

**ANALYSIS OF THE IMPLEMENTATION OF SINGLE IDENTITY  
NUMBER AS AN EFFORT HARMONIZATION OF POPULATION,  
LAW AND TAX ADMINISTRATION IN INDONESIA**

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**Abstract**

*The implementation of the Single Identity Number (SIN) in Indonesia represents a strategic step to integrate the legal framework of population administration with tax administration. This study aims to analyze the policies, legal foundations, and challenges of implementing SIN as an instrument to strengthen public administration governance and increase state revenue. The research applies a normative legal method through literature reviews of regulations, government policies, and scholarly works related to the integration of population and taxation data. The findings indicate that SIN plays a significant role in preventing data duplication, improving the accuracy of taxpayer information, and strengthening inter-agency coordination, particularly between Dukcapil and the Directorate General of Taxes. Nevertheless, several challenges persist, including technological infrastructure limitations, personal data protection issues, and bureaucratic resistance. In conclusion, the successful implementation of SIN requires regulatory reforms, strengthened cybersecurity, and enhanced digital literacy, enabling it to serve as a pillar of legal harmonization and public administration in the fields of population and taxation.*

**Keywords:** *Identity Number; legal harmonization; population administration*

**1. INTRODUCTION**

The development of information and communication technology has changed the paradigm of public administration in various countries, including Indonesia. Bureaucratic modernization requires a more integrated, accurate, and efficient state administration system in providing services to the community (OECD, 2021; World Bank, 2022). One of the strategic issues that emerged was the need for a single identity number for each resident that could be used across government sectors, both for population, public services, and taxation. According to Suwitri (2020), population administration that is integrated with the tax system is the key to creating effective and accountable governance. The availability of accurate, up-to-date and centralized population data not only minimizes duplication of identities but also strengthens taxpayer databases and supports targeted national development planning (Bappenas, 2020). It is in this context that the idea of a Single Identity Number (SIN) becomes relevant as an instrument of harmonization between the population administration legal system and the tax administration system in Indonesia.

Single Identity Number (SIN), in public policy terminology, is a mechanism for granting a single permanent identity number used to access various administrative services and obligations. In Indonesia, this concept is basically implemented through the Population Identification Number (NIK) as stipulated in Undang-Undang Nomor 23 Tahun 2006 tentang Administrasi Kependudukan, as amended by Undang-Undang Nomor 24 Tahun 2013. NIK is unique and inherent to each individual, so it can be used as a primary key in the government database system (Kementerian Dalam Negeri Republik Indonesia, 2021).

The urgency of implementing SIN arises from the problems that Indonesia has been facing, namely data duplication, inaccuracy of taxpayer databases, and low tax compliance (Direktorat Jenderal Pajak, 2021). The Directorate General of Taxes (DGT) often faces difficulties in verifying the identity of taxpayers because the data it owns is not directly connected to the population data managed by the Directorate General of Population and Civil Registration (Ditjen Dukcapil). As a result, the potential for state revenue from the tax sector cannot be optimally optimized (OECD, 2022). In addition, the public administration system in Indonesia is still often colored by data fragmentation between agencies. Every government agency tends to have its own database that is not integrated, either technically or legally. This not only causes bureaucratic inefficiency but also opens up opportunities for identity manipulation (World Bank, 2021). The case of using dual identities to avoid tax obligations or access certain public services is one of the phenomena that strengthens the urgency of data harmonization through SIN.

The implementation of SIN is expected to provide strategic benefits, including:

- a. Administrative efficiency, by reducing data redundancy and simplifying the identity verification process (OECD, 2021);
- b. Increased tax compliance, through matching taxpayer data with valid population data (Direktorat Jenderal Pajak, 2022);
- c. Transparency and accountability, because every administrative transaction will be recorded on the same single identity (Denhardt & Denhardt, 2015);
- d. Strengthening Personal Data Protection with an integrated security system that minimizes the risk of data leakage (Undang-Undang Nomor 27 Tahun 2022).

However, the implementation of SIN in Indonesia cannot be separated from significant challenges. First, the readiness of information technology infrastructure in various regions is still uneven (Badan Pusat Statistik, 2023). Remote areas often do not have adequate internet networks to support real-time integrated systems. Second, there is the issue of personal data protection regulated in Undang-Undang Nomor 27 Tahun 2022 tentang Perlindungan Data Pribadi. The interagency data exchange mechanism must be accompanied by strict security protocols to prevent the misuse of citizens' data (Kementerian Komunikasi dan Informatika Republik Indonesia, 2022). Third, bureaucratic resistance and sectoral egos between agencies are often an obstacle to the data integration process (Ridwan, 2020).

Normatively, the implementation of SIN has a fairly strong legal foundation. The Population Administration Law stipulates that NIK is used as the basis for issuing other identity documents, including the Taxpayer Identification Number (NPWP). In addition, Peraturan Presiden Nomor 39 Tahun 2019 tentang Satu Data Indonesia emphasizes the importance of interagency data interoperability and metadata standardization. This policy was then emphasized through the Decree of the Minister of Finance and the Minister of Home Affairs regarding the matching of NIK with NPWP, which began to be implemented

gradually since 2022 (Keputusan Bersama Menteri Keuangan dan Menteri Dalam Negeri, 2022).

If we reflect on the experiences of other countries, it shows that the implementation of a single identity number can improve the efficiency of public administration and state revenue. For example, through the Aadhaar System, India has managed to integrate public services and government subsidies with a single identity, despite facing quite serious privacy issues (Abraham, 2018). Similarly, Estonia with e-Identity is able to connect all government services, including taxation, with a high level of data security (Vassil, 2015). Indonesia can learn from this experience to ensure that SIN is implemented with a balanced consideration of legal, technical, and social aspects.

From the perspective of state administrative law, the integration of the population and taxation system through SIN reflects the principles of efficiency, accountability, and legal certainty (Sutedi, 2018). However, the success of this policy is highly dependent on several important prerequisites, including:

The existence of clear and comprehensive regulations related to the data exchange mechanism;

- a. Adequate information technology infrastructure;
- b. Training of human resources involved;
- c. Active participation of the community in maintaining the validity of their personal data (Suwitri, 2021).

On the other hand, the implementation of SIN must also pay attention to the principle of human rights protection, especially the right to privacy. Nationwide data integration risks causing problems in the event of data leakage or misuse. Therefore, strengthening cybersecurity and independent oversight mechanisms are elements that cannot be ignored (Kementerian Komunikasi dan Informatika Republik Indonesia, 2022).

Seeing this complexity, academic studies on the Analysis of the Implementation of Single Identity Number (SIN) as an Effort to Harmonize the Legal System and Population Administration Taxation are very relevant. This research is expected to provide a comprehensive overview of the legal basis, mechanisms, benefits, challenges, and strategic recommendations in the implementation of SIN in Indonesia. Thus, the results of this study can be input for policymakers, legal practitioners, and the wider community to support the realization of a modern, transparent, and fair public administration system.

## **2. IMPLEMENTATION METHOD**

This research employs a juridical-normative method that focuses on the analysis of laws, regulations, and legal concepts related to the Single Identity Number (SIN) (Ridwan, 2020; Sutedi, 2018). The purpose of this method is to examine the coherence and adequacy of the regulatory framework governing the integration of population administration with taxation administration. Through this approach, the study seeks to understand how the existing legal norms regulate the mechanism of SIN implementation as an instrument of harmonization (Undang-Undang Nomor 23 Tahun 2006; Undang-Undang Nomor 7 Tahun 2021).

In addition to the normative study, the research relies on secondary data from official reports and institutional publications, such as those issued by the Ministry of Home Affairs, the Directorate General of Taxation, and Bappenas (Kementerian Dalam Negeri Republik Indonesia, 2021; Direktorat Jenderal Pajak, 2021; Bappenas, 2020). These reports serve as empirical evidence that reflects the practice and challenges of implementing SIN, thereby allowing a comparison between the legal provisions (*das sollen*) and their application in practice (*das sein*) (OECD, 2021; World Bank, 2022). This combination strengthens the analysis by bridging legal theory with the realities of public administration.

Several approaches are employed within the juridical-normative framework, including the statute approach to examine relevant legislation, the conceptual approach to explore theories of legal harmonization and integrated administration, and the policy approach to evaluate and formulate recommendations for optimizing SIN (Denhardt & Denhardt, 2015; Suwitri, 2021). Data are analyzed qualitatively through descriptive-analytical techniques, emphasizing interpretation rather than statistics, with the aim of producing recommendations that are both legally grounded and practically relevant (Creswell, 2018).

### **3. RESULTS AND DISCUSSION**

#### **Mechanism for the Implementation of Single Identity Number (SIN) in the Context of Integration and Harmonization of Indonesia's Population Administration and Tax Legal System**

The implementation of the Single Identity Number (SIN) in Indonesia is a strategic step in efforts to integrate and harmonize the legal system of population administration with tax administration (Undang-Undang Nomor 7 Tahun 2021). SIN, which in the Indonesian context refers to the use of the Population Identification Number (NIK) as a single identity, is intended to be the reference base for all public services, including tax administration. The use of NIK as a SIN provides a strong legal basis to connect and integrate various government databases, thereby reducing information fragmentation that has been an obstacle to effective governance processes (Peraturan Presiden Nomor 39 Tahun 2019).

This integration has direct implications for improving the quality of data managed by the Ministry of Home Affairs, especially through the Directorate General of Population and Civil Registration (Ditjen Dukcapil), which has full authority in the implementation of population administration in Indonesia (Kementerian Dalam Negeri Republik Indonesia, 2021). The consolidated, accurate, and real-time data can be optimally utilized by the Directorate General of Taxes (DGT) to build a more comprehensive, up-to-date, and centralized taxpayer database. This in turn will strengthen the compliance risk management function in the tax sector, minimize the potential for tax evasion, and increase public tax compliance (Direktorat Jenderal Pajak, 2021; OECD, 2022).

Furthermore, the implementation of SIN also creates a legal framework that supports transparency and accountability in the administration of government. By utilizing the NIK as the main connecting key, the government can ensure that every individual registered in the population system is also validly recorded in the tax system. This concept is in line with the principles of good governance, which prioritizes efficiency, effectiveness, and integrity in public services (Denhardt & Denhardt, 2015). This integration not only simplifies the

administrative process for citizens but also strengthens the basis for national policy planning, as the available data is centralized, consistent, and reliable (Bappenas, 2020).

Conceptually, the SIN implementation mechanism begins with the unification of population data and tax data through a data sharing platform that is secure and has a clear legal basis. This integration is carried out by connecting the Taxpayer Identification Number (NPWP) to the NIK so that one person only has one official identity used in various sectors. This step has been regulated in the Law on Harmonization of Tax Regulations (HPP Law), which requires the use of NIK as an NPWP for individual taxpayers (Undang-Undang Nomor 7 Tahun 2021). From the perspective of technical mechanisms, the implementation of SIN involves several main stages. First, the alignment of the format and data structure between the population information system (SIK) and the tax administration system (SIDJP). Second, data verification and validation to ensure the accuracy of taxpayer information and prevent identity duplication. Third, the preparation of data security protocols to ensure the confidentiality, integrity, and availability of information exchanged between agencies (Kementerian Komunikasi dan Informatika Republik Indonesia, 2022).

The initial stages of SIN implementation are carried out through re-data collection and updating of population information, which is the responsibility of the Directorate General of Dukcapil (Kementerian Dalam Negeri Republik Indonesia, 2023). This process ensures that each resident has a valid and officially registered NIK. Furthermore, the DGT conducts a data matching process between the NIK database and the NPWP database, so that a list of taxpayers that has been integrated is obtained. This connected data is then used as a reference in various tax administration activities, including new taxpayer registration, data updates, and tax law enforcement (Direktorat Jenderal Pajak, 2022).

From the point of view of the legal framework, the successful implementation of SIN requires synchronization of regulations governing population administration and taxation. For example, Law Number 24 of 2013 concerning Population Administration, which affirms the position of NIK as the sole identity of the population, must be in line with the provisions of the HPP Law and the Regulation of the Minister of Finance (PMK) related to the integration of NIK-NPWP (Undang-Undang Nomor 24 Tahun 2013; Undang-Undang Nomor 7 Tahun 2021). In addition, it is also necessary to prepare derivative regulations in the form of Presidential Regulations or Joint Regulations that regulate procedures, technical standards, and data integration supervision mechanisms (Peraturan Presiden Nomor 39 Tahun 2019).

The implementation of SIN is also inseparable from technical and institutional challenges. One of them is the quality of population data that still needs to be updated, especially related to residents who have not recorded their electronic ID cards or have duplicate data (Kementerian Dalam Negeri Republik Indonesia, 2023). From an institutional perspective, coordination between the Ministry of Home Affairs and the Ministry of Finance must be strengthened through official communication forums, cooperation agreements, and cross-ministerial technical teams (Ridwan, 2020).

From a benefit perspective, the integration of NIK-NPWP in the SIN framework provides significant benefits for tax administration. With an accurate database, the DGT can expand the tax base, increase voluntary compliance, and minimize potential tax evasion (OECD, 2022). In general, SIN allows the establishment of “single source of truth” about population data, which can be used for various public policy purposes, ranging from the

distribution of social assistance to development planning to state financial control (World Bank, 2021).

The implementation of SIN is also in line with the principles of good governance, especially in terms of accountability, efficiency, and transparency in public data management. According to Suwitri (2020), population administration that is integrated with the tax system is the key to creating effective and accountable governance in Indonesia. The centralized availability of data minimizes duplicate identities, strengthens taxpayer databases, and serves as a foundation for targeted national development planning (Suwitri, 2021).

From the technical side of the system, the implementation of SIN requires a national data architecture that allows interoperability between agencies. This can be done by implementing metadata standards, secure APIs (application programming interfaces), and modern cryptography-based user authentication mechanisms (Laudon & Laudon, 2020). With reliable infrastructure, data exchange between the Directorate General of Dukcapil and the DGT can take place in real time, so that the tax administration process becomes faster and more accurate (OECD, 2021).

The cybersecurity aspect is also an important focus in the implementation of SIN. Population and tax data are included in the category of personal data protected by Law Number 27 of 2022 concerning Personal Data Protection. Therefore, any integration process must adhere to data protection principles, including explicit consent from the data subject and restrictions on the purpose of use, as well as secure data deletion mechanisms (Undang-Undang Nomor 27 Tahun 2022).

Overall, the SIN implementation mechanism can be understood as a multi-dimensional process involving legal, institutional, technical, and data security aspects. Its success depends on political commitment, infrastructure readiness, human resource capacity, and adequate regulatory support (Sutedi, 2018; Ridwan, 2020). If managed properly, SIN will be an important milestone in realizing the integration and harmonization of the population administration and taxation legal system in Indonesia, while strengthening the foundation towards an integrated digital government (World Bank, 2022).

### **Policy Strategies and Recommendations to Optimize the Implementation of SIN as an Instrument for Harmonization of Legal and Public Administration Systems in the Population and Tax Sector**

The development of digital technology has brought major changes in governance. The government is required to be more responsive, efficient, and transparent in providing public services (OECD, 2021). One of the important instruments that is currently being developed in Indonesia is the Single Identity Number (SIN), which is a single identity system that is expected to unite all citizens' identity numbers into one unified database. In Indonesia, various identity systems have long run separately: Population Identification Number (NIK), Taxpayer Identification Number (NPWP), BPJS membership number, and election participant number. This condition creates administrative fragmentation, data duplication, and bureaucratic inefficiency (World Bank, 2022). Furthermore, identity fragmentation also has an impact on the weak tax database, which has implications for state revenue (OECD, 2022).

Through the implementation of SIN, the government seeks to realize the integration of population data with the tax system. This harmonization is expected to strengthen taxpayer databases, prevent identity manipulation, and provide more effective public services (Direktorat Jenderal Pajak, 2021). However, the implementation of SIN is not necessarily easy to do because it faces challenges in terms of regulation, technology, and public trust. Therefore, appropriate strategies and policy recommendations are needed to optimize the role of SIN as an instrument for harmonizing the legal system and public administration.

### **Conceptual Framework of Single Identity Number**

Conceptually, SIN is a single identity number that applies universally to all administrative activities of citizens. In Indonesia, SIN is designed based on the NIK listed in the electronic ID. NIK is chosen because it has a universal nature, valid for lifetime, and is given from birth (Kementerian Dalam Negeri Republik Indonesia, 2021).

This concept is in line with global practice. Singapore through the National Registration Identity Card (NRIC) has successfully integrated public services with a single identity (Singapore Government, 2021). India through the Aadhaar program is also a great example of the use of a single identity for various social, health, and tax services (Abraham et al., 2018). The experience of the two countries shows that the success of a single identity system is largely determined by: clear regulatory governance, strong technological infrastructure, guaranteed protection of personal data, and public trust in the system (World Bank, 2021).

### **The Urgency of Harmonization of Public Administration and Law**

Harmonization of law and public administration is an urgent need in the digital era. The fragmentation of the identity system in Indonesia has been causing serious problems: data duplication, bureaucratic inefficiencies, weak tax bases, and potential identity abuse (Ridwan, 2020). To answer this problem, the government is trying to implement a Single Identity Number (SIN) as an instrument for integrating population administration and taxation (Undang-Undang Nomor 7 Tahun 2021).

The SIN, which is based on the Population Identification Number (NIK) in the electronic ID, is designed as a single identity for all administrative activities of citizens. With this system, individual identities are no longer spread across various different numbers such as NPWP, BPJS numbers, or election participant numbers, but are united in one main identity. The urgency of implementing SIN does not only lie in the administrative aspect, but is also closely related to strengthening the national legal system and governance reform (Sutedi, 2018).

### **Identity Duplication Prevention**

One of the classic problems in Indonesian public administration is identity duplication. Residents can have more than one NPWP or tax identity that is not connected to population data. This creates a loophole for tax avoidance practices and administrative manipulation (Direktorat Jenderal Pajak, 2021). Through SIN, every citizen has only one official identity that applies universally. This integration prevents duplication and at the same time strengthens the principle of legal certainty in the implementation of public administration.

The single identity system also provides assurance that the data used by the government is sourced from a single source of truth (World Bank, 2021).

### **Bureaucratic Efficiency and Simplification**

A fragmented identity system causes bureaucracy to become layered and convoluted. For example, a citizen must repeatedly fill in personal data when taking care of tax, health, and education services. This hinders the effectiveness of public services and causes high administrative costs (OECD, 2021). Harmonization through SIN answers these problems. With a single identity, population data is automatically connected to all public service sectors. The bureaucratic process becomes more concise, saves time, and reduces the potential for maladministration. This efficiency is in line with the principle of good governance, which emphasizes fast, transparent, and accountable public services (Denhardt & Denhardt, 2015).

### **Strengthening Tax Database**

Taxation is the main source of state revenue. However, the weak taxpayer database is often an obstacle in revenue optimization (OECD, 2022). Many taxpayers are unregistered or use different identities to avoid tax liability. With SIN, NIK can be used directly as an NPWP. This means that every Indonesian resident automatically has a tax identity. This expands the tax base, improves taxpayer compliance, and strengthens the fiscal surveillance system. From a legal perspective, this also reinforces the principle of justice because all citizens are subject to the same obligations based on a single valid identity (Undang-Undang Nomor 7 Tahun 2021).

### **Embody the Principles of Good Governance**

SIN supports the realization of the principle of good governance in public administration, including transparency, because data is sourced from the same system and can be audited. Accountability is enhanced because every public service can be traced using a single identity. SIN also creates efficiency and effectiveness, because the service process is simpler. In addition, data integration through SIN allows supervisory institutions such as the Financial Audit Agency (BPK) and the Corruption Eradication Commission (KPK) to verify cases of alleged misuse of data or state finances more quickly (Komisi Pemberantasan Korupsi, 2021). Thus, SIN is not only a matter of administration but also an important tool for eradicating corruption and improving bureaucratic integrity.

### **Answering the Challenges of the Digitalization Era**

In the digital era, data is a vital asset of the country. Data is only valuable when managed in an integrated manner. Data fragmentation between agencies makes public services often out of sync (World Bank, 2022). For example, population data at the Ministry of Home Affairs does not always match data at the Directorate General of Taxes or BPJS. SIN is present as a solution through a single identity that functions as the primary key in all government digital services. Legal harmonization is needed so that this integration has strong legitimacy and does not cause conflicts of authority between agencies. In addition, regulations regarding personal data protection must be strengthened to maintain public trust in this system (Undang-Undang Nomor 27 Tahun 2022).

### **Protection of Citizens' Rights**

Many residents have difficulty accessing public services due to differences or inconsistencies in data between agencies. For example, a person is registered with Dukcapil but is not registered in the BPJS system, so they cannot access health insurance. With SIN, all data is integrated. This ensures fairer and more inclusive access to public services. From the perspective of administrative law, SIN strengthens the principle of equality before the law, because every citizen is treated equally based on a single identity recognized by the state (Suwitri, 2021).

### **Increased Public Trust**

Public trust is an important capital in the administration of government. Public resistance to public services often arises due to slow, convoluted, or non-transparent services. The implementation of SIN has the potential to increase public trust because services become faster, easier, and more transparent. With a note, the government must be able to ensure the security of people's personal data. Clear regulations regarding the use, storage, and protection of data will be a determining factor in the acceptance of SIN by the public (Kementerian Komunikasi dan Informatika Republik Indonesia, 2022).

### **Supports System Integration**

The Government of Indonesia is encouraging the implementation of the Electronic-Based Government System (SPBE). For SPBE to run effectively, a single identity is needed as a link between all digital public services. SIN supports such integration by providing a universal identity that can be used across sectors. This strengthens coordination between agencies, minimizes policy overlap, and increases synergy between the central and regional governments. Legally, this integration will reinforce the principle of the whole government approach, which is the global standard in modern governance (Peraturan Presiden Nomor 39 Tahun 2019; OECD, 2021).

## **4. CONCLUSION**

In summary, the implementation of the Single Identity Number (SIN), based on the National Identity Number (NIK), constitutes a strategic instrument for integrating population administration with taxation administration in Indonesia. This integration not only addresses persistent issues of data fragmentation, duplication of identity, and weak tax databases, but also enhances efficiency in public services and strengthens legal certainty in the management of citizen identity. The legal foundation established through the Harmonized Tax Law (UU HPP) marks an important milestone by positioning NIK as the Taxpayer Identification Number (NPWP). Despite these advances, several challenges remain, including outdated demographic data, institutional resistance, and potential overlaps of authority. To ensure successful implementation, strategies must focus on regulatory strengthening, effective inter-agency coordination, robust protection of personal data, and building public trust. These measures are crucial to transform SIN into a reliable backbone of integrated

governance. In this regard, SIN is not merely an administrative tool but a foundation for broader public administration reform. Its effective application can support good governance, expand the tax base, and foster transparency and accountability in government operations. With strong political will, adequate infrastructure, and coherent regulation, SIN has the potential to become a cornerstone in advancing Indonesia's transition toward a modern, digital, and accountable government.

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