

# Analisis Kesiapan Penerapan Single Identity Number Sebagai Modernisasi Sistem Administrasi Perpajakan di Indonesia = Analysis Readiness of Application Single Identity Number as Tax Administration System Modernization in Indonesia

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## Abstrak

Tax Ratio di Indonesia setiap tahunnya mengalami tren menurun. Turunnya tren Tax Ratio mengindikasikan bahwa performa otoritas pajak belum optimal dalam melakukan pemungutan pajak. Salah satu hal yang menyebabkan Tax Ratio di Indonesia rendah adalah proses administrasi perpajakan yang kompleks. Oleh karena itu perlu adanya pembaharuan sistem administrasi perpajakan di Indonesia menjadi lebih modern supaya mewujudkan sistem administrasi perpajakan yang mudah dan sederhana. Single Identity Number (SIN) dapat menjadi salah satu solusi mewujudkan simplifikasi administrasi perpajakan. Dengan menggunakan teori Ease of Administration, Innovations in Tax Compliance, Cost of Taxation, dan E-Readiness, Penelitian ini bertujuan untuk menganalisis kesiapan penerapan SIN dan juga kesiapan pemerintah serta pihak terkait dalam menerapkan SIN sebagai modernisasi sistem administrasi perpajakan di Indonesia. Penelitian ini menggunakan pendekatan kualitatif, metode pengumpulan data dan teknik analisis data juga secara kualitatif. Penelitian ini dilakukan dengan studi Pustaka dan juga wawancara mendalam. Hasil penelitian ini adalah SIN berpotensi memberikan banyak manfaat dalam bidang pelayanan maupun pengawasan perpajakan dan juga menurunkan cost of taxation. Keselerasan strategis antar pihak terkait sudah mulai berjalan namun masih perlu persiapan yang lebih optimal untuk penerapan SIN. Pihak pemerintah maupun pihak lainnya yang terlibat dalam penerapan SIN sudah siap untuk pengimplementasiannya namun masih harus ditingkatkan supaya penerapan SIN sebagai modernisasi sistem administrasi perpajakan di Indonesia bisa diterapkan lebih maksimal.

.....Tax Ratio in Indonesia every year has a downward trend. The declining trend of the Tax Ratio indicates that the performance of the tax authorities has not been optimal in collecting taxes. One of the things that causes the Tax Ratio in Indonesia to be low is the complex tax administration process. Therefore, it is necessary to reform the tax administration system in Indonesia to be more modern in order to realize an easy and simple tax administration system. Single Identity Number (SIN) can be a solution to simplify tax administration. By using the theory of Ease of Administration, Innovations in Tax Compliance, Cost of Taxation, and E-Readiness, this research aims to analyze the readiness of the implementation, and also the readiness of the government and related parties in implementing SIN as a modernization of the tax administration system in Indonesia. This research uses a qualitative approach, data collection methods and data analysis techniques are also qualitative. This research was conducted by means of literature studies and also in-depth interviews. The results of this research are that SIN has the potential to provide many benefits in the field of service and tax supervision and also reduce the cost of taxation. Strategic alignment between related parties has started to run but still needs more optimal preparation for the implementation of SIN. The government and other parties involved in the implementation of SIN are ready for its implementation but still need to be improved so that the application of SIN as a modernization of the tax administration system in Indonesia can be implemented more optimally.