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Enhancing individual taxpayer compliance in Indonesia: Determinants of using population identification number as taxpayer identification number

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Abstract

Research aims: This study aims to empirically examine the direct effect of socialization, sanctions, awareness, and knowledge on individual taxpayer compliance in Indonesia.

Design/Methodology/Approach: This research used a survey method that utilized random sampling. The survey comprised 91 individual taxpayers as respondents. This research employed multiple linear regression analysis utilizing SPSS as the analytical instrument.

Research findings: The results showed that socialization, sanctions, and awareness positively affected taxpayer compliance. In contrast, knowledge does not influence taxpayer compliance.

Theoretical contribution/ Originality: This research provides an understanding of the factors that influence taxpayer compliance. In addition, this research topic is still relatively new in Indonesia.

Practitioner/Policy implication: This research can be used to determine the driving factors of individual taxpayer compliance so that it can be used as input and consideration on the rules for using Population Identification Number (PIN) as Taxpayer Identification Number (TIN).

Research limitation/Implication: This research can be a source of new ideas on future research topics. Additionally, this research can serve as a guide for utilizing PIN as a TIN to enhance taxpayer compliance.

Keywords: Awareness; Individual Taxpayer Compliance; Knowledge; Sanctions; Socialization



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Introduction

Tax serves as a fundamental component of the nation's financial framework, playing a crucial part in fulfilling the government's revenue requirements. According to Law Number 28 of 2007, tax is a compulsory contribution made by individuals or companies without direct compensation, utilized to promote public welfare. Taxes have two primary functions: providing a source of government revenue (budgetary function) and acting as a mechanism for socio-economic regulation (regulatory function) (Zakharin et al., 2021). With this dual role, tax becomes a strategic factor in managing fiscal policy, which affects economic growth, social stability, and improving people's welfare.

The Minister of Finance revealed that the total tax revenue until July 2024 reached Rp1,045.32 trillion, or equivalent to 52.56 percent of the State Budget target. The trend indicates that the state revenue performance has improved and has experienced positive growth compared to the previous realization (Kemenkeu.go.id, 2024). This confirms that taxes are a major component in supporting government spending, which includes public services, infrastructure, health, and education (Mumu et al., 2020; Napitupulu and Budiarmo, 2015; Wulandari and Wahyudi, 2022). However, the tax system in Indonesia still faces fundamental challenges, particularly related to the low level of taxpayer compliance. Based on data from the Directorate General of Taxes (DGT), the compliance rate for filing annual tax returns only reached 78.9%, or 12,643,820 tax returns, compared to the target of 16,178,999 tax returns in 2023, indicating a gap between the potential and realization of tax revenue, DGT on May 8, 2023 (Pajak, 2023).

Furthermore, the issue of low tax compliance contributes to the gap, partially because the tax collection system has not been effective in reaching all taxpayer layers (Wulan and Hariani, 2021). Tax compliance in online marketplace transactions is still low, influenced by ambiguous and less transparent business characteristics, making income difficult to track (Appleby and Stein, 2023). This phenomenon can be seen in the case of e-commerce traders in 2021 who received a tax bill of IDR 35 million due to trading without an NPWP for two years. In addition, individual MSME taxpayers often have no interest in registering for an NPWP, unlike business entities that are required to have one (Faulhaber, 2019). In 2021, the number of taxpayers who have a taxpayer identification number (TIN) is only 49.82 million, a figure that is still very small compared to the total population of 273 million (Hariani, 2021). In response to this problem, the government has launched reforms through the Tax Regulation Harmonization Law (TRH Law), one of which regulates the use of the Population Identification Number (PIN) as a TIN (Law No. 7 of 2021). We expect this step to broaden the taxpayer base, boost compliance through a more transparent and integrated system, and significantly increase state revenue from the taxation sector (Keuangan, 2024).

Furthermore, the use of PIN as a TIN is considered a strategic innovation in improving the transparency and efficiency of tax administration. Based on Minister of Finance Regulation Number 112/PMK.03/2022, the integration of PIN as TIN aims to simplify taxpayer identification, improve data accuracy, and minimize the potential for tax evasion. This new system is expected to improve taxpayer compliance by enhancing the self-evaluation approach, making it easier to monitor each financial transaction using a PIN. The Directorate General of Taxes expects to conduct more effective supervision of income reporting with more comprehensive data, thereby reducing the potential for tax evasion, a major challenge (Kovermann and Velte, 2019). Furthermore, despite this innovation, the implementation of using PIN as a TIN is not without challenges. The failure to meet the target for the national annual tax return has raised concerns about the security of personal data and taxpayers' perception of the stricter use of PIN in tax administration. Some taxpayers may respond with distrust or attempt to avoid tax obligations, particularly due to concerns about privacy and the disclosure of personal assets. According to studies by (Alshira'h, 2024; Nartey, 2023), factors such as

compliance costs, perceived tax fairness, and trust in government institutions significantly affect the level of tax compliance.

Particularly in Indonesia, there is limited research on the impact of these reforms on taxpayer compliance. So far, existing studies show that perceptions of fairness and policy transparency play a major role in influencing tax compliance (Carsamer and Abbam, 2023; Tahar et al., 2023). On the other hand, perceived fairness has not succeeded in reducing the negative impact of perceived corruption on tax compliance in some business sectors, as shown by (Carsamer and Abbam, 2023). Other research also shows that technological factors, such as the implementation of e-systems, play a role in increasing the ease of tax compliance through online access (Arumawati and Mildawati, 2021).

In this context, Attribution Theory explains how taxpayers associate perceptions of fairness, transparency, or corruption with government credibility. Trust increases when the tax system is perceived as fair and transparent, while perceptions of corruption undermine compliance. The adoption of electronic systems makes a positive contribution by providing evidence of the government's commitment to facilitating the tax process. Meanwhile, the Theory of Planned Behavior (TPB) highlights that electronic systems influence taxpayers' positive attitudes, social norms, and perceived behavioral control, which collectively drive compliance. The integration of these theories offers a comprehensive explanation of how perceptions and attitudes shape taxpayers' decisions to comply.

Based on the background mentioned above, no research has been conducted on the factors of socialization, sanctions, awareness, and knowledge related to IT compliance following the reform of PIN to TIN. This study will thoroughly investigate the factors that influence IT compliance in Indonesia. This research is expected to make a significant contribution to the literature on tax compliance, particularly in the context of Indonesia's tax administration reform. This study extends the literature by integrating Attribution Theory and TPB to explain the factors that influence tax compliance in reforming PIN use as TIN. Practically, this study recommends strengthening socialization, sanctions, and trust in the tax system and optimizing technology to improve taxpayer compliance.

Literature Review and Hypotheses Development

Attribution Theory highlights the influence of internal and external factors in shaping a person's perceptions and behavior (Martinko, 1995). In this case, internal factors, in the form of individual beliefs and attitudes toward the obligation to pay taxes, play an important role. Taxpayers who believe that taxes are a significant contribution to the state and the welfare of society tend to be more motivated to comply (Saptono and Khozen, 2023). In addition, government policies, such as the use of PIN as TIN, are external factors that influence tax compliance. We expect the integration of PIN and TIN

to create a more transparent and structured system, thereby providing an external push for taxpayers to fulfill their obligations.

Furthermore, researchers employed the Planned Behavior Theory (TPB), which posits that three main components influence individual tax compliance: attitude toward behavior, subjective norms, and perceived behavioral control (Nugroho and Murwato, 2023). In the context of this study, individuals' attitudes toward new policies, such as the use of PIN as TIN, play an important role. If they view this policy as a step that simplifies the tax process, this positive attitude will encourage their intentions to comply. Subjective norms also play a role; influences from the social environment, such as family or colleagues, can increase compliance if they support tax-compliant behavior (Hikmah et al., 2021). The last component, perceived behavioral control, refers to the ease or difficulty of carrying out tax obligations. We anticipate that the integration of PIN and TIN will simplify and increase transparency for taxpayers, thereby bolstering their confidence in fulfilling their tax obligations. Through these two theories, research can better understand the psychological and social factors that influence individual tax compliance.

DGT launched a tax socialization program to educate taxpayers about tax laws, regulations, and understanding techniques, with the aim of increasing awareness of tax payment obligations. Agustini and Widhiyani's (2019) research shows that consistent socialization initiatives by the government can increase taxpayer awareness and compliance. Attribution theory emphasizes that social norms and the actions of people around can influence individual behavior. Socialization enhances taxpayers' understanding of tax regulations, thereby increasing their compliance. Lack of socialization can lead to a negative perception of taxes, where people see it as a burden instead of a contribution to national development. Therefore, we expect more effective socialization to motivate taxpayers to fulfill their tax obligations more compliantly, thereby contributing to national development. Based on the previous explanation, we can deduce the following hypothesis:

H₁: Socializing PIN into TIN has a positive effect on individual taxpayer compliance.

Lawful administrative or criminal penalties will be imposed on self-assessment taxpayers who fail to comply. The more severe the sanctions, generally the level of taxpayer compliance increases. (Amran, 2018) shows that tax sanctions have a positive impact on compliance because taxpayers' understanding of legal consequences plays a role in determining their behavior. The Directorate General of Taxes uses sanctions as a deterrent for taxpayers who neglect or deliberately violate the rules, with the main objective of encouraging tax compliance. Taxpayers' views on the effectiveness of these sanctions are believed to affect their level of compliance. The explanation above confirms the following hypothesis:

H₂: Sanctions for changing PIN to TIN have a positive effect on individual taxpayer compliance.

Individuals' awareness significantly influences their actions and attitudes, which in turn influences their tax compliance. Taxpayers' knowledge of tax responsibilities is directly proportional to their motivation to comply with these obligations. Tax awareness, defined as a voluntary willingness to understand and fulfill tax requirements, contributes positively to the level of taxpayer compliance (Alfarisi and Mahpudin, 2020). In this context, Purba (2023) used attribution theory as a theoretical framework to understand the internal and external factors that influence taxpayer behavior and consider tax awareness as an internal component that the level of individual awareness can influence. Based on the aforementioned explanation, the following hypothesis emerges:

H₃: Taxpayer awareness of the change from PIN to TIN has a positive effect on individual tax compliance.

According to (Yusnidar, 2015), understanding the impact of tax law is a factor that affects taxpayer compliance. Research by (Mumu et al., 2020; Salmah, 2018) shows that individuals tend to be more compliant in paying land and construction taxes when they have a good understanding of the taxation system. However, (Zahroh, 2020) found that taxpayers' level of understanding has no effect on their compliance with paying land and building taxes. These findings, as well as research by (Wulandari and Wahyudi, 2022), provide the basis for developing research ideas on the conversion of PIN to TIN. (Heider, 2013) attribution theory elucidates how individuals seek explanations for their actions, taking into account both internal and external influences (Purba, 2023). In this context, taxpayer knowledge is considered an internal factor that has the potential to influence their views on fulfilling tax obligations, with higher levels of knowledge expected to increase taxpayer compliance. From the aforementioned explanation, the following hypothesis emerges:

H₄: Taxpayers' knowledge of the change from PIN to TIN has a positive effect on individual taxpayer compliance.

The conceptual framework illustrates and elucidates the relationship between individual taxpayer compliance with socialization, sanctions, awareness, and knowledge. Figure 1 then presents a conceptual framework.

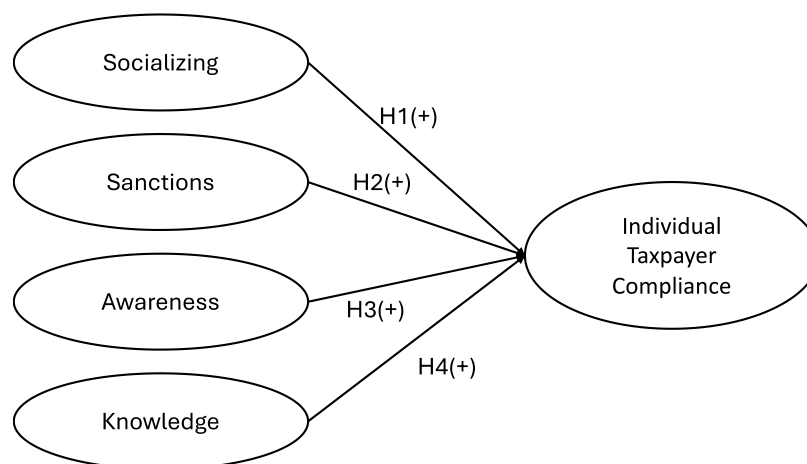


Figure 1 Conceptual Framework

Research Method

The object of this research was individual taxpayers in Indonesia. This research used primary data. The sample selection of respondents used a random sample method based on the Slovin Formula (Tejada and Punzalan, 2012). Also, this study applied a 5-point Likert scale questionnaire survey to collect data and facilitate interpretation and statistical analysis (Hair Jr et al., 2021). Employee and non-employee individual taxpayer questionnaires were distributed in March 2024 in several regions in Indonesia. The number of questionnaires collected was 91 individual taxpayers, which were then analyzed using SPSS.

Bias test

As this survey used self-report, there is potential for normative bias (CMV). However, the results of Harman's single-factor test Tehseen et al. (2017) showed that the most significant latent factor explained only 33% of the variance, below the 50% threshold considered problematic (Podsakoff et al., 2003). Thus, the bias in this study can be regarded as insignificant.

Variable Operationalisation

Socialization refers to the government's active role in disseminating information about the change of PIN to TIN, which aims to increase public understanding of the application of PIN (DeHart-Davis, 2017). If taxpayers fail to fulfill their responsibilities, the self-assessment system imposes sanctions to increase compliance. The General Provisions and Procedures for Taxation (PFT) include various sanctions, both administrative and criminal, as well as law enforcement (Eluro, 2018). Individual actions and behavior reflect an attitude known as awareness. Taxpayer awareness is demonstrated when individuals voluntarily comprehend and adhere to tax regulations (Sudarmaji et al., 2023). Knowledge tax regulations significantly influence taxpayer compliance. When

taxpayers adhere to applicable tax laws and rules, they fulfill their tax obligations (Östling et al., 2023). Measurement of socialization variables, sanctions, awareness, and knowledge uses indicators developed by Basalamah and Irawan (2023), while taxpayer compliance variables use metrics developed by (Kurnia, 2011).

Result and Discussion

Table 1 presents statistical data on the characteristics of respondents from 91 individual taxpayers. In terms of gender, 53% of respondents identify as female. In terms of employment, the majority of respondents, specifically 83% or 76 individuals, are employed. Meanwhile, the largest number of respondents came from the Special Region of Yogyakarta Province, with 42 people, or 46%.

Table 1 Samples and Returns

| Characteristics | Description | Number | % |
|-----------------|------------------------------|--------|------|
| Gender | Male | 42 | 46.2 |
| | Female | 49 | 53 |
| | Total | 91 | 100 |
| Job | Employees | 76 | 83 |
| | Non-Employees | 15 | 16 |
| | Total | 91 | 100 |
| Province | Special Region of Yogyakarta | 42 | 46.2 |
| | Central Java | 25 | 27.5 |
| | West Java | 5 | 5.5 |
| | East Java | 8 | 8.8 |
| | Banten | 2 | 2.2 |
| | Central Kalimantan | 3 | 3.3 |
| | West Kalimantan | 1 | 1.1 |
| | Southwest Papua | 2 | 2.2 |
| | Lampung | 1 | 1.1 |
| | South Sumatra | 1 | 1.1 |
| | South Sulawesi | 1 | 1.1 |
| | Total | 91 | 100 |

This study employed Pearson correlation as its validity test. The validity test results show that all question items for each variable (socialization, sanctions, awareness, level of knowledge, and taxpayer compliance) possess values exceeding 0.25. It can be concluded that all the variable items are valid. This study employed Cronbach's Alpha (α) for the reliability test. The reliability test results show that all variables (socialization, sanctions, awareness, level of knowledge, and taxpayer compliance) are valued above 0.6. We can conclude that this study's variables are all reliable shows (Table 2).

Table 2 Reliability Test Results

| Variables | Cronbach's Alpha |
|--------------------------------|------------------|
| Individual Taxpayer Compliance | 0.874 |
| Socialization | 0.700 |
| Sanctions | 0.792 |
| awareness | 0.822 |
| knowledge | 0.602 |

Furthermore, the classic assumption test in this study consisted of the normality test, multicollinearity test, and heteroscedasticity test. The normality test shows the value of Asymp. Sig. (2-tailed) of $0.090 > \alpha (0.05)$. We can conclude that the distribution of the data is normal. All variables (socialization, sanctions, awareness, level of knowledge, and taxpayer compliance) show a VIF value above 0.1 in the multicollinearity test. We can conclude that multicollinearity does not affect any of the independent variables. Meanwhile, all variables (socialization, sanctions, awareness, level of knowledge, and taxpayer compliance) in the heteroscedasticity test show a sig. value above 0.05. We can conclude that there is no variance from the residuals of one observation to another for each independent variable in the regression model.

Individual Parameter Specification Results (t-test)

Table 3 Hypothesis Test Results

| Model | Unstandardized Coefficients | | Sig. | Conclusion |
|-------------------|-----------------------------|------------|--------|-------------|
| | B | Std. Error | | |
| (Constant) | 6.041 | 3.688 | 0.105 | |
| Socialization | 0.631 | 0.168 | 0.000* | Supported |
| Sanctions | 0.710 | 0.253 | 0.006* | Supported |
| awareness | 1.337 | 0.211 | 0.000* | Supported |
| knowledge | -0.170 | 0.233 | 0.947 | Unsupported |
| Adjusted R Square | 0.466 | | | |

Note: * Significant 5%

Table 3 shows demonstrates that the statistical impact of socialization on individual taxpayers is 0,000, so the paired value is $< \alpha (0,05)$. Furthermore, the effect of sanctions on individual taxpayers is 0.006, so the paired value is $< \alpha (0,05)$. The impact of awareness on individual taxpayers is 0.000, so the paired value is $< \alpha (0,05)$. Furthermore, the effect of compliance on individual taxpayers is 0.947, so the paired value is $> \alpha (0,05)$.

The results show that the socialization of the transition from PIN to TIN had a significant effect on individual taxpayers compliance. This socialization fosters a deeper comprehension of taxpayers' responsibilities and heightens their awareness of the significance of adhering to tax regulations, a finding that aligns with previous studies conducted by (Chelsya and Verawati, 2023; Nabila and Rahmawati, 2021; Prena and Putuhena, 2022). The delivery of clear and transparent information regarding the objectives, benefits, and legal consequences of the new policy supports the effectiveness of this socialization. Taxpayers get practical guidance on using PIN for tax

filing, payment, and reporting, as well as explanations regarding data security and privacy to ease concerns (Imakulata et al., 2023; Margaretta and Nugroho, 2024). Based on the TPB, this socialization has the potential to shape taxpayers' positive attitudes toward new policies, strengthen social norms about tax compliance, and increase taxpayers' perceived control over their behavior. Thus, effective socialization not only provides information about policy changes but also builds trust, facilitates understanding, and supports taxpayers' adaptation to new regulations to improve their compliance optimally.

Furthermore, the results show that the change from PIN to TIN has a statistically substantial effect, accounting for 22.4% of the variation in individual taxpayer compliance. The more severe the tax sanctions, the higher the level of taxpayer compliance because they provide clarity on their rights and obligations. According to (Rusyidi and Nurhikmah, 2018; Solichin and Astuti, 2021), taxpayers are more likely to comply with the rules when there is a threat of sanctions. Hanifah et al. (2023) identified three factors: difference, consensus, and consistency that influence taxpayer behavior, suggesting that sanctions are an effective external incentive for compliance. This is in line with the TPB, which states that sanctions can shape taxpayers' views of their obligations and encourage them to fulfill tax responsibilities to avoid negative consequences. Consistent enforcement of sanctions is believed to increase taxpayer discipline and compliance in tax payments.

Furthermore, the results show that awareness affects individual taxpayers; this indicates that individual taxpayers are compliant due to awareness of the transition from TIN to PIN. This finding indicates that providing comprehensive information about tax laws increases taxpayer compliance, in line with the results of (Firmansyah et al., 2022), which state that awareness is the main driver of compliance. Tax knowledge also positively affects compliance (Nasiroh and Afiqoh, 2022), as well as a deeper understanding that encourages independence in carrying out tax obligations (Indrati and Marceggiani, 2023). The use of TIN instead of PIN has improved compliance, with taxpayers more aware of the importance of paying taxes to support development and avoid the risk of sanctions (Graha et al., 2024). A clear understanding of how to use TIN in the taxation process supports taxpayer awareness. Government openness in new policies, such as the application of TIN for PIN, also increases taxpayer confidence, and responsive customer service can ease this transition (Hidayat and Maulana, 2022). Within the TPB framework, taxpayers who understand and accept new rules tend to be more compliant, with stronger intentions to comply with tax regulations. Effective awareness not only provides information but also creates an environment that supports tax compliance through education, transparency, and trust.

Furthermore, the statistical analysis reveals that IT awareness of the PIN to TIN transition has an insignificant impact on the level of tax compliance. Although the government has provided resources to support taxpayer understanding, such as information sites and service centers, this does not guarantee increased compliance. This finding is consistent with (Prena and Putuhena, 2022), which shows that taxpayers' knowledge is not always directly proportional to their compliance. In addition,

(Imakulata et al., 2023; Margaretta and Nugroho, 2024) revealed that a lack of awareness of tax administration, including the importance of TIN, can lead to non-compliance. Despite the importance of understanding the TIN, other factors like legal awareness, culture, and economic conditions also influence compliance. Therefore, enhancing tax compliance among individual taxpayers requires a comprehensive strategy.

Theoretical and Practical Implications

This research provides theoretical and practical implications. Theoretically, this study concludes that socialization and awareness are effective in increasing the compliance of taxpayers who use PIN as a substitute for TIN based on attribution theory. Attribution theory suggests that individuals attribute their behavior to internal (knowledge and awareness) or external (social or policy influences) factors. In this case, internal factors (awareness) influence increased compliance more than external ones (pressure or sanctions). Second, socialization and awareness encourage pro-social behavior, where taxpayers feel obliged to comply with tax rules as a contribution to society. Third, heightened awareness typically leads to consistent compliance, as opposed to external pressure-driven compliance. Fourth, this study distinguishes between personal and social attributions, showing that awareness reinforces both. Fifth, the government can use the principles of attribution theory in socialization campaigns to increase effectiveness. In addition, the TPB provides a framework that explains the influence of socialization, sanctions, and awareness on tax compliance through the formation of attitudes, social norms, and intentions to comply with new rules. This study, thus, confirms the success of socialization and awareness in improving compliance as well as uncovering the psychological mechanisms behind taxpayer behavior change.

In practical terms, this study demonstrates that socialization, sanctions, and awareness effectively enhance taxpayer compliance when using PIN as a substitute for TIN. Therefore, the government and tax authorities need to strengthen socialization strategies, such as social media campaigns, online publications, and direct outreach, to deliver information more understandably. In addition, investment in tax education, through training and workshops, can improve people's understanding of tax rules and the importance of compliance. Tax authorities should also increase policy transparency and provide simple access to information to maintain taxpayer awareness. Strong support, such as online guides, responsive customer service, and tax information centers, helps taxpayers adjust to policy changes. Effective supervision and consistent enforcement are also important for strengthening regular policy evaluation and adjustment, which will guarantee optimal implementation and enable the long-term achievement of tax objectives in the long run.

Conclusion

This study aims to examine the variables that affect individual taxpayer compliance. The conducted tests conclude that socialization significantly influences taxpayer compliance,

with comprehensive socialization efforts heightening awareness of the significance of compliance. In addition, more complete information is proven to encourage taxpayers to better comply with regulations so that increased awareness of tax obligations contributes to better compliance. Sanctions also play a major role, where the threat of severe penalties encourages higher levels of compliance. However, the level of knowledge did not show a significant effect, suggesting that high knowledge does not directly increase taxpayer compliance.

This study has limitations, such as the potential for primary data from surveys to be less accurate in measuring taxpayer compliance. Other factors not discussed in this study may also influence compliance, and the results rely on the subjective opinions of participants, which may not accurately reflect reality. Future research should consider adding additional indicators to each variable. Future research should also incorporate additional characteristics like tax rates, tax service quality, and service from tax officials, along with other elements not covered in this study.

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Conflicts of Interest

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