

THE PERCEPTION OF IDENTITY CARD TO TAX IDENTITY NUMBER

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Abstract: This study aims to understand the informants' perceptions of the reform NIN to replace TIN as an effort to improve compliance. Data collection was carried out by interviewing six informants who acted as MSMEs and academics. The data collected was tested by triangulation of the data validity then compiled in the interview manuscript. The interview manuscripts were analyzed using an interpretive qualitative approach. The results of the study explain three perceptions of research informants. The first perception is that TIN has not been able to overcome the shadow economy. The second perception is that NIN replaces TIN as an ongoing reform effort to facilitate effective and efficient tax administration. The third perception is that NIN is a substitute for TIN as an effort to improve tax compliance. This research contributes practically to MSME research informants, by simplifying the administration of NIN instead of TIN making it easier to fulfil tax obligations. Contribution to tax authorities, with the use of NIN in lieu of TIN, it makes it easier for tax authorities to collect taxpayer data. The synergy between taxpayers and tax authorities is the foundation of efforts to improve tax compliance.

Keywords: Tax Compliance, NIN, TIN, Taxation Reform, Shadow Economy

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Introduction

Taxes play an important role in supporting state financing. Based on the 2021 State Budget (APBN), of the total state revenues of 1,743.6 trillion, 82.8% is state revenue from the tax sector of 1,444.5 trillion (Kemenkeu, 2021). By 2022, total state revenues will increase to 1,846.1 trillion, 81.8% is state revenues from the tax sector, which is 1,510 trillion (Kemenkeu, 2022). Increasing revenue in the tax sector every year is great hope for the government that needs public support. Tax awareness among the Indonesian people has increased every year, as evidenced by a 20-fold increase in the number of registered taxpayers over the past 20 years. However, this has not been able to meet the needs of the Indonesian economy in 2021 which reached 2,750 trillion rupiahs (Kemenkeu, 2021). According to a survey by the Central Statistics Agency, the number of working people in Indonesia in 2021 reached 131.06 million people. At the same time, the number of individual taxpayers registered with the Ministry of Finance reached only 45.43 million inhabitants. Based on this data, the ratio of individual taxpayers to working citizens is only 34.66% (BPS, 2021). The low ratio is an obstacle to the performance of national tax revenues. The low tax ratio is caused by citizens who are not aware of registering with the Tax Office to obtain a Taxpayer Identification Number (TIN) so that economic activities that should be tax objects become difficult or cannot be detected by the tax authorities. The increasing activities of the shadow economy can cause state losses because shadow economy actors are generally independent of data collection (Samuda, 2016). These conditions need to be addressed immediately so that they can be supervised and fulfill their tax obligations (Sundoro et al., 2021).

The low level of compliance of Micro, Small, and Medium Enterprises (MSMEs) owners in fulfilling their tax obligations, especially the obligations of TIN make it difficult for tax authorities to trace transactions that contain tax potential. The condition is that the compliance of MSME taxpayers is inversely proportional when compared to the pace of economic growth in Indonesia. The growth of companies in Indonesia continues to show a positive trend every year which has not been offset by the growth in the number of taxpayers. Shadow economy activities are one of the indicators of an increasing tax burden on a country (Dahlan, 2020). To deal with the problem of the shadow economy, the tax authorities are trying to find the best solution. Article 2 paragraph (1) letter of the HPP Law states that the National Identity Number (NIN) will function as a TIN (UU No. 7 Tahun 2021). Thus, all citizens who have met the population requirements to have a NIN will be immediately registered as taxpayers (Sundoro et al., 2021). Based on article 12 of UU No. 24 of 2013, NIN is a resident identity number that is unique, singular, and attached to Indonesian citizens (UU No. 24 Tahun 2013). In the Regulation of the Director General of Taxes Number PER-02/PJ/2018, TIN is a number given to taxpayers as a personal identification used by taxpayers as a means of implementing tax administration to fulfill their tax rights and obligations (DJP, 2019). If you pay more attention to the NIN and TIN, they have several similarities, namely being given once with a unique number and valid for life. NIN can be said to be the same as a Single Identity Number (SIN) because it has similarities to SIN in other countries (Widianto, 2019). The presence of SIN will make it easier for tax authorities to trace tax transactions and as a means of tax administration (Siregar, 2017).

Tax reform begins with the enactment of a self-assessment system that gives taxpayers the flexibility to calculate, calculate, pay, and report their tax obligations (Bawazier, 2011). The impact of two years of the pandemic accelerated digital-based tax reforms. Starting from registration of tax ID number (e-Registration), tax payment (e-Billing), reporting of Period Tax Returns along with Annual Tax Returns (e-Filing), and later has utilized e-Form for reporting individual taxpayer tax returns. Tax reform based on the digitization of tax authority services is one of the factors that can increase the interest of taxpayers to fulfill their tax obligations (Darmayasa et al., 2020; Mayasari dan Narsa, 2020). Tax reform continues until the beginning of 2022 with the passage of the HPP Law as a milestone in post-pandemic economic recovery, especially the implementation of NIN instead of TIN. Along with continuous tax reforms, the hope is to be able to create an effective and efficient tax administration system. The ultimate goal of continuous tax reform is to improve taxpayer compliance. This study aims to understand the informant's perception of the continuous reform of tax authorities to improve tax compliance through NIN instead of TIN.

Method

This research was conducted on MSMEs registered at Tax Office Pratama Gianyar. Researchers started research in January 2022, from the enactment of UU No. 7 of 2021, until July 2022. The type of research used is qualitative research to explain the reality of tax authorities' policies regarding TIN replacement NIN. The interpretive approach aims to understand the experience and knowledge of informants with contemplation of the subjectivity of the researcher (Darmayasa & Aneswari, 2015; Kamayanti, 2016; Kartadinata et al., 2020). The data was collected by interviewing 4 (four) informants from MSMEs in Gianyar Regency and 2 (two) academics. The data collected in manuscript form are further analyzed using an interpretive approach.

Result and Discussion

• TIN Has Not Been Able to Overcome the Shadow Economy

Tax revenue plays a dominant role in the state budget, in 2021 it was 1,444.5 trillion and in 2022 it was 1,510 trillion. The increase in tax revenue every year is great hope for the government to support the country's economy. So that the government makes every effort to improve taxpayer compliance. Community participation and support are very necessary to increase tax revenue every year. However, based on data from Central Statistics Agency and the Ministry of Finance, it is known that the ratio of individual taxpayers to working residents is only 34.66%. The low level of public awareness of the fulfillment of tax obligations is triggered by economic activities that are not known to the government or are also known as the shadow economy. Shadow economy activities result in the loss of potential tax revenues that can harm the state. Shadow economy activities arise due to the lack of strong taxpayer data collection carried out by tax authorities. In exploring views related to shadow economy activities in Indonesia, researchers start by interviewing with a consumer, namely Mr. Rajin, which is contained in the following interview excerpt:

Mr. Rajin:

... The database used to be the one to be corroborated. If the government does not have strong and correct data then it cannot take policies to overcome the shadow economy...

Etymologically a database is sourced from English, namely a database, a database is a collection of information that is systematically stored in a computer so that it can be checked by a computer program to retrieve information from the database (Andaru, 2018). Databases are very important in data collection because they are safe for storing and maintaining data and information. Databases play an important role in supporting a system (Hardiansyah et al., 2020). Based on Mr. Rajin's view, the weak database system and weak administration of tax authorities are the causes of the shadow economy. The data collected through agencies, institutions, associations, and other parties regarding domestic source information is still quite weak. So that tax authorities have difficulty making adjustments to taxpayer data. On the other hand, if the tax authority relies on data synchronization, then issues a Request for Explanation of Data and/or Information, and proceeds to the inspection process, it will take time and be inefficient. Therefore, tax authorities need to cooperate with other agencies to obtain information about large-scale transactions whose taxes are still nil to enforce tax justice.

The data collection of business actors is still weak because most entrepreneurs in Indonesia, especially MSMEs, do not know their tax status and the applicable tax mechanism. The application of the obligation to have a TIN for business actors is considered inappropriate. Not necessarily all people have TIN unless they have income and are aware of tax obligations. A newly established company also does not necessarily have a TIN, when in fact the requirements for making a business license must include a TIN. Mrs. Manis as a business actor gives their views in the following interview excerpt:

Mrs. Manis:

The problem is the reach of information and our limited knowledge, especially those in remote areas do not know about the mechanisms for how to become taxpayers, and whether it is time to become

taxpayers or not...

The view of business actor's states that some business actors do not have TIN due to their limited understanding of tax regulations. Based on data from the Ministry of Cooperatives and SMEs of the Republic of Indonesia in 2019, the number of registered MSMEs is 65,465,497 businesses (Kementrian KUKM, 2021). Registered MSMEs are spread throughout Indonesia. The geographical condition of Indonesia, which consists of many islands, causes the scope of information from tax authorities to be not optimal. The limited information obtained by MSME actors affects the knowledge or understanding of MSME actors regarding the implementation of policies from the tax authorities. This is due to the low socialization and government counseling to business actors in remote areas. The views of Mr. Bijak as a tax academic are in line with the views of business actors contained in the following interview excerpts:

Mr. Bijak:

...In fact, if we talk about people in this remote area, they are not necessarily unfit to be taxpayers. Then also our region which may still be quite high in the blank spot...

Based on the views of informants, researchers explained that a fairly large area of Indonesia allows blank spots that can hinder information. A blank spot is a place where communication signals are not touched or covered. Either in the form of analog communication such as telephone networks or digital communications such as internet networks. This makes two-way communication difficult. The existence of a blank spot is certainly very detrimental to various parties. There are not only material losses but also the loss of important data or information. Not only for remote areas, big cities sometimes have blank spots that can interfere with the communication process. Geographical conditions are often the main factor in the lack of signal that exists somewhere. It is not uncommon for the more difficult the terrain and its geographical conditions, the communication signal disappears all together. For example, a remote place in the middle of a forest or a mountainous region. The low understanding of MSME actors regarding tax obligations is not only due to their geographical location. Business actors are less active and tend to be apathetic to find out about tax fulfillment is also one of factors. Mr. Bijak as a tax academic also gave his view that:

Mr. Bijak:

... people tend to have fear and laziness to deal with aspects of taxation...

The views of tax academics provide an understanding of researchers regarding public attitudes regarding tax aspects. Since complex procedures and hierarchical structures cause most people to be "afraid" and "lazy" to fulfill their tax obligations. MSME actors who are not familiar with the applicable tax policy, are afraid to calculate the amount of tax. Bureaucracy and convoluted procedures cause MSME actors to be lazy to understand and carry out their tax obligations. Community involvement and participation in increasing tax revenue play an important role. Low public awareness of tax obligations causes taxpayer data collection to be less than optimal. The weak data collection system is caused by taxpayers, especially MSME actors, having a low understanding of tax policies made by the government. The Indonesian government in this case the tax authority needs to pursue alternatives related to the weak taxpayer data collection system to increase revenue in the tax sector.

- **NIN Replaces TIN as a Continuous Reform Effort to Facilitate Effective and Efficient Tax Administration**

In the previous section, it was explained that TIN has not been able to overcome the shadow economy, and this is what causes the tax revenue target to not be achieved optimally. Through the mandate of article 2 paragraph (1) letter an of the HPP Law, it states that NIN will also function as a TIN. In other words, citizens who are already eligible for residency to have a NIN will be immediately registered as taxpayers. The use of NIN as a substitute for TIN does not necessarily mean that everyone who has NIN has to pay taxes. NIN owners are required to pay taxes when the NIN has been activated. This activation is carried out if the owner of the NIN meets the subjective and objective cumulative requirements. This means that if the taxpayer is already 18 years old, has unmarried status with an income of more than IDR 54 million, the limit of Non-Taxable Income a year and does not have dependents (TK /0) or specifically for individual MSME taxpayers whose annual sales are more than IDR 500 million. The asset of NIN is in line with the views of Mrs. Manis as a business actor contained in the interview excerpt:

Mrs. Manis:

For the policy, I agree that NIN does not necessarily become a TIN, there are still subjective and objective requirements to be able to become a TIN...

The subjective and objective requirements submitted by Mrs. Manis are stated in UU No. 36 of 2008 article 3 and article 4. This policy aims to provide easy access to Indonesian population data so that the tax administration system in Indonesia becomes simpler. This simplification of administration is a new policy set by the tax authorities to facilitate and speed up services to taxpayers. This is supported by the opinion of Mr. Tegas as a legal academic, that:

Mr. Tegas:

... This is an innovation or legal breakthrough that is moving forward or progressively.

The legal academic view of the law that is moving forward or progressively means that a legal concept that is not only limited to the concept of the text of the Undang-undang but is also a legal concept that pays attention to the sense of justice that lives in society (Ansori, 2018). Law and society are inseparable. Laws are made in a social order called society. Progressive law arises from the legal world's sense of dissatisfaction with the development of traditional legal theory and practice. Law has always been aimed at three main objectives namely, justice (philosophical), expediency or usefulness (sociological), and legal certainty (juridical).

The government from scratch has already designed an academic manuscript. In academic papers the government considers using NIN instead of TIN because it is based on the Preamble UUD NKRI 1945, One of the goals of the Indonesian state is to advance the general welfare based on social justice. The achievement of these goals requires development in all areas of life that are based on Pancasila as the basis of the Indonesian state and UUD 1945 as the basis of the Constitution of the Indonesian state. The economic sector is a field that influences the development of the country to improve the welfare of society. The existence of limited administrative and regulatory capabilities causes the need for policies that can increase state revenue and do not conflict with Pancasila and UUD 1945. Taxpayer compliance, database expansion, and improvement of the tax system can guarantee certainty of fairness (philosophical).

Efforts to increase state revenues to meet the increasing needs of state financing require funding from tax revenues. However, the government faces challenges, especially in efforts to increase state revenue from the tax sector. These challenges are the emergence of the Covid-19 pandemic, the trend of fiscal consolidation in several countries, as well as limited administrative and government policy capacity. Some conditions with limited administrative and policy capacity need to be resolved with RUU HPP to ensure its expediency (sociological).

Undang-undang KUP is not currently regulating or containing the charge of any other substance, so it needs replacement against some parts inside Undang-undang KUP or add the General Anti Avoidance Rule (GAAR). Given the rapid development of social policies and policies in the economic sector, several relevant laws and regulations in the field of taxation need to be refined. However, due to time pressures, urgent needs, and types of refinements that are only found in some laws, it is necessary to be regulated by law to ensure legal (juridical) certainty.

Simplification of the bureaucracy following legal goals will be useful to society and also tax authorities. Integrating population data can make it easier for people to take care of taxes. People can also process tax payments effectively and efficiently. As well as tax authorities can manage taxes more comprehensively and accurately. Mrs. Cantik as a research informant agrees with the view that simplifying tax administration by using NIN instead of a TIN can make it easier for people to take care of their tax obligations. The opinion of Mrs. Cantik as a business actor shows that this policy will improve tax administration to be more effective and efficient for taxpayers. However, Mr. Rajin as a consumer has doubts about the use of NIN as a substitute for TIN contained in the following interview excerpt:

Mr. Rajin:

... Will the NIN database be corroborated later? because there could also be shadow citizens, because in the context of the population until now there is no valid population data.

Something is interesting about Mr. Rajin's view of the NIN database that should be paid more attention to if it is later made into a TIN by the tax authorities. So that in the future there are no new paradigms or problems. Therefore, researchers also want to dig deeper into the views of tax academics regarding the use of NIN as a substitute for TIN contained in the following interview excerpts:

Mr. Bijak:

...as long as the government can synergize the existing system with the conditions on the ground, it would be nice to...

The implementation of TIN replacement NIN will significantly improve the ongoing tax administration reforms. According to article 11 paragraph 1 letter (a) PMK No. 112 of 2022, mentioned that from January 1, 2024, taxpayers will use NIN instead of TIN in administrative services organized by DJP and others (UU No. 7 Tahun 2021). The implementation is an effort to integrate the tax administration system with the population database, so that tax administration becomes effective and efficient for the national interest. However, the government needs to strengthen the population database related to NIN. So, no new problems appear that can cause other problems in the future. The role of tax authority as the implementer of the policy has a role so that the policy can run optimally.

- **NIN Substitutes TIN as an Effort to Improve Tax Compliance**

Based on previous discussions, it is appropriate for the government to take action that NIN as a substitute for TIN is an effort to facilitate tax administration. The integration of NIN with TIN is a mandate of the UU HPP.

The purpose of the enactment of the UU HPP is to encourage sustainable economic growth and accelerate economic recovery. The policy also aims to optimize state revenues and fund national development independently for a just, prosperous, and prosperous Indonesian society.

The integration of population and taxation data further strengthens efforts to enforce tax compliance. As one of the implementations of the One Data Indonesia program, NIN-TIN integrates public tax information data with other data in one base, namely NIN. This is because many governments and non-government agencies and institutions use population data in their administration. It is also considered appropriate to improve the effectiveness of tax compliance supervision. Mrs. Ramah as a research informant agrees with the view that NIN as a substitute for TIN can increase the effectiveness of tax compliance supervision. However, Mrs. Cantik argues that on the other hand there may be some societies that have other views.

The views of business actors hint at the compliance of taxpayers who tend to comply due to existing policies. The existence of rules that have been set then makes people inevitably have to obey. The views of Mr. Bijak as a tax academic and Mr. Rajin as a consumer corroborate the views of business actors contained in the following interview excerpts:

Mr. Bijak:

...from my point of view, their tendency will be obedient, but instead will the flight of obedience have forced...

Mr. Rajin:

If I'm quite pessimistic because when it comes to taxpayer compliance there will be aware from the individual. Because as long as a rule is made, it then increases awareness. But people are forced because there is coercive power from the law...

The word "force" is a copy of the Belanda word "overmatch", which means situations that are unavoidable and occur beyond expectations (beyond human control). This coercive force is a psychological impulse that comes from outside of the individual and the impulse is stronger (Fitri, 2017). The increase in tax compliance expected by the government through implementation is more about forced compliance than voluntary compliance. The coercive nature of taxes makes it an obligation for the Indonesian people as taxpayers to comply with regulations.

The tax authority as the executor of the law sets penalties for taxpayers who do not follow the rules. This punishment gives rise to the force on taxpayers to comply with applicable tax policies. The function of the law itself to change people's habits or life requires a long time. If this policy is implemented properly, it can increase legal awareness in the community. Furthermore, the legal academic gave his views on this matter:

Mr. Tegas:

...It can't be made now, now it can be to raise people's awareness. Because the principle of law is termed the law as a tool of social engineering. Law as a tool of community engineering...

The view of legal academics, namely Mr. Tegas, explains that changes in the law that can affect changes in society are following one of the functions of the law. Legal principles law as a tool of social engineering, as a tool of social engineering, is a theory put forward by Roscoe Pound. Law as a tool of social renewal in this term plays a role in changing the social values of society (Lathif, 2017). Legal changes can bring about social change following one of the functions of law, namely as a means of social change or a means of forming society (social engineering). Social control is necessary to strengthen the civilization of society to control anti-social behavior contrary to the rules of the social order. Law as a mechanism of social control is the main function of the state and works through the systematic and regular use of force. The function of the law in question is the law as a tool of social change or as a tool of an engineering society. However, the law alone is not enough, it requires the support of the family, education, morals, and religion. When the law was regarded as a tool of society's engineering, it would change the habits of society itself but not now. It takes more effort and considerable time to improve community compliance. These efforts are in line with the Theory of Planned Behavior that is, the individual (taxpayer) acts on his intentions and desires to realize cooperative compliance.

Conclusion

The purpose of this study is to understand informants' perceptions of the tax authorities ongoing reforms related to TIN replacement NIN as an effort to improve compliance. The manuscript data collected through in-depth interviews were subsequently analyzed using an interpretive approach. The results of data analysis led researchers to conclude that there were 3 (three) perceptions. The first perception is that TIN has not been able to overcome the shadow economy. The lack of public understanding of tax obligations and the taxpayer database which is still weak, causes tax authorities to have difficulty recording economic activities that do not use TIN. Next, the author points out the second perception, that NIN replaces TIN as an effort to facilitate effective and efficient tax administration. The tax authority continues to carry out ongoing reforms by establishing a TIN replacement NIN to facilitate tax administration to be more effective and efficient. This administrative simplification makes it easier for

taxpayers to perform their tax obligations. However, the use of NIN as a substitute for TIN can create new problems in society, namely shadow citizens, which are new challenges in the future. The third perception is that TIN replacement NIN is an effort to improve compliance. It is appropriate for the tax authorities to establish a NIN instead of a TIN. People tend to comply with tax obligations if the policy provides convenience and is followed by the application of law enforcement. Law as a tool of community engineering will change the social values in society. More efforts are needed and a long enough time creates value for increased tax compliance.

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