

Increasing The Efficiency Of The Treasurer's Work Through The Matching Of NIK And NPWP In The Environment Of Semarang State University

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Abstract

The goal of this study is to provide all taxpayers in the Semarang State University region with up-to-date information on the policies of the Directorate General of Taxation (DGT). This will enable them to provide their opinions and justifications for fulfilling their individual tax obligations through matching NIK and NPWP, thereby increasing the treasurer's capacity for activity. This study employs a quantitative technique and survey procedures to conduct descriptive research. Basic information was utilized in the research. The data from this study shows that 200 WPOP employees of Semarang State University completed the questionnaires, which were distributed to them directly beginning on January 2, 2024. There were 200 respondents, according to the information the researchers received after distributing the questionnaire. PLS SEM will be used to process the information. Since distribution was done directly in this study, it is a mix method study using both quantitative and qualitative data. And that is to choose a sample from the population that was obtained, which consists of workers in the Semarang State University Area who range in age from 20 to 50. According to the study's findings, the NIK and NPWP matching from the treasurer's socialization is suitable and complies with the rules.

Keywords

Matcing; NIK; NPWP; Taxes

INTRODUCTION

Basically, people with long-term but definite methodical rules have begun to abandon things that are considered natural and conventional. Simplicity is one of the desires that must be fulfilled, one way is by using technology which has become sophisticated in this era of the 5.0 factory revolution. Simplicity is defined as a kind of atmosphere when something is not simple and can be understood or tried easily (Yasa et al., 2021). Furthermore, he also explained

that when someone simplifie something, that simplification will eliminate the atmosphere that creates noise and can facilitate the rules of procedures in the natural environment.

Based on the Online Tax website, it is known that the level of taxpayer compliance has decreased during the Covid-19 epidemic. Tax revenues are still facing depreciation because there are industries facing bankruptcy due to the High Cost Social Disbursement set by the Government to prevent the spread of

Covid-19, but at the same time as the suspension Social divisions are of great value, aspects of factory business are starting to experience escalation and tax revenues are starting to experience significant escalation both in nominal amounts and as a percentage of the total state income(Darmayasa et al., 2020). However, on the other hand, the percentage of taxpayers is very small compared to the total number of citizens in Indonesia. This convinces the Indonesian people to pay and be aware that taxes are very small. Another thing that causes the low number of Indonesian people to pay and provide tax information is because people complain about the hassle of registering for administrative purposes due to the many cards required for registration, such as KTPs, NPWP cards, Family Cards and various other cards. If the requested card requirements are not brought, registration for administrative purposes cannot be processed. Currently, people have a lot of personal evidence such as NIK, NPWP, passport number, ID card number SIM, BPJS body number, bank account number, telephone number and other personal proof numbers which, when added up, can reach 40 personal proof numbers. It is these complaints from residents that are urging the authorities to make the latest innovation, namely turning NIK into NPWP.

The latest innovation from the government regarding the matching of NIK to NPWP was inaugurated simultaneously on July 19 2022 and the transition method will run in installments until the end of 2023 and will be implemented in full simultaneously on January 1 2024. NIK consumption acts like NPWP is an innovation which has benefits for the community, for the Directorate General of Taxes (DGT), for state income in the usual way, and potentially for the Directorate General of State Assets (DJKN) in the future. With the determination of NIK to become NPWP, it allows Indonesian citizens who are 18 years old and have income above PTKP to be able to provide information and pay taxes to the state. It is hoped that the government can match or integrate NIK into NPWP to be useful for the public so that people do not need to use many cards such as NIK cards, NPWP cards and various other cards when registering for administrative purposes. By matching NIK to NPWP, a Single Identification Number (SIN) will be granted, so that for administrative purposes, people only need to bring 1 card, namely the KTP. The authorities hope that through this innovation they can increase tax compliance. This government innovation has given rise to the latest problem, namely the emergence of an unfavorable stigma among citizens if citizens who are 18

years old are required to pay and report taxes even though they have no income, meanwhile this stigma is not true. This unfavorable stigma has negative consequences for the government's efforts to improve tax discipline. The factors are the low level of education or knowledge of citizens and the lack of socialization by the authorities regarding the matching of NIK to NPWP. The principle of moderation has not been well implemented in Indonesia. The exception that can be accepted is the number of cards that each person must have because the Single Identity Number (SIN) system has not yet been implemented. Cards that must be owned include KTP, SIM, NPWP, BPJS employment card, ATM card, and many more. Carrying a card is considered to be a burden, especially if you run out of legal wallets like a place to store the card.

The method of making a card return will take a long time and consume energy and money (Ginting, M, 2021). In connection with taxation, Taxpayers are required to have a personal proof card known as Taxpayer's Main Number (NPWP). Taxpayers require NPWP as personal proof in tax administration, as is also stated in Article 1 of Law No. 16 of 2000, which has also been recently replaced by Law No. 7 of 2021, regarding similarities in tax regulations. There are also NPWPs that actually have information that is close to the information contained in the KTP, SIM,

KK, and other personal identification cards. The data contains numeric points such as nickname, destination, and date of birth (Madya Putra Yaumil Ahad & Nugraha Barsei, 2023)

The administrative system that is commonly interpreted by Simon (1916-2001) in his book entitled administrative behavior legal is like a situation where many roles arise to the point that it requires effort from several people to carry it out, the group that works is always analytical.

As time goes by accompanied by an increase in the number of Taxpayers, the Directorate General of Taxes (DJP) certainly has more and more obligations and must always be systematic. Therefore, to fulfill the basic principles of simplicity and systematic competence in tax administration, the authorities plan to implement integration between tax information bases and population information bases into a single personal proof number (Newell et al., 2007). The Single Identity Number (SIN) system is expected to reduce the use of various types of cards. The method of integration between basic tax information and basic population information is expected to help the DGT carry out tax discipline supervision. With the integration of this information, citizens can save the duration, energy and costs that might be incurred in processing NPWP. It is important to know that it is important to reduce tax-related costs to the maximum

so that capacity in managing tax duties can increase (Sihombing & Alestiana, 2020)

In accordance with the determination of Article 2 part (1a) of Law No. 7 of 2021 concerning the Equivalence of Tax Regulations and PMK No. 112 or PMK. 03 or 2022 regarding NPWP for individual taxpayers, corporate taxpayers, and government institutional taxpayers, legally starting with the integration of NIK as NPWP. This innovation was determined on Tax Day 19 July 2022¹, the transition process will take place gradually until the end of 2023 and will be implemented in full on 01 January 2024.

The use of NIK as NPWP itself is an innovation that has many good benefits for citizens, for DJP and general state income, as well as the potential for DJKN in the future. Currently, citizens have lots of identification numbers, the Directorate General of Population and Civil Registration of the Ministry of Home Affairs has a Population Seed Number, the DJP of the Ministry of Finance has a NPWP, the Directorate General of Immigration of the Ministry of Law and Human Rights has a Passport Number, SIM Number, BPJS Agency Number, bank account number, telephone number, etc. The number can reach 40 personal proof numbers.

For the Government, this is confusing in population administration and for the citizens themselves it is also

burdensome because they have to remember many numbers for each need. The integration of NIK and NPWP is a very good initial stage, so that in the future residents will not need to carry NPWP cards and will only need to carry KTPs. The hope for the future is that other agencies can also carry out integration so that the Single Identification Number (SIN) is realized, of course with the implementation of the Individual Information Protection Law, citizens will feel comfortable. PPATK itself speculates that the shadow economy in Indonesia reaches 8.3% to 10% of GDP⁴, this has the potential to be used by irresponsible parties to carry out money laundering crimes or terrorist financing crimes. It is hoped that the integration of NIK into NPWP can help reduce the shadow economy, especially if in the future regulations on cash business separation can be issued, for example a maximum cash business of 100 million. Likewise, it is also known that based on OECD information, Indonesia's current tax ratio level is 10.1% of GDP, while in general, countries in the Asia Pacific Area are 19% of GDP⁵. By integrating the use of NIK into NPWP, it is determined that the base of tax revenue will be expanded, so that in the medium and long term it is hoped that tax revenue will increase. The application of using NIK as a NPWP will have extraordinary consequences, beyond the DJP and even the Ministry of Finance.

The simple benefit is that there is no longer a limit on whether a person is registered as subject to tax or not. The newly born child already has a NIK, so even if a valuable asset is registered by the parents under the name of the newly born child, it is always recorded by the DJP. Moreover, DJP also regularly receives information from Institutions, Agencies, Federations and other Parties (ILAP) so that in theory all information on valuable assets in Indonesia will be recorded by DJP.

This means that the NIK as NPWP must be taxed by individuals, among other things, as a trusted application of Law number 7 of 2021. Increasing relief for paying taxes, interconnecting various core systems, and creating efficient and efficient tax administration. Based on a memo from the Directorate General of Taxes, Ministry of Finance, 53 million NIKs have been validated as NPWPs until January 8 2023. This value is comparable to 69 million NIKs that have been validated. The role of activating the Population Identification Number (NIK) as a legal Taxpayer Identification Number (NPWP) for all Taxpayers, individuals in the community who have fulfilled both individual and fair requirements.

If the activation is not attempted independently by the Taxpayer, the NIK activation can be attempted by the Directorate General of Taxes (DJP) in a positional manner. This is also explained

in Article 2 part (4) of PMK 112 or 2022 that for Taxpayers for individuals who are members of the public, the Directorate General of Taxes (DGT) distributes NPWPs by activating the NIK based on the Taxpayer registration application or by position. Meanwhile, fair provisions are fulfilled if the tax item has received income or has a role in carrying out tax deductions or collection in accordance with the Income Tax Law.

After that, it is explained in the explanatory part of Article 2 part (3) of PP 50 or 2022 that people who already have a NIK are not immediately registered as Taxpayers before carrying out NIK activation. If the DGT obtains data that proves that the requirements are individual and fair. Tax has been granted, DJP can carry out NIK activation unilaterally without having to wait for a request from Taxpayer. There is also, it is explained in the explanatory part of Article 2 paragraph (1) PP 50 or 2022 that subjective requirements are fulfilled if the person has fulfilled the requirements according to the determination regarding tax points.

Based on the cases that have been reported, researchers have taken the initiative to carry out research activities related to increasing the capacity of Treasurer activities through matching NIK and NPWP in the Semarang State University area, which is intended to indirectly also provide socialization for Individual Taxpayers who have the

obligation to activate their Identification Number. Population (NIK) as a Taxpayer Identification Number (NPWP) and helps and accompanies individual taxpayers in completing the NIK and NPWP integration NIK Validation Method Rules.

This activity is an activity that helps individual taxpayers, especially those within Semarang State University, in matching their NIK and NPWP. Matching NIK and NPWP to apply for Individual Taxes yourself via an Online DJP account or the website www.pajak.go.id There is also using an online DJP account for co-workers so that they can understand how to load and validate NIK and NPWP. This is expected so that they can fulfill the role of colleagues in implementing the regulations that have been promulgated by the authorities. Through this research, it is hoped that the academic community in the Semarang State University area can be more tax compliant for a better Indonesia.

RESEARCH METHOD

This study used a qualitative study using an In-Depth Interview method and a quantitative study using a non-probability sampling method (Sugiyono, 2019). These two methods are combined to look at the estimated matching of NIK and NPWP as well as the explanation of the simplicity and usefulness of applying NIK to NPWP. The population of this

research is WPOP with an age range of 20-50 years in the Semarang State University area using the mix method. The type of information in this research uses basic information. Collecting qualitative information using direct interviews and quantitative using a questionnaire method via Google Form, and analyzed using Partial Least Square (PLS) (Ghozali, 2021).

The questionnaire will be prepared using a Likert ratio with 5 levels, namely: strongly agree (SS), disagree (KS), neutral (N), disagree (TS), strongly disagree (STS). Scoring for each answer is 5 for SS answers, and 1 for STS answers. The data analysis procedure in this study uses quantitative and qualitative methods. Data analysis is an activity after data from all respondents or other sources is collected (Sugiyono, 2013)

RESULTS AND DISCUSSION

The analysis method using Partial Least Square (PLS) is a variance-based Structural Equation Modeling (SEM) model. Evaluation of the Partial Least Square (PLS) model is based on 2 fundamental evaluations, namely model evaluation of outer model measurement results and evaluation of the structural model (inner model). The validity test criteria in a study refer to the magnitude of the outer loading of each indicator on the latent variable. Evaluation of outer model measurements using the Partial Least Square (PLS) test, which is a multivariate statistical technique that can handle many response variables and

explanatory variables at once. The test will be described as follows:

Measurement Model (Outer Model)

The measurement model with reflective indicators is evaluated with convergent validity and composite reliability for block indicators.

a. Convergent Validity

Convergent validity is used to calculate the validity of reflexive indicators as variable measurements which can be seen from the outer loading of each variable indicator. If the outer loading value is above 0.70, the instrument is said to have a good validity value (Pratiwi et al., 2020). The outer loading value that is still acceptable is 0.50 and below the value of 0.50 can be excluded from the analysis (Arikunto, 2016).

From the research results it can be seen that the cross loading between indicators and variable measuring constructs is greater than 0.50 – 0.70. This shows that each indicator has good reliability and is suitable to be continued in research. In this way, it can be stated that the increase in the treasurer's work efficiency regarding the matching of NIK and NPWP for individual taxpayers within the Semarang State University is in line with expectations.

b. Composite Reliability

To carry out reliability tests on questionnaires or instruments in this research, use the Cronbach's Alpha method via the Algorithm Report menu by looking at the Quality Criteria Composite Reliability value in the Smart PLS application program. The results are declared reliable if the correlation value is above 0.70 (Prakoso & Affandi,

2023). Thus the instrument being tested can be declared reliable, meaning that as a measurement tool, the instrument can measure consistently.

By looking at what is available, it can be seen that the Composite Reliability value is greater than 0.70. This means that the indicators measuring the construct show satisfactory results, namely greater than the standardization value of 0.70. This explanation can be interpreted as meaning that the variables NIK, NPWP, and Treasurer Work Efficiency for Individual Taxpayers within Semarang State University can provide relatively the same results if measurements are carried out again on the same subject.

c. Discriminant Validity

The criteria for measuring discriminant validity for each construct with the correlation between the construct and other constructs in the model is by comparing the Average Variance Extracted (AVE). If the AVE value for each construct is greater than the correlation between other constructs, it means that the model has sufficient discriminant validity.

Based on the results of the discriminant validity test, it can be seen that the construct AVE for each variable shows that the AVE value has exceeded the requirement of 0.5, so it can be concluded that the construct value for the research variable has a good discriminant validity value. Starting from the variable values of NIK, NPWP, Treasurer's Work Efficiency, down to Individual Taxpayers within Semarang State University Inner Model

This research uses the Structural Equation Model (SEM) technique, which functions to determine whether there is an effect of matching NIK and NPWP on the Work Efficiency of Treasurers for Individual Taxpayers at Semarang State University.

Inner Model

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Based on the table above, to determine the effect of matching NIK and NPWP on the work efficiency of treasurers for individual taxpayers within Semarang State University, it is expressed using the following equation:

$$Y = 0.223 X1 + 0.291 X2 + 0.340 X3$$

From this equation it shows that:

- a. In the original sample for variable X1, namely NIK, a positive parameter value of 0.223 is obtained and the statistical T value is 2.594, meaning that the higher the effect of NIK, the higher the effect on individual taxpayers.
- b. In the original sample for variable X2, namely NPWP, a positive parameter value of 0.291 is obtained and the statistical T value is 3.060, meaning that the higher the effect of NPWP, the higher the effect on individual taxpayers.
- c. In the original sample for variable X3, namely the work efficiency of the treasurer, a positive parameter value

of 0.340 is obtained and the statistical T value is 3.657, meaning that the higher the effect of the treasurer's work efficiency, the higher the effect on individual taxpayers.

1. Effect of NIK on Individual Taxpayers

Based on the output results, the statistical T value and P value for the variable influence of NIK on Individual Taxpayers are 2.594 and 0.010 respectively. So the T statistical value is $2.594 > 1.96$ and the P value is $0.010 < 0.050$. This explanation can be interpreted as meaning that the test accepts the first hypothesis, meaning that there is a significant influence of the NIK variable on the individual taxpayer variable.

2. Effect of NPWP on Individual Taxpayers

Based on the output results, the statistical T value and P value for the NPWP influence variable on Individual Taxpayers are 3.060 and 0.002 respectively. So the T statistical value is $3.060 > 1.96$ and the P value is $0.002 < 0.050$. This explanation can be interpreted as meaning that the test accepts the second hypothesis, meaning that there is a significant influence of the NPWP variable on the individual taxpayer variable.

3. Influence of the Treasurer's Work Efficiency on Individual Taxpayers

Based on the output results, the statistical T values and P values for the variable influence of Treasurer Work Efficiency on Individual Taxpayers are 3.657 and 0.000 respectively. So the T statistical value is $3.657 > 1.96$ and the P value is $0.000 < 0.050$. This

explanation can be interpreted as meaning that the test accepts the third hypothesis, meaning that there is a significant influence of the Treasurer's Work Efficiency variable on the Individual Taxpayer variable.

Direct and Indirect Influence

To find out the categories of direct and indirect influence between increasing the work efficiency of the Treasurer through matching NIK and NPWP on individual taxpayers within the Semarang State University.

R-Square Predictive Relevance

R-square predictive relevance functions to measure how well the model constructs the observed values produced by the model and also estimates the parameters (Maulana & Marismiati, 2021). The model is predictively relevant if the R-Square value > 0 , conversely if the R-Square value ≤ 0 indicates the model lacks predictive relevance. The R-Square value of the variables NIK, NPWP, and Treasurer's Work Efficiency for Individual Taxpayers at Semarang State University is 0.537, so the model is said to have predictive relevance because the R-Square value is > 0 . This explanation can be interpreted as that individual taxpayers are capable explained by variations in the NIK, NPWP and Treasurer Work Efficiency models of 53.7%

CONCLUSION

Based on the research results, it is stated that the influence of NIK on individual taxpayers has a significant positive effect. The influence of NPWP on individual taxpayers has a significant

positive effect. And, the influence of the treasurer's work efficiency on individual taxpayers has a positive effect. Performance of the sales force is one.

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