

# THE BENEFITS OF INTEGRATING THE NATIONAL IDENTITY NUMBER (NIK) INTO THE TAXPAYER IDENTIFICATION NUMBER (NPWP) ON TAX AWARENESS AND COMPLIANCE IN INDONESIA

Dian Anggraeni<sup>1</sup>

<sup>1</sup>Universitas Diponegoro, Indonesia; <sup>1</sup>diananggraeni0125@gmail.com;

**Background:** The awareness and compliance of individual taxpayers (WP OP) in Indonesia after the publication of new Regulations Law Number 7 of 2021 about Harmonization of Tax Regulations which states that NIK will be integrated with NPWP.

**Purpose:** This research purpose is to test the benefits of integrating NIK and NPWP on tax awareness and taxpayer compliance as seen from the perceptions of tax administration students.

**Methodology:** The model of this research is descriptive quantitative research using a survey method with a population of Tax administration students, Diponegoro University by distributing online closed survey form. Data analysis uses standard diagrams of survey form results and presented in statistical data information.

**Finding:** The research results show that the student respondents already know about these regulations and the integration of NIK into NPWP is beneficial and can be an effort by the government to increase tax awareness and tax compliance. The results of the study also showed that, in general, the integration of NIK into NPWP is beneficial for the community or individual taxpayers because it provides administrative convenience through the Single Identification Number (SIN). The integration of NIK into NPWP is beneficial for the community because it makes it easier for the community not to need to carry many identity cards in fulfilling tax obligations, they only need to use an ID card containing NIK.

**Limitation:** This regulation is one of the right, effective, and useful solutions to increase tax awareness and compliance. The determination of this regulation is one of the external factors according to attribution theory that can increase tax awareness and tax compliance of the community.

**Originality:** This research is new and different because it examines the influence of the latest regulations on the integration of NIK into NPWP and its benefits in Indonesia.

**Keywords:** Integration of NIK and NPWP; Benefit; Awareness; Compliance.