

COMMUNICATION OF THE SINGLE IDENTITY NUMBER (SIN) POLICY BY THE MEDAN BELAWAN PRIMARY TAX OFFICE

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Abstract: In Indonesia, the integration of population and tax data has become a strategic policy to enhance public administration and compliance. The Single Identity Number (SIN) program, which aligns the Nomor Induk Kependudukan (NIK) with the Nomor Pokok Wajib Pajak (NPWP), was implemented to streamline taxpayer management and improve the efficiency of tax services. This study aims to analyze the effectiveness of SIN policy communication at KPP Pratama Medan Belawan, focusing on organizational readiness, message interpretation, and operational application. A qualitative approach was employed, involving interviews with tax officers and taxpayers, document analysis, and observation. The findings indicate that while internal staff understanding is well-established, outreach to taxpayers remains inconsistent, and comprehension of the policy is uneven. About 71.59% of taxpayers have validated their NIK-NPWP integration, but practical utilization in administrative processes is still limited. The study concludes that proactive, continuous, and targeted communication strategies are crucial to enhance adoption and taxpayer compliance.

Keywords: Single Identity Number, Policy Communication, Taxpayer Compliance.

Introduction

Indonesia is the fourth most populous country in the world, with a population reaching 281.6 million in 2024 (Statistics Indonesia, 2024). This large population has a direct impact on the complexity of population administration, particularly in the management of individual identities such as the National Identity Number (NIK), Taxpayer Identification Number (NPWP), Passport Number, Family Card (KK), and various other identity documents used for administrative purposes and public services. However, a non-integrated identity system gives rise to a number of challenges, including public confusion, data duplication, identity misuse, and inefficiencies in public service delivery. Based on the FICO report (2022), at least six million adults in Indonesia have experienced identity theft for the purpose of opening financial accounts, while CNN Indonesia (2024) reported that fluctuations in personal data theft reached 20.97%. An unconsolidated administrative system also increases the state's operational costs and affects the tax ratio. One of the primary issues related to the tax ratio is the high level of shadow economy activity.

Schneider and Enste (2000), in Rezky (2020), explain that the shadow economy encompasses economic activities that are not recorded by the state, with PPATK estimating it at 8.3%–10% of GDP. With Indonesia's GDP in 2021 exceeding IDR 5,175 trillion, the value of the shadow economy is approximately IDR 417.5 trillion. This issue reinforces the urgency of implementing the Single Identity Number (SIN). The Single Identity Number (SIN) is a unique, singular, and inherent population identification number attached to an individual registered as a resident (Fachraini et al., 2024). SIN has unique characteristics, is non-duplicative, nationally standardized, permanent in nature, and digitally accessible (Hasanah, 2024). With the implementation of the SIN system, an identity number does not only contain population data, but also represents a citizen's identity across all institutions such as bank accounts, tax transactions, and asset ownership, which is expected to become a solution to the problem of data duplication (Septiyani & Sitompul, 2022). The concept of SIN was actually mentioned in Undang-Undang Nomor 23 Tahun 2006 tentang Administrasi Kependudukan, which stipulates NIK as a single identity number. However, the realization of SIN is still far from its actual objective. Before the launch of Identitas Kependudukan Digital (IKD) in 2022, the use of NIK in Indonesia still faced various issues, such as the uneven issuance of electronic KTP, data systems that were not yet integrated, and cases where one person had two to five NIKs.

The KTP currently remains limited to administrative identity, so its function is limited compared to countries such as Singapore, which have utilized it for transactions and tax payments. As reported by Kompas.com, the former Minister of Home Affairs of the Republic of Indonesia, Tjahjo Kumolo, stated in 2018 that many cases of citizens

with duplicate identity numbers were still found in various regions of Indonesia. He also added that more than 3% of Indonesia's population had not yet conducted data recording. This is in line with the statement of Adi Umarto Parinduri, Head of the Population Administration Information Management (PIAK) Division of the Medan City Population and Civil Registration Office, who confirmed the occurrence of duplicate identity cases in Medan City every year. This is caused by various factors, such as the negligence of identity holders in reporting relocation, as well as the misuse of NIK for criminal activities. The concept of SIN began to be realized in the field of taxation through the policy of matching NIK with NPWP as regulated in UU Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan (UU HPP). This regulation stipulates that every individual taxpayer uses NIK as NPWP, and the Minister of Home Affairs is mandated to provide population data to the Minister of Finance so that it can be integrated.

The matching of NIK with NPWP enables resident individual taxpayers to carry out tax transactions using only NIK, and it can be used for other administrative purposes that require NPWP if fully realized. The unification of identity numbers also supports the implementation of the Core Tax Administration System (CTAS), which is a NIK-based tax administration platform planned to operate fully in 2025 (Direktorat Jenderal Pajak, 2024). The matching of NIK with NPWP is one of the crucial prerequisites for taxpayers to access Coretax. Without this matching, taxpayers cannot fully access Coretax, hindering account activation, tax reporting, or the creation of documents such as PPh 21 withholding slips. The main category of subjects required to participate in this program is resident individual taxpayers who already have a 15-digit NPWP and receive income, therefore they must integrate their data in order to transact in the Coretax system using NIK as a single tax identity. Meanwhile, corporate taxpayers and non-resident individual taxpayers continue to use their own 16-digit NPWP, so they are not included in the NIK-based matching scheme.

KPP Pratama holds an important role in the process of matching NIK with NPWP for resident individual taxpayers (WPOP). In Medan City, there are five KPP Pratama offices operating, one of which is KPP Pratama Medan Belawan. As a vertical unit of DJP, KPP Pratama Medan Belawan is also responsible for supporting the optimization of SIN. However, the realization of the NIK-NPWP matching policy at the local level still faces obstacles that have the potential to hinder policy optimization. Data from KPP Pratama Medan Belawan show a consistent increase in the number of registered individual taxpayers over the five-year period from 2020 to 2024. In 2020, the total number of registered taxpayers stood at 167,278. This figure rose to 175,548 in 2021 and further increased to 195,194 in 2022. The upward trend continued in 2023, reaching 214,866, and by 2024 the number had grown to 218,088. This steady growth not only reflects the expanding taxpayer base under the authority of KPP Pratama Medan Belawan, but also

indicates the substantial target audience for the NIK-NPWP matching policy. However, when examining the data on the implementation of NIK-NPWP matching, a noticeable gap becomes evident. Out of a total of 213,525 resident individual taxpayers, 152,854 have successfully validated or matched their NIK with their NPWP, representing 71.59 percent. Meanwhile, 60,671 taxpayers, or 28.41 percent, have not yet completed the validation process and continue to use the old NPWP format. As of 2025, this group remains non-compliant, despite the requirement stipulated in PMK Nomor 136 Tahun 2023 that all resident individual taxpayers must transition to using NIK as NPWP starting from 1 July 2024. Based on these issues, the author raises the title **“Communication of the Single Identity Number (SIN) Policy by the Medan Belawan Primary Tax Office.”**

Method

The methods of this research are grounded in a qualitative descriptive approach aimed at obtaining an in-depth understanding of the communication of the Single Identity Number (SIN) policy by the Medan Belawan Primary Tax Office. A qualitative design was selected to explore social phenomena, institutional practices, and policy communication processes in their natural setting, enabling the researcher to interpret meanings constructed by policy implementers and taxpayers (Creswell, 2016; Moleong, 2017).

Data collection was conducted through multiple techniques to ensure credibility and comprehensiveness. First, in-depth interviews were carried out with key informants, including tax officers at KPP Pratama Medan Belawan and individual taxpayers subject to the NIK-NPWP matching policy. These interviews aimed to capture perceptions, experiences, and challenges encountered in the implementation and communication of the policy. Second, participant observation was undertaken to examine how policy dissemination activities were conducted in practice, including socialization programs and direct service interactions. Third, documentation analysis was employed to review official reports, regulatory frameworks, internal data, and archival materials related to the NIK-NPWP integration program. The use of these techniques reflects methodological triangulation to enhance data validity and reliability (Sugiyono, 2019). The data analysis process followed an interactive model consisting of data reduction, data display, and conclusion drawing/verification, as proposed by Miles and Huberman (2014). In the data reduction stage, the researcher systematically selected, categorized, and simplified raw data obtained from interviews, observations, and documents. Subsequently, the organized data were presented in narrative and tabular forms to facilitate pattern recognition and thematic interpretation. Conclusions were drawn through continuous verification, ensuring consistency between empirical findings and theoretical frameworks. To strengthen the trustworthiness of the findings, source triangulation and technique triangulation were applied by comparing information derived from different informants and data collection methods. Through this rigorous procedure, the study ensures analytical depth while maintaining methodological coherence and academic integrity.

Results and Discussion

Gambaran Umum Komunikasi Kebijakan Single Identity Number

Administrative procedures in Indonesia are frequently regarded as complex due to the multitude of documents and varying requirements involved in matters such as civil registration, taxation, immigration, asset ownership, and the issuance of Driving Licences. This situation places a considerable burden on citizens, reduces their willingness to process legal documents, and creates opportunities for intermediaries and identity fraud. The persistence of a fragmented identification system highlights the urgency of consolidating identity numbers, particularly through the adoption of the National Identity Number (NIK) as a single, unified identifier. The NIK has been integrated with the BPJS number and the Taxpayer Identification Number (NPWP), including its implementation at the Medan Belawan Primary Tax Office. The Single Identity Number is designed not only as a bureaucratic reform initiative but also as an instrument to enhance state revenue through the taxation dimension. In the NIK-NPWP matching programme as part of the SIN policy at KPP Pratama Medan Belawan, specific procedures must be followed by individual taxpayers. The offline process may be carried out at the tax office by submitting a request to activate the NIK as an NPWP, completing the required documents such as the Identity Card (KTP), Certificate of Domicile, and other supporting documents, and then submitting them to the tax officer. Alternatively, the process can be conducted online via djponline.pajak.go.id. Once successfully matched, the NPWP will be converted into the NIK for individual taxpayers.

KPP Pratama Medan Belawan is responsible for ensuring the effective implementation of the programme's policy communication. The execution of the Single Identity Number policy communication within this jurisdiction is carried out through the utilisation of tax counsellor resources, while also involving other elements such as the community as the target audience and Kanwil Direktorat Jenderal Pajak Sumut I for supervisory and assistance functions. The guidelines for conducting tax policy communication are regulated in Surat Edaran Direktur Pajak SE46/PJ/2021 concerning the Procedures for the Implementation of Tax Education Activities, with reference to UU Nomor 7 Tahun 2021 concerning Harmonisation of Tax Regulations.

1. Organization

Organization constitutes a fundamental component in the implementation of a public policy, particularly with regard to the aspect of policy communication. According to Charles O. Jones, the organizational indicator refers to activities related to the establishment or restructuring of resources, units, and methods to ensure that a programme operates effectively. Jones (1994:319) states that "variation in organization will affect the program." In the context of the NIK-NPWP matching as the Single Identity Number (SIN), organizational success can be assessed through the procurement and utilisation of resources, institutional units, and appropriate methods to address

taxpayers' need for information concerning the SIN policy. Based on the results of observations and interviews, the organizational aspect within the jurisdiction of KPP Pratama Medan Belawan encompasses:

a. Resources

Resources constitute a determining factor in the extent to which the communication of the NIK–NPWP matching policy is effectively implemented. These resources are generally classified into three categories: human resources, financial resources, and technological resources. The procurement of facilities and infrastructure within the Ministry of Finance is regulated under Peraturan Menteri Keuangan Republik Indonesia No 223/PMK.01/2021, whereby the acquisition of goods and services is financed through the Anggaran Pendapatan dan Belanja Negara (APBN). The procurement process encompasses stages ranging from the identification of needs to the formal handover of completed work. However, the provision of human and financial resources remains insufficient. The procurement and allocation of human resources in the communication of the NIK activation as NPWP within KPP Pratama Medan Belawan, based on interviews conducted with the Tax Counsellor Team of KPP Pratama Medan Belawan, indicate that:

“Kalau tadi sumber daya manusianya, namanya kantor ini objek pajaknya ribuan, tenaga pastinya belum sesuai ya. Jadi sumber dayanya belum sesuai untuk mencakup banyaknya wajib pajak tadi.” (Interview with Mrs. Umi Sriwahyu, Member of the Tax Counsellor Team at KPP Pratama Medan Belawan, 30 September 2025)

This condition indicates that the availability of human resources at KPP Pratama Medan Belawan remains quantitatively insufficient. Data reveal that 213,525 individuals are registered as taxpayers within the jurisdiction of KPP Pratama Medan Belawan, a figure that stands in stark contrast to the tax counsellor team, which consists of only five members. This disparity reflects a substantial workload borne by the counsellor team and consequently has the potential to hinder the effectiveness of communication regarding the NIK activation as NPWP policy. Furthermore, the limitation of human resources affects not only the quantity of services delivered but also the breadth of policy dissemination. Given the highly disproportionate ratio between the number of taxpayers and the available counsellors, it is exceedingly challenging for KPP Pratama Medan Belawan to reach all taxpayers equitably and to ensure a comprehensive understanding of the SIN policy.

The second resource dimension concerns the provision of financial resources to support policy communication:

“Kalau anggarannya dari bagian keuangan seksi umum itu sekitar Rp 54.495.000 untuk layanan penyuluhan dan kehumasa untuk 47 kegiatan. Tapi yang lebih jelas, tantangannya itu selama ini di kita karena ada efisiensi anggaran kan jadi seluruh

anggaran Kementerian/Lembaga itu kan dipotong, jadi ya komunikasinya sekarang lebih lewat media sosial atau lewat kantor pajak sendiri begitu. Kalau untuk pemasangan banner, spanduk, dan lain-lain itu kita juga udah gaada lagi. Karena anggarannya udah gaada lagi, dipotong efisiensi. Jadi pemadanan NIK-NPWP itu kan udah dari tahun-tahun sebelumnya udah dari tahun 2023 kan digalakkan jadi sebelumnya udah ada, termasuk event-event. Tapi semenjak efisiensi sekarang udah gaada lagi” (Interview with Mr. Halfi Desfarizly, Officer of the Service Section at KPP Pratama Medan Belawan, 30 September 2025)

The NIK-NPWP matching programme as part of the Single Identity Number (SIN) policy began to be intensified at KPP Pratama Medan Belawan in 2023, accompanied by a series of socialisation activities alongside the launch of Coretax and annual tax return reporting. However, policy communication experienced stagnation in 2024 due to budget efficiency measures imposed by the central government. This shift significantly affected the continuity of active dissemination, which had previously relied on face-to-face sessions, banners, and printed media. Following budget cuts, communication strategies transitioned predominantly to passive dissemination through social media platforms. An allocation of Rp54,495,000 was designated for 47 socialisation activities annually, covering not only the NIK-NPWP policy but also other tax programmes. The discontinuation of printed media reduced public awareness, particularly among taxpayers with limited digital access. According to Charles O. Jones’ policy implementation theory, this reflects shortcomings in the organizational dimension, where financial constraints and inconsistent communication methods undermine sustained policy application.

The budget efficiency measures implemented by the central government have adversely affected the communication of the NIK-NPWP matching policy as part of the SIN initiative, as they have not only reduced the scope of socialisation efforts but also diminished the quality and consistency of information dissemination to the public. This impact has been directly perceived by Individual Taxpayers, who stated:

“Masih belum memadai. Pernah mengurus sesuatu ke kantor pajak, tapi gaada banner mengenai ini. Tidak ada sosialisasi. Saya tahu saat ada urusan pemberkasan di sekolah saja, kaya pengurusan berkas sertifikasi.” (Interview with Friska Magdalena, Individual Taxpayer of Medan Belawan District, 29 September 2025)

The third aspect of resource provision concerns technological resources. According to an interview with the Service Section of KPP Pratama Medan Belawan:

“Kita lewat medsos kita sih, kita ada facebook, instagram, youtube, tiktok kita juga ada, sama twitter. Nah kalau pemanfaatan teknologi tertentu kan 64 tentunya kita sekarang udah pakai coretax” (Interview with Mr. Halfi Desfarizly, Officer of the Service Section at KPP Pratama Medan Belawan, 30 September 2025).

Policy communication at KPP Pratama Medan Belawan is now predominantly conducted through social media platforms and the official website (www.pajak.go.id) provided by the Direktorat Jenderal Pajak. The launch of Coretax has further supported the optimisation of NIK activation as NPWP, particularly through automated notifications displayed directly on the Coretax platform. In terms of technological provision, the office is adequately equipped, with facilities such as projectors and suitable meeting rooms to support in-office socialisation activities. Institutionally, KPP Pratama Medan Belawan has fulfilled its role in disseminating information through competent human resources. Nevertheless, limitations in the number of counsellors and budget allocations have constrained the office's capacity to perform its core functions, including service delivery and tax revenue optimisation. Although the NIK-NPWP matching policy was implemented, insufficient funding due to budget efficiency measures hindered its continuity, resulting in public confusion and perceptions of ineffective policy communication.

b. Units

Units constitute structured components within a bureaucratic organization. The unit structure functions as a formal mechanism for managing the organization in order to achieve its objectives. According to Charles O. Jones (1994:311), "The organization itself has an impact on the policy process. The initial purpose of organization is to carry out designed programs." The arrangement of units within an organization serves to regulate and distribute work systematically. The sub-indicator of units is employed to assess the establishment of a productive working team in policy communication, as well as the distribution of duties and authority in communicating the SIN policy to the public, particularly taxpayers. Based on observation, it was found that the unit structure at KPP Pratama Medan Belawan has been clearly established in accordance with respective duties and functions. The units involved in communicating the NIK-NPWP matching policy refer to the structural components required in the communication process itself. These units are organized to ensure that resources, methods, and procedures can be effectively coordinated.

The establishment of organizational units within KPP Pratama Medan Belawan is regulated under Peraturan Menteri Keuangan Nomor 210/PMK.01/2017 concerning the Organization and Work Procedures of Vertical Agencies of the Direktorat Jenderal Pajak, particularly Articles 56-57. The organizational structure comprises the Subdivision of General Affairs and Internal Compliance, the Service Section, the Data Quality Assurance Section, the Supervision Section, and the Examination, Valuation, and Collection Section. Tax policy communication falls under the authority of the Service Section, which is responsible for delivering high-quality tax services and ensuring taxpayers understand their rights and obligations through education, consultation, registration management, processing of tax returns, handling requests and complaints, document administration, and the issuance of legal and service products. The Service

Section includes a tax counsellor team whose duties are regulated under PERMENPANRB Nomor 49 Tahun 2020. This regulation refocused the tax counsellor's role specifically on educational and developmental activities to enhance public tax awareness and compliance.

"Kalau kami, khususnya di bagian penyuluhan tentunya kami melakukan sosialisasi terus menerus tentang integrasi NIK, aktivasi coretax, jadi ada jadwalnya." (Interview with Mrs. Umi Sriwahyu, 30 September 2025)

Based on an interview with a staff member of the Service Section at KPP Pratama Medan Belawan:

"Pasti adalah, pasti ada. Kaya setiap kita mau melakukan edukasi, itu kan pasti ada kita minta perlengkapan, sarana prasarana sama bagian umum. Terus ketika kita mau mengundang Wajib Pajak pastinya kita ke bagian seksi pengawasan, karena dia yang punya kendali atas wilayah Wajib Pajak kan, dia yang punya wilayah, dia yang tahu" (Interview with Mr. Halfi Desfarizly, 30 September 2025).

This indicates a clear division of duties in conducting policy communication at KPP Pratama Medan Belawan. The Supervision Section supports dissemination by providing audio-visual media. Such coordination reflects Charles O. Jones' view that bureaucratic units are interdependent, as demonstrated through structured task distribution and detailed performance reporting.



Figure 1. Cover of the Performance Report of KPP Pratama Medan Belawan

Source: pajak.go.id website, 2025

As a tax administration institution, KPP Pratama is vertically connected to Kanwil DJP Sumut I and DJP Pusat in matters of policy, supervision, and related functions. In carrying out oversight and evaluation of KPP Pratama Medan Belawan as well as other KPP offices in the City of Medan, Kanwil DJP Sumut I employs specific units and strategic mechanisms, such as:

"Kanwil DJP memiliki bidan Penyuluhan, Pelayanan, dan Hubungan Masyarakat (P2Humas) yang bertugas untuk mengawasi dan mengevaluasi pelaksanaan koordinasi"

dan komunikasi kebijakan yang dilakukan oleh KPP. Peran Kanwil didalam hal ini juga sebagai penghubung antara KPP dengan kantor pusat, terdiri dari pemberian bimbingan dan pemantauan pelaksanaan kebijakan teknis penyuluhan, pelayanan dan konsultasi pajak terkait dengan pepadanan NIK-NPWP. Selain itu juga melaksanakan penyeragaman penafsiran ketentuan perpajakan terkait dengan pepadanan NIK-NPWP di KPP” (Interview with Mrs. Amelia Dwi Syahputri Lubis, 27 October 2025).

Inter-actor relations are institutionalised through a vertically integrated coordination chain encompassing the central government, Kanwil DJP Sumut I, KPP Pratama Medan Belawan, and taxpayers as policy beneficiaries. At the macro-administrative level, regulatory frameworks and communication strategies are formulated centrally, subsequently harmonised and operationally interpreted by Kanwil through technical guidance, supervisory monitoring, and evaluative directives to subordinate offices. KPP Pratama Medan Belawan operates as the frontline implementing body, translating normative policy mandates into practical communication channels, including direct service interactions, structured educational outreach, and digital dissemination platforms. This tiered communication architecture illustrates that policy effectiveness is contingent not merely upon regulatory design but upon the consistency, fidelity, and clarity of message transmission across bureaucratic strata. While the institutional configuration and task allocation formally comply with existing regulatory provisions, structural constraints persist, particularly the limited number of tax counsellors only five personnel assuming communicative leadership roles. This human resource limitation attenuates outreach capacity and restricts information diffusion concerning the SIN policy. Nevertheless, oversight and evaluative mechanisms are demonstrably operationalised by Kanwil DJP Sumut I through the P2Humas unit and structured supervisory strategies.

c. Method Sub-Indicator

Method refers to a series of activities undertaken to optimise the utilisation of available resources and organizational units. In the context of the NIK-NPWP matching as a Single Identity Number (SIN), the method sub-indicator serves to assess the communication strategies and approaches employed by KPP Pratama Medan Belawan, as well as the extent to which these approaches are effectively conveyed to and received by taxpayers. In performing its educational function within tax policy communication, the communication strategy of KPP Pratama Medan Belawan is formulated in accordance with guidelines issued by the Direktorat Jenderal Pajak, which regulate the procedures and implementation of tax education activities. These guidelines ensure that policy communication is conducted consistently with the institutional objectives and principles of the Direktorat Jenderal Pajak. Based on an interview with a Penyuluh Pajak at KPP Pratama Medan Belawan, the guidelines applied in implementing SIN policy communication are:

“Pasti ada, kita selalu berpegang sama PMK (Peraturan Menteri Keuangan), sama surat edaran dari Dirjen kita seperti Surat Edaran Direktur Pajak Nomor SE-46/PJ/2021 tentang Tata Cara Pelaksanaan Kegiatan Edukasi Perpajakan, terus SOP (Standard Operating Procedure) untuk masing-masing kegiatan” (Interview with Ibu Umi Sriwahyu, 30 September 2025).

The delivery of policy messages concerning the NIK–NPWP matching as SIN is undertaken through specific communication approaches. A staff member of the Seksi Pelayanan at KPP Pratama Medan Belawan stated that tax policy communication encompasses both active and passive approaches. Active communication takes the form of large-scale face-to-face activities with taxpayers, whereas passive communication involves indirect dissemination through intermediary media or smaller-scale in-person sessions conducted in the hall of KPP Pratama Medan Belawan. The communication channels employed primarily consist of electronic media. In addition, front-line officers utilise administrative service interactions as opportunities to provide tax education and to facilitate the matching of NIK with NPWP for visiting taxpayers. According to the interview:

“Kalau untuk Wajib Pajak ya kita dari sosial media, dulu pasang baliho dan papan iklan elektronik. Kalau dulu kita aktif kan ke masyarakat, sekarang tuh lebih mengandalkan sosial media aja. Kalau secara langsung kita lebih ke pasif. Misalnya kalau ada Wajib Pajak yang minta pelayanan lain, kita pastikan dia edukasi dan pastikan dia pulang NIK dan NPWP nya sudah tervalidasi. Ada juga acara penyuluhan yang 40 an kali setahun itu juga pasif sifatnya, karena kita undang Wajib Pajak terus kalau mereka datang kita edukasi. Oh iya kita juga ada kirim surat himbauan massal juga, itu yang sering masuk dari email ke semua Wajib Pajak” (Interview with Bapak Halfi Desfarizly, 30 September 2025)

KPP Pratama Medan Belawan also applies an annual target achievement strategy as a reference point and performance indicator for the communication of the NIK activation as NPWP policy. This system is accompanied by monitoring, evaluation, coordination, and guidance provided by Kanwil DJP Sumut I to ensure that policy information remains aligned with centrally established regulations. Through this mechanism, obstacles in policy communication can be identified and addressed at an early stage, thereby enabling the policy to attain its intended objectives. Based on an interview with a staff member of the Seksi Pelayanan at KPP Pratama Medan Belawan, it was stated that:

“Ada sih, monitoring itu yang mantau dari Kanwil, mereka memantau kita. Jadi setiap ada aktifitas itu ada laporannya. Nanti juga di Kanwil, dari kantor pusat DJP nya juga ada mantau kantor di seluruh Indonesia. Kadang kalau dari Kanwil juga ada datang langsung. Salah satunya yang dibahas udah gimanasih udah berapa Wajib Pajak yang udah aktifin NIK sebagai NPWP nya gitu, biasanya setiap bulan ada. Sama monitoringnya dari Kanwil juga kalau capaiannya rendah itu dikirim surat peringatan jadi ada warning-nya juga.” (Interview with Bapak Halfi Desfarizly, 30 September 2025).

Monitoring by Kanwil DJP Sumut I is conducted on a quarterly and annual basis. The forms of supervision and performance assessment are evidenced by the existence of formal evaluation documents, including office and employee performance target assessment forms:

SARJAN KANTOR PELAYANAN
PENERIMA HASIL KERJA KUMYATATIF
BAGI PELAYANAN TINGGI DAN PEMPINAN UNIT KERJA MANEJER

KEMENTERIAN KEUANGAN PERIKODE PENILAIAN: 1 Januari s.d. 31 Desember Tahun 2024

PELAYAN YANG DINILAI		PELAYAN PENILAI KINERJA		
NAMA	Pratama Medan Belawan	NAMA	Pratama Medan Belawan	
NIP	190907199121002	NIP	1909071991031005	
PANGKAT	Pembina Tk. I/IVb	PANGKAT	Pembina Utama Muda/IVc	
SOL. BUNANG		SOL. BUNANG		
JABATAN	Kepala Kantor Pelayanan Pajak Pratama Medan Belawan	JABATAN	Kepala Kantor Wilayah Direktorat Jenderal Pajak Sumatera Utara I	
UNIT KERJA	Kantor Pelayanan Pajak Pratama Medan Belawan	UNIT KERJA	Kantor Wilayah Direktorat Jenderal Pajak Sumatera Utara I	
NO	BENCANA HASIL KERJA	INDIKATOR KINERJA INDIVIDU	TARGET	PERSEKUTUP
1	TR	TR	TR	TR
A. UTAMA				
1	Penerimaan negara dari sektor pajak yang optimal (Peningkatan dari Kepala Kantor Wilayah Direktorat Jenderal Pajak Sumatera Utara I)	Persentase realisasi penerimaan pajak Indeks realisasi pertumbuhan penerimaan pajak bruto dan deviasi proyek realisasi nilai	100%	Penerimaan Layanan
2	Kepuasan taklin berjalan yang tinggi (Peningkatan dari Kepala Kantor Wilayah Direktorat Jenderal Pajak Sumatera Utara I)	Persentase realisasi penerimaan pajak dari kegiatan Pengawasan (Penyusunan Masa PPh)	100%	Penerimaan Layanan
		Persentase capaian tingkat kepatuhan penempaan SPT Tahunan PPh Wajib Pajak Badan dan Orang Pribadi	100%	Penerimaan Layanan

Figure 2. Performance Evaluation Sheet of the Head of KPP Pratama Medan Belawan
Source: pajak.go.id, 2025

This condition demonstrates the existence of structured and periodic strategies of evaluation, coordination, and guidance implemented systematically from the central office of the Direktorat Jenderal Pajak down to each regional Kantor Pelayanan Pajak Pratama, particularly concerning institutional performance, including educational functions as an integral component of the Single Identity Number communication method at KPP Pratama Medan Belawan. This was further affirmed by a representative of P2Humas Kanwil DJP Sumut I:

“Berdasarkan PMK 210/PMK.01/2017, salah satu fungsi Kantor Wilayah DJP adalah untuk pelaksanaan koordinasi dan pemberian bimbingan di bidang perpajakan. Fungsi tersebut tentunya mencakup pelaksanaan koordinasi proses bisnis penyuluhan perpajakan dengan KPP yang berada di wilayah kerja Kanwil.” (Interview with Amelia Dwi Syahputri Lubis, 27 October 2025)

KPP Pratama Medan Belawan has implemented various methods to optimise communication of the NIK–NPWP matching policy as SIN. Nevertheless, effectiveness is reflected in public awareness. In practice, some taxpayers remain unreached, demonstrating differing experiences and perceptions regarding the communication methods received. Based on an interview with a taxpayer:

“Gapernah sih dek ada undangan begitu jadi gatau ada kegiatan sosialisasi di kantor pajak” (Interview with Friska Magdalena, as a Wajib Pajak Orang Pribadi Kecamatan Medan Belawan, 29 September 2025)

Based on the interview findings, it can be concluded that the communication of the Single Identity Number (SIN) policy, as well as other tax policies, at KPP Pratama Medan Belawan has been conducted in accordance with DJP guidelines and operational standards. The office employs two communication methods: active and passive approaches. Previously, active communication was implemented through programmes such as SpecTaxcular; however, over the past year, passive communication has become more dominant, primarily through digital platforms and social media invitations.

Nevertheless, some taxpayers reported not receiving any socialisation invitations, resulting in limited exposure to comprehensive information regarding the NIK–NPWP matching policy as SIN.

2. Interpretation

According to Charles O. Jones, the interpretation indicator encompasses a process that must be learned by policy implementers in order to develop appropriate mechanisms for execution. Jones asserts that, to reach the substantive core of a policy, a clear understanding of what, how, and who within a policy programme is required. Such comprehension is essential for implementers to effectively carry out subsequent activities. In the context of the NIK–NPWP matching as a Single Identity Number (SIN), implementers must possess a thorough understanding of the policy’s meaning, objectives, and substance to determine the appropriate actions and communication strategies. Based on interviews with staff at KPP Pratama Medan Belawan, a shared understanding of the programme was identified as follows:

“Pastinya adalah validasi data, ya. Yang kedua lebih fleksibel dan efisien, jadinya akan memudahkan karena satu nomor kependudukan itu berlaku untuk semuanya. Dan masyarakat juga harusnya ga repot kan, jadi ga banyak kartu” (interview with Umi Sriwahyu, 30 September 2025).

A shared understanding within the internal framework of an organization constitutes a pivotal foundation prior to the dissemination of the Single Identity Number (SIN) policy. To secure such alignment, KPP Pratama Medan Belawan, as the taxation authority most proximate to the public, has implemented a comprehensive internalization strategy. This encompasses internal meetings, structured briefings, targeted learning initiatives leveraging digital media channels, and the deployment of specialized applications for tax personnel. According to the informants:

“Untuk internal itu IHT, FGD dan nota dinas dari aplikasi khusus pegawai pajak, namanya NADIN (NAskah DINas elektroNik), jadi setiap pegawai harus ngikutin itu. Dan ada e-learning juga untuk pegawai. Jadi kalau ada kebijakan yang memerlukan pemahaman pegawai, itu belajar dari e- learning, terus nanti ada ujiannya. Kalau ga lulus test, nanti harus diulang terus sampai lulus tes nya” (interview Bapak Halfi Desfarizly, 30 September 2025).

Charles O. Jones asserts that, in addressing the question of subsequent steps in policy communication, implementers must place emphasis on clarity, precision, consistency, prioritization, adequate resourcing, and related considerations. Drawing upon interviews with Tax Examiners at KPP Pratama Medan Belawan, it was elucidated that, in ensuring the alignment of understanding among taxpayers, a series of measures is undertaken, including:

“Untuk menyamakan ke Wajib Pajak, untuk itu kita sudah bikin Whatsapp blast, SMS Blast, sampai kita telfon juga untuk hadir di sosialisasi. Cuma balik lagu Wajib Pajaknya ini banyak yang ga mau aware, sudah kita telfon udah kita undang tapi tidak mau datang” (Interview with Umi Sriwahyu, 30 September 2025)

This situation indicates that the comprehension of the tim penyuluh and Seksi Pelayanan at KPP Pratama Medan Belawan has been operationalized into a series of policy communication activities. The implementation of these activities has primarily emphasized aspects of prioritization and resource availability; however, elements of clarity, precision, and consistency, as highlighted by Jones, have not been fully integrated. This assessment arises from the observation that the solutions provided remain insufficiently comprehensive. Evidence of this is reflected in the continued presence of taxpayers who neither possess a thorough understanding of the policy regarding the matching of NIK and NPWP as a Single Identity Number nor have received formal invitations.

In an interview with one of the Wajib Pajak, it was stated that:

“Saya belum paham dengan kebijakan ini, jadi sepertinya hanya sebatas nomor NIK dengan NPWP kita dijadikan satu” (Interview with Iren Sinaga, Wajib Pajak Orang Pribadi Kecamatan Medan Labuhan)

Based on the interviews, it can be concluded that, in the dissemination process conducted by KPP Pratama Medan Belawan, some Wajib Pajak were only superficially aware of the program due to uneven distribution of invitations and information by implementers. This discrepancy in perception reflects a suboptimal interpretation process, as highlighted by Jones, indicating that the policy message has not been uniformly understood by both parties, thereby affecting the effectiveness of communication and implementation. As a program requiring high public participation, the NIK-NPWP matching policy must be conveyed clearly and comprehensively to Wajib Pajak. Research findings reveal a stark divergence: some respondents were aware of the program but lacked urgency to act, while others were entirely unaware. This divergence undermines internal motivation to comply. Nevertheless, at the interpretive level, KPP Pratama Medan Belawan has established a foundational understanding of the SIN policy’s core substance through meetings, official notices, and internal learning activities.

KPP Pratama Medan Belawan has translated its understanding of the SIN program into concrete actions to enhance Wajib Pajak awareness, including WhatsApp blasts, SMS blasts, and phone calls. However, evaluated against Charles O. Jones’s criteria for subsequent steps, these measures primarily consider resource availability and prioritization due to budgetary and personnel constraints. Other aspects, such as precision, clarity, and consistency, remain insufficient. KPP must expand outreach to reach more Wajib Pajak, ensuring notifications are received comprehensively rather

than partially. Detailed mapping or segmentation of Wajib Pajak across districts is also necessary to identify communication barriers and enhance the effectiveness of SIN policy dissemination.

3. Application

The application indicator illustrates how a formally designed policy is tested through continuous and consistent operational activities by field implementers. Implementation emphasizes sustained actions that bridge policy objectives with concrete routines. According to Charles O. Jones (1994:296), application indicators reflect how policy communication implementers carry out routine provisions, such as services and payments aligned with program goals. Evaluating success requires assessing the effects of communication on Wajib Pajak as the target group. For the Single Identity Number policy at KPP Pratama Medan Belawan, application can be measured by the clarity and consistency of routine service communication and the efficiency of budget utilization in supporting SIN program activities. Interviews with staff of Seksi Pelayanan indicate that, in implementing NIK-NPWP matching as SIN, the following routine activities are conducted:

"Kita ada target sosialisasi, tapi secara general ya, 40 sosialisasi, IG Live per semester itu dua kali, podcast setahun dua kali minimal, dan sejauh ini untuk semester satu terjalankan semua ya. Kalau semester dua kan masih akan berjalan." (Interview with Bapak Halfi Desfarizly, 30 September 2025)

Based on the interviews, it was found that the communication service activities have been executed with a notable degree of consistency across all implemented initiatives. Nevertheless, in the execution of dissemination activities, KPP Pratama Medan Belawan tends to adopt a generalist approach, often integrating multiple themes simultaneously. Within a single session, the material presented frequently encompasses the introduction of the Coretax application, the mechanisms for submitting the Annual Tax Return (SPT), and the process of matching the Nomor Induk Kependudukan (NIK) with the Nomor Pokok Wajib Pajak (NPWP). This approach is further reinforced by the absence of dedicated sessions specifically addressing SIN education within KPP Pratama Medan Belawan's performance reports, a stark contrast to the regional DJP office reports, which include detailed explanations on the matter. Such a multidimensional strategy indicates a lack of focus in the delivery of policy communication regarding the Single Identity Number at the operational level of KPP, which may result in diminished clarity of understanding and prioritization of the policy. In the past year, dissemination activities have predominantly leveraged social media, motivated by prevailing budgetary constraints. Beyond routine local-level activities, KPP Pratama Medan Belawan, in collaboration with the Directorate General of Taxes (DJP), has shifted its communication style toward a more human-centered narrative to foster greater public engagement. The current Indonesian taxation system operates

under a framework of voluntary and enforced tax compliance. Voluntary tax compliance refers to the willingness and awareness of Wajib Pajak to fulfill tax obligations honestly and autonomously, without the imposition of sanctions or coercion. In contrast, enforced tax compliance arises from the presence of negative consequences for noncompliance, such as penalties, fines, or other measures. Within this context, KPP Pratama Medan Belawan has emphasized the voluntary tax compliance approach in its Single Identity Number policy communication. Wajib Pajak who do not match their NIK with their NPWP are not subject to sanctions or any form of detriment. According to the *interviews with informants*:

“Persepsinya pelan-pelan kita ubah mulai. Kalau lihat postingan DJP dulu sama sekarang kan beda banget tuh, kalo dulu tagline nya “orang bijak bayar pajak”, terus kaya formal lah. Tapi kan makin kesini kontennya itu makin dekat, yang buat masyarakat itu relate. Menghapus stigma kalau pajak itu seram. Sebenarnya pegawai pajak itu kita juga lho, pegawai pajak itu masyarakat kita juga lho, kita juga sebagai pegawai pajak bayar pajak. Sekalian juga kan ada rilis APBN kita itukan setiap bulan terbuka, dulu kan ga kaya gitu. Jadi perubahannya itu dari pusat dari perubahan tagline, pendekatan konten yang lebih humanis. Terus kalau dulu tuh sosial media nya itu cuma satu tuh, sekarang setiap akun kantor pajak di daerah punya akun-akunnya sendiri dan punya konten yang mengandung kekhasan daerahnya sendiri” (Interview with Bapak Halfi Delfarizly, 30 September 2025)



Figure 3. Poster for NIK-NPWP Matching

Source: Instagram account @pajakmedanbelawan, 2025

Beyond routine service activities, the payment aspect plays a critical role in the application indicator as outlined by Charles O. Jones. In 2024, KPP Pratama Medan Belawan allocated a total budget of Rp256,296,000 for communication and educational activities, which was distributed across various operational initiatives. Specifically, Rp54,495,000 was designated for outreach and public relations activities, focusing on strengthening policy communication processes. These funds were utilized to cover essential needs, including procurement of outreach materials, event organization costs, and operational and administrative expenses supporting program implementation. This structured funding reflects KPP's commitment to ensuring the effectiveness of

policy communication and enhancing the quality of public tax services. However, the budget had to accommodate communication for all taxation programs, including the Single Identity Number (SIN). Despite the structured routines and payment arrangements, SIN communication still faces challenges, as interviews reveal persistent gaps between communication strategies and field realities, attributed to factors identified by respondents as:

"Pastinya sulit ya, karena kan yang ngerancang itu dari pusat ya. Kalau mungkin di Jakarta, kota dengan tingkat ke-awareness an juga pendidikan yang juga mungkin lebih tinggi ya daripada kita di daerah. Jadi kaya disini kadang dari warga "apa itu pajak pajak?" langsung diusir. Jadi ya ga segampang kalau kita di kota besar dengan tingkat pendidikan yang lebih tinggi." (Interview with Umi Sriwahyu, 30 September 2025)

This gap in understanding represents a significant obstacle in policy communication. According to the outreach team at KPP Pratama Medan Belawan, other impediments include:

"Yang pertama tadi resistensi, penolakan. Ada wajib pajak yang kaya gitu. Terus ya kaya gitu tadi ada wajib pajak yang udah kita telfon, kita undang tapi tetap gak mau datang, kurang peduli gitu kan. Oiya, ada ini juga satu lagi. Kadang data Dukcapil juga ngga valid. Jadi kadang di kita hambatannya itu data Dukcapil kan harusnya kita sinkron tuh, kalo ngga valid kita akan suruh wajib pajaknya untuk ke Dukcapil dulu divalidkan baru bisa ke kita. Terkadang yang ga valid NIK, terkadang KK. Kan connect semua tuh, NIK nya dengan KK." (Interview with Ibu Umi Sriwahyu, 30 September 2025)

The situation indicates the presence of significant barriers, including resistance from segments of the population, both registered Wajib Pajak and those not yet registered. Additionally, technical challenges, such as discrepancies between the Nomor Induk Kependudukan (NIK) and the Civil Registry (Disdukcapil) database, have hindered the matching process with the Nomor Pokok Wajib Pajak (NPWP). On the other hand, communication efforts by KPP Pratama Medan Belawan have not reached optimal levels due to limited proactive and continuous engagement. To address this understanding gap, more active and responsive communication methods, such as a regular "outreach" approach, should be adopted to directly engage a larger segment of the public and enhance the effectiveness of Single Identity Number policy dissemination. According to Laswell's (1948) principles of policy communication, properly executed communication generates observable effects following implementation. To assess the effectiveness of routine services and payment activities at KPP Pratama Medan Belawan, this study analyzes the resulting impacts. Data from 2025 indicate that the validity rate of NIK-NPWP matching reached 71.59%, whereas 28.41% remained invalid. Post-implementation observations over two years reveal that some Wajib Pajak within KPP Pratama Medan Belawan's jurisdiction still do not fully understand the program's message, largely due to insufficient systematic and continuous active

communication. Furthermore, in daily tax administration practices, the use of NIK as NPWP has not yet been fully maximized. These findings are corroborated by interviews with one Wajib Pajak, who stated:

“Belum pernah. Baru-baru ini ke kantor pajak masih belum digunakan NIK sebagai NPWP itu. Masih diminta nomor NPWP” (Interview with Ibu Friska Magdalena, 29 September 2025)

Based on the interviews, it was found that, despite two years of implementation, the use of NIK as NPWP in routine service activities at KPP Pratama Medan Belawan has not yet been fully adopted to facilitate administrative processes. Consequently, under the application indicator, KPP Pratama Medan Belawan has carried out various service and payment activities to support the matching of NIK and NPWP as the Single Identity Number. Routine services, including online dissemination, are scheduled on a per-semester basis, while budget allocation flows from central and regional authorities to the KPP, with the Seksi Umum managing the communication funds independently under the supervision of Kanwil. However, these dissemination activities are not yet continuous, relying predominantly on official digital channels. Observations indicate that the frequency of information regarding NIK validation remains limited, in contrast to higher coverage of other programs, such as Coretax activation and Annual Tax Return (SPT) reporting. This imbalance underscores inconsistencies in SIN policy communication and highlights the urgent need to refine strategies to optimize Wajib Pajak understanding and ensure effective policy outcomes. Payment-related challenges remain systematic due to the centralized organizational structure of DJP, limiting KPP Pratama Medan Belawan’s capacity for long-term interventions. Consequently, while budgetary constraints restrict the scope of SIN communication, public demand for information continues to rise, necessitating strategic adjustments to bridge this gap effectively.

Conclusion

The implementation of the Single Identity Number (SIN) policy at KPP Pratama Medan Belawan demonstrates progress across organizational, interpretive, and application indicators, albeit with notable challenges. Organizationally, communication efforts have been structured through units such as the tim penyuluh and Seksi Pelayanan, yet they remain constrained by limited human resources only five outreach officers alongside budgetary limitations that restrict active engagement to digital channels and in-office briefings. At the interpretive level, a shared understanding of the SIN policy has been established within KPP, informing various communication strategies. Nevertheless, gaps persist in practice, including uneven comprehension among Wajib Pajak and incomplete receipt of SMS or WhatsApp blasts, reflecting deviations from Charles O. Jones’s principles. Regarding application, routine services

and payment activities have been executed; however, communication remains fragmented, often combining multiple themes rather than focusing solely on NIK-NPWP matching. Digital dissemination is infrequent, public resistance persists, and data discrepancies with Disdukcapil hinder full implementation. As of 2025, 71.59% of Wajib Pajak have been validated, yet NIK usage for administrative purposes remains suboptimal.

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