average X and Y is statistically significant. In other words, the implementation of matching NIK as NPWP has a significant effect on taxpayer compliance. There is a significant difference between the average before (X) and after (Y) the implementation of matching NIK as NPWP. There is a positive and significant relationship between matching NIK as NPWP and taxpayer compliance, with a moderate correlation (r = 0.526). The policy of matching NIK as NPWP can be considered effective in increasing taxpayer compliance, especially in the context of Income Tax Article 21.

4.5 Coefficient of Determination

Based on table 4.13 above, the results of the analysis show an R squaer of 0.031. It shows that the percentage influence of the variable of matching the population identification number as the Taxpayer Identification Number (X) on the taxpayer compliance variable (Y) is 3.1%, while the remaining 96.9% is controlled by other variables that are not studied in this study.

4.6 Simple Linear Regression Test

From the results of the urji above, it can be smelted in various ways.

1) The result of the coefficient of the constant is 7,417, which is a positive value, indicating that the compliance of taxpayers (Y) will increase by 7,417, if there is no matching of the population identification number as the Taxpayer Identification Number (X).

2) The regression coefficient of matching the Population Identification Number (NIK) as the Taxpayer Identification Number (NPWP) (X) of 0.551 indicates that the compliance of taxpayers will increase by 0.551 if the matching of the Population Identification Number (NIK)

as the Taxpayer Identification Number (NPWP) increases by 1%. And if the matching of the Population Identification Number (NIK) as the Taxpayer Identification Number (NPWP) decreases by 1%, then the taxpayer's compliance decreases by 1%.

4.7 Discussion

Based on the results of the tester and data analysis carried out, the hypothesis in the study is the effect of matching the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) on taxpayer compliance (PPh OP Article 21 Employee at the Social Security Organizing Agency for Employment in Besuki Raya) was obtained that there was a positive influence between the matching of the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) on taxpayer compliance, which means that the simultaneous or entire H1 hypothesis is accepted. This means that the better the matching of the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) carried out by

5. CONCLUSION

Based on this study using a quantitative method on the effect of matching the population master number or NIK, as a taxpayer identification number on the compliance of employees with income tax OP article 21 at the employment social security administration agency in Besuki Raya, it can be concluded that the matching variable with the population identification number as the taxpayer identification number has a significant effect on taxpayer compliance, This provides support for hypothesis one which states that the deletion of the Population Identification Number as a Taxpayer Identification Number is subject to taxpayer compliance. This has also been answered by previous research conducted by estevania angel gloria (2024) which said that the use of the master number as a taxpayer identification number has a positive and significant effect on taxpayer compliance.

Employees at the Employment Social Security Organizing Agency in Besuki Raya, the higher the taxpayer's compliance. This shows that the matching of the Population Identification Number (NIK) as the Taxpayer Identification Number (NPWP) is one of the important factors in improving taxpayer compliance.

This research is in line with research conducted by Erstervania Angel Gloria (2024) who said that the matching of the Population Identification Number (NIK) as a Taxpayer Identification Number (NPWP) has a positive and significant obligation to face mandatory regulations. The matching of NIK into NPWP makes it easier to identify which customers are included in the category of Taxable Entrepreneurs (PKP) or non-PKP. In terms of tax administration efficiency, this matching has helped the tax administration department in making tax invoices and reporting them. Because of the direct compatibility between NIK and NPWP data that is integrated into the company's system, the customer data verification process becomes faster and more accurate

Deletion of NIK on NPWP Makes it easier for companies to identify which customers are included in the category of entrepreneurs why invite or non-entrepreneurs why invite. In terms of tax administration efficiency, this matching assists the tax administration department in creating tax invoices and reporting them. Due to the direct compatibility between NIK and NPWP which is integrated into the company's system, the process of verifying customer data becomes faster and more accurate.

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