

Matching NPWP and NIK in the Perspective of Indonesian Tax Law: A Comprehensive Study of the Principles of Legal Certainty and Justice for Taxpayers

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Abstract

The policy of matching the Taxpayer Identification Number (TIN) with the National Identity Number (NIN) in Indonesia is implemented to enhance the efficiency of tax administration and the accuracy of taxpayer identification. Although the objectives of this policy are positive, its implementation faces several legal challenges, particularly related to the principles of legal certainty and fairness for taxpayers. This study aims to comprehensively evaluate the policy from the perspective of Indonesian tax law. The research employs a qualitative approach combining normative and empirical legal research methods. Normative research was conducted through the analysis of tax regulations, while empirical research involved data collection through interviews with tax practitioners, officials from the Directorate General of Taxes, and relevant taxpayers. The findings reveal that this policy encounters administrative and technical obstacles, as well as insufficient coordination among government institutions. Additionally, applying higher tax rates to taxpayers who fail to match their TIN with their NIN, without clear exemption mechanisms, has led to legal uncertainty and unfairness. Limited technological access and inadequate public understanding further exacerbate these issues. To address these challenges, a comprehensive evaluation, improved inter-agency coordination, enhanced public outreach, and transparent and clear exemption mechanisms are required. Consequently, this policy is expected to improve tax compliance while ensuring fairness and legal protection for all taxpayers.

Keywords: *TIN, NIN, Taxation, Legal Certainty, Fairness, Tax Rates.*

INTRODUCTION

The Indonesian tax system has a very important role in the country's economy, as the main source of income used to finance various development programs and public services (Sulastyawati, 2014). One of the strategic steps taken to increase the efficiency of tax administration is through the policy of matching the Taxpayer Identification Number (NPWP) with the Population Identification Number (NIK) (Firdaus et al., 2023). This policy aims to simplify tax administration and ensure more accurate identification of taxpayers (Margaretta &

Nugroho, 2024). However, despite its good intentions, the implementation of this policy is not free from legal challenges, especially regarding legal certainty and justice for taxpayers (Zuhrah et al., 2024).

Matching NPWP with NIK is not a new idea. This concept first emerged during the era of President Soekarno's administration in an effort to eliminate administrative secrets for tax officials (Eliza et al., 2023). As time goes by, matching NPWP and NIK is being discussed again as part of tax administration reform (Goh et al., 2023). In 2024, the Directorate General of Taxes (DJP) issued Announcement Number PENG-6/PJ.09/2024 which regulates the matching policy, where taxpayers who have not matched their NPWP with their NIK will be subject to a higher tax rate. Although this policy aims to increase taxpayer compliance, there are quite a few legal issues that have arisen regarding its implementation (Hanafi et al., 2022).

One of the main problems that arises is legal certainty for taxpayers who face administrative or technical obstacles in the matching process. Many taxpayers do not have sufficient access or understanding to complete the matching of NPWP with NIK, which ultimately leads to injustice (Nur'aini, 2024). Although there are exceptions to the policy, there are still concerns that this policy could impact the economic sustainability of taxpayers, especially for those who have difficulty matching administrative data (Keshia & Wibowo, 2024). In addition, the legal consequences of implementing this policy, in the form of administrative sanctions in the form of higher tax rates, also raise questions regarding justice and equality before the law (Sonjaya, 2024).

The legal basis for this policy primarily refers to Law Number 7 of 1983 concerning Income Tax (PPh) which has been amended several times, as well as other related regulations such as Government Regulations and Regulations of the Directorate General of Taxes (Rizki, 2022). The articles in the Income Tax Law which regulate higher rates for taxpayers who do not match NPWP with NIK (for example Article 21 paragraph 5a, Article 22 paragraph 3, and Article 23 paragraph 1a) provide the legal basis for this policy (Puspita et al., 2023). However, the implementation of this policy without adequate mechanisms to address technical or administrative constraints faced by taxpayers has the potential to lead to injustice and legal uncertainty (Mangoting & Sukoharsono, 2018).

In the concept of Indonesian tax law, the principles of justice and legal certainty must be the main foundation in every tax policy (Setiawan & Mulya, 2024). In this case, the government should ensure that every policy implemented is not only efficient in increasing state revenue, but also fair for all taxpayers, without distinguishing between certain groups who may face administrative difficulties (Saputro & Meivira, 2020). The principle of legal certainty demands that every obligation imposed on taxpayers must be clear, measurable and well understood (Situmorang, 2023). Therefore, if there is a policy that forces taxpayers to match their NPWP with their NIK, it should be followed by adequate socialization, easy access, and clear dispute resolution for those who experience obstacles in the process (Satriya & Pratiwi, 2023).

Ultimately, the policy of matching NPWP with NIK in the perspective of Indonesian tax law must be viewed as an effort to achieve two main objectives, namely efficiency of tax administration and fairness for taxpayers. Therefore, this policy needs to be evaluated comprehensively to ensure that taxpayers' rights are protected, legal certainty is realized, and potential injustice that may occur due to unavoidable administrative difficulties is avoided. This

study aims to explore how the policy of matching NPWP with NIK is implemented in the Indonesian tax law system, and to what extent this policy can ensure fairness and legal certainty for all taxpayers.

METHOD RESEARCH

This research method uses a qualitative approach with a combination of normative and empirical legal research. This study aims to analyze the implementation of the NPWP and NIK matching policy from the perspective of Indonesian tax law, with a focus on the principles of legal certainty and justice for taxpayers. A qualitative approach was chosen because it allows researchers to gain a deeper understanding of the implementation of the policy and its impact on taxpayers. Normative legal research will be conducted by analyzing various laws and regulations that underlie this policy, such as the Income Tax Law (PPh), Government Regulations, and DJP Announcement Number PENG-6/PJ.09/2024. Researchers will examine the extent to which the NPWP and NIK matching policy is in line with the legal principles contained in the regulation, especially regarding legal certainty and justice for taxpayers (Achjar et al., 2023).

In addition, empirical research will also be conducted by collecting data through interviews with tax practitioners, the Directorate General of Taxes (DGT), and taxpayers who are directly involved in the NPWP and NIK matching process. The purpose of this interview is to understand the practical challenges faced by various parties involved in implementing this policy. The data collected will be analyzed qualitatively, including an analysis of applicable legal norms and the impact of this policy on justice and legal certainty in the field. The research data sources consist of primary data obtained through interviews and field observations, as well as secondary data from literature studies, legal documents, and relevant previous research. Based on this analysis, this study aims to provide constructive recommendations to improve taxation policies in Indonesia and increase the protection of taxpayer rights (Ali, 2021).

DISCUSSION

1. Policy on Matching NPWP with NIK in the Indonesian Taxation System

Matching NPWP with NIK is a strategic policy that aims to improve the efficiency of tax administration in Indonesia. In theory, this matching can reduce complex bureaucracy by integrating taxpayer data through a single identification number connected to national population data. Thus, this policy has the potential to improve the accuracy of taxpayer identification and increase tax compliance. However, the implementation of this policy is not free from practical challenges that affect its implementation, both from a technical, social, and legal perspective.

In positive law, the policy of matching NPWP with NIK has been regulated in various laws and regulations, such as the Income Tax Law (PPh), Government Regulations, and DJP Announcement Number PENG-6/PJ.09/2024. In the PPh Law (especially Articles 21, 22, and 23), it is stated that taxpayers who do not have a NPWP or have not matched their NPWP with NIK will be subject to higher rates for income tax withholding and collection. This policy is based on the aim of increasing taxpayer compliance and reducing state revenue leakage due to taxes that are not recorded correctly. However, the regulation that regulates this higher rate can create legal uncertainty, especially for taxpayers who have not matched their NPWP and NIK. In the context of Indonesian tax law, the policy that regulates this higher rate sanction can be considered not entirely fair, especially for taxpayers who experience administrative or technical

difficulties in matching, such as problems with limited access to technology or low understanding of this obligation.

The principle of legal certainty is a fundamental principle in the Indonesian tax law system, as regulated in Article 27 paragraph (1) of the 1945 Constitution which states that every citizen has the right to receive legal protection. The policy of matching NPWP with NIK, if not implemented properly and without providing adequate legal protection for taxpayers who face technical obstacles, can create legal uncertainty. For example, a higher tax rate applied to taxpayers who have not matched their NPWP with NIK could violate the principle of legal certainty, because taxpayers who cannot match due to technical or administrative obstacles can be trapped in sanctions that could have been avoided with an exception mechanism or a more humane policy.

Furthermore, in practice, the implementation of this policy faces various obstacles. One of the most significant is the lack of coordination between government institutions, such as the Directorate General of Taxes (DJP) and the Directorate General of Population and Civil Registration (Dukcapil). Although these two institutions have interconnected data, the administrative system that is not yet fully integrated often causes difficulties in the matching process. The lack of public understanding of this matching obligation is also a factor that hinders the effectiveness of the policy. Many taxpayers are not fully aware of this obligation, which can increase non-compliance and cause administrative problems that lead to the application of higher tax rates. This is one aspect that affects fairness in the taxation system, because not all taxpayers have the same access to fulfill this obligation.

In addition, the exemption policy stated in the DGT Announcement Number PENG-6/PJ.09/2024 adds to the complexity in implementing this policy. This exemption provision provides room for taxpayers who have not matched their NPWP and NIK to not be subject to higher tax rates, but this exemption procedure still creates ambiguity. If the exemption procedure is not transparent and not clearly regulated, there is potential for taxpayers to feel disadvantaged, especially if they do not receive adequate information on how to apply for the exemption. This exacerbates the injustice that may arise due to information gaps or administrative constraints.

Based on this analysis, it can be concluded that the policy of matching NPWP with NIK needs to be evaluated more deeply from the perspective of positive law and tax justice. Coordination between institutions must be improved, socialization to the community must be increased, and regulations governing exceptions must be clearer and more transparent. In the context of Indonesian tax law, this policy must always side with the principles of justice and legal certainty so that the goal of increasing tax compliance and state revenue does not sacrifice the rights of taxpayers who may be hampered by various external factors that they cannot control. With comprehensive improvements, this policy is expected to create a fairer, more efficient, and more inclusive taxation system.

2. The Principle of Legal Certainty and Justice for Taxpayers Regarding Higher Tariffs

The policy of matching NPWP with NIK in the Indonesian tax system aims to simplify tax administration and improve the accuracy of taxpayer identification. However, the implementation of this policy, especially related to higher tax rates for taxpayers who have not matched NPWP and NIK, presents a number of problems that need to be further analyzed from the perspective of the principles of legal certainty and justice in Indonesian tax law. In this case, the application of higher rates, as regulated in Articles 21, 22, and 23 of the Income Tax Law (PPh), can give rise to injustice and legal uncertainty for taxpayers who face technical or administrative difficulties in fulfilling the matching obligation.

The principle of legal certainty is one of the basic principles in the Indonesian legal system, which is regulated in Article 27 paragraph (1) of the 1945 Constitution, which guarantees every citizen to receive equal legal protection before the law. In the context of tax law, the principle of legal certainty requires that there are clear and transparent rules regarding tax obligations, procedures that must be followed, and legal consequences arising from failure to fulfill these obligations. The application of higher tax rates for taxpayers who have not matched their NPWP with their NIK has the potential to violate the principle of legal certainty if it is not accompanied by a clear mechanism and equal access for all taxpayers.

The main issue that arises is that not all taxpayers have the same ability or access to match NPWP with NIK. Some taxpayers may face administrative obstacles, technical difficulties, or lack of understanding regarding this obligation. In this case, if a higher tax rate is automatically applied to taxpayers who are unable to match, there is uncertainty about who will be held responsible for the error. This uncertainty has the potential to harm taxpayers who are trying to fulfill their obligations but are unable to do so due to factors beyond their control, such as technical problems or lack of access to the systems needed to match NPWP with NIK.

In addition, the existence of an exception policy in the DGT Announcement Number PENG-6/PJ.09/2024 which allows higher rate exceptions, but with unclear procedures, adds to legal uncertainty. Without a transparent explanation of how exceptions can be submitted or received, taxpayers may feel confused or afraid to take advantage of this policy. This is contrary to the principle of legal certainty which requires clear rules, can be understood by the public, and can be applied consistently.

In addition to the principle of legal certainty, the principle of justice is also one of the basic principles in the Indonesian taxation system. This principle requires that taxes must be collected fairly, non-discriminatory, and not burden taxpayers who should not be burdened more. The application of higher tax rates for taxpayers who have not matched their NPWP with their NIK can cause injustice if there is no mechanism that allows for exceptions or leniency for taxpayers who cannot fulfill the matching obligation for legitimate reasons, such as limited access or technical difficulties. For example, a taxpayer who lives in a remote area and has limited access to internet services may face difficulties in matching, even though he intends to comply with his tax obligations. If a higher tax rate is applied to such taxpayers without any proportional consideration, then the policy will be contrary to the principle of justice.

Fairness in the tax system is also related to equality in fulfilling tax obligations. Therefore, a policy that requires taxpayers to match their NPWP with their NIK without fairer treatment for those who cannot fulfill this obligation will create inequality in the tax burden imposed. If the government wants to apply a higher tax rate for taxpayers who have not matched their NPWP and NIK, then there needs to be fair and proportional consideration of the conditions of these taxpayers. Exception procedures must be clear, easily accessible, and adequate to assist taxpayers who face obstacles in fulfilling their obligations.

In addition, the policy of matching NPWP with NIK must pay attention to the principle of justice in the application of sanctions or higher tax rates. Taxpayers who have tried to comply with tax obligations but experience administrative or technical difficulties should not be subject to higher tax rates as a form of sanction. In this case, tax regulations that regulate higher rates for taxpayers who have not matched NPWP with NIK need to be equipped with a more humane and equitable relaxation mechanism.

The application of higher tax rates for taxpayers who have not matched their NPWP with their NIK can create injustice and legal uncertainty if not regulated clearly and fairly. In the context of the principle of legal certainty, it is important for the government to provide adequate legal protection and ensure that tax regulations do not cause confusion or injustice for taxpayers who are trying to comply with their tax obligations. In terms of the principle of justice, this policy must take into account the conditions and capabilities of taxpayers, and provide

appropriate leniency for those who face technical or administrative obstacles in fulfilling the obligation to match their NPWP with their NIK. Evaluation and improvement of this policy are essential to ensure that the Indonesian tax system runs fairly, transparently, and equitably for all taxpayers.

Conclusion

The conclusion of the analysis of the NPWP matching policy with NIK in the Indonesian taxation system, especially related to the application of higher tax rates for taxpayers who have not matched, shows that although this policy has good intentions, namely to simplify tax administration and increase the accuracy of taxpayer identification, its implementation raises various problems related to the principles of legal certainty and justice.

First, from the perspective of the principle of legal certainty, this policy does not fully fulfill this principle, especially related to the unclear procedures for exemptions and unequal access for taxpayers in matching NPWP with NIK. Some taxpayers experience technical or administrative difficulties that hinder matching, while the application of higher tax rates can automatically create legal uncertainty for them. Without clear procedures and equal access, taxpayers can feel disadvantaged and confused about the status of their obligations.

Second, in terms of the principle of justice, the application of higher tax rates can create injustice, especially if applied without taking into account the conditions of taxpayers who face technical constraints or limited access. This policy has the potential to burden taxpayers who have tried to comply with their obligations, but are unable to do so due to factors beyond their control, such as limited technology or understanding. Therefore, to increase the effectiveness and fairness of this policy, improvements need to be made in terms of coordination between government institutions, socialization to the public, and refinement of regulations governing exceptions and sanctions. This policy must pay more attention to the principle of justice and provide proportional relaxation for taxpayers who face difficulties in matching NPWP with NIK. In order to create a fairer and more efficient taxation system, an in-depth evaluation of the implementation of this policy is essential to ensure that the tax policies taken not only encourage compliance, but are also fair and provide adequate legal protection for all parties involved.

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