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Synchronization NIK to NPWP, Challenges to the Tax Payment System

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Abstract: The research was conducted with a sample of MSME (Small and Medium Enterprises) business actors who carry out culinary business activities. The research conducted observations with the aim of finding out how much respondents responded to the modernization of the tax administration system with the synchronization of NIK and NPWP. The research uses qualitative methods with research stages so that it produces output that can be accounted for. The questionnaire that could be processed was 81 respondents. Research states that respondents gave a choice on a scale of 5 for modernizing the tax administration system at 66.67% and synchronization NIK with NPWP at 33.33%. The public is aware of the new regulations from the DJP, but socialization needs to be carried out consistently with various media so that the public understands that every new regulation made is aimed at the welfare of the community.

Keyword: System Two, Synchronizations Three, Taxation

INTRODUCTION

Synchronization the Population Identification Number (Kartu Tanda Penduduk / NIK) with the Taxpayer Identification Number (NPWP) is an important step in the tax administration system. The data validation process between NIK and NPWP automatically synchronizes taxpayers and facilitates monitoring by the Directorate General of Taxes (DJP) in supervising the obligations of Individual Taxpayers.

In the increasingly complex world of tax administration, synchronization NIK to the Taxpayer Identification Number (NPWP) is something that is inevitable. This is an important key to ensuring that every tax transaction is carried out by individuals or entities who actually have tax obligations. Without proper matching, the risk of confusion and potential errors in the tax payment and reporting process is very large. The importance of synchronization NIK to NPWP does not only lie in administrative needs. It's about ensuring that every dollar of tax collected by the government is spent properly and fairly. As stated by (PANRB, 2024), this synchronization is an important prerequisite before implementing the Core System of Tax Administration (PSIAP), where NIK will act as a common identifier. With this update, the

government is trying to create a single identity system or Single Identity Number (SIN) which contains important information about individuals, including personal data, finances, asset ownership, and so on (Tobing & Kusmono, 2022). Interestingly, the SIN concept is not new on the international stage. In the United States, they have known it as the Social Security Number (SSN) since 1935. The SSN has become a pillar in tax and social security administration in that country. Through SSN, the United States government can track and manage its citizens' data efficiently and effectively

METHOD

Population and Sample

The population of this study are individual taxpayers who carry out culinary business activities on Food Street on every Sunday or national holiday in Wanayasa District, Purwakarta Regency. This location is a location that is categorized as one of the tourism zones in Purwakarta district. Food Street is a favourite place for culinary fans, especially during the fasting month or what we often know as ngabuburit.

Data Analysis Techniques

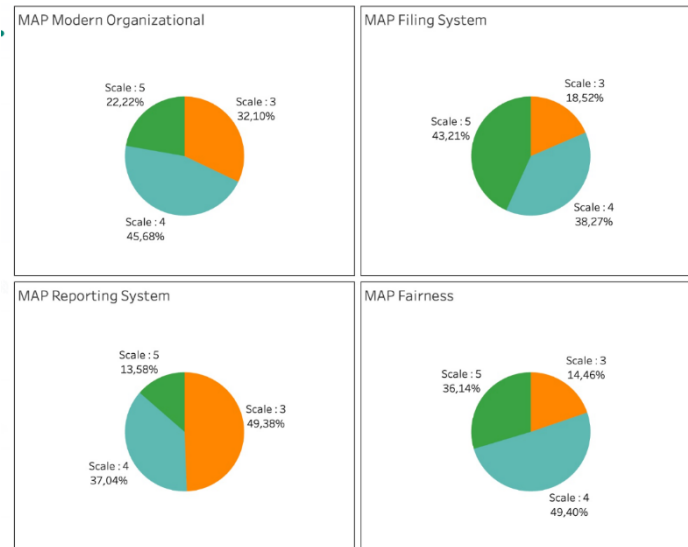
This research uses quantitative data which is analysed using qualitative methods. The data will be processed to get an overview of a phenomenon in society (Sugiyono, 2018). Research data will be analyzed in stages

1. Collecting data using interview and questionnaire methods in hard copy and soft copy form via Google Form. Chairs are divided using a Likert scale to measure the attitudes held by respondents and see the perceptions of respondents or groups so as to get the right answer (Sugiyono, 2019) with a scale of 1-5, namely 1 (strongly disagree) to a scale of 5 (strongly agree) in the form of positive questions.
2. Carry out data reduction by compiling, sorting and removing irrelevant and redundant data. The questionnaire data contains several indicators as in Figure 1 and Figure 2, which are indicators of the modernization of the tax administration system and indicators of synchronization NIK with NPWP.
3. Conduct analysis using qualitative methods. The method in this research tends to use the ethnographic method, which is a type of research to understand meaning and socio-culture in a society that has diversity, studying differences, community interactions and social impacts. (Sugiarto, 2017). Data was analyzed by identifying themes and concepts using Tableau analysis tools to link them to relevant theories (Husadha et al., 2021).
4. Present the results in narrative form to support the findings (Bahri, 2018).
5. Draw conclusions from the results of the analysis.

RESULT AND DISCUSSION

Of the 150 questionnaires distributed to respondents, 102 questionnaires were returned and after reduction, there were only 81 questionnaires from respondents that could be analysed. The respondent profile is Individual Taxpayers (WPOP) in the research area who have already reported a Personal Tax Return and are of adult age and have an ID card (NIK).

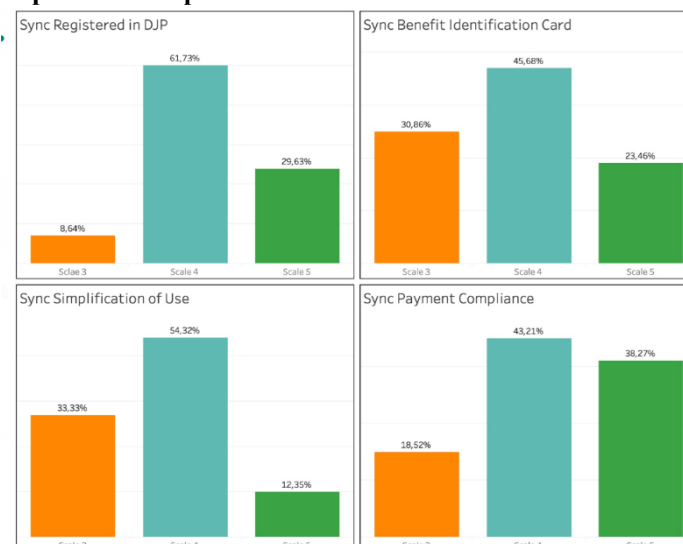
Modernization of the Tax Administration System

Figure 1. Respondents' responses to the Modernization of the Tax Administration System


In Figure 1, it can be says that the respondents' responses in response to the Modernization of tax administration from a modern organizational perspective strongly agree 22.22%, Agree 45.68%, Neutral 31.10%. In terms of modern filing systems, strongly agree 43.21%, Agree 38.27%, Neutral 18.52%. In terms of modern reporting systems, strongly agree 13.58%, Agree 37.04%, Neutral 49.38%. In terms of a fair system, strongly agree 36.14%, Agree 49.40%, Neutral 14.46%

Tax modernization is very important because it plays a crucial role in ensuring efficiency, transparency and optimization of tax revenues. Operational efficiency is one of the advantages of implementing a modern tax administration system, the administration process becomes faster and more efficient. Data becomes more accurate, transparent and makes monitoring easier.

Synchronization NIK to NPWP

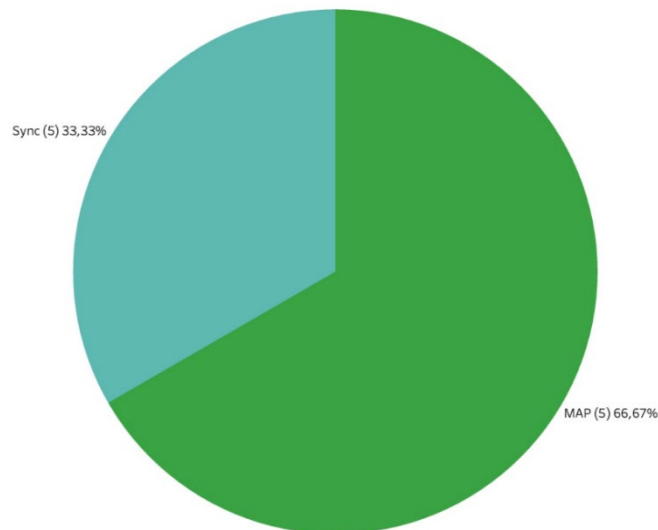
Figure 2. Respondents' responses to the Modernization of the Tax Administration System


In Figure 2 it can be said that the respondents' responses in response to synchronization NIK with NPWP in terms of synchronizing registration at the Directorate General of Taxes strongly agree 29.63%, Agree 61.73%, Neutral 8.64%. In terms of the benefits of matching,

strongly agree 23.46%, Agree 45.68%, Neutral 30.86%. From a simplification perspective, strongly agree 12.35%, Agree 54.32%, Neutral 33.33%. In terms of payment compliance, strongly agree 38.27%, Agree 43.21%, Neutral 18.52%

Respondents responding to the NIK and NPWP synchronization questionnaire gave the highest choice on the agree scale compared to the strongly agree scale. However, there were no respondents who chose scale 1 or scale 2, meaning that the majority of people already understand several things related to tax regulations even though they are not optimal and there is a need to educate the public consistently.

Figure 3. Respondents' responses to the modernization of the tax administration system and synchronization NIK to NPWP



In Figure 3, overall 33.33% of respondents as taxpayers strongly agree that NIK and NPWP are matched, 66.67% strongly agree that modernization of the tax administration system is carried out.

Of all respondents, it turns out that more people strongly agree with the modernization of the tax system by 66.67% compared to synchronization NIK with NPWP. From the results of interviews as support for the results of observations, respondents did not understand the importance of matching. Synchronization is considered more in the interests of regulators. By synchronization all transactions which previously only used NPWP which could be monitored by the tax authorities to all transactions which used NIK and NPWP which could be monitored. Such conditions certainly require more intense outreach with various media to build public understanding that synchronization is important for sustainability and orderly tax administration. There were no taxpayers in the questionnaire who chose to strongly disagree or disagree, meaning that the respondents already understood the importance of the tax administration system and matching, although not 100% really understood it. Taxpayers are more supportive of the modernization of the tax administration system because the benefits for taxpayers are directly visible, such as making reporting easier, making it easier to see filings in the reporting system, making it easier to calculate tax obligations.

CONCLUSION

Taxpayers' understanding regarding modernizing the tax administration system and synchronization NIK to NPWP is good. Socialization needs to be carried out consistently and on target to provide education to the public that the programs carried out by the government with the issuance of new regulations in the field of taxation are intended for the welfare of the

community.

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