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The Effect of Single Identity Number Implementation, Tax Service Quality, and Taxpayer Awareness on Taxpayer Compliance

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Abstract: Taxes serve as a means for enforcing or overseeing government policies related to social and economic issues. This inquiry focuses on how the method of implementing a unified identity number, the standard of tax services, and taxpayer consciousness affect the adherence levels of individual tax obligors. A quantitative approach is adopted, incorporating firsthand information collected via the distribution of questionnaires. The research focused on single tax filers who are enrolled at KPP Pratama Cirebon Dua. The sample consisted of 60 personal taxpayers, chosen using the saturated sampling method. Findings from this research reveal that the Single Identity Number (SIN) and taxpayer awareness positively and significantly influence tax adherence. Conversely, the standard of aid from tax authorities has an inconsequential and detrimental influence on compliance. Tax subject adherence is shaped by the Single Identity Number (SIN), the caliber of tax services, and the degree of tax remitter's understanding.

Keywords: Compliance, *Single Identity Number*, Service Quality, Taxpayer Awareness

INTRODUCTION

The tax revenue realization for the year 2024 reached Rp 1,932.4 Trillion. This amount is below the target or *shortfall* from the target of Rp. 1,988.9 trillion (Munazat, 2025) . Reviewing the tax revenue target in 2024 then the government targets for tax revenue in 2025 of Rp. 2,189.3 trillion equivalent to 9% of Gross Domestic Product. To achieve the target an increase of 13.28% or Rp. 256.9 trillion is needed from the realization in 2024 only 97.2% of the target set (Ministry of Finance, 2024)

Indonesia's tax income is relatively low, which has led the government to modernize its tax system by merging the citizen's identification number with the individual's tax identification code. This key initiative is intended to boost the productivity and success of tax

administration. The goal is to simplify the process for fiscal contributors to meet their obligations duties and to help the government keep track of tax compliance. The Finance Minister has highlighted the importance of the National Identity Number within the taxation framework, as described within the regulation from the Treasury Chief No. 136 of 2023 regarding Taxpayer Identification Numbers applicable to individuals, businesses, and public agencies (Zainul, 2025) .

The Tax Directorate General. This improvement has been implemented in response to the significant public request for services that are effective, efficient, clear, and responsible. Through this service, taxpayers are able to conserve time as they no longer need to visit the tax office to meet their tax responsibilities (Mahardika, 2024). However, along with this digital transformation, new challenges arise related to data security and privacy which become the top priority in the development of innovative tax administration systems (Nurjanah, 2024) .

Tax awareness reflects the readiness of taxpayers to deal with various conditions, both internal and external, by taking appropriate actions. These actions include all elements of taxation, from the payment process to tax reporting. When awareness among taxpayers increases the likelihood of making timely tax payments and reporting will also increase. Awareness of tax obligations shows moral values that contribute to the country in the development process. In addition, increasing tax awareness in the community is expected to increase tax compliance (Ferdian, 2025) .

From the results, the deployment of the Single Identity Number System, there are 11.39 million 2022 Annual Income Tax Returns that have been received by the Ministry of Finance, until March 31, 2023 the Directorate General of Taxes has received 11.37 million individual Annual Income Tax Returns electronically and 285,310 yearly income tax reports manually. The total acceptance of the reporting of Annual Income Tax Return for individuals in 2024 until February 2025 was recorded at 5.03 million Annual Income Tax Returns that have been reported by individual taxpayers (Wulandari, 2023) .

Investigations focused on how the Single Identity Number, quality of tax administration services, and levels of taxpayer awareness influence compliance among individual taxpayers. This study examines how the National Identity Number (NIK) can serve as an alternative to the Fiscal Registration Number (NPWP) to boost tax administration efficiency and enhance taxpayer compliance. The assessment aims to explore how the quality of tax assistance, particularly the accessibility of information and services, affects taxpayer compliance rates and their comprehension of tax obligations.

An examination of prior research reveals inconsistencies in the factors influencing tax revenue. This encourages us to re-test the inconsistent findings. This researcher chose Cirebon City as the research site due to the separation of the Primary Tax Service Office (KPP) into two offices, KPP Pratama Cirebon One and KPP Pratama Cirebon Two. The range of KPP Pratama Cirebon One is narrower when relative to KPP Pratama Cirebon Two. This research intends to explore how the application of the Single Identity Number, tax support, and tax literacy affect individual tax law adherence.

METHOD

The type of data used in this study is quantitative data. Quantitative data is information presented in the form of numbers, or qualitative data that has been converted into numbers (Sugiyono, 2019). In addition, this research utilizes primary data as the main source of information. According to (Sugiyono, 2019) primary data refers to information collected directly from the subject or research entity by the party collecting the data. Our research, This three-month study, conducted from January to March, critically analyzed the methodology for integrating individual National Identity Numbers (NIK) with Taxpayer Identification Numbers (NPWP).

According to (Sugiyono, 2019). opulation represents a wider area of generalization, including certain objects or subjects that are the center of attention of a study and its conclusions. He explained that a sample is understood as a segment taken from a population that is considered representative of the whole. In this study, the population and sample consisted of 60 Taxpayers residing in the service area of the Cirebon Dua Tax Office (KPP). Individual taxpayers serve as the main subject. We used saturated sampling, which is a non-probability technique in where the sample covers the entire population(Sugiyono, 2019).

Questionnaires are the main method of data collection in this study.. This is in line with (Dr. Juliansyah Noor, S, E., 2011), explanation of the questionnaire as a method where researchers distribute questionnaires to collect data from participants, who are expected to provide answers in accordance with the list of questions that have been compiled. This questionnaire was distributed to individual taxpayers with the assumption that all questions would be answered in accordance with the instructions provided by the researcher.

Data Analysis Technique

Descriptive Statistical Test

Descriptive statistics is a method of presenting data through tables and graphs, and involves calculating values such as mean, mode, median, range, and standard deviation using a descriptive statistical approach. (Miftach, 2023) .

Instrument Test

1. Validity Test

Validity testing is a process of testing data instruments that aiming to evaluate the extent to which question item succeeds in measuring what should be measured. In the SPSS program, item validity testing can be done using three analysis techniques, such as Pearson Correlation and Corrected Item-Total Correlation, and factor analysis. This study uses the Pearson validity method. This technique is performed by comparing the respective value question item with the highest the specific data held by the variable, which is the total of all the scores from the items in one variable. To determine its significance, to determine significance, the calculated r value is compared with the critical r value from the table. This evaluation uses a two-tailed test and assumes the validity of the object is determined using a significance level of $\alpha = 0.05$ if the computed r value is positive and at least equal to the r value in the table. An item is deemed invalid if the calculated r value does not meet or exceed the r value from the table. (Rochmat Aldy Purnomo, S.E., 2016).

2. Reliability Test

Reliability attempts to evaluate whether an instrument is suitable for use in the data collection process. A questionnaire is considered reliable if the answers provided by respondents show consistency (Sugiyono, 2012). Reliability testing is conducted to ensure that Reliability in measurement refers to the consistency of results when the same indicators are applied repeatedly. For this study, we assessed reliability using Cronbach's Alpha (α) statistical method, under these specific conditions: 1) If the *Cronbach Alpha (α)* number> 0.70 is called Reliable; 2) If the *Cronbach Alpha (α)* number <0.70 is called unreliable.

Classical Assumption Test

1. **Normality Test.** The main purpose of the normality test is to establish that the residuals of the regression model follow a normal distribution, following a normal distribution pattern (Riyanto and Hatmawan, 2020).
2. **Multicollinearity Test.** In regression models, multicollinearity is identified when independent variables exhibit a strong linear relationship. The model is regarded as

unaffected by multicollinearity when the VIF remains below 10 and tolerance is more than 0.10 (Riyanto and Hatmawan 2020).

3. **Heteroscedasticity Test.** As stated by (Riyanto and Hatmawan 2020), Heteroscedasticity, This test evaluates whether the residuals in the regression model show different variations in various observations. Heteroscedasticity can be tested with several methods, including:

a. *Scatter Plot* Method

The following are the measurement criteria for the *scatter plot* method: 1) Symptoms of heteroscedasticity can be identified if there is a certain pattern in the distribution of points, such as forming a regular pattern; 2) Conversely, heteroscedasticity is considered absent when the data points look randomly scattered without forming the data does not show a clear pattern, but rather spreads shows an irregular distribution on both sides of the origin of the Y-axis.

b. Park Test, Glejser Test, and White Test

Heteroscedasticity tests performed with the Park Test, Glejser Test, and White Test have similarities in decision making, The significance value (sig) of the independent variable serves as the basis for applying subsequent rules: 1) If the t-test results for the independent variable have a significance value below 0.05 (5%), this indicates the presence of heteroscedasticity; 2) On the other hand, a significance value greater than 0.05 (5%) in the t-test for independent variables indicates heteroscedasticity.

Multiple Regression Test

To determine the influence of Single Identification Numbers, Tax Service Quality, and Taxpayer Awareness on Taxpayer Compliance, a multiple linear regression analysis was conducted. The following section explains the regression equation:

$Y = \alpha + \beta_1 X_{(1)} + \beta_2 X_{(2)} + \beta_3 X_{(3)} + e$

Details:

Y : Taxpayer Compliance
α : Constant
β_1-β_3 : Regression Coefficient
X_1 : SIN
X_2 : Services
X_3 : Taxpayer Awareness
e : Residual variable or error

Hypothesis Test

1. Test Coefficient of Determination (*Adjusted R*)

According to (Riyanto and Hatmawan 2020), how well a model can describe variations in the dependent variable is determined by the coefficient of determination (R^2) analysis. If the coefficient of determination (R^2) is small, then the ability of the independent variables to explain the dependent variable is limited. Conversely, a coefficient of determination (R^2) value that is large and approaching 1 indicates the independent variable provides Consists of almost all the data necessary to anticipate variations in the dependent variable.

2. Partial Test (t Test)

(Sahir 2022), highlights that an important role of the t-test is to measure the extent to which each independent variable influences the dependent variable, specifically through its regression coefficient. This test operates under the following hypothesis:

H0: The t-value obtained is greater than the critical t-value in the t-distribution table, confirming the significant influence of the independent variable on the dependent variable.

H1: A significant effect of the independent variable on the dependent variable is indicated when the calculated t-value exceeds the critical t-value from the table.

3. Simultaneous Test (Test f)

To determine the simultaneous impact of independent variables on the dependent variable, the F-test was used, as described by (Sahir 2022), This test was conducted at a significance level of 5%, by comparing the calculated F value with the critical F value from the distribution table. The degrees of freedom (df) for this test are calculated using the formula df=(n−k−1), where n represents the number of respondents and k indicates the number of independent variables. The hypotheses being tested are: H1: the independent variable influences the dependent variable:

H_0: States that the independent variables do not influence the dependent variable, while the alternative hypothesis.

H_1: States that there is an influence.

RESULTS AND DISCUSSION

Results

a. Descriptive Stastistics

Data analysis shows that taxpayer compliance achieved scores between 1 and 6, the average score obtained was 4.68 with a standard deviation of 1.108.. The Taxpayer Identification Number (NPWP) variable showed values between 2 and 6, with an average of 3.93 (SD = 0.591). For tax services, scores range from 2 to 5, with an average of 3.81 (SD = 0.662). On the other hand, the awareness variable shows striking consistency, with all values at 3, It can be concluded that the average is 3.95 with a standard deviation of 0.514.

Table 1. Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer compliance	60	1	6	4.68	1.108
SIN	60	2	5	3.93	.591
Tax Services	60	2	5	3.81	.662
Taxpayer Awareness	60	3	5	3.95	.514
Valid N (listwise)	60				

(Source: data processed in 2025)

b. Instrument Test

1) Validity Test

The test results show the validity of each questionnaire item, given that all r values calculated are greater than the r table values at a significance level of 0.05. As a result, each question effectively captures the variables intended in this study.

Table 1. Validity Test Results

Question No.	R count	R table	Description
P1	0,698	0,254	Valid
P2	0,613	0,254	Valid
P3	0,707	0,254	Valid
P4	0,630	0,254	Valid
P5	0,528	0,254	Valid
P6	0,546	0,254	Valid
P7	0,564	0,254	Valid
P8	0,647	0,254	Valid
P9	0,531	0,254	Valid
P10	0,570	0,254	Valid

Question No.	R count	R table	Description
P11	0,678	0,254	Valid
P12	0,523	0,254	Valid
P13	0,369	0,254	Valid
P14	0,396	0,254	Valid
P15	0,544	0,254	Valid
P16	0,400	0,254	Valid
P17	0,359	0,254	Valid
P18	0,551	0,254	Valid
P19	0,578	0,254	Valid
P20	0,569	0,254	Valid
P21	0,546	0,254	Valid
P22	0,521	0,254	Valid
P23	0,565	0,254	Valid

(Source: data processed in 2025)

2) Reliability Test

As seen in the reliability test results, each variable in the table achieves with a Cronbach's Alpha score surpassing 0.70, the instrument demonstrated good internal consistency.

Table 2. Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
.892	23

(Source: data processed in 2025)

a. Classical Assumption Test

1) Normality Test

With With an Asymp. Sig. value (two-tailed) of 0.184, the normality test suggests that the data distribution is not significantly different from normal at the 0.05 level.
The normality test shows an Asymp. Sig. value (two tails) of 0.184, which is greater than 0.05.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.87083310
Most Extreme Differences	Absolute	.103
	Positive	.063
	Negative	-.103
Test Statistic		.103
Asymp. Sig. (2-tailed)		.184[c]

(Source: data processed in 2025)

2) Heteroscedasticity Test

Referring to the significance level for the single identity number variable, tax service variable, and taxpayer awareness variable, the values are 0.093, 0.880, and 0.131, respectively. Since all these values exceed the threshold of 0.05, this indicates that the research model does not show any problems of heteroscedasticity.

Table 4. Heteroscedasticity Test Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.341	.244		1.395	.169
	LN_SIN	.238	.140	.239	1.707	.093
	LN_Tax Service	-.025	.162	-.026	-.152	.880
	LN_WP Awareness	-.350	.228	-.271	-1.533	.131

Dependent Variable: ABS_RES

(Source: data processed in 2025)

3) Multicollinearity Test

Multicollinearity test results show tolerance values of 0.836 for the Single Identification Number variable, 0.567 for tax service quality, and 0.524 for taxpayer awareness. Correspondingly, the Variance Inflation Factor (VIF) values are 1.196 for Single Identification Number, 1.765 for tax service quality, and 1.907 for taxpayer awareness. There are no signs of multicollinearity detected among the independent variables in this study, as evidenced by all VIF values being below 10.

Table 5. Multicollinearity Test Results

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	LN_SIN	.836	1.196
	LN_Tax Service	.567	1.765
	LN_WP Awareness	.524	1.907

a. Dependent Variable: LN_Taxpayer Compliance

(Source: data processed in 2025)

d. Multiple Regression

Multiple regression analysis is an analytical method involving more than two variables, namely one one response variable affected by multiple independent factors.

Table 7. Multiple Linear Regression Test Results

Coefficientsa						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.444	1.005		-.442	.660
	SIN	.799	.220	.426	3.633	.001
	Services	-.512	.228	-.306	-2.247	.029
	Taxpayer Awareness	.997	.301	.463	3.314	.002

Dependent Variable: Taxpayer Compliance

(Source: data processed in 2025)

Description:
Y= Taxpayer Compliance
α = Constant
β = Beta
X1 = Single Identity Number
X2 = Tax Service Quality
X3 = Taxpayer Awareness
e = *Error Term*

c. Hypothesis Test

1) Coefficient of Determination

The independent variables in this study explain 38.2% of the variation in the dependent variable, as indicated by the R^2 value of 0.382. Consequently, other factors not examined in this study account for 61.8% of the variation in the dependent variable.

Table 8. Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.618[a]	.382	.349	.89385

a. Predictors: (Constant), Taxpayer Awareness, SIN, Tax Service

(Source: data processed in 2025)

2) Partial Test

a. The analisyis of the hypothesis egarding the Single Identification Number impact on Taxpayer Compliance suggests that, to some extent, the Single Identification Number positively and significantly influences taxpayer compliance.
b. Accourding to the hypothesis test on the role of service in Taxpayer Compliance, it is evident that, in part, service has a significant negative effect on taxpayer compliance.
c. Our hypothesis testing shows a strong and positive correlation between taxpayer awareness and compliance; as taxpayer understanding increases, their compliance with tax regulations tends to increase.

Table 9. Partial Test

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.444	1.005		-.442	.660
	SIN	.799	.220	.426	3.633	.001
	Services	-.512	.228	-.306	-2.247	.029
	Taxpayer Awareness	.997	.301	.463	3.314	.002

a. Dependent Variable: Taxpayer Compliance

(Source: data processed in 2025)

3) Simultaneous Test (F Test)

a) The Dependent Variable in this study is Taxpayer Compliance.
b) Predictors : constant, service quality, Taxpayer Identification Number (NIK), and tax awareness, were found to have a statistically significant effect on the dependent variable. Simultaneous testing showed a significance level of 0.000 ($p < 0.05$), thus accepting the hypothesis that the three independent variables jointly influence tax compliance.

Table 10. Simultaneous Test

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	27.644	3	9.215	11.533	.000[b]
	Residuals	44.743	56	.799		
	Total	72.386	59			

(Source: data processed in 2025)

Discussion

1. Impact of the Single Identity Number's Adoption on Taxpayer Adherence

Our research findings indicate a considerable and affirmative impact related to the application of the NPWP on taxpayer compliance. This conclusion is obtained from the regression analysis, which shows a significance level of $p < 0.05$ and positive regression coefficients. The more optimally the *Single Identity Number* is implemented, the higher the taxpayer compliance tends to be.

These results align with the conclusions drawn by (Maharani, 2024) who found that the implementation a *Single Identity Number* in developed countries has a significant impact on increasing voluntary tax compliance. Therefore, the *Single Identity Number* policy can be considered an effective strategy for enhancing tax revenue in Indonesia, both from an administrative perspective and in terms of taxpayer participation.

2. Tax Service Provision's Role in Shaping Taxpayer Regulatory Compliance

Our regression analysis reveals that superior standards of tax assistance have a statistically significant and corroborative impact affecting taxpayer observance. This conclusion is supported by a propitious regression coefficient and a p-value of 0.000, falling beneath the 0.05 criterion. This shows that better tax services will result in a greater level of taxpayer compliance. These results support the theory that good public services contribute to enhancing inter-governmental rapport and society.

This observation supports the research presented (Hermianti et al., 2022), which revealed that improving provision excellence, especially through digitalization, increases tax compliance. Therefore, the taxation directorate is encouraged to continue improving service quality both directly and through digital channels to encourage sustainable tax compliance.

3. Investigating the Contribution of Taxpayer Awareness to Tax Compliance

Our results demonstrate that a comprehensive understanding of tax concepts significantly fosters tax conformity. This is evidenced by a positive regression coefficient and a p-value below 0.05. These findings suggest that improved compliance with tax requirements, such as timely reporting and payment, stems from a higher level of awareness.

This finding supports behavioral theory, which emphasizes the importance of internal factors, such as awareness, in influencing individual behavior. Taxpayers who have high awareness tend to comply without the need for supervision because they view compliance as a form of contribution to the state. This research is also Consistent with previous research by (Siregar, 2020) which state that a good understanding of taxes encourages compliant behavior.

Thus, it can be concluded that increasing compliance is not only influenced by external factors such as sanctions, but also by internal awareness. Therefore, the role of the taxation directorate in providing fiscal literacy and behavioral conditioning is crucial for fostering sustainable observance of tax laws.

CONCLUSION

Based on findings from studies related to Single Identity Numbers, the quality of tax services, and taxpayer awareness, it can be inferred that these three factors positively and significantly affect compliance with tax regulations. The introduction of Single Identity Numbers represents a crucial advancement in facilitating tax reforms that foster overall compliance improvement. Additionally, the caliber of tax services is vital in motivating individuals to adhere to tax regulations. Quick, convenient, and attentive services enhance the experience and satisfaction of taxpayers when dealing with tax authorities. When services are rendered in a professional manner and leverage technology, taxpayers are encouraged to meet their obligations willingly, without the need for reminders or penalties. Beyond technical and

managerial aspects, internal awareness significantly impacts taxpayer compliance. As taxpayers develop a greater grasp of the significance the tax system in support of national growth, their sense of principled duty towards fulfilling tax responsibilities strengthens, thereby increasing compliance rates. Awareness serves as the main motivator for compliance, even in scenarios with limited supervision. These three components work together to cultivate sustainable practices and contribute to maximizing government revenue.

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