

## The Influence Of Digital Tax Literacy On Formal Compliance Of Individual Taxpayers Following NIK-NPWP Integration

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### abstract

*Tax compliance among individual taxpayers in Indonesia remains a challenge, particularly after the implementation of the NIK-NPWP integration policy in July 2024. One of the main barriers is limited digital tax literacy. This study aims to examine the effect of digital tax literacy on the formal compliance of individual taxpayers registered at KPP Pratama Kediri following the full implementation of the policy. The research employs a quantitative approach with an explanatory design. Primary data were collected in December 2025 from 58 active taxpayers who had completed the NIK-NPWP reconciliation process, using simple random sampling. Data were gathered through a structured Likert-scale questionnaire, which was validated using a pilot sample of 30 respondents, confirming all items as valid ( $r\text{-table} = 0.361$ ). Reliability testing showed Cronbach's Alpha values of 0.860 and 0.831 for digital tax literacy and formal compliance variables, respectively, indicating high reliability. All classical assumption tests, including normality, linearity, and homoscedasticity, were fulfilled before conducting simple linear regression analysis using IBM SPSS Statistics version 27. The results indicate that digital tax literacy has a positive and statistically significant effect on formal compliance ( $t = 5.765$ ;  $\text{sig} = 0.000$ ;  $\beta = 0.497$ ), with  $r^2 = 0.372$ , meaning 37.2% of compliance variation is explained by digital tax literacy. The remaining 62.8% is influenced by other factors such as tax awareness, trust, and sanctions. Based on the theory of planned behavior (TPB) and technology acceptance model (TAM), digital tax literacy enhances perceived usefulness and ease of use, thereby strengthening compliance behavior. This study recommends structured digital literacy programs to improve taxpayer compliance.*

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## INTRODUCTION

As the primary source of state funding, tax revenue plays an irreplaceable role in financing national development across all sectors. In Indonesia, taxes account for more than 70% of total state revenues, making them the single most important pillar of public finance (Direktorat Jenderal Pajak, 2023). For this reason, the extent to which taxpayers fulfill their fiscal obligations becomes a key factor in sustaining state revenue over the long term. Taxpayer compliance can be understood as a condition in which individuals consistently carry out their tax duties in line with applicable laws and regulations (Alm, 2019). However, reaching an ideal level of compliance remains a significant challenge for Indonesian tax authorities, given that taxpayers' ability to understand and navigate the tax regulatory framework is one of the most critical factors that determines whether they comply or not (Kirchler, 2007).

The formal consolidation of the Population Identification Number (NIK) with the Taxpayer Identification Number (NPWP), enforced comprehensively from July 1, 2024, is

grounded in the legal framework established by Ministry of Finance Regulation Number 112/PMK.03/2022 (Pemerintah Republik Indonesia, 2022). This regulatory measure constitutes an integral component of the national tax administration's structural transformation agenda. In substantive terms, it operationalizes the mandate embedded in Law Number 7 of 2021 on the Harmonization of Tax Regulations, which prescribes that Indonesian resident individual taxpayers shall employ the NIK as their singular identifier across all tax administration transactions. According to Directorate General of Taxes records as of October 2024, over 75 million NIKs had been successfully reconciled with their corresponding NPWPs, representing more than 99% of all domestic individual taxpayers a remarkable progression relative to the 67,46 million (91,7%) documented in March 2024 and the 59,3 million (81%) recorded in November 2023 (Direktorat Jenderal Pajak, 2024).

Notwithstanding the considerable momentum of tax digitalization, a persistent divide remains between the accelerating pace of digital transformation and the actual realization of taxpayer compliance. Directorate General of Taxes data reveals that the formal compliance rate climbed to 83,22% in 2024, an improvement from 77,63% in 2020 (Direktorat Jenderal Pajak, 2024a). Even so, this statistic underscores a residual discrepancy between the population of taxpayers theoretically obligated to submit returns and those who fulfilled this requirement in practice. According to the Indonesian Internet Service Providers Association (APJII), internet users in Indonesia reached approximately 215,63 million in 2023, constituting 78,19% of the national population (Asosiasi Penyelenggara Jasa Internet Indonesia, 2023). Despite this substantial digital penetration, comprehension of the digital taxation ecosystem among taxpayers particularly non-employed individuals unaccustomed to digital administrative workflows — remains comparatively limited. This knowledge gap is further compounded by insufficient outreach initiatives to familiarize taxpayers with digital tax procedures, especially in relation to the recently enacted NIK-NPWP integration framework (Palar, 2024).

Scholarly inquiry into the relationship between digital tax literacy and taxpayer compliance has produced divergent conclusions.. Research (Aida Nur Aini et al., 2025) established that both tax literacy and tax digitalization exert a positive and statistically significant influence on compliance behavior, affirming that enhanced fiscal comprehension paired with optimized digital system utilization strengthens the efficacy of tax administration and promotes compliant conduct. These conclusions are corroborated by the findings of (Agusetiawati et al., 2024), (Imanda et al., 2025). In contrast, research (Putri et al., 2023) demonstrated that despite the positive orientation of tax literacy, modernization of tax administration infrastructure had not succeeded in materially elevating compliance levels, reflecting the contextual constraints of a pre-integration implementation environment

Three identifiable research gaps motivate the present investigation. First, a substantial portion of extant literature was finalized prior to the full rollout of the NIK-NPWP integration policy in July 2024, thereby precluding the capture of compliance behavioral shifts within a digitally reconfigured environment (Triansyah & Putra, 2025). Second, scholarly works specifically addressing the effect of digital tax literacy on formal compliance among individual taxpayers in the post-integration context remain conspicuously scarce. Third, no published research has yet employed a unified analytical framework combining the Theory of Planned Behavior (TPB) and

the Technology Acceptance Model (TAM) to interrogate the dynamics of tax technology adoption under the NIK-NPWP integration regime in Indonesia (Ajzen, 1991).

The distinctive contribution of this research derives from a temporal and substantive vantage point absent in prior scholarship, namely the assessment of individual taxpayer formal compliance within the post-full-implementation window of NIK-NPWP integration (February–December 2025). The study additionally employs a synergistic theoretical architecture combining TPB (Ajzen, 1991) and Technology Acceptance Model (Davis, 1989) to elucidate how digital tax literacy influences formal compliance, with particular attention to the structural attributes of a unified identity framework reconciling demographic and fiscal data. A purpose-built digital tax literacy construct is also developed and validated within the NIK-NPWP integration context, comprising the dimensions of regulatory comprehension, digital operational proficiency, rights-and-obligations awareness, and problem-solving aptitude in digital tax environments.

The relevance of this inquiry is multifaceted. The NIK-NPWP integration represents a nationwide tax reform initiative directly affecting more than 75 million individual taxpayers. The persisting formal compliance rate of 83,22% signals untapped improvement potential that warrants rigorous investigation of its determinants, including digital literacy. Furthermore, KPP Pratama Kediri administers a sizable taxpayer constituency, with 100,492 registered individual taxpayers as of 2025 up from 96,184 in 2024 and an aggregate of 114,565 across all categories. The comprehensive migration to digital reporting through e-Filing, e-Form, and DPC Web Service has made taxpayer digital preparedness an increasingly consequential factor in compliance outcomes, particularly following the phased implementation of NIK-NPWP integration since July 2024. This study is accordingly designed to generate empirical evidence on the magnitude of digital tax literacy's influence on individual taxpayer formal compliance in the post-integration context at KPP Pratama Kediri, with the aim of enriching both the academic discourse on digital tax compliance and the practical toolkit available to tax authorities (Kantor Pelayanan Pajak Pratama Kediri, 2025).

This relevance becomes even more apparent when examined from the perspective of Annual Tax Return submission performance at the Kediri Pratama Tax Office (KPP Pratama). Official data from the Kediri Pratama Tax Office (KPP Pratama) reveals the dynamics of Annual Tax Return submissions over the past three years. In 2022, the number of SPT submissions reached 43,765 out of a target of 37,610, or 108%. In 2023, the number of SPTs received was recorded at 32,188 out of a target of 35,219. Meanwhile, in 2024, the figure increased again to 36,448 out of a target of 34,471, equivalent to 108%. The data reveals fluctuations in compliance with Annual Tax Return reporting, although overall reporting performance remains at a relatively good level. Of particular note is the drastic decrease in the use of manual reporting channels, from 1,864 documents in 2022 to just one document in 2023, and to zero in 2024 (Kantor Pelayanan Pajak Pratama Kediri, 2025).

The total transition to digital channels through e-Filing, e-Form, and DPC Web Service emphasizes that taxpayer capacity and readiness in utilizing the digital tax system are increasingly becoming crucial variables that determine the level of formal compliance, especially in the context

of the post-full implementation of NIK-NPWP integration since July 2024. Starting from the empirical phenomena, research gaps, novelty, and urgency that have been described, this study is designed to empirically analyze the extent of the influence of digital tax literacy on the formal compliance of individual taxpayers in the context of the post-NIK-NPWP integration at the Kediri Pratama Tax Office. The research output is expected to be able to provide theoretical contributions to the development of digital tax compliance literature as well as practical implications for tax authorities in formulating policies and strategies for increasing compliance based on sustainable digital literacy.

## METHOD

This investigation employs a quantitative methodology grounded in an explanatory research design, concentrating on the empirical examination of cause-and-effect relationships between variables through statistical hypothesis testing (Sugiyono, 2022). A cross-sectional framework was adopted, with primary data gathered in December 2025 at the Kediri Pratama Tax Service Office (KPP), East Java an institution serving 100,492 registered individual taxpayers as of 2025 and operating under a fully integrated NIK-NPWP system since July 2024. The study population comprises all active individual taxpayers who had completed the NIK-NPWP reconciliation process, from which a sample of 58 respondents was drawn via simple random sampling in accordance with the formula:  $n \geq 50 + 8m$  (Green, 1991), consistent with the guideline that an adequate sample should fall within the range of 30 to 500 respondents (Roscoe, 1975).

Data were collected through a structured three-component questionnaire: (A) demographic characteristics; (B) Digital Tax Literacy 11 items encompassing 4 measurement dimensions; and (C) Formal Taxpayer Compliance 10 items spanning 4 dimensions, both assessed using a five-point Likert scale. The instrument was adapted from (Agusetiawati et al., 2024), (Imanda et al., 2025), (Saputra et al., 2025), and (Hadinata & Marpaung, 2025) with contextual adjustments to reflect the NIK-NPWP integration setting, and was disseminated via Google Forms and printed formats. The analytical procedure comprised: (1) descriptive statistics; (2) Pearson Product Moment Correlation validity testing ( $r$ -table = 0,361,  $n = 30$ ); (3) Cronbach's Alpha reliability assessment (threshold > 0.70); (4) classical assumption diagnostics including the Kolmogorov-Smirnov normality test, linearity test, and Glejser heteroscedasticity test; and (5) simple linear regression analysis ( $Y = a + bX + e$ ), incorporating t-test and  $R^2$  determination coefficient evaluations, all executed using IBM SPSS Statistics version 27.

## RESULTS AND DISCUSSION

### Respondent Characteristics

The research involved 58 active individual taxpayer respondents registered at KPP Pratama Kediri. The 26–35 age cohort constituted the largest group with 20 respondents (34,5%), followed by the 17–25 and 36–45 age brackets, each represented by 15 respondents (25,9%). Female participants exhibited a marginal dominance (53,4% versus 46,6% male). In terms of educational attainment, bachelor's degree holders comprised the majority (32 respondents; 55,2%), and private sector employment was the most prevalent occupational category (41,4%). A substantial

proportion (89,7%) had submitted their Annual Tax Returns punctually, and all respondents (100%) had finalized their NIK-NPWP matching procedures.

### Descriptive Statistics of Variables

Descriptive statistical analysis was performed to furnish a comprehensive overview of the distributional characteristics of both research variables, encompassing measures of central tendency and dispersion.

**Table 1. Descriptive Statistics of Research Variables**

Variables	N	Minimum	Maximum	Mean	Standard Deviation
Digital Tax Literacy	58	30	55	43,38	5,635
Formal Compliance	58	26	50	42,17	4,593
Valid N (Listwise)	58				

Source: Processed primary data, SPSS (2025)

Descriptive analysis of the digital tax literacy variable (X), assessed through 11 items, yielded a minimum score of 30, a maximum of 55, and a mean of 43,38 (SD = 5,635) from a theoretical range of 11–55, indicative of a relatively high level of digital tax literacy among respondents. The preponderance of participants demonstrated familiarity with NIK-NPWP regulatory provisions, operational competence with Directorate General of Taxes Online and e-Filing platforms, and an awareness of their digital fiscal entitlements and obligations. The formal compliance variable (Y) recorded a mean of 42,17 (SD = 4,593) from a theoretical range of 10–50, equally classified as high and corroborated by the SPT submission performance at KPP Pratama Kediri, which surpassed its annual targets over three consecutive years. These aggregate results indicate that the majority of respondents occupied the medium-to-high range on both variables, signaling a favorable level of taxpayer preparedness for digital tax operations in the post-NIK-NPWP integration era.

### Data Validity Test

The validity of the measurement instrument was assessed through the Pearson Product Moment Correlation method, whereby each item's computed r-value was benchmarked against the tabulated r-value. With a pilot sample of 30 respondents at a 5% significance level, the applicable r-table value was 0,361; items surpassing this threshold were classified as valid (Ghozali, 2021).

**Table 2. Validity Test Results — Digital Tax Literacy and Formal Compliance Variables**

Variables	Question Code	R-value calculation	Information
X	P1	0,592	VALID
	P2	0,800	VALID
	P3	0,671	VALID
	P4	0,547	VALID
	P5	0,700	VALID
	P6	0,559	VALID

	P7	0,492	VALID
	P8	0,757	VALID
	P9	0,744	VALID
	P10	0,458	VALID
	P11	0,805	VALID
Y	P1	0,476	VALID
	P2	0,835	VALID
	P3	0,664	VALID
	P4	0,589	VALID
	P5	0,691	VALID
	P6	0,581	VALID
	P7	0,593	VALID
	P8	0,697	VALID
	P9	0,545	VALID
	P10	0,676	VALID

Source: Processed primary data, SPSS (2025)

Validity test outcomes confirm that all 21 statement items across both research variables produced *r*-calculated values exceeding the *r*-table threshold of 0,361. For the digital tax literacy variable (X), *r*-values ranged from 0,458 (item P10) to 0,805 (item P11); for the formal compliance variable (Y), the corresponding range was 0,476 (item P1) to 0,835 (item P2). All items are therefore declared valid and deemed appropriate for continued use as measurement instruments. The consistently elevated *r*-calculated values across most items attest to strong convergent validity within the research instrument (Ghozali, 2021).

### Reliability Test

Instrument reliability was evaluated using the Cronbach's Alpha statistic to gauge internal consistency. An instrument is considered reliable when the Cronbach's Alpha coefficient surpasses 0,70 (Ghozali, 2021).

**Table 3. Reliability Test Results**

Variables	Cronbach's Alpha	Standard	Information
Digital Tax Literacy (X)	0,860	> 0,70	Reliable
Formal Compliance of Taxpayer OP (Y)	0,831	> 0,70	Reliable

Source: Processed primary data, SPSS (2025)

The digital tax literacy variable registered a Cronbach's Alpha coefficient of 0,860, while the formal taxpayer compliance variable yielded a value of 0,831. Both values substantially exceed the minimum threshold of 0,70, qualifying them within the high reliability category (Ghozali, 2021). All research instruments are accordingly declared reliable, signifying that respondent responses to individual items were both consistent and stable, rendering the collected data suitable for inferential analysis.

### Classical Assumption Test

The Kolmogorov-Smirnov normality test generated an Asymp. Sig. (2-tailed) value of  $0,187 > 0,05$ , confirming that the regression residuals conform to a normal distribution. The linearity test produced a Linearity significance value of  $0,000 < 0,05$  and a Deviation from Linearity value of  $0,691 > 0,05$ , thereby validating the assumption of a linear relationship between variables. The Glejser heteroscedasticity test yielded a significance value of  $0,652 > 0,05$  for the digital tax literacy predictor, indicating the absence of heteroscedasticity in the regression model. Having satisfied all classical assumptions, the analysis proceeded to simple linear regression estimation.

### Simple Linear Regression Analysis

Simple linear regression analysis was conducted to quantify the magnitude of digital tax literacy's (X) predictive influence on individual taxpayer formal compliance (Y), in accordance with the general linear equation  $Y = a + bX + e$ .

**Table 4. Simple Linear Regression Analysis Results**

Model	B (Unstandardized)	Std. Error	Standardized Coefficients Beta	t Count	Sig.
(constant)	19,599	3,945	-	4,968	0,000
Digital Tax Literacy (X)	0,497	0,086	0,610	5,765	0,000

Source: Processed primary data, SPSS (2025)

The regression equation derived from these results is  $Y = 19,599 + 0,497X$ . The constant of 19,599 captures the baseline level of formal compliance attributable to factors beyond digital tax literacy such as normative compliance motivations or the deterrent effect of tax sanctions — when digital tax literacy equals zero. The regression coefficient of 0,497 signifies that each unit increment in the digital tax literacy score is associated with a 0,497-unit increase in formal compliance (*ceteris paribus*), thereby affirming a directionally positive relationship. The standardized beta coefficient of 0,610, which falls within the strong effect category per (Cohen, 1988) further reinforces digital tax literacy as a substantive predictor of formal compliance among individual taxpayers in the post-NIK-NPWP integration context.

### Hypothesis Testing

**Table 5. Coefficient of Determination (R<sup>2</sup>) Test Results**

Model	R	R Square	Adjusted R Square	Std. Error
1	0,610	0,372	0,361	3,671

Source: Processed primary data, SPSS (2025)

The t-test produced a t-count of 5,765, exceeding the t-table of 1,673 ( $df = 56$ ,  $\alpha = 5\%$ , one-tailed) with a significance value of  $0,000 < 0,05$ , resulting in the rejection of  $H_0$  and the acceptance of  $H_1$ . The F-test yielded an F-count of  $33,238 > F$ -table of 4.01 ( $sig = 0,000$ ), confirming the model's goodness of fit. The correlation coefficient  $R$  of 0,610 reflects a robust positive association, while  $R^2 = 0,372$  denotes that 37,2% of the variance in formal compliance is explained by digital tax literacy. These outcomes provide empirical support for the research hypothesis that digital tax literacy exerts a positive and significant influence on individual taxpayer formal compliance following NIK-NPWP integration.

## DISCUSSION

The hypothesis testing outcomes substantiate  $H_1$ : digital tax literacy exerts a positive and statistically significant effect on the formal compliance of individual taxpayers subsequent to the NIK-NPWP integration at KPP Pratama Kediri. This conclusion is supported by a t-calculated value of 5,765 surpassing the t-table of 1,673 at  $\alpha = 5\%$  (one-tailed), a significance probability of 0,000 markedly below the 0,05 threshold and a positive regression coefficient of 0,497. The substantive implication of this coefficient is that each one-unit advancement in digital tax literacy scores corresponds, on average, to a 0,497-unit gain in individual taxpayer formal compliance, holding all other factors constant. These statistical outcomes provide a definitive empirical response to the central research question.

The theoretical underpinning of this finding is interpretable through an integrative lens combining the Technology Acceptance Model (TAM) (Davis, 1989) and *the Theory of Planned Behavior* (TPB) (Ajzen, 1991), which jointly constitute the conceptual scaffolding of this investigation. From a TAM standpoint, taxpayers with well-developed digital tax literacy tend to perceive digital platforms such as DJP Online, e-Filing, and e-Billing as instrumentally valuable (perceived usefulness) and operationally accessible (perceived ease of use). These favorable perceptions cultivate receptive attitudes toward digital tax technology adoption, ultimately manifesting in heightened and consistent formal compliance. From the TPB perspective, robust digital tax literacy amplifies perceived behavioral control (PBC) that is, taxpayers' subjective confidence in their capacity to independently fulfill all administrative tax obligations through digital channels. (Ndung & Methasari, 2025) corroborated that PBC is the most potent predictor of tax compliance intentions and that digital literacy effectively augments taxpayer PBC. Reinforced PBC, in turn, solidifies compliance intentions, translating into observable formal compliance behaviors — as evidenced in this study by the 89,7% on-time Annual Tax Return submission rate and the 100% NIK-NPWP matching completion among respondents.

The interplay between digital tax literacy dimensions and formal compliance can be traced through interdimensional linkages. Regulatory comprehension of NIK-NPWP provisions under PMK No. 112/PMK.03/2022 and PMK No. 136/PMK.03/2023 directly underpins the NIK-NPWP data update compliance dimension, as taxpayers who grasp the policy's substantive requirements are better positioned to independently and accurately complete the matching process. Proficiency in operating DJP Online, e-Filing, and e-Billing correspondingly predicts consistent engagement with digital tax channels a relationship affirmed by (Agusetiawati et al., 2024), who

demonstrated that e-Filing technical mastery significantly and positively influences individual taxpayer compliance.

The empirical findings of this study align with and extend a growing body of related scholarship. (Agusetiawati et al., 2024) documented a statistically significant influence of digital literacy skills on taxpayer compliance levels ( $t$ -value = 6,241; sig = 0,001;  $R^2 = 0,858$ ), reflecting the variable's considerable predictive capacity. (Imanda et al., 2025), in a study conducted within Sidoarjo Regency, established that individual taxpayers possessing an adequate grasp of their rights, obligations, and procedural requirements tend to exhibit greater administrative conscientiousness. (Aida Nur Aini et al., 2025) furnished empirical evidence of tax literacy's positive and significant effect on compliance, further identifying tax socialization programs as moderating agents in this relationship implying that structured educational interventions can amplify literacy's influence on compliance behavior. (Hadinata & Marpaung, 2025) similarly confirmed that formal compliance is substantially shaped by taxpayers' procedural knowledge, with tax awareness serving as a mediating mechanism between literacy and compliance.

Conversely, the present results diverge from those of (Putri et al., 2023) whose investigation within the Bukittinggi Pratama Tax Service Office found that neither tax administration system reforms nor improvements in tax literacy produced statistically meaningful effects on individual taxpayer compliance. This divergence is attributable to contextual factors: their study predated the full operationalization of NIK-NPWP integration in July 2024 and therefore could not capture behavioral shifts occurring within a comprehensively digitized compliance environment. The current study, carried out from February through December 2025 among respondents who had completed NIK-NPWP matching, operates within a substantially more mature digital ecosystem, generating more pronounced and measurable influence patterns.

The relevance of these findings becomes even more evident when examined empirically in the Kediri Pratama Tax Office (KPP Pratama) work area. Official data from the Kediri Pratama Tax Office (KPP Pratama) records a rapid digital transformation in tax reporting, with manual reporting dropping drastically from 1,864 documents in 2022 to just one document in 2023 and to zero in 2024. Meanwhile, the actual receipt of 2024 Annual Tax Returns reached 36,448 files, or 108% of the target of 34,471 (Kantor Pelayanan Pajak Pratama Kediri, 2025). All reporting has now shifted entirely to digital channels through e-Filing, e-Forms, and the DPC Web Service. This accelerated transformation requires adequate digital tax literacy from every taxpayer, especially after the implementation of the 16-digit NIK single identity system, replacing the 15-digit NPWP, on July 1, 2024. Taxpayers with adequate literacy have proven more adaptive in dealing with these procedural changes, ultimately driving higher formal compliance. The fact that 62,1% of respondents only accessed DJP Online 3–5 times per year indicates that there is still room for increasing literacy and formal compliance in the Kediri Pratama Tax Office work area.

The model's explanatory power denoted by  $R^2 = 0,372$  and  $R = 0,610$  signifies a strong linear association between digital tax literacy and formal compliance. An  $R^2$  of 37,2% is regarded as substantive for a single-predictor regression model within the inherently multidimensional domain of tax compliance research. The remaining 62,8% of unexplained variance implicates

additional determinants, including tax obligation awareness, institutional trust in fiscal authorities, service quality of tax administrations, and the deterrence effect of sanctions all of which constitute fertile ground for future mediator and moderator investigations. In practical terms, a regression coefficient of 0,497 carries measurable policy implications: targeted investment in digital tax literacy enhancement programs encompassing NIK-NPWP regulatory education, DJP Online/e-Filing/e-Billing operational training, rights-and-obligations awareness campaigns, and accessible technical support channels holds genuine potential to drive sustainable compliance gains among individual taxpayers at KPP Pratama Kediri.

## CONCLUSION

This research provides empirical validation of the positive and statistically significant effect of digital tax literacy on individual taxpayer compliance with administrative obligations in the post-NIK-NPWP integration era at KPP Pratama Kediri ( $t\text{-count} = 5,765 > t\text{-table} = 1,673$ ;  $\text{sig} = 0,000$ ;  $\beta = 0,497$ ;  $R^2 = 0,372$ ). The scientific contributions of this study are threefold: the utilization of field data gathered following the comprehensive enforcement of the NIK-NPWP integration policy; the empirical testing of a combined TPB (Ajzen, 1991) and TAM frameworks (Davis, 1989) theoretical architecture within Indonesia's digitally transformed tax ecosystem; and the development of a validated instrument measuring digital tax literacy across four primary dimensions (Cronbach's  $\alpha = 0,860$ ). Nonetheless, generalizability should be approached with caution, given the single-office research scope, a model constrained to a solitary predictor with an explanatory capacity of 37,2%, point-in-time data collection, and the potential for social desirability bias in respondent self-reporting.

Future research is encouraged to construct more elaborate analytical frameworks by incorporating intermediate variables such as tax obligation awareness and institutional trust — alongside moderating variables including service quality of tax officials and sanction enforcement intensity, so as to surpass the current model's 37,2% explanatory threshold. Methodological recommendations include the adoption of PLS-SEM, expansion of research sites across multiple KPPs, and the implementation of longitudinal data collection designs, all of which would yield more robust causal inferences and broader generalizability. From an applied standpoint, the findings underscore the imperative of a comprehensively designed digital tax literacy development program encompassing mastery of NIK-NPWP unification regulations, operational training on DJP Online/e-Filing/e-Billing platforms, internalization of digital tax rights and obligations, and the establishment of responsive technical assistance channels with prioritization directed toward newly registered taxpayers and the productive-age segment that constitutes the predominant demographic within the KPP Pratama Kediri taxpayer registry.

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