ISSN 3063-7759

JOURNAL AXEGNAL:
TAX AND ECONOMIC INSIGHTS JOURNAL
ADMINISTRASI FISKAL FAKULTAS ILMU SOSIAL DAN ILMU POLITIK
UNIVERSITAS ISLAM MAKASSAR

The Influence of Taxpayer Perceptions on the Effectiveness of the Single Identity Number Policy at Pratama Tax Offices in Makassar

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Keywords:
Taxpayer Perception, Policy Effectiveness, Single Identity Number

ABSTRACT
This study aims to analyze the influence of taxpayer perceptions on the effectiveness of the Single Identity Number policy at the Pratama Tax Office (KPP Pratama) in Makassar City. This study is motivated by the inconsistency of research results regarding the effectiveness of digital tax policies and the implementation of the Single Identity Number, which is considered less than optimal, especially in terms of taxpayer perceptions. This study uses a quantitative method with a sample of 400 respondents. Primary data was obtained by distributing questionnaires to taxpayers registered at the Pratama Tax Office (KPP Pratama) in Makassar City. The data analysis technique used is simple linear regression analysis. The results show that taxpayer perceptions have a positive and significant effect on the effectiveness of the Single Identity Number policy with a significance value of 0.000 < 0.05. The coefficient of determination (R^2) value of 0.129 indicates that taxpayer perceptions contribute 12.9% to the effectiveness of the Single Identity Number policy, while the remainder is influenced by other factors outside the study. This finding indicates that the better the taxpayer perceptions, the higher the effectiveness of the implemented policy. Therefore, the Directorate General of Taxes needs to increase socialization, education, and transparency of tax information in order to form a positive public perception of the Single Identity Number policy.

A. INTRODUCTION

The tax system is a very vital instrument in supporting national development and realizing the country's fiscal independence. Taxes not only serve as the main source of state revenue, but also as a means of economic equity and social control. Therefore, the success of the tax system is highly dependent on the effectiveness of good governance, which is characterized by the principles of transparency, accountability, efficiency, and justice. Tax reform oriented towards improving efficiency and transparency is a strategic step in supporting the realization of good governance (UNDP, 1997). Along with the rapid development of information technology, the Directorate General of Taxes (DGT) continues to modernize tax administration through system digitization. One of the main policies in the tax reform is the implementation of the Single Identity Number, which is the policy of integration between the Population Identification Number (NIK) and the Taxpayer Identification Number (NPWP).

This policy aims to create a single identity for each taxpayer to prevent data duplication, improve the accuracy of tax databases, and simplify the process of digital and integrated tax administration services (Lumban et al., 2022). The implementation of the integration of NIK into NPWP is seen as a strategic step in improving the efficiency and effectiveness of tax administration. The results of the study (Sumule, 2025) show that the use of NIK as an NPWP is able to simplify the administrative process and make it easier for individual taxpayers to fulfill their tax obligations. These findings are in line with research (Novia et al., 2023) which states that the implementation of Single Identity Number has a positive effect on the fulfillment of tax obligations, although the level of effectiveness of its implementation is still in the sufficient category. However, the success of the tax digitalization policy is not only determined by technological readiness, but also by the psychological readiness as well as the level of trust and understanding of taxpayers towards the policy, Low understanding of taxation can affect the effectiveness of the implementation of digital taxation policies in society (Azwad et al., 2023), In addition, research by (Lestari & Yusria, 2025) shows that tax reporting policies and the Online DGT system have an effect to the reporting of taxpayers' annual tax returns at KPP Pratama Makassar Barat. (Lestari & Rifkiani, 2025) also states that tax education through tax centers and tax volunteers has an effect on increasing taxpayers' tax knowledge in Makassar City. This shows that taxpayer understanding, socialization, and acceptance are important factors in the successful implementation of digital tax policies.

Based on individual taxpayers at the Primary KPP in Makassar City, throughout the period 2023 to 2025 there were 556,587 taxpayers registered with the West Makassar KPP, 49,871 North Makassar KPP, and 861,639 South Makassar KPP. This shows that the number of taxpayers in the Makassar area is quite large and has significant potential in supporting the successful implementation of the Single Identity Number policy. However, with a large number of taxpayers, there is still a possibility that not all taxpayers have understood and completed the process of matching the Population Identification Number (NIK) with the Taxpayer Identification Number (NPWP) optimally. This condition reflects that the implementation of the policy has not technically been fully followed by an optimal level of understanding and acceptance of taxpayers. Several studies show that low tax literacy, limited understanding of the digital tax administration system, and the existence of a misperception of data integration policies are inhibiting factors in the effectiveness of digital taxation policies (Azwad et al., 2023). The details of the number of taxpayers per year during the 2023–2025 period can be seen in Table 1 below. The annual data shows that the number of active taxpayers in each KPP has changed from year to year, which reflects the dynamics of administration and updating of taxpayer data in Makassar City.

Table 1. Number of taxpayers

Year	Number of Taxpayers		
	KPP South Makassar	KPP West Makassar	KPP North Makassar
2023	271.391	175.711	14.238
2024	289.069	186.982	22.316
2025	301.179	193.894	13.317

Total	861.639	556.587	49.871

Source: KPP Pratama Makassar 2026

At KPP Pratama Makassar Selatan, the number of taxpayers showed an increase while at KPP Pratama Makassar Selatan, the number of taxpayers showed an increase during the 2023–2025 period. The number of taxpayers increased from 271,391 in 2023 to 289,069 in 2024 and again increased to 301,179 in 2025. Similarly, in the West Makassar Pratama KPP, the number of taxpayers increased from 175,711 in 2023 to 186,982 in 2024. However, by 2025 this number will increase to 193,894 taxpayers. Meanwhile, the KPP Pratama North Makassar experienced fluctuations in the number of taxpayers, which increased from 14,238 in 2023 to 22,316 in 2024, but decreased to 13,317 in 2025. In general, the data shows that the number of taxpayers in Makassar City has experienced dynamic development in each KPP area. Overall, these conditions indicate that the management of taxpayer data and the implementation of tax policies, including the Single Identity Number policy, require more serious attention, especially in terms of data accuracy and updating of taxpayer information. In addition, the dynamics of the number of taxpayers show that the success of tax policies is not only determined by the increase in the number of registered taxpayers, but also by the effectiveness of the tax administration system and the level of understanding and acceptance of taxpayers to the policies implemented.

Therefore, it is important to further examine how taxpayers' perceptions of the Single Identity Number policy are, considering that such perceptions can affect the effectiveness of policy implementation in the field. These problems are also seen in the level of tax services in the regions. Based on the author's field observations during his role as a Tax Volunteer in 2025 at KPP Pratama Makassar Selatan, various obstacles were found faced by taxpayers in understanding the Single Identity Number policy, such as the existence of taxpayers who come to make a new NPWP even though they already have a previous NPWP, as well as the assumption that the old NPWP card is no longer valid after the integration of NIK and NPWP, even though in the Single Identity Number system, the taxpayer's identity has been digitally integrated without the obligation to use a physical NPWP card. These misperceptions have an impact on the accumulation of service queues, inefficiency of administrative processes, and an increase in the workload of tax officers. This phenomenon shows that taxpayer perception has a very important role in determining the effectiveness of the implementation of the Single Identity Number policy. A positive perception of the convenience, benefits, and clarity of the policy will encourage taxpayer revenue and compliance, while a negative perception can hinder the effectiveness of policy implementation, even though the digital system has been implemented nationally (Sanda, 2024).

Several previous studies have examined aspects of tax digitalization and taxpayer behavior. (Septiyani & Sitompul, 2022) found that the implementation of the Single Identity Number policy was able to increase tax awareness, but it was still limited to administrative aspects. (Mispa, 2022) examined the influence of fiscal service quality on taxpayer compliance and found a significant relationship, but has not yet linked it specifically to tax digitalization policies. Furthermore, (Sanda, 2024) shows that taxpayers' perceptions of the integration of NIK into NPWP have a significant effect on tax compliance, while (Azwad et al., 2023) affirm the importance of tax literacy in forming a positive perception of digital tax policies. Research by (Sulistyowati et al., 2021) shows that taxpayer awareness, service quality, tax sanctions, and education level have an effect on taxpayer compliance. The research emphasizes that taxpayers' behavior and understanding factors have an important role in the success of the tax system. Research (Maulidia et al., 2024) also shows that the integration of NIK into NPWP through the Single Identity Number system has a positive impact on increasing taxpayer compliance because it simplifies tax administration and improves service efficiency. In addition, research (Lubis, 2023) explains that the implementation of e-filing has a positive effect on taxpayer compliance and service quality is able to mediate this relationship. This shows that the success of tax digitalization is not only influenced by the technology system, but also the quality of services provided to taxpayers.

However, previous research has shown mixed results regarding the factors that affect tax effectiveness and compliance. Research by (Salsabilla & Budiman, 2024) shows that several variables of taxpayer behavior, such as tax services and taxpayer awareness, do not have a significant effect on taxpayer compliance. In addition, previous research also shows that the implementation of the Single Identity Number policy is still not running optimally. Research by (Alamsyah & Saragih, 2023) states that the implementation of Single Identity Number still requires more optimal preparation so that its implementation can run optimally. Furthermore, research by (Pemba et al., 2024) also shows that the implementation of Single Identity Number still requires better readiness to maximize its implementation. Other research also found that there is a difference in perception between policymakers and taxpayers on the implementation of NIK integration into NPWP.

This condition shows that the effectiveness of the Single Identity Number policy still needs to be studied further, especially in terms of taxpayers' perception of the effectiveness of the policy. Thus, there are still inconsistencies in research results related to factors that affect the effectiveness of digital taxation policies. Therefore, research on the influence of taxpayer perception on the effectiveness of the Single Identity Number policy is still relevant to be carried out, especially at the Primary Tax Office in Makassar City. Based on this description, this study is important to be conducted with the aim of analyzing the influence of taxpayer perception on the effectiveness of the implementation of the Single Identity Number policy at KPP Pratama Makassar City. This study uses a quantitative approach to objectively measure taxpayer perceptions and analyze the relationship and its influence on the effectiveness of the Single Identity Number policy. The results of this research are expected to make a theoretical contribution to the development of the study of taxpayer behavior in the context of tax digitalization, as well as provide practical contributions to the Directorate General of Taxes in formulating socialization strategies and improving the quality of tax services in the future.

B. METHODS

This study uses a quantitative approach with descriptive and causal methods. The descriptive approach was used to describe taxpayers' perceptions of the implementation of the Single Identity Number (SIN) policy in Makassar City, while the causal approach was used to test the influence of taxpayers' perceptions on the effectiveness of the Single Identity Number policy. Primary data was obtained through the distribution of questionnaires to respondents. The research population is all individual taxpayers registered in the three Primary Tax Offices in Makassar City (Primary Tax Offices of South Makassar, West Makassar, and North Makassar) with a total population of 508,390 taxpayers. The number of samples was determined using the Slovin formula with an error rate of 5%, so that a sample of 400 respondents was obtained. The sampling technique uses purposive sampling with the following criteria: (1) individual taxpayers registered at the Makassar City Primary Tax Office; (2) have an NPWP and NIK; (3) have interacted with the Single Identity Number policy through NIK-NPWP matching or tax administration services; and (4) be at least 19 years of age or married. Data analysis was carried out using statistical techniques to test research hypotheses in accordance with a quantitative approach (Sugiyono, 2023).

C. RESULT AND DISCUSSION

The results of the study show that the research question regarding whether taxpayers' perception can increase the effectiveness of the Single Identity Number policy at the Primary KPP in Makassar City has been answered. Taxpayer perception has been proven to have a positive and significant effect on the effectiveness of the Single Identity Number policy at the Primary Tax Office in Makassar City. This study found that the level of understanding, assessment, and trust of taxpayers in the Single Identity Number policy plays a role in increasing the effectiveness of the implementation of the policy. Thus, the better the taxpayer's perception of the Single Identity Number policy, the higher the level of effectiveness of the policy implemented in the tax administration system.

Descriptive Test

Table 2 . Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Total X	400	12.00	50.00	41.3700	**4.85614**
Total Y	400	29.00	50.00	40.3175	**4.76271**
Valid N (listwise)	**400**				

Source: SPSS Data Processing Results

Based on the results of descriptive statistical analysis, it shows that the Taxpayer Perception variable (X) has an average value of 41.3700 with a minimum value of 12.00 and a maximum of 50.00 and a standard deviation of 4.85614. This shows that in general, taxpayers' perceptions of the policies studied are in a fairly high category with a relatively small level of data variation. Meanwhile, the Single Identity Number (Y) Policy Effectiveness variable had an average value of 40.3175 with a minimum value of 29.00 and a maximum of 50.00 and a standard deviation of 4.76271, which indicates that the effectiveness of the policy was also considered quite good by respondents with a data spread that was not too large. Overall, both variables showed high mean values and low standard deviations, so it can be concluded that the data are relatively homogeneous and respondents tend to provide a consistent assessment of the perception and effectiveness of the Single Identity Number policy.

Validity Test

Table 3. Validity Test

Variabel	Indikator	r-count	r-table	Remaks
Taxpayer Perception	Item 1	0,624	**0,098**	**Valid**
	Item 2	0,639		
	Item 3	0,707		
	Item 4	0,689		
	Item 5	0,607		
	Item 6	0,564		
	Item 7	0,560		

	Item 8	0,598		
	Item 9	0,531		
	Item 10	0,440		
Effectiveness of Single Identity Number Policy	Item 1	0,597	**0,098**	**Valid**
	Item 2	0,628		
	Item 3	0,543		
	Item 4	0,615		
	Item 5	0,616		
	Item 6	0,604		
	Item 7	0,650		
	Item 8	0,635		
	Item 9	0,677		
	Item 10	**0,558**		

Source: SPSS Processed Data Results

The Taxpayer Perception variable (X1–X10) has a correlation coefficient value (r calculated) that ranges from 0.440 to 0.707 with a significance value of < 0.05. When compared to the r-value of the table of 0.098 (n = 400), then the total value of r is calculated to be greater than the r of the table. This shows that all statement items in the Taxpayer Perception variable have a positive and significant relationship to the total score, so that it can be stated that all items in this variable are valid and suitable for use as research instruments. Based on the results of the validity test on the Effectiveness variable (Y1–Y10), the correlation coefficient value (r calculated) was obtained ranging from 0.543 to 0.677 with a significance value of < 0.05. The entire r-value of the calculation is greater than the r-table of 0.098 (n = 400), so it can be concluded that each statement item has a significant relationship with the total score of the effectiveness variable. Thus, all items in the Effectiveness variable are declared valid and can be used in further analysis.

Reliability Test

Table 4. Reliability Test

Variabel	**Hasil *Cronbach's Alpha***	***N of Items***	***Minimum Limit***	**Remaks**
Taxpayer Perception (X)	0,800	10	0,70	**Reliabel**
Effectiveness of Single Identity Number Policy (Y)	**0,814**	**10**	**0,70**	**Reliabel**

Source: SPSS Processed Data Results

Based on the results of the reliability test, a Cronbach's Alpha value of 0.800 was obtained with a number of items of 10. This value is greater than the minimum reliability limit of 0.70 so it can be concluded that the instruments in the Taxpayer Perception variable have a high level of reliability. This shows that all statement items in the variable are consistent in measuring the same construct, so it is suitable for use in the research Based on the results of the reliability test on the Effectiveness variable, a Cronbach's Alpha value of 0.814 was obtained with a number of 10 items. This value is also greater than 0.70 so it can be concluded that the instrument on the Effectiveness variable has a high level of reliability. Thus, all statement items in this variable are declared consistent and trustworthy for use in further analysis.

Normality Test

Table 5. Normality Test

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N			**400**
Normal Parametersa,b	Mean		**.0000000**
	Std. Deviation		**4.44500128**
Most Extreme Differences	Absolute		**.042**
	Positive		**.034**
	Negative		**-.042**
Test Statistic			**.042**
Asymp. Sig. (2-tailed)c			**.083**
Monte Carlo Sig. (2-tailed)d	Sig.		**.084**
	99% Confidence Interval	Lower Bound	**.077**
		Upper Bound	**.091**

Source: SPSS Processed Data Results

Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov Test method, an Asymp value was obtained. Sig (2-tailed) is 0.083. This value is greater than the significance level used, which is 0.05 (0.083 > 0.05). Thus, it can be concluded that the residual data in the regression model are normally distributed. In addition, the Monte Carlo Sig value also shows the number 0.084, which further strengthens that the distribution of data does not deviate from normality. This means that the assumption of normality in regression analysis has been met. The fulfillment of this assumption of normality indicates that the regression model used is worthy of further analysis, since the data have met one of the classic requirements in linear regression. Thus, the results of the hypothesis testing carried out can be considered valid and unbiased due to the violation of the assumption of normality.

Heteroskedastisitas Test (Glejser Test)

Table 6. Heteroskedastisitas Test

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2.348	.616		3.814	**.000**
	X1	**-.005**	**.015**	**-.016**	**-.311**	**.756**

a. Dependent Variable: abs_res2

Source: SPSS Processed Data Results

Based on the results of the heteroscedasticity test using the Glejser method, the significance value of the Taxpayer Perception variable (X1) was obtained of 0.756, which is greater than 0.05. This indicates that there are no symptoms of heteroscedasticity in the regression model used. Thus, residual variance is either constant or homogeneous, so the regression model fulfills one of the classical assumptions required in linear regression analysis. Therefore, the regression model in this study can be said to be suitable for further analysis because it does not violate the assumption of heteroscedasticity.

Simple Regression Analysis & T Test

Table 7. Simple Regression Analysis

Coefficients[a]

	Unstandardized Coefficients	Standardized Coefficients

Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	25.747	1.911		13.472	000
	Perception Taxpayer	**.352**	**.046**	**.359**	**7.676**	**000**

a. Dependent Variable: Effectiveness

Source: SPSS Processed Data Results

Based on the results of simple linear regression analysis, the regression equation was obtained: Y = 25.747 + 0.352X. The constant value of 25.747 indicates that if the Taxpayer Perception is 0, then the value of the Single Identity Number Policy Effectiveness is 25.747. Meanwhile, a regression coefficient of 0.352 shows that every 1 unit increase in Taxpayer Perception will increase the Effectiveness of SIN Policy by 0.352. The results of the t-test showed a significance value of 0.000 (< 0.05) with a calculated t-value of 7.676, so it can be concluded that the variable of Taxpayer Perception has a positive and significant effect on the effectiveness of the SIN Policy. Thus, the hypothesis in this study is accepted, which means that the better the perception of taxpayers, the higher the level of effectiveness of the Single Identity Number policy.

Coefficient Determination

Table 8. Coefficient Determination

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1 a	.359	.129	.127	4.45058

a. Predictors: (Constant), Taxpayer Perception

b. Dependent Variable: Efektiviness

Source: SPSS Processed Data Results

Based on the results of the test, the determination coefficient showed an R Square value of 0.129 or 12.9%. This means that the Taxpayer Perception variable was able to explain the variation in the Effectiveness of the Single Identity Number Policy by 12.9%, while the remaining 87.1% was influenced by other variables outside this research model. This value indicates that the contribution of Taxpayer Perception to the Effectiveness of SIN Policy is relatively low, so there are other factors that are more dominant in influencing the effectiveness of the policy. Thus, further studies are needed to identify other variables that can increase the effectiveness of SIN policy implementation.

Discussion

The results of the study show that taxpayer perceptions have a positive and significant effect on the effectiveness of the Single Identity Number policy at the Primary KPP in Makassar City. This shows that the effectiveness of a tax policy is not only determined by the readiness of the systems and technologies used, but also influenced by how taxpayers understand, assess, and accept the policy. A good perception will encourage policy acceptance and facilitate its implementation, while a negative perception can be an obstacle to policy implementation even if the system has been well designed. In the H1 hypothesis, it was obtained that taxpayer perception had a significant effect on the effectiveness of the Single Identity Number policy. This means that taxpayer perception has an important role in determining the success of the implementation of digital-based tax policies. The perception formed from understanding, experience, and the level of trust in the tax authorities will affect the attitude of taxpayers in accepting the policy. When taxpayers have a good understanding of the objectives, benefits, and mechanisms of the Single Identity Number policy, they will be more adaptable and support its implementation. On the other hand, misperceptions can cause confusion, resistance, and inefficiencies in tax services.

The findings of this study are in line with the Theory of Behavioral Tax Compliance put forward by (Fischer, 1992), which states that taxpayers' compliance and behavior are not only influenced by aspects of sanctions and supervision, but also by psychological factors such as perceptions of fairness, trust, and understanding of policies. In the context of this study, taxpayers' perception of the Single Identity Number policy is an important factor in determining the effectiveness of the implementation of the policy. In addition, the results of this study also support the Theory of Planned Behavior proposed by (Ajzen, 1991), where individual behavior is influenced by attitudes, subjective norms, and perceptions of behavior control. In this study, taxpayers' perceptions reflect attitudes towards the Single Identity Number policy. When taxpayers have a positive perception of the integration of NIK into NPWP, a supportive attitude will be formed so as to increase the intention to accept and implement the policy. This shows that the effectiveness of policies does not only depend on the system, but also on the psychological readiness of taxpayers to accept changes.

The results of this study are in line with research (Sulistyowati et al., 2021) which states that taxpayer behavior factors such as taxpayer awareness and service quality affect taxpayer compliance. The research explains that taxpayers' understanding and acceptance of the tax system can increase compliance in fulfilling tax obligations. This research is also in line with research (Maulidia et al., 2024) which states that the integration of Population Identification Numbers (NIK) into Taxpayer Identification Numbers (NPWP) through the Single Identity Number system has a positive impact on taxpayer compliance. The policy is considered to be able to simplify tax administration and increase the efficiency of tax services.

Furthermore, research (Lestari & Nabila, 2025) shows that taxpayer awareness has a positive effect on taxpayer compliance. In addition, research (Lubis, 2023) also shows that the implementation of digital tax systems such as e-filing is able to increase taxpayer compliance through the ease and efficiency of tax services. The research (Sanda, 2024) also strengthens the results of this study by showing that taxpayers' perception of the integration of NIK into NPWP has a significant effect on tax compliance. However, based on the value of the determination coefficient (R^2) of 12.9%, it shows that the influence of taxpayer perception on policy effectiveness is still relatively limited. This shows that there are still other factors that affect the effectiveness of the Single Identity Number policy, such as tax literacy, the intensity of socialization from the Directorate General of Taxes, the quality of fiscal services, and the ease of use of the tax digital system.

Other findings show that most taxpayers obtain information about the Single Identity Number policy through social media (35.0%) and colleagues (34.0%), while information sourced directly from the Directorate General of Taxes is only 27.5%. This condition shows that informal communication channels are still more dominant than official sources in the dissemination of tax policy information. Therefore, the Directorate General of Taxes needs to improve public communication strategies through official digital platforms so that the information received by taxpayers is more accurate and able to form a positive perception of the Single Identity Number policy. This research contributes to the development of studies on the effectiveness of digital tax policies, especially the Single

Identity Number policy, in terms of taxpayer perception. Previous research focused more on aspects of tax system and administration, while this study emphasizes the importance of taxpayer psychological factors in determining the success of the implementation of digital tax policies.

The findings of this study have important implications, both theoretically and practically. Theoretically, this study reinforces the concept that psychological factors such as perception have an important role in determining the success of public policies, especially in the field of digital taxation. Practically, the results of this study show that the Directorate General of Taxes needs to increase socialization, education, and transparency of information related to the Single Identity Number policy so that taxpayers' perception of the policy can be formed positively. However, there is still a potential gap between perception and policy implementation on the ground. This is due to the existence of taxpayers who do not fully understand the Single Identity Number policy mechanism, especially related to the integration of NIK and NPWP. Therefore, a more applicable educational strategy is needed, such as simulating the use of the system, providing easy-to-understand digital guides, and optimizing social media as the main source of information. Thus, the positive perception that has been formed can be followed by a good understanding so that the effectiveness of the Single Identity Number policy can be achieved optimally.

D. CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that taxpayer perception has a positive and significant effect on the effectiveness of the Single Identity Number policy at the Primary KPP in Makassar City. This shows that the successful implementation of digital taxation policies is not only influenced by the readiness of systems and technology, but also by how taxpayers understand, assess, and accept the policy. The more positive the taxpayer's perception of the Single Identity Number policy, the higher the effectiveness of the policy implementation. The results of the study also showed that taxpayers' perceptions contributed 12.9% to the effectiveness of the Single Identity Number policy, while the rest was influenced by other factors outside the research, such as tax literacy, quality of fiscal services, intensity of socialization, and ease of use of the tax digital system. This research strengthens the theory of tax behavior which states that taxpayer psychological factors have an important role in determining the success of tax policies. In addition, this research contributes to the development of studies on the effectiveness of digital tax policies, especially related to the implementation of Single Identity Number in terms of taxpayer perception. Thus, the Directorate General of Taxes is expected to increase socialization, education, and transparency of information related to the Single Identity Number policy so that taxpayers have a more positive understanding and perception of the policy. The next research is expected to add other variables to obtain a more comprehensive picture of the factors affecting the effectiveness of digital taxation policies.

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