

TAX KNOWLEDGE, IMPLEMENTATION OF E-FILING, AND INTEGRATION OF NIK INTO NPWP ON TAXPAYER COMPLIANCE

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Abstract

This study aims to analyze the impact of tax service quality, the implementation of e-filing, and the integration of the Population Identification Number (NIK) into the Taxpayer Identification Number (NPWP) on taxpayer compliance in Indonesia. The background of this research highlights the importance of improving taxpayer compliance to boost state revenue from the tax sector, which is essential for national development funding. High-quality tax services, the convenience of e-filing for electronic tax reporting, and the integration of NIK into NPWP are expected to ease the tax compliance process, thus enhancing taxpayer adherence. The research employs a quantitative method with data collected through a questionnaire distributed to 54 employees registered as taxpayers at PT Industrial Multi Fan, West Jakarta. The collected data are analyzed using multiple linear regression to assess the impact of the independent variables on taxpayer compliance. Results indicate that all three independent variables—tax service quality, e-filing implementation, and NIK integration—positively and significantly influence taxpayer compliance. Quality tax service improves taxpayer comfort and satisfaction, e-filing enhances reporting efficiency, and NIK integration simplifies administrative processes, thereby reducing errors and increasing compliance.

Keywords: Tax services; E-filing; NIK integration; Taxpayer compliance; Taxation

Abstrak

Penelitian ini menganalisis pengaruh pelayanan pajak, penerapan e-filing, dan integrasi Nomor Induk Kependudukan (NIK) sebagai Nomor Pokok Wajib Pajak (NPWP) terhadap kepatuhan wajib pajak di Indonesia. Tujuan penelitian adalah untuk meningkatkan kepatuhan wajib pajak guna meningkatkan penerimaan negara dari sektor pajak, yang krusial untuk pembangunan nasional. Metode kuantitatif digunakan dengan kuesioner kepada 54 karyawan PT Industrial Multi Fan, Jakarta Barat. Data dianalisis menggunakan regresi linear berganda. Hasil menunjukkan bahwa pelayanan pajak, e-filing, dan integrasi NIK sebagai NPWP berpengaruh positif signifikan terhadap kepatuhan wajib pajak. Pelayanan pajak yang baik meningkatkan kenyamanan, e-filing meningkatkan efisiensi pelaporan, dan integrasi NIK memudahkan administratif, semuanya berkontribusi pada kepatuhan pajak yang lebih baik

Kata kunci: Pelayanan pajak; E-filing; Integrasi NIK; Kepatuhan wajib pajak; Perpajakan

INTRODUCTION

Taxpayer compliance is the most important thing in increasing state revenue from the tax sector. According to the Indonesian Dictionary, the term compliance means submitting or obeying teachings or rules. Compliance comes from the word "obedience" in English. Obedience comes from Latin, namely "obedire" which means to listen to. The meaning of obedience is to obey. Thus, compliance can be interpreted as obeying orders or rules (Alam, L. S., & Suci, 2021). (Sucipto, & Noor, 2019) Compliance theory can give someone to agree more with relevant guidelines, such as organizations that try to submit financial reports in a timely manner because it is a commitment, timely delivery, and also very helpful for users of financial reports. Compliance theory can teach

efforts to be timely in reporting financial reports because in addition to realizing the responsibility to submit on time, it will also be more useful for users of financial reports (Marfuah et al., 2021).

According to (Rahayu, 2017: 193) the definition of tax compliance is Tax compliance is the obedience of taxpayers in implementing applicable tax provisions. Tax compliance was put forward by Norman and Nowak in (Rahayu, 2017: 181) stating that: "Taxpayer compliance is a climate of compliance and awareness of fulfilling tax obligations, reflected in a situation where taxpayers understand or try to understand all provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax owed correctly, pay the tax owed on time". Digitalization of tax knowledge has an impact on taxpayer compliance because digitalization of tax knowledge makes it easier for taxpayers to calculate and report their taxes (Subekti & Yuliana, 2024). Compliance is also an important aspect considering the Indonesian tax system is a self-assessment system where in the process it absolutely gives trust to taxpayers to calculate, pay and report their obligations. Based on the above understanding, it can be concluded that taxpayer compliance is an attitude of responsibility and awareness of taxpayers as citizens to always fulfill their tax obligations (Gantino et al., 2020).

National development is a sustainable agenda with the aim of increasing people's prosperity. In order to achieve this goal, it is necessary to pay attention to issues related to funding for development. In Indonesia, more than 80% of revenue comes from taxes. With tax revenue, the government has funds to implement policies related to price stability which has an impact on controlling inflation (Hasibuan & Hendrani, 2022). The state from the tax sector is always increasing. This makes the government aggressively increase revenue from taxes. So the tax directorate always tries to maximize tax revenues, one way is to intensify and extend taxes, which expands tax objects and subjects by recruiting new taxpayers (Merlyn & Handayani, 2023). Although tax compliance is a widespread and ongoing problem in many developing countries, the level of tax compliance is very low and has a significant impact on the efficiency of tax administration and revenue generation (Abdu & Adem, 2023).

Tax knowledge is one of the factors that affect taxpayer compliance in paying personal taxes. Tax knowledge is the ability of taxpayers to know and understand the benefits of taxation and tax regulations based on the Law on Taxation which will be useful for the lives of taxpayers (Rahayu, 2017: 141). (Abdu & Adem, 2023) explain that understanding tax law does not always result in compliance; on the contrary, this can sometimes result in non-compliance due to the nature and interests of taxpayers in utilizing their knowledge. According to (Wardani & Rumiyyatun, 2017) stated that tax knowledge is a basic understanding for taxpayers regarding the correct tax laws, regulations, and procedures.

The findings show that factors such as demographics (taxpayer age, gender, and education level), tax knowledge and awareness, tax rewards and incentives, tax audits, perceptions of government spending, fairness of the tax system, tax rates, simplicity of the tax system, sanctions and tax enforcement, the strength of the tax authority organization, and the attitude of the taxpayer community towards taxation are the main determinants of taxpayer tax compliance (Abdu & Adem, 2023). This is supported by research conducted by (Hartono & Budiarsih, 2022) that the test results show that tax knowledge has a significant positive effect on taxpayer compliance. However, this is in contrast to the results of research conducted by (Hantono & Sianturi, 2021) that Tax Knowledge (X1) has no positive and insignificant effect on Tax Compliance (Y), meaning. The direction of the negative influence indicates that the Tax Knowledge variable (X1) has no effect on Tax Compliance (Y).

The implementation of E-filing is also one of the factors in increasing taxpayer compliance. E-filing is explained by (Lado & Budiantara, 2018) as a method of submitting Tax Returns (SPT) electronically which can be accessed through the website of the Directorate General of Taxes or application service providers (ASP) so that taxpayers do not need to print forms and wait for receipts manually. E-filing is a system for reporting periodic or annual Tax Returns (SPT) online and in real time (Neo et al., 2023; Tasmilah, 2021). According to (Mohd. Khirzan Badzli A Rahman, 2018) explains the quality of the E-filing system which is if there is a significant relationship between system quality and user satisfaction with E-filing services at LHDN. According to (Kusumawardhani et al., 2023), Based on the findings of this study, e-SPT, e-filing, e-billing, and Taxpayer Attitudes have a significant influence on taxpayer compliance. This is in line with research (Tri Saputra et al., Tax Knowledge, Implementation Of E-Filing, And Integration Of Nik Into NPWP On Taxpayer Compliance
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2024) The research results show that the implementation of the e-filing system at KP2KP Bondowoso has been efficient in increasing taxpayer compliance, as seen in the increase in reported SPTs and registered taxpayers who are required to submit SPTs at KP2KP Bondowoso. Also supported by research conducted by (E-billing & E-, 2024) that the implementation of the E-Filing system has an effect on taxpayer compliance.

NIK and/or NPWP become one of the essential identity numbers to be owned by service recipients after the issuance of Presidential Regulation (Perpres) Number 83 of 2021 concerning the inclusion and utilization of NIK and/or NPWP in Public Knowledge. NIK and tax databases, in this case NPWP, will then be compiled into an integrated information system (Aribowo et al., 2024). The Single Identity Number system is a personal identity containing various information such as personal data, financial data, asset ownership information, and others (Andry, 2020). This system began to be framed in 1935 with the signing of the United States Social Security Act by President Roosevelt. This law has had many impacts on modern life in the United States, but it can be said that Social Security numbers have the greatest impact on everyday life (Tobing & Kusmono, 2022).

The integration of NIK into NPWP last year, precisely on July 14, 2022, the Minister of Finance inaugurated it through the Regulation of the Minister of Finance (PMK) Number PMK-112/PMK.03/2022 concerning NPWP for individuals, Agencies and Government Agencies. This means that starting July 14, 2022, taxpayers can use the Population Identification Number (NIK) as the Taxpayer Identification Number (NPWP). This is supported by research conducted by (Meilani & Esfandiari, 2024). The results of this study indicate that the regulation of NIK as NPWP will be the basis for the profile of Individual Taxpayers (WP OP). This is in line with research conducted by (Aribowo et al., 2024) The results of the study show that the majority of Taxpayers do not understand the process and importance of integrating NIK into NPWP. In another study by (Novia et al., 2023) it was explained that this study provides empirical evidence that SIN and knowledge and understanding of tax regulations are factors that can increase the fulfillment of individual tax obligations.

Based on research conducted by (Subekti & Yuliana, 2024) explains that Tax Knowledge can increase taxpayer compliance. In addition, research conducted by (Meilani & Esfandiari, 2024) that synchronizing NIK with NPWP is in line with the concept of Collaborative Governance. Furthermore, research from (Kusumawardhani et al., 2023) e-SPT, e-filing, e-billing, and Taxpayer attitudes have a major influence on Taxpayer compliance. In addition, this research can help the existing electronic tax reporting system become more efficient and productive. This lesson also supports the Theory of Planned Behavior which states that when taxpayers believe in the creation of positive things, they will behave compliantly. Research from (Suwailim & Anwar, 2023) that the government can implement inclusive policies that consider factors such as income levels, simple tax procedures, and good public services. The last study was conducted by (Suwailim & Anwar, 2023) that factors affecting tax compliance in Ethiopia include the complexity of the tax system and lack of tax knowledge and awareness. However, the difference between this study and previous studies is adding the integration of NIK into NPWP which can also affect tax compliance.

The purpose of this study is to determine the effect of tax services, the implementation of e-filing, and the integration of NIK into NPWP on taxpayer compliance. Thus, individual taxpayers have convenience and are more compliant in reporting taxes.

METHOD

This study uses a quantitative approach. The type of research used in this study is a causal relationship or cause-effect relationship. Data were obtained from survey results by distributing questionnaires to respondents who were the objects of the study. Causal research is research that aims to determine the cause-and-effect relationship between independent variables and dependent variables (Sugiyono, 2018).

The population in this study were all employees of PT Industrial Multi Fan located at L. Hayam Wuruk 111QQ-RR West Jakarta, Special Capital Region of Jakarta 11730, totaling 54 employees who have and have been registered as taxpayers. . The sampling technique used was total sampling. This sampling technique was carried out on the basis that the research population was less than 100. The data analysis technique used in this study used multiple linear regression analysis. However, first, a validity and reliability test will be carried out, as well as a classical assumption test consisting of a normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, as well as a partial

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test, simultaneous test and coefficient of determination test. The multiple linear regression model is stated as follows:

$$Y = \alpha_0 + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \varepsilon$$

Description:

Y : Taxpayer Compliance

α_0 : Constant

$\beta_1 \beta_2 \beta_3$: Regression Coefficient

X1 : Tax Service

X2 : Implementation of E-filing

X3 : Integration of NIK into NPWP

ε : Error

RESULT AND DISCUSSION

Descriptive Statistical Test

Descriptive statistical test consists of minimum, maximum, mean, and standard deviation values, with the aim of explaining or describing data based on the results obtained through respondents' answers to each variable measurement indicator. This test uses 4 variables that have question indicators, namely: knowledge, application of e-filing, NIK to NPWP and tax compliance.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengetahuan	54	2.00	4.67	3.5494	0.53460
E_Filling	54	2.50	4.75	3.9167	0.51396
NIK_NPWP	54	3.17	4.50	3.8359	0.38069
Kepatuhan	54	2.75	5.00	3.9769	0.57106

Source: Processed research results (2024)

From the test results, the results for the knowledge variable (X1) have a minimum value of 2.00, a mean of 3.5494, and a maximum value of 4.67. From these data, it can be seen that the average respondent filling out the questionnaire for this variable refers to agree, where respondents feel that knowledge can influence tax compliance. Furthermore, the implementation of e-filing produces a minimum value of 2.50, a mean of 4.75 and a maximum value of 4.75. Based on this explanation, it can be interpreted that the respondents' answers refer to agree, which means that respondents feel that the implementation of e-filing has an impact on tax compliance. Furthermore, the integration of NIK into NPWP produces a minimum value of 3.17, a mean of 3.8359 and a maximum value of 4.50. Based on this explanation, it can be interpreted that the respondents' answers refer to agree, which means that respondents feel that the implementation of NIK into NPWP has an impact on tax compliance. In the tax compliance variable (Y), it has a minimum value of 2.75, a mean of 3.9769; and a maximum value of 5.00, which means that in filling out the questionnaire, respondents agreed that tax compliance is an important thing to do, and almost all of them have carried out their tax obligations.

Validity Test

A study is said to be valid if it has a relationship and continuity from the data collected with the data to be studied. This validity test is related to the measuring instrument, where the measuring instrument is declared valid if it can measure exactly what it wants to measure (Yusup, 2020: 49). This test is measured by Pearson correlation and sig. (2-tailed). The validity test is declared valid if the calculated r value is > r table. The results show that all questionnaire items are declared valid because they have a calculated r value above 0.3.

Reliability Test

Reliability testing is carried out to determine whether the questionnaire used by researchers as a research tool shows a level of accuracy, accuracy, consistency, and can be understood by respondents. Basically, this reliability test is carried out on questionnaires that have been declared valid (Winata, 2022: 91). In reliability testing, there are several methods, but for questionnaire data using the Cronbach's Alpha calculation scale, with Cronbach's Alpha results > 0.70 , then the variables in the study are said to be reliable. In this reliability test, variable X1 has a value of 0.813, while X2 has a value of 0.771, while X3 has a value of 0.755 and for variable Y it has a value of 0.830. With the Cronbach's Alpha results obtained, it is stated that the variables in this study are reliable.

Classical Assumption Test Results

Multicollinearity testing uses tolerance value and Variance Inflation Factor (VIF), which has a provision if the tolerance value > 0.100 and Variance Inflation Factor < 10.00 , then the existing sample data does not occur or is free from symptoms of multicollinearity. However, it is different if the opposite happens, then the sample data in the study has symptoms of multicollinearity. In the sample data of this study, the knowledge variable has a tolerance value of 0.996 and a VIF of 1.004. The e-filing application variable has a tolerance value of 0.972 and a VIF of 1.028. While the NIK variable becomes NPWP has a tolerance value of 0.970 and a VIF of 1.031. Where from the test results obtained, it is concluded that the two variables do not occur and are free from symptoms of multicollinearity.

Normality Test

The normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression model has a normal or near-normal data distribution. The method used to test data normality is the analysis of the Histogram graph and the Normal P-Plot Pattern. The results of the test are as follows:

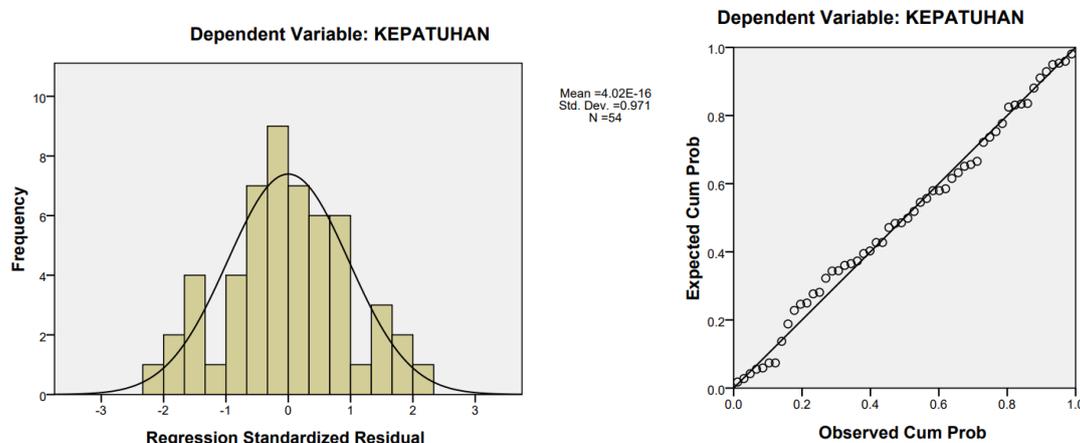


Figure 1. Histogram and Normal P-Plot Pattern of Normality Test Results

Source: Processed research results (2024)

By looking at the appearance of the histogram graph and the normal plot graph on the dependent variable of taxpayer compliance, it can be concluded that the histogram graph provides a symmetrical distribution. While in the normal plot graph, the points are seen spreading around the diagonal line and this indicates that the data is normally distributed. So, the results of both graphs on the dependent variable of taxpayer compliance all show that the regression model does not violate the assumption of normality.

Heteroscedasticity Test

This test aims to test whether in the regression model there is inequality of variance from the residual of one observation to another. The basis for analyzing it is (1) If there is a certain pattern (wavy, widening, then narrowing) then it indicates that heteroscedasticity has occurred,

(2) If there is none and the points are spread above and below the number zero on the Y axis, then there is no heteroscedasticity. The results of the Heteroscedasticity test using a scatterplot graph can be seen in the image below:

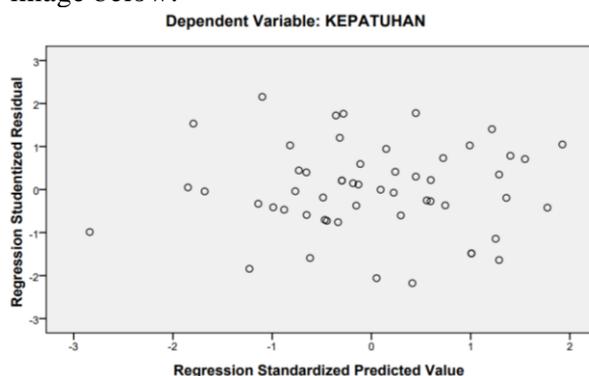


Figure 2. Scatterplot Test

Source: Processed research results (2024)

From Figure 2 above, it can be seen that the variance of the residuals from one observation to another does not have a particular pattern. This unequal pattern is indicated by unequal values between one residual variance, the points spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity. After conducting the classical assumption test above, it can be concluded that the linear regression equation model in this study is free from the basic (classical) assumptions, so that decision making through the F test and t test that will be carried out in this study will not be biased or in accordance with the research objectives.

Linearity Test

This test is conducted to find out whether there is a linear effect or not on two or more variables. Where this test has criteria, namely a significance value > 0.050 and F count $< F$ table, which means there is a linear and significant relationship between the independent variable and the dependent variable. From the test results obtained, for the knowledge variable the significance value is $0.964 > 0.050$ with an F count of $0.265 < 2.25$. In the knowledge variable obtained a significance value of $0.281 > 0.050$ with an F count of $1.275 < 2.25$. While the NIK variable becomes NPWP obtained a significance value of $0.424 > 0.050$ and an F count of $1.030 < 2.25$. From the test results, it is concluded that there is a significant linear relationship in each independent variable and dependent variable.

Determination Coefficient Test

This test is conducted to measure the model's ability to explain the magnitude of the influence of independent variables in influencing the dependent variable, using the adjusted R-Square value. The results obtained were 0.474, which means that all independent variables simultaneously have an effect of 47.4% on the dependent variable. While the remaining 52.6% is influenced by other variables that were not tested in the study.

Uji Regresi Linier Berganda

Dari hasil pengujian analisis regresi linier berganda, maka didapat model persamaan antarvariabel, sebagai berikut:

$$KP = 0.938 + 0,133X_1 + 0,140X_2 + 0,190X_3 + \epsilon$$

Nilai konstanta sebesar 0,938 menyatakan bahwa seluruh variabel independen memiliki nilai 0 atau tidak mengalami perubahan. Nilai koefisien regresi pada variabel pengetahuan sebesar 0,133 yang menggambarkan pengaruh positif atau searah dengan variabel kepatuhan pajak, artinya jika variabel pengetahuan meningkat 1% maka kepatuhan pajak juga akan meningkat sebesar 0,133 dengan anggapan bahwa variabel independen lainnya konstan. Untuk variabel penerapan e-filing nilai koefisien regresinya sebesar 0,140 yang menunjukkan pengaruh positif atau searah dengan variabel kepatuhan pajak, artinya jika variabel pengetahuan meningkat 1% maka kepatuhan pajak juga meningkat sebesar 0,140 dengan anggapan bahwa Tax Knowledge, Implementation Of E-Filing, And Integration Of Nik Into NPWP On Taxpayer Compliance
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variabel independen lainnya konstan. Sedangkan pada variabel NIK menjadi NPWP juga memiliki nilai koefisien regresi yang positif yaitu 0,190 yang menunjukkan berpengaruh positif atau searah dengan variabel kepatuhan pajak, artinya jika variabel NIK menjadi NPWP meningkat 1%, kepatuhan pajak juga meningkat sebesar 0.190 dengan anggapan bahwa variabel independen lainnya konstan.

F Statistic Test (Simultaneous)

This test has measurement criteria, if the significance value in Anova <0.05 , and $F_{count} > F_{table}$, then it can be concluded that all independent variables in the study have a significant effect simultaneously on the dependent variable. Based on testing on sample data, the results of the significance value in Anova were $0.005 < 0.05$ and the F_{count} value was $4.839 > F_{table}$ value of 3.889.

Statistical Test t (Partial)

This statistical test t (Partial) has measurement criteria, namely a significance value <0.05 and the results of the calculated $t > t_{table}$, if these criteria are met, it means that the independent variable has a significant effect on the dependent variable. Based on the test carried out on the sample data, the results of the significance value of the knowledge variable were 0.500 with the calculated t result of 0.679, so it can be said that knowledge is not positively related to tax compliance because it has a significance value > 0.05 and the calculated $t > 0.679$. For the e-filing implementation variable, it obtained a significance value of 0.049 and the calculated t result of 2,017, so it can be said that the e-filing implementation variable is positively related to tax compliance, where the results of the significance value are 0.049. And the variable NIK becomes NPWP has a significance value of 0.007 and a t count of 2.830, which means that NIK becomes NPWP has a positive relationship with taxpayer compliance, because the results of the significance value of 0.007 and its t count. From this test, it can be explained that the two dependent variables have a positive effect on the independent variable.

Table 2. Results of Research Hypothesis Testing

Hypothesis	Result	Positive/Negative	Conclusion
Hypothesis (H1)	Sig. value > 0.05 ($0.500 > 0.05$)	Negative	Hypothesis Rejected
Hypothesis (H2)	Sig. value < 0.05 ($0.049 < 0.05$)	Positive	Hypothesis Accepted
Hypothesis (H3)	Sig. value < 0.05 ($0.007 < 0.05$)	Positive	Hypothesis Accepted

Source: Processed research results (2024)

The Influence of Knowledge on Tax Compliance

Based on the results of the research conducted, the conclusion is that H1 is rejected. The results of this study are in accordance with the research of Hantono and Sianturi (2022) that Tax Knowledge (X1) has no positive and insignificant effect on Tax Compliance (Y), meaning. The direction of the negative influence indicates that the Tax Knowledge variable (X1) has no effect on Tax Compliance (Y). However, the results of this study are not in line with the research conducted by Hartono (2022) that the test results show that Tax Knowledge has a significant positive effect on taxpayer compliance.

The Influence of the Implementation of E-Filing on Tax Compliance

Based on the results of the tests conducted, it is concluded that H2 is accepted. The results of the test are in accordance with the research (Kusumawardhani et al., 2023), Based on the findings of this study, e-SPT, e-filing, e-billing, and Taxpayer Attitudes have a significant influence on taxpayer compliance. This is in line with the research of Saputra, et al. (2024) The results of the research show that the implementation of the e-filing system at KP2KP Bondowoso has been efficient in increasing taxpayer compliance, as seen in the increase in reported SPTs and taxpayers registered as mandatory SPTs at KP2KP Bondowoso.

The Effect of NIK as NPWP on Tax Compliance

Based on the test results seen from the respondents' answers, it can be stated that H3 is accepted. This is in accordance with the research conducted This is supported by research conducted by (Meilani and Esfandiari, 2024). The results of this study indicate that setting NIK as NPWP will be the basis for the profile of Individual Taxpayers (WP OP). This is in line with research conducted by (Aribowo et al., 2024). The results of the study show that the majority of taxpayers do not understand the process and importance of integrating NIK into NPWP. In another study by (Novia et al., 2023) it was explained that this study provides empirical evidence that SIN and knowledge and understanding of tax regulations are factors that can increase the fulfillment of individual tax obligations.

CONCLUSION AND RECOMMENDATION

The results of this study indicate that simultaneously, the variables of knowledge, implementation of e-filing, and NIK becoming NPWP have a significant influence on taxpayer compliance. Partially, each variable, namely knowledge, implementation of e-filing, and NIK becoming NPWP, is also proven to have a significant influence on taxpayer compliance. In other words, each of these variables, both individually and together, contributes positively to increasing the level of taxpayer compliance.

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