

Students' Perceptions Regarding Changes in the Conversion of NIK to Npwp in Increasing Tax Compliance (Case Study of Students at Pertiwi University)

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Abstract

This research aims to understand students' perceptions regarding the conversion of the National Identification Number (NIK) into the Taxpayer Identification Number (NPWP) in improving tax compliance. The case study was conducted on students at Pertiwi University. This research is a descriptive study utilizing a quantitative approach. The research findings reveal that 36.5% of students agreed with the socialization efforts regarding the conversion of NIK to NPWP, 42.2% agreed that the conversion process would simplify tax administration for taxpayers, 45.3% agreed that the regulation for conversion was intended to reduce the number of unregistered taxpayers, 42.2% agreed with the government's establishment of the NIK to NPWP conversion, and 50% agreed with the government's implementation of this conversion. The results suggest that students have a positive perception of the NIK to NPWP conversion. They recognize the benefits and importance of having an NPWP, which encourages increased tax compliance among students. This study offers insights for both the government and educational institutions to enhance socialization and education on tax administration, particularly regarding the NIK to NPWP conversion, to boost awareness and tax compliance within the community.

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1. INTRODUCTION

Taxes are mandatory contributions to the state made by individuals or entities that are coercive. The definition of tax according to the Directorate General of Taxes (DJP) is a mandatory contribution to the state owed by an individual or entity that is coercive based on law and does not receive direct compensation and is used for state needs for the greatest convenience of the people (2007 Law Number 28). Taxes function as revenue received by the state which is used to build infrastructure that encourages progress and as a source for solving various economic problems (Herviana and Halimatusadiah 2022)

According to Dwi Astuti, until March 31 2024, DJP had received 12.7 million annual SPTs, an increase of 4.92 compared to the previous year. Specifically, this figure consists of 12.35 million Annual Personal Income Tax (PPH) SPT reports and 348,320 Annual Corporate Income Tax SPT reports. Meanwhile, as of March 31 2023, the DJP has received 11,375,479 electronic individual annual tax returns and 285,310 manual annual tax returns. The number of annual SPT reports for the 2022 tax year increased by 3.31% compared to the previous tax year, as stated in the DJP SP-13/2023 press release. If in the previous tax year, the annual SPT reporting rate for individual taxpayers was 11.35% (kompas.com, 2024). Calculated according to individual taxpayers' income tax returns from 2023, the 2024 tax year shows a positive increase compared to previous years. This can show that taxpayer compliance with their tax obligations is quite good.

Even though tax revenues continue to increase, the tax ratio in Indonesia is still relatively low. The main cause of the low tax ratio in Indonesia is the lack of awareness among the

Indonesian people regarding tax payments and reporting which is still very low. (Chelsya & Verawati 2023) revealed that another cause of the low number of Indonesians paying and reporting taxes is a lack of education or understanding from the public and a lack of socialization from the government regarding the conversion of NIK to NPWP.

Official SITI (2022:23) Taxpayer Identification Number (NPWP) is a tool in tax administration that is used as a form of taxpayer identity. This NPWP is used for orderliness in tax payments and supervision of tax administration. By having a NPWP, taxpayers have direct benefits such as paying taxes in advance (installments/tax credits) for foreign taxes, as a requirement for obtaining a Trading Business License (SIUP), as well as one of the requirements for creating a checking account at a bank.

According to Law Number 23 of 2006 concerning Population Administration, "A Resident Identity Card is an official resident identity as proof of self which is issued by implementing agencies which are valid throughout the territory of the Republic of Indonesia". A Resident Identity Card (KTP) is an official document given by the Indonesian government to everyone who meets legal and administrative requirements as proof of identity. The KTP functions as official identity and includes information such as full name, place and date of birth, address, occupation, marital status, religion, and Population Identification Number (NIK). As an identity that can be used as evidence in administrative management in government agencies (Law Number 4, 2013)

Apart from the lack of socialization from the government regarding the conversion of NIK to NPWP, many people, including students, have valid tax identification. Previously, students often faced difficulties getting a NPWP because the process was complicated and required a lot of documents required for registration such as KTP, NPWP, Family Card and many other types of cards. Currently, the public and including students use a large number of identity numbers, including Population Identification Numbers (NIK), Taxpayer Identification Numbers (NPWP), passport numbers, Driving License (SIM) numbers, BPJS member numbers, bank account numbers, telephone numbers. and other numbers. The total can reach 40 identity numbers (Ministry of Finance 2024).

With this conversion policy, it is hoped that the public and including students will find it easier to obtain a NPWP, which in turn will hopefully produce better results. Therefore, the government made a new breakthrough by changing NIK to NPWP due to complaints from the public, including students. However, this phenomenon also shows various problems and changes in student tax compliance. As members of a younger population and often new to the world of taxes, college students may face various difficulties in understanding and following tax regulations. It may be easier to change NIK to NPWP, but students' tax understanding and awareness is still low.

Minister of Finance Regulation Number 112/PMK.03/2022 concerning Taxpayer Identification Numbers for Individual Taxpayers, Corporate Taxpayers and Government Institution Taxpayers regulates the use of NIK as NPWP. Meanwhile, for foreign citizens, government agencies and institutions, they only need to add 0 (zero) in front of the NPWP that has been used up to now. Since the enactment of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP), the NIK format as NPWP was officially ratified on 14 July 2022 on Tax Day and this change was carried out in stages until the end of 2023 and will be fully implemented on 1 January 2024 (PMK Republic of Indonesia Number 112/PMK.03/2022).

Population Identification Number (NIK), according to Article 1 Number 14 of Law Number 24 of 2013 concerning Amendments to Law Number 23 of 2006 concerning

2456 | Students' Perceptions Regarding the Change in the Conversion of NIK to Npwp in Increasing Tax Compliance (Case Study of Students at Pertiwi University) (Vini Widya Aurora)

Population Administration, is a unique or distinctive population identity number that is attached to every person registered as a Resident Indonesia (Surya Nanda 2022). NIK must be owned by all Indonesian citizens. Because each NIK has a unique number or single number, NIK owners are given an identification number 10. Currently, NIK is usually required to obtain public services. This allows service providers to provide services better and more efficiently through data and information integration, which enables high quality systems and information (Hardian Asa 2020).

Meanwhile, the NPWP is given to taxpayers for tax purposes and functions as identification or personal identity in fulfilling their tax obligations. The number of NPWPs given to taxpayers is 15 digits. Apart from that, NPWP is also used to maintain orderly tax payments and monitor tax administration and taxpayers are only given a taxpayer identification number (Antoneta et al. 2021).

The use of NIK as a NPWP is an innovation that brings many benefits to society, DJP and state revenues in general, as well as potential for DJKN in the future. With the integration of NIK and NPWP, in the future people will no longer need to carry KTP and NPWP. This aims to create a Single Identification Number (SIN) as a single identity for accessing data in public services (Ardin Galih 2022). In this way, the public will feel safe because of the implementation of the Personal Data Protection Law and the government hopes to increase tax compliance through this breakthrough.

As reported (kontan.co.id 2024), the process of merging the Population Identification Number (NIK) into the Taxpayer Identification Number (NPWP) is still ongoing. As of November 15 2022, 52.9 million NIKs are more than 75% of the NIKs that have been approved as NPWPs. Neilmaldrin Noor, Director of Extension, Services and Public Relations of the General Department of Taxes, conveyed this directly at the 2022 Media Meeting (Siswanto, 2022 in (Amalia & Khoiri 2023)). The matching results are classified into valid and invalid data. Taxpayer identity data that matches population data is considered valid, while those that do not match are considered invalid.

The determination of NIK as NPWP could be a new breakthrough for the government to make it easier for taxpayers to fulfill their tax obligations and advance the Indonesian economy through taxes. However, this determination also creates a wrong perception in society because NPWP is usually associated with tax obligations and it is assumed that everyone who has a NIK also pays tax, but in reality this is not the case, this definition also does not rule out the possibility of causing misunderstanding among the public (Hardian, 2020).

Considering the importance of taxes for the country's development, it is hoped that tax regulations can be understood and taxpayers will be aware of paying taxes. Based on the description above, further research is needed to address this issue. Therefore, the author is interested in researching the title "**Students' Perceptions Regarding Changes in Conversion of NIK to NPWP on Increasing Tax Compliance (Studies Case of Students at Pertiwi University)**". The author believes that this research is very important because this research has never been conducted before at Pertiwi University and this research can be used as a means to increase awareness of the regulations in force so that there is no negative stigma towards students regarding the regulations for converting NIK to NPWP.

2. RESEARCH METHOD

In this research the author used descriptive quantitative analysis methods. According to Sugiyono (2019:16), quantitative research methods are research methods that are based on

2457 | Students' Perceptions Regarding the Change in the Conversion of NIK to Npwp in Increasing Tax Compliance (Case Study of Students at Pertiwi University) (Vini Widya Aurora)

the philosophy of positivism and for researching certain populations or samples. The sampling technique is generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical in nature and functions to test predetermined hypotheses. The primary data source obtained 64 students as respondents. Meanwhile, secondary data comes from journals related to the application of NIK to NPWP and tax compliance.

The results of this research were carried out using descriptive statistical analysis with descriptive quantitative methods with sampling using the method *quota sampling*. To obtain optimal data, researchers distributed questionnaires via the Google Form link and gave them to students with Bachelor of Management and Bachelor of Accounting study programs to fill in the questions. The questionnaire consists of 5 closed questions. The analysis technique uses standard standards, namely diagrams of student answers presented using statistical data information (Bethlem, 2009 in (Chelsya & Verawati 2023). The graphic results from each research question will be used as evaluation material by the Directorate General of Taxes (DJP) to determine further steps in the government's strategy. The aim is to ensure the effective and sustainable conversion of Population Identification Numbers (NIK) into Taxpayer Identification Numbers (NPWP). As a development study regarding the implementation of NIK to NPWP conversion, it is hoped that the results of this research can provide input for the government to continue to innovate and make new breakthroughs regarding tax policy.

3. RESULTS AND DISCUSSION

This research was conducted to measure students' perceptions regarding changes in the conversion of NIK to NPWP towards increasing tax compliance (case study of students at Pertiwi University). The respondents selected were a sample of students in the Management and Accounting Study Program at Pertiwi University.

Students' understanding of the regulations for converting NIK to NPWP

The question asked to students is to find out how much they understand about the recent taxation rules, including the matching of NIK into NPWP is "Do you know about the plan to change NIK into NPWP?" The results of the overall sample of 64 respondents regarding the level of students' understanding of the NIK to NPWP conversion rules can be seen in Figure 1.

Apakah Anda mengetahui tentang rencana perubahan NIK menjadi NPWP?
64 jawaban

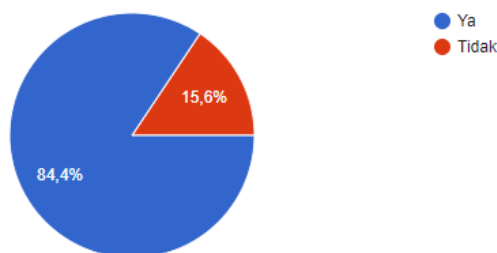


Figure 1

Results of students' understanding of the regulations for converting NIK to NPWP

Based on Figure 1, 84.4% of students know about the new tax regulations regarding matching NIK to NPWP, while the other 15.6% do not know. This shows that the government has made sufficient efforts to disseminate information. The government, associations and universities can certainly help spread this information.

Source of Students' Information regarding Regulations for Conversion of NIK to NPWP

The question presented to students to find out where students get information about the rules for matching NIK to NPWP is as follows, "Where do you find information about the rules for converting NIK to NPWP?" The results of a sample of 64 respondents regarding the source of information students can find out about the NIK to NPWP conversion rules can be seen in Figure 2.

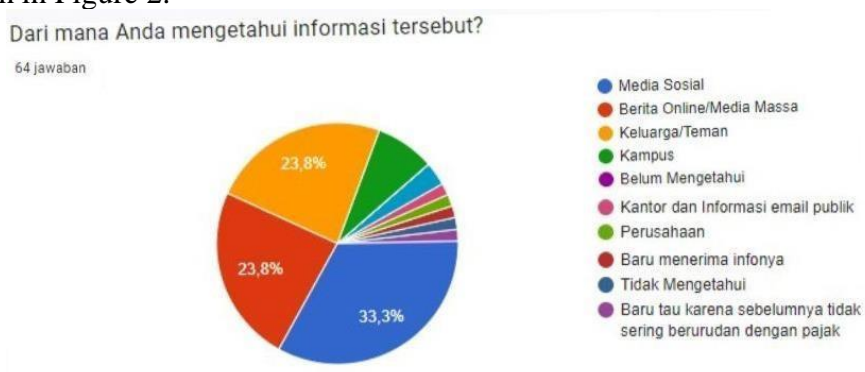


Figure 2

Results of students' information sources regarding the regulations for converting NIK to NPWP

Based on Figure 2, it shows that 33.3% of students know about the regulations for matching NIK to NPWP from online media. The sample results show that online media is the biggest source of information for students. Thus, in the current era of technological progress, online media is the best way to disseminate information.

Students' Understanding of the Procedure for Converting NIK to NPWP

The question presented to students to find out if students have understood the steps that need to be taken to match NIK into NPWP is as follows, "In your opinion, has the socialization about this conversion reached all students?" In picture 3 obtained from the analysis to see the extent to which students know how many semesters can be equalized.



Figure 3

Results of students’ opinions regarding the regulations for converting NIK to NPWP

From Figure 3 above, it can be seen that 36.5% of students chose to agree with the socialization regarding the conversion of NIK to NPWP among students, followed by 27% of students who chose to be neutral, 25.4% of students who chose to disagree, and 11.1% of students who strongly agreed. with socialization regarding the conversion of NIK to NPWP among students. This data indicates that a number of students stated that they agreed to the socialization regarding the conversion of NIK to NPWP among students. This shows that students who will become part of society actively strive to achieve efficiency in various aspects.



Figure 4

Students’ Opinions Regarding the Impact of Converting NIK to NPWP on Increasing Tax Compliance

The question presented to the students to find out if the students have understood the steps that need to be taken to match NIK into NPWP is as follows, "In your opinion, is the government's effort to establish rules for the conversion of NIK into NPWP to make it easier for taxpayers so that later other registrations are the right solution?" In picture 4 obtained from the analysis to see the extent to which students know how many semesters

can be equalized.

Results of Students' Opinions regarding the Determination of Regulations for Conversion of NIK to NPWP

From Figure 4 above, it can be seen that 42.2% of students chose to agree that the process of converting NIK to NPWP could make it easier for taxpayers to carry out their tax administration, followed by 31.3% of students choosing neutral, 18.8% of students choosing strongly agree, and 6.3% of students disagree with the benefits obtained by taxpayers after the implementation of the NIK to NPWP conversion rules. The process of matching NIK to NPWP which is well accepted can support the formation of a Single Identification Number (SIN). With a SIN, taxpayers will find it easy to manage all administration, both related to taxation and other population administration, using just one card.

Students' Opinions Regarding Converting NIK to NPWP Can Provide Convenience

The question presented to the students to find out if the students have understood the steps that need to be taken to match NIK into NPWP is as follows, "In your opinion, does the conversion of this regulation reduce the number of unregistered taxpayers?". The results of a sample of 64 respondents regarding students' opinions on convenience for taxpayers after matching NIK to NPWP can be seen in picture 5 obtained from an analysis to see how far students know how many semesters can be equalized.



Figure 5
Results of students' opinions regarding convenience for taxpayers after the stipulation of regulations for converting NIK to NPWP

From Figure 5 above, it can be seen that 45.3% of students chose to agree with the conversion of regulations to reduce the number of unregistered taxpayers, followed by 26.6% of students who chose to be neutral, 17.2% of students who chose to strongly agree, and 10.9% of students do not agree with the benefits obtained by taxpayers after the implementation of the NIK to NPWP conversion rules. This shows that the conversion of this regulation will increase public awareness and compliance, so that more people will be

registered as taxpayers.

Students' Opinions Regarding the Regulations for Converting NIK to NPWP

The question presented to the students to find out their opinions and perceptions regarding the rules for matching NIK to NPWP is as follows, "What is your opinion regarding the setting of rules for the conversion of NIK to NPWP by the government?" The results of a sample of 64 respondents regarding students' opinions on the setting of rules for matching NIK to NPWP can be seen in picture 6 obtained from an analysis to see how far students know up to how many semesters can be equated



Figure 6
Results of Students' Opinions regarding the Determination of Regulations for Conversion of NIK to NPWP

From Figure 6 above, it can be seen that 42.2% of students chose to agree with the government's decision to convert NIK to NPWP, followed by 28.1% of students who chose to be neutral, 15.6% of students who chose to disagree, and 12.5% of students who strongly chose to agree. agree with the determination of the conversion of NIK to NPWP. Thus, it can be concluded that the majority of students support the policy of converting NIK to NPWP. This shows that students, as future members of society, want efficiency in many things.

Students' Opinions Regarding the Impact of Converting NIK to NPWP on Increasing Tax Compliance

The question presented to the students to find out if the students have understood the steps that need to be taken to match NIK into NPWP is as follows, "In your opinion, is the government's effort to set rules for the conversion of NIK into NPWP the right solution to increase tax compliance?" In picture 7 obtained from the analysis to see the extent to which students know how many semesters can be equalized.



Figure 7
Results of Students’ Opinions regarding the Determination of Regulations for Conversion of NIK to NPWP

From figure 7 above, it can be seen that 50% of students chose to agree with the government's determination of the conversion of NIK to NPWP, followed by 25% of students who chose to be neutral, 15.6% of students chose to strongly agree, and 7.8% of students disagreed with the determination. Converting NIK to NPWP is the right solution to increase tax compliance. This shows that using NIK as a NPWP can increase tax compliance because it can reduce the number of identity cards that need to be carried.

4. CONCLUSIONS AND RECOMMENDATIONS

This research aims to determine students' perceptions regarding the change in the conversion of Population Identification Numbers (NIK) to Taxpayer Identification Numbers (NPWP) in increasing tax compliance, with a case study of students at Pertiwi University. The research results show that the majority of students have a positive perception of this change. They are aware of the benefits and importance of having a NPWP which is expected to increase tax compliance among students. This research also shows that online media is the largest source of information regarding these regulations among students. However, although most students agree that the socialization regarding the conversion of NIK to NPWP is quite good, there are some who feel that this socialization still needs to be improved.

To increase students’ awareness and wider understanding regarding the conversion of NIK to NPWP, it is recommended that the government and educational institutions continue to expand the reach of outreach, especially through online media which has proven to be the main source of information for students. Apart from that, there needs to be a more intensive and sustainable education program regarding tax administration to ensure that all students have a more comprehensive understanding and can contribute to increasing tax compliance in the future.

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