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User Adoption and Benefit of Single Identity Number (Empirical Study from Directorate General of Tax)

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Abstract: The purpose of this research is to analyze the variables affecting user adoption of the Single Identity Number and the benefits derived from it. The adoption variables include user convenience, social influence, performance expectancy, facilitating conditions, trust in the internet, trust in the government, and societal culture. The benefit variables were taxpayer compliance, tax revenue, and public satisfaction. This quantitative study used incidental sampling for sample collection and used Structural Equation Modeling (SEM) analysis with Partial Least Square (PLS) statistical methods. The results of this study indicate that user convenience, social influence, performance expectancy, facilitating conditions, trust in the internet, trust in the government, and societal culture have a significant positive effect on the intention to integrate NIK (National Identity Number) and NPWP (Taxpayer Identification Number). Furthermore, the intention to integrate NIK and NPWP has a significant positive impact on the intention to pay taxes, tax compliance and public satisfaction.

Keywords: single identity number, user adoption, benefit, tax administration, tax number, national identity number.

INTRODUCTION

Indonesia lags behind other countries in integrating population numbers. Many industrial countries have adopted this idea, such as the United States with its Social Security Number system. Malaysia has also introduced a unique and multifunctional card called MyKad. MyKad integrates several functions, including government services, driver's licenses, and e-commerce payment capabilities, into one platform (Fadil, 2011). This backwardness has also negatively impacted Indonesia's attractiveness to international investment. Indonesia's reputation as a country with many platforms is undeniably influenced by its complex bureaucracy. The proliferation of detrimental administrative procedures further highlights the current weaknesses in public services (Maslihatin, 2016).

The government, along with the House of Representatives (DPR), enacted Law Number 7 of 2021 on the Harmonization of Tax Regulations (HPP) on October 29, 2021. Through a constructive and dynamic process, the government and the DPR reformed several tax

provisions. One of the key points was the integration of the National Identity Number (NIK) and the Taxpayer Identification Number (NPWP). So far, Indonesia has not effectively adopted the idea of administrative simplicity. This is evident from the increasing number of identity cards individuals are required to possess due to the lack of a Single Identity Number (SIN) system. The mandatory cards include the Identity Card (KTP), Driver's License (SIM), Taxpayer Identification Number (NPWP), Social Security Agency (*Badan Penyelenggara Jaminan Sosial*), hereinafter abbreviated as BPJS, Automated Teller Machine (ATM) Card, BPJS for Employment Card, and others.

To embrace the idea of simplicity and efficiency in tax administration functions, the government intends to merge the tax database with the population database into a single unified identity number (Arief, 2021). The implementation of the Single Identity Number (SIN) system is expected to reduce reliance on multiple cards and simplify administrative processes. The increase in the number of managed taxpayers will be accompanied by an increase in tax revenue. Unfortunately, so far there has been no scientific research on the use of NIK as NPWP in Indonesia. This is because the regulations regarding the use of NIK as NPWP will only be released in 2022. Figure 1 shows the development of the integration of NIK and NPWP that has not met the target.

No	Unit Kerja	Data Update								Saluran Pemutakhiran		
		WP OP WNI	Valid			Belum Valid			% Valid	DJP Online	Petugas	Total
			Pemutakhiran Tim KPDJP	Pemutakhiran WP dan KPP/KP2KP	Total Valid	Perlu Dikonfirmasi	Perlu Dimutakhirkan	Total Belum Valid				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	KANWIL DJP	1,226,803	885,828	111,115	996,943	8,851	221,009	229,860	81,26	36,941	74,174	111,115
2	*NASIONAL*	71,444,146	54,118,046	3,586,947	57,704,993	1,123,494	12,615,657	13,739,151	80,77	1,691,980	1,894,967	3,586,947
Sumber : Mandor, 2 Oktober 2023 pukul 12.30 WITA												

Figure 1: Development of NIK and NPWP Integration (up to November 2023).
Source: Internal Directorate General of Taxation

The adoption of e-Government by the public is necessary. A single identity number will continue to be developed based on the needs of the community; therefore, it is essential to study what influences public adoption of e-Government. Based on the above considerations, the author aims to examine whether the integration of the National Identity Number (NIK) and the Taxpayer Identification Number (NPWP) for individual taxpayers meets the Government Adoption Model and the principle of benefits.

LITERATURE REVIEW

Single Identity Number

The Single Identity Number (SIN) system is an individual identification system that encompasses personal data, financial information, asset ownership details, and more (Andry, 2020). In the United States, SIN is referred to as the Social Security Number (SSN).

Government Adoption Model

One paradigm for understanding the relationship between public acceptance and the implementation of e-Government is the Government Adoption Model (GAM). This model refers to the extent to which the public is willing to understand, accept, and utilize the e-Government system (Ajzen & Fishbein).

Hypothesis and Conceptual Framework

The research hypotheses are as follows:

H1: User convenience has a significant effect on the intention to integrate NIK and NPWP.

H2: Performance expectancy has a significant effect on the intention to integrate NIK and NPWP.

H3: Trust in the internet has a significant effect on the integration of NIK and NPWP.

H4: Trust in the government has a significant effect on the intention to integrate NIK and NPWP.
H5: Facilitating conditions have a significant effect on the intention to integrate NIK and NPWP.
H6: Social influence has a significant effect on the intention to integrate NIK and NPWP.
H7: Societal culture has a significant effect on the intention to integrate NIK and NPWP.
H8: The intention to integrate NIK and NPWP has a significant effect on the intention to pay taxes.
H9: The intention to integrate NIK and NPWP has a significant effect on tax compliance.
H10: The intention to integrate NIK and NPWP has a significant effect on public satisfaction.

Figure 2. Conceptual Framework

METHOD

The research workflow includes instrument development, data collection, and data analysis.

Instrument development

The indicators in this research are as follows;

Table 1. Variable Indicators

No	Variable	Indicator
1	Intention to integrate NIK and NPWP	a. Intention to act currently (Latuperissa, 2020)
	Latuperissa (2020)	b. Intention to act in the future
		c. Recommending to others
2	Ease of Use	a. Easy to learn
	(Latupeirissa et al, 2020)	b. Easy to perform
		c. Becoming skilled
3	Performance Expectancy	a. Time-saving
	(twinomurinzi et al, 2018)	b. Cost-saving
		c. Efficiency
4	Trust in the Internet	a. Trust in government services through the Internet (Kurfali, 2017)

No	Variable	Indicator
	(Kurfali, 2017)	b. Technically and legally adequate protection of information and personal data
		c. General trust in government services through the internet
		d. Trust in Internet security protocols and protection
5	Trust in the Government	a. Trust in the ministry or organization (Kurfali, 2017; Nulhusna, 2017)
	(Kurfali, 2017) (Nulhusna, R. , 2017)	b. Trust in the ministry's or organization's ability to support the integration of NIK and NPWP effectively and securely
		c. Trust in the competence of officials
		d. Trust that public interest and welfare are the government's highest priorities
6	Facilitating Conditions	a. Resources to access
	(Twinomurinzi et al .2018)	b. Knowledge to access
7	Social Influence	a. Peer influence in using services
	(Kurfali, 2017)	b. Influence of the surrounding environment in using services
		c. Influence of seniors or superiors in using services
8	Societal Culture	a. Spiritualism
	Kurfali (2017) and Twinomurinzi (2018)	b. Habit
		c. Communalism
9	Intention to Pay Taxes	a. Intention to pay taxes on time
	(Vanessa et al .2009)	b. Intention to pay taxes according to regulations
		c. Intention to pay taxes in accordance with local rules
10	Tax Compliance	a. Ease of reporting
	(Sitompul et al, 2022)	b. Simplification of administration
		c. Increased reporting
11	Public Satisfaction	a. Satisfaction with the outcome
	(Aranyossy, 2022)	b. Satisfaction with the process
		c. Satisfaction with the time
		d. Satisfaction with the cost

Data Collection

The maximum sample size in SEM is 200; therefore, the researcher determined that 200 samples are needed to complete this investigation. The Incidental Sampling technique was used in this research. Anyone who happens to meet the researcher by chance and fits as a data source can be used as a sample. Tabel 2 is an overview of the respondents based on age groups:

Table 2. Respondent Characteristics Based on Age Group

Age Group	Responses	
Below 14 Years	0.00%	0
15-25 Years	17.62%	34
26-47 Years	69.95%	135
48-59 Years	11.40%	22
60 Years and Above	1.04%	2
	Total	**193**

From Table 3, it is known that the largest proportion of respondents falls within the age range of 26-47 years, comprising 69.95%, followed by the age range of 15-25 years at 17.62%, as shown in Table 2. These respondent characteristics align with the Indonesian population, which is dominated by the Millennial and Generation Z cohorts. Based on the education level of respondents, it was found that the majority of respondents have a Diploma or Bachelor's degree, with a percentage of 68.55%, as shown in Table 3.

Table 3. Respondent Characteristics Based on Education Level

Education Level	Responses	
High School or Lower	17.62%	34
Diploma or Bachelor's	58.55%	113
Postgraduate (Master's/PhD)	23.83%	46
	Answered	**193**

Data Analysis

The analysis in this study used the SEM model through SmartPLS 3 with the Structural Equation Modeling Partial Least Squares (SEM-PLS) method, which consists of outer model analysis and inner model analysis. These steps, when depicted in a flowchart, are shown in Figure 3.

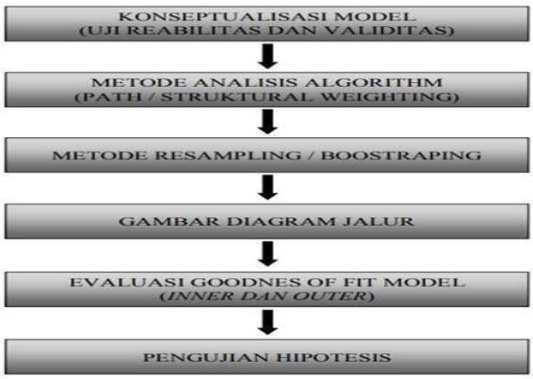

Figure 3. Steps of Partial Least Squares Analysis

RESULTS AND DISCUSSION

The development of the outer model in this study is shown in Figure 4. Based on the following table, it is indicated that the outer loading value of each indicator has an outer loading value > 0.7. Therefore, all indicators can be used in the research.

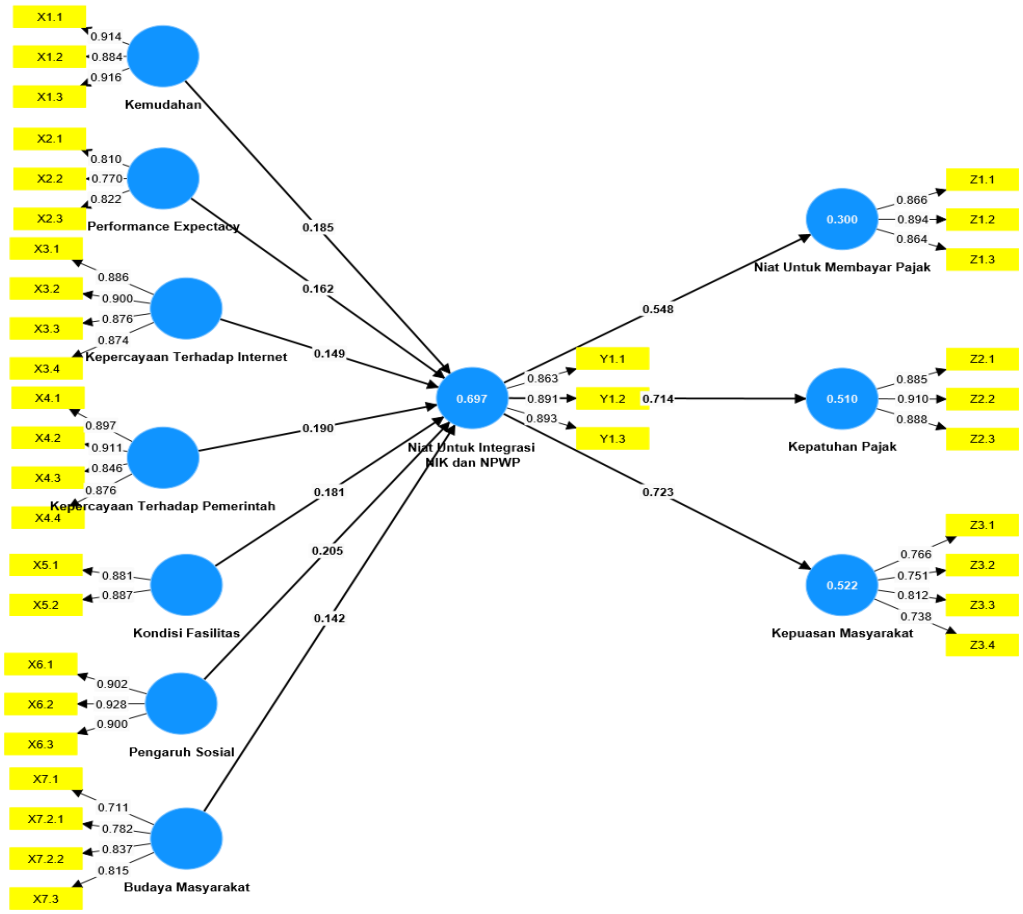

Figure 4. Outer Model Testing

The table 4 shows that each variable has an Average Variance Extracted (AVE) value exceeding 0.5. Therefore, each variable applied in this research has the capacity to reflect the latent variables they represent. Consequently, all these variables can be used in this study.

Table 4. Average Variance Extracted (AVE) Values

Variable	Average Variance Extracted (AVE)
X1 Ease of Use	0.818
X2 Performance Expectancy	0.642
X3 Trust in the Internet	0.782
X4 Trust in the Government	0.779
X5 Facilitating Conditions	0.782
X6 Social Influence	0.828
X7 Societal Culture	0.620
Y Intention to Integrate NIK and NPWP	0.779
Z1 Intention to Pay Taxes	0.765
Z2 Tax Compliance	0.800
Z3 Public Satisfaction	0.589

From Table 5, the correlation values between the variables are higher than the values with other variables. This implies that the testing based on the Fornell-Larcker Criterion has been successfully met.

Table 5. Fornell-Larcker Criterion Test

Variable	X1	X2	X3	X4	X5	X6	X7	Y	Z1	Z2	Z3
Ease of Use	0.905										
Performance Expectancy	0.277	0.801									
Trust in the Internet	0.357	0.469	0.884								
Trust in the Government	0.205	0.344	0.382	0.883							
Facilitating Conditions	0.300	0.482	0.651	0.445	0.884						
Social Influence	0.146	0.454	0.360	0.450	0.485	0.910					
Societal Culture	0.129	0.566	0.445	0.406	0.420	0.409	0.788				
Intention to Integrate NIK and NPWP	0.424	0.609	0.618	0.571	0.655	0.591	0.561	0.882			
Intention to Pay Taxes	0.146	0.308	0.308	0.422	0.384	0.399	0.297	0.548	0.875		
Tax Compliance	0.317	0.453	0.495	0.558	0.492	0.436	0.406	0.714	0.698	0.894	
Public Satisfaction	0.292	0.511	0.547	0.572	0.607	0.442	0.512	0.723	0.375	0.679	0.767

Based on the data presented in Table 6, all indicators have VIF values of less than 5. Therefore, it can be concluded that there are no multicollinearity issues among the variables in the construct.

Table 6. Collinearity Statistics (VIF) Results

No	Indicator	VIF Value	Status	No	Indicator	VIF Value	Status
1	X1.1	2.508	Valid	19	X6.3	4.714	Valid
2	X1.2	2.710	Valid	20	X7.1	3.838	Valid
3	X1.3	2.656	Valid	21	X7.2.1	4.404	Valid
4	X2.1	1.455	Valid	22	X7.2.2	4.387	Valid
5	X2.2	1.318	Valid	23	X7.3	4.801	Valid
6	X2.3	1.583	Valid	24	Y1.1	3.510	Valid
7	X3.1	2.800	Valid	25	Y1.2	3.708	Valid
8	X3.2	2.987	Valid	26	Y1.3	4.642	Valid
9	X3.3	2.540	Valid	27	Z1.1	3.213	Valid
10	X3.4	2.512	Valid	28	Z1.2	2.462	Valid
11	X4.1	2.812	Valid	29	Z1.3	3.005	Valid
12	X4.2	3.387	Valid	30	Z2.1	2.749	Valid
13	X4.3	2.356	Valid	31	Z2.2	2.655	Valid
14	X4.4	2.586	Valid	32	Z2.3	2.914	Valid
15	X5.1	1.465	Valid	33	Z3.1	1.748	Valid
16	X5.2	1.465	Valid	34	Z3.2	1.731	Valid
17	X6.1	2.631	Valid	35	Z3.3	2.204	Valid
18	X6.2	3.229	Valid	36	Z3.4	1.939	Valid

Based on the data presented in Table 7, it is evident that the SRMR value for the saturated model is 0.055, which is less than 0.080, and for the estimated model, it is 0.072, which is also less than 0.080. Based on this comparison, it can be concluded that the constructed model meets the model feasibility standards and can be considered fit.

Table 7. Model Fit Output

	Saturated Model	*Estimated Model*
SRMR	0.055	0.072
d_ULS	2.022	3.465
d_G	1.232	1.427
Chi-Square	1262.365	1376.488
NFI	0.739	0.716

The inner model refers to the part of Structural Equation Modeling (SEM) analysis that deals with the relationships between latent variables or constructs. In this study, the inner model analysis involves the use of various methods, including R Square testing, T Statistic for hypothesis testing, and Q Square measurement.

Table 8. R Square Test Results

Variable	R Square	R Square Adjusted
Intention to Integrate NIK and NPWP	0.697	0.685
Intention to Pay Taxes	0.300	0.296
Tax Compliance	0.510	0.507
Public Satisfaction	0.522	0.520

Based on Table 8, it can be concluded that the variable Intention to Integrate NIK and NPWP is affected by its independent variables by 0.697 or 69.7%, while the remaining 30.3% is affected by other variables not included in this study. Furthermore, the variable Intention to Pay Taxes is affected by the variable Integration of NIK and NPWP by 30%, while the remaining 70% is affected by other variables not included in this study. Then, the variable Tax Compliance is affected by the variable Integration of NIK and NPWP by 51%, while the remaining 49% is affected by other variables not included in this study. Finally, the variable Public Satisfaction is affected by the variable Integration of NIK and NPWP by 52.2%, while the remaining 47.8% is affected by other variables not included in this study.

F Square (f^2) is a measure used in the context of Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis to assess the extent to which an exogenous (structural) variable affects a dependent (endogenous) variable in the research model. According to Garson (2016), the explanation of F Square (f^2) values is as follows:

- $f^2 \leq 0.02$: Very small effect or no significant effect.
- $0.02 < f^2 \leq 0.15$: Small effect.
- $0.15 < f^2 \leq 0.35$: Medium effect.
- $f^2 > 0.35$: Large effect.

The Effect size (f^2) values in this study are explained in Table 9.

Table 9. F Square (f^2) Test Results

Construct	F Square	Interpretation
Ease of Use → Intention to Integrate NIK and NPWP	0.094	Small effect
Performance Expectancy → Intention to Integrate NIK and NPWP	0.048	Small effect
Trust in the Internet → Intention to Integrate NIK and NPWP	0.037	Small effect
Trust in the Government → Intention to Integrate NIK and NPWP	0.082	Small effect
Facilitating Conditions → Intention to Integrate NIK and NPWP	0.051	Small effect

Construct	F Square	Interpretation
Social Influence → Intention to Integrate NIK and NPWP	0.090	Small effect
Societal Culture → Intention to Integrate NIK and NPWP	0.039	Small effect
Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.429	Large effect
Intention to Integrate NIK and NPWP → Tax Compliance	1.040	Large effect
Intention to Integrate NIK and NPWP → Public Satisfaction	1.093	Large effect

Hypothesis testing in SmartPLS is conducted through Path coefficients, which are used to determine the magnitude and direction of the effect of independent variables on dependent variables. The results of the path coefficients testing are presented in Table 10.

Tabel 10. Hasil Uji Hipotesis

Construct	Original Sample (O)	T Statistics (|O/STDEV|)	*P Values*	Hypothesis	Interpretation
Ease of Use → Intention to Integrate NIK and NPWP	0.185	3.432	0.001	H1	Accepted
Performance Expectancy → Intention to Integrate NIK and NPWP	0.162	2.201	0.028	H2	Accepted
Trust in the Internet → Intention to Integrate NIK and NPWP	0.149	2.349	0.019	H3	Accepted
Trust in the Government → Intention to Integrate NIK and NPWP	0.190	2.170	0.030	H4	Accepted
Facilitating Conditions → Intention to Integrate NIK and NPWP	0.181	3.233	0.001	H5	Accepted
Social Influence → Intention to Integrate NIK and NPWP	0.205	2.671	0.008	H6	Accepted
Societal Culture → Intention to Integrate NIK and NPW	0.142	2.601	0.009	H7	Accepted
Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.548	5.858	0.000	H8	Accepted
Intention to Integrate NIK and NPWP → Tax Compliance	0.714	10.494	0.000	H9	Accepted
Intention to Integrate NIK and NPWP → Public Satisfaction	0.723	13.378	0.000	H10	Accepted
Ease of Use → Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.101	2.937	0.003	H11	Accepted
Ease of Use → Intention to Integrate NIK and NPWP → Tax Compliance	0.132	3.089	0.002	H12	Accepted
Kemudahan → Intention to Integrate NIK and NPWP → Public Satisfaction	0.133	3.364	0.001	H13	Accepted
Performance Expectancy → Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.089	2.058	0.040	H14	Accepted
Performance Expectancy → Intention to Integrate NIK and NPWP → Tax Compliance	0.116	2.111	0.035	H15	Accepted
Performance Expectancy → Intention to Integrate NIK and NPWP → Public Satisfaction	0.117	2.161	0.031	H16	Accepted
Trust in the Internet → Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.082	2.288	0.022	H17	Accepted

Construct	Original Sample (O)	T Statistics (|O/STDEV|)	*P Values*	Hypothesis	Interpretation
Trust in the Internet → Intention to Integrate NIK and NPWP → Tax Compliance	0.106	2.290	0.022	H18	Accepted
Trust in the Internet → Intention to Integrate NIK and NPWP → Public Satisfaction	0.108	2.294	0.022	H19	Accepted
Trust in the Government → Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.104	1.964	0.050	H20	Accepted
Trust in the Government → Intention to Integrate NIK and NPWP → Tax Compliance	0.136	2.112	0.035	H21	Accepted
Trust in the Government → Intention to Integrate NIK and NPWP → Public Satisfaction	0.137	2.029	0.043	H22	Accepted
Facilitating Conditions → Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.099	2.732	0.006	H23	Accepted
Facilitating Conditions → Intention to Integrate NIK and NPWP → Tax Compliance	0.129	3.233	0.001	H24	Accepted
Facilitating Conditions → Intention to Integrate NIK and NPWP → Public Satisfaction	0.131	3.158	0.002	H25	Accepted
Social Influence → Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.113	2.136	0.033	H26	Accepted
Social Influence → Intention to Integrate NIK and NPWP → Tax Compliance	0.147	2.523	0.012	H27	Accepted
Social Influence → Intention to Integrate NIK and NPWP → Public Satisfaction	0.148	2.680	0.007	H28	Accepted
Societal Culture → Intention to Integrate NIK and NPWP → Intention to Pay Taxes	0.078	2.520	0.012	H29	Accepted
Societal Culture → Intention to Integrate NIK and NPWP → Tax Compliance	0.101	2.685	0.007	H30	Accepted

CONCLUSION

The results of this study show that in terms of user adoption, factors such as Ease of Use, Performance Expectancy, Trust in the Internet, Trust in the Government, Facilitating Conditions, and Societal Culture have a significant positive effect on the Intention to Integrate NIK and NPWP. The higher these factors, the higher the intention to integrate NIK and NPWP. On the benefits side, the Intention to Integrate NIK and NPWP has a significant positive effect on the perception of Tax Compliance, tax revenue perception, and Public Satisfaction. The higher the Intention to Integrate NIK and NPWP, the stronger the related factors.

To increase the integration rate of NIK and NPWP, the Directorate General of Taxation can enhance the factors that have the greatest impact on user adoption, namely, the ease of the NIK and NPWP integration process, increasing social influence towards NIK and NPWP integration, and boosting trust in the ministry and organizations.

The public is satisfied with the Single Identity Number policy, allowing the central government to increase the application of the Single Identity Number across other ministries and agencies. It would be highly beneficial for the public if the Single Identity Number could be applied to driver's licenses, vehicle registration certificates (STNK), Health Social Security Agency (BPJS Kesehatan), and other services.

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