

Validation Of Matching Nik, Npwp And Assistance In Filling Out Annual Tax Returns With Ibi Kosgoro Tax Volunteers For 2024 Term Of Service

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Abstract.

Matching of Population Identification Numbers (NIK) and Taxpayer Identification Numbers (NPWP), as well as assistance in filling out the Annual Tax Return (SPT). Validation of NIK and NPWP is a critical step in identifying and ensuring the validity of individual and company data in various administrative processes, especially those related to tax obligations. NIK validation involves matching a person's personal identity data with an official government database, while NPWP validation verifies the existence and validity of a company's tax identification number. These two processes support the accuracy of information used in various financial transactions and reporting. Apart from validation, assistance in filling out the Annual Tax Return is also important to ensure that the tax documents submitted comply with applicable tax regulations. This assistance can take the form of technical assistance in filling out SPT forms, consultation regarding income classification and processing tax deductions, as well as interpretation of the latest applicable regulations. Validation of NIK and NPWP as well as assistance in filling out the Annual SPT plays an important role in supporting administrative efficiency and tax compliance. By optimizing these processes, it is hoped that it can improve tax compliance, reduce the risk of administrative errors, and increase transparency and accountability in data management and financial reporting.

Keyword : Validation, NIK, NPWP, Annual SPT, and Tax.

I. INTRODUCTION

We need to know that paying taxes in Indonesia is one of the things that is mandatory for Indonesian people. Tax payments are a manifestation of the duties and participation that must be carried out by Taxpayers, both individually and collectively, to fulfill tax responsibilities in order to support state financing and national development [1]. In accordance with the principles contained in the Taxation Law, paying taxes is not just an obligation; but it is also a right that every citizen has to participate in supporting state finances and national development efforts [2]. There are several types of taxes imposed by the government, namely one type of tax imposed by the government is Income Tax (PPh) Article 21. In accordance with the provisions of Article 21 paragraph (1) of the Income Tax Law (UU PPh), PPh Article 21 is a deduction tax applied to income earned by domestic individual taxpayers as a result of any work, services or activities they receive or produce [3]. PPh Article 21 does not only cover salaries received by employees in companies, but also includes various types of income obtained by individuals from various types of business activities [4]. Income Tax Article 21 applies to individual income which can vary, both in terms of regularity and type [5]. The government, through the Directorate General of Taxes (DJP), also supports the One Data Indonesia program by launching tax services based on the Population Identification Number (NIK), 16-digit Taxpayer Identification Number (NPWP), and Business Activity Place Identification Number (NITKU) (Bintoro, 2024).

Since July 14 2022, NIK is used as a NPWP for resident individuals in accordance with the provisions of PMK 112/PMK.03/2022 which have been amended by PMK 136 of 2023. In addition, a 16-digit NPWP has also been introduced for non-resident individual taxpayers, mandatory Corporate taxes, and government agency taxpayers (Bintoro, 2024). DJP has launched 7 tax administration services that can be accessed using NIK, 16-digit NPWP, and NITKU. Namely Taxpayer registration (e-Registration), Taxpayer

profile account on DJP Online, Taxpayer status confirmation information (KSWP info), and issuance of proof of withholding and reporting of Periodic Income Tax Returns Article 21/26 [6]. Then the issuance of proof of withholding and reporting of Periodic Unification Income Tax SPT (e-Bupot Unification), issuance of proof of withholding and reporting of Periodic Income Tax SPT Article 21/26 for government agencies and Periodic Unification Income Tax SPT for government agencies (e-Bupot Government Agencies), as well as filing objections (e-Objection) [7].

Apart from the three types of identity numbers above, these administrative services can also be accessed with a 15-digit NPWP. DJP is committed to continuing to add types of services that accommodate NIK as NPWP, 16-digit NPWP, and NITKU. For your information. as of June 30 2024, most NIKs have been matched as NPWPs. Of the total 74.68 million resident individual taxpayers, only 670 thousand or 0.9 percent of NIK-NPWP still need to be matched [4]. The Tax Center of the Kosgoro 1957 Institute of Business and Informatics (IBI K 57) in collaboration with the South Jakarta II DJP Regional Office is again holding the 2024 Tax Volunteer program as one of the community service activities. Tax Volunteers is a tax education program involving lecturers and students of the Kosgoro 1957 Institute of Business and Informatics [8]. The area targeted by the community service team covers the area Ciampea District, West Bogor. This activity began with the recruitment of tax volunteers consisting of lecturers and students. Furthermore, the Tax Volunteer community service team was given refresher tax material to provide education to taxpayers, including socialization on the matching of Population Identification Numbers (NIK) with Taxpayer Identification Numbers (NPWP).

II. RESULT AND DISCUSSION

2.1 Activity Process

The service program as a tax volunteer is a program of the Directorate General of Taxes which aims to assist the DJP in assisting taxpayers to report their taxes correctly, as well as educating taxpayers to be compliant in carrying out their tax obligations. Tax volunteers are a form of collaboration between the Directorate General of Taxes and Partner Organizations in the Higher Education environment, namely the Tax Center. The tax volunteer program is a routine DJP program which is implemented simultaneously throughout Indonesia to increase taxpayer compliance. The Community Service Program is one of the implementations of the Tri Dharma of higher education in Indonesia which can be disseminated to the public or taxpayers so that the public or taxpayers better understand and care more about matching NIK and NPWP, especially understanding how to fill out the Annual SPT .

Following schedule of service implementation activities, where in pre-event we have submitted activity proposals to LPPM IBI-K 57. After submitting, we can survey the location where the location is located. Ciampea District, Bogor. In surveying the places we can learn more about the places of activities or implementation that we will use in this 2024 service. After that, we also submitted proposals and permits to the campus to expedite our activities, namely community service in Ciampea District, Bogor. After this process, we were able to carry out community service activities in Ciampea District, Bogor.

The service program is held with a frequency of one activity in the form of technical guidance with the following material:

- Delivery of material regarding Socialization and Practice of Matching NIK and NPWP
- Discussion session related to the material that has been presented

Sesi ke -	Materi	Uraian Kegiatan
Session 1	Presentation of material and explanation on Matching NIK and NPWP	Explanation regarding validation of matching NIK and NPWP and assistance in filling out annual SPT.
Session 2	Discussion Session	Explanation regarding validation of matching NIK and NPWP and assistance in filling out annual SPT.
Session 3	Evaluation	Further explanation relates to questions submitted by participants

Tabel 2. Session Material Table

Session 1: Explanation regarding validation of matching NIK and NPWP and assistance in filling out annual SPT.

Material 1: Validation of NIK and NPWP Matching



In this session the material presented is Validation of Matching NIK and NPWP. Where NIK is the official identity number issued by the Population and Civil Registry Service and NPWP is the official identity number issued by the Directorate General of Taxes to taxpayers who meet the requirements. Validation of NIK and NPWP matching is important to ensure that identity data related to a person's tax status is correct and accurate [9]. This matching helps DJP monitor and manage tax information more efficiently and accurately [10].

However, if you don't match your Population Identification Number (NIK) and Taxpayer Identification Number (NPWP) can have several risks for taxpayers (WP), here are the risks:

- **Difficulties in Administrative Services:** Many government institutions or services require matching NIK with NPWP for certain administrative processes. If data is not integrated, it can be difficult to get these services smoothly.
- **Difficulties in Financial Transactions:** Some financial or banking transactions also require a link between NIK and NPWP. If it is not connected properly, it can hinder processes such as opening a bank account or receiving payments from government agencies.
- **Tax Monitoring and Reporting** is the matching of NIK with NPWP which is important for tax monitoring and reporting purposes. If not linked correctly, it can make it difficult to calculate and report accurate taxes
- **Identity Abuse:** If data is not properly integrated, there is a risk of possible identity misuse or other illegal activities that are difficult to trace.

Therefore, all taxpayers must know and understand the importance of ensuring that NIK and NPWP are linked correctly in the government administration system to ensure smooth services and compliance with applicable regulations in Indonesia.

To facilitate matching activities between Population Identification Number (NIK) and Taxpayer Identification Number (NPWP), this activity generally requires the following documents or information:

- Identity Data** : NIK and NPWP to be matched
- Proof of Identity** : Resident Identification Card (KTP) or official identity document others that include NIK.
- Proof of NPWP** : NPWP card or NPWP certificate include NPWP number.
- Power of Attorney** : If someone represents you to do the matching, you can attached power of attorney (if required).

This matching process is carried out to verify the validity and compatibility between the NIK registered on the identity document and the NPWP registered on the tax document. Once verified, these two numbers will usually be linked for administrative purposes or certain transactions.

Material 2: Assistance in filling out annual tax returns



Entering the presentation of the second material, namely material covering the Annual Tax Return. Where the Annual SPT is a form that must be filled in and submitted by taxpayers every year to the DJP [11]. Assistance in filling out Annual SPT is carried out to assist taxpayers in the process of filling and submitting SPT properly and correctly. The aim of presenting this second material is to ensure that the Annual Tax Return submitted describes the financial and tax conditions accurately and in accordance with the tax regulations applicable in Indonesia [12]. This assistance can be provided by a tax consultant or through assistance services provided by the DJP such as the e-filing application [13].

As with the first material, in the second material there are also consequences if someone does not report a Tax Return (SPT) in accordance with the provisions in force in Indonesia, especially related to NPWP, taxpayers can face the following consequences:

- **Administrative Fines:** Typically, administrative fines are imposed for late reporting or other non-compliance. The amount of this fine may vary depending on the regulations and policies applicable in each country or region.
- **Tax Sanctions:** Apart from administrative fines, there is also the possibility of being subject to tax sanctions in the form of additional tax owed or late interest, depending on the applicable provisions in the country.
- **Restrictions or Delays in Services:** In some countries, non-compliance with tax reporting obligations may result in restrictions or delays in certain services or rights provided by the government.
- **Legal Process:** In more serious cases or repeated neglect of tax obligations, an individual may face further legal proceedings, including lawsuits and potential criminal consequences [14].

Therefore, it is important to comply with tax reporting obligations, including SPT, according to the specified schedule to avoid fines and legal problems that may arise as a result of such non-compliance.

(Validation activities for matching NIK and NPWP as well as assistance in filling out the Annual SPT)



Session 2: Discussion Session

In this discussion session, participants can ask questions related to the material, there are several questions asked by the participants, as follows:

Validation of NIK and NPWP Matching

1. What is NIK and NPWP matching?

Answer: Matching NIK and NPWP is the process of matching population data contained in the NIK with tax data contained in the NPWP. This aims to ensure that taxpayer (WP) data is consistent and accurate between the two systems.

2. Why is it important to match NIK and NPWP?

Answer: It is important to monitor NIK and NPWP to ensure that taxpayer data is accurate or not and also more *up to date*. And it can also simplify the tax administration process, for example filling out annual tax returns, paying taxes, and also supervision.

3. Why fill out the Annual Tax Return together with tax volunteers?

Answer: Because With the existence of a tax volunteer program targeting students to provide tax education, assistance in reporting annual personal income tax (PPh) notifications (SPT), as well as assistance in paying PPh to taxpayers. Helping taxpayers understand how to fill out SPT correctly, increasing taxpayer awareness and knowledge about tax obligations, speeding up the process of filling out and reporting Annual SPT.

By validating the NIK and NPWP matching as well as assistance in filling out the Annual SPT by tax volunteers, it is hoped that it can increase taxpayer compliance, simplify the administration process, and ensure accurate and accurate data up to date.

2.2 Activity Results

Place and time

The place where the Annual SPT Reporting Assistance and NIK-NPWP Matching activities are carried out in Ciampea District, Bogor. This activity starts on April 27, 2024.

Objective

The results of this community service activity are adjusted to the objective object, where the goal is

- Increase knowledge and *skill* for MSME players in Ciampea District, West Bogor regarding NIK and NPWP Matching
- Increase knowledge and *skill* for MSME actors in Ciampea District, West Bogor when reporting annually using the system *Official Assesment*.

Target Audience

1. Individual Taxpayers

- Employees and Formal Workers: Employees from various companies and agencies operating in Ciampea District, especially those who have a fixed income and already have a NPWP.
- Informal Workers and Micro, Small and Medium Enterprises (MSMEs): Informal workers and MSMEs who may not have been formally registered as taxpayers, or who have limited understanding of their tax obligations.

2. Entrepreneurs and Business People

- Local business owners operating in various sectors such as trade, services and manufacturing who need to ensure conformity of NIK and NPWP data as well as accurate SPT reporting.

3. General Public

- Adults who live in Ciampea District and have income that requires SPT reporting, whether they already have a NPWP or those who don't.

Devotion Method

In this socialization activity, the method used is socialization and sharing knowledge and practice directly between participants and presenters.

Success Indicators

Indicators of achieving success are:

- ensure that all taxpayers in Ciampea District comply with their tax obligations correctly and on time. NIK and NPWP validation helps ensure that every individual who has tax obligations is properly registered and identified.
- Increasing knowledge for MSME actors in Ciampea District, West Bogor regarding annual reporting training using the system *Official Assesment*.

Evaluation Method

The results evaluation concept emphasizes the real results of training. The training evaluation level focuses on the results achieved after participating in the training. The final results need to show actual performance. Included in the final outcome category of a training program include increasing skills,

productivity, being able to increase income and being able to solve problems for consumers, as well as reducing costs.

- The nature of the plan is to come directly to Ciampea District, West Bogor for 1 consultation meeting, and can be discussed offline involving MSME entrepreneurs.
- In the form of consultations, discussions and demonstrations, and the participants put it into practice directly on the spot.

Impact

All activities and follow-up actions are expected to have a positive impact on

- Increasing the knowledge of MSME players regarding matching NIK and NPWP.
- Make it easier for the government and academics to identify potential MSMEs and prospects for further development (scale-up) based on integrated NIK and NPWP matching.

III. CONCLUSION

NIK and NPWP validation is a crucial step in ensuring the validity of individual and company identities in the context of tax administration and helps reduce the risk of using false or invalid data. Assistance in filling out the Annual Tax Return provides additional benefits by helping taxpayers understand the requirements for the Tax Return form and avoid mistakes in filling it out. Good integration between validation and assistance can increase the efficiency of tax administration, and reduce the time and costs required for error correction or data re-verification. Shows that validation of NIK, NPWP, and assistance in filling out the Annual SPT have a very important role in maintaining the integrity of the tax system, increasing compliance, and ensuring administrative efficiency. This provides a strong foundation for the government to manage taxes more effectively and provides legal certainty and justice for taxpayers in fulfilling their tax obligations.

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