

## ABSTRAK

Penerimaan negara merupakan hal yang sangat penting dalam suatu pemerintahan negara. Di Indonesia, pajak merupakan pemasukan utama negara yang menyumbang sekitar 80% APBN Indonesia. Namun sayangnya, pajak yang seharusnya menjadi alat utama negara dalam menyejahterakan masyarakat, tidak dapat terkumpul secara maksimal. Hal ini tercermin dalam beberapa kebijakan negara, yakni *Tax Amnesty* pada 2016 dan Program Pengungkapan Sukarela pada 2022. Setelah tahun 2016, reformasi perpajakan jilid III dilakukan oleh negara, yang bermuara pada penerapan sistem *coretax*. Adanya sistem ini, mengharuskan wajib pajak, khususnya orang pribadi menggunakan NPWP dengan format 16 angka sesuai dengan NIK. Untuk mewujudkan penerapan NPWP 16 angka tersebut, maka pemerintah menerapkan kebijakan pemadanan NPWP dengan NIK.

Penelitian ini merupakan penelitian hukum non-doktrinal, dengan menggunakan deskriptif analitis. Data yang digunakan adalah data primer dari wawancara, data sekunder dari peraturan perundang-undangan.

Hasil penelitian menunjukkan bahwa pemerintah telah mempersiapkan penerapan kebijakan pemadanan NPWP dengan NIK dan sistem *coretax*. Namun, masih banyak masyarakat yang masih belum memadankan NPWP menjadi NIK, kemudian ancaman kejahatan siber merupakan ancaman yang paling besar. Meskipun DJP telah mempersiapkan terhadap ancaman kejahatan siber, namun pemerintah tetap harus waspada dan harus selalu siap dalam melindungi data pribadi masyarakat.

**Kata Kunci: Pajak, Coretax, Validasi NPWP-NIK, Kejahatan Siber**

### *Abstarct*

*State revenue is a crucial aspect of any government. In Indonesia, taxes are the main source of state income, contributing around 80% of the state budget (APBN). However, the tax system, which should be a key tool for the government in improving the welfare of the society, is not being maximized. This is reflected in several government policies, such as the Tax Amnesty in 2016 and the Voluntary Disclosure Program in 2022. After 2016, the third phase of tax reform was carried out, culminating in the implementation of the coretax system. This system requires taxpayers, especially individuals, to use a Taxpayer Identification Number (NPWP) in a 16-digit format based on the National Identity Number (NIK). To realize the*

*application of this 16-digit NPWP, the government implemented a policy to match the NPWP with the NIK.*

*This study is non-doctrinal legal research, using a descriptive-analytical data analysis technique. The data used in this legal research consists of primary data, obtained from interviews, and secondary data from regulations and laws.*

*The research findings show that the implementation of the policy to match the NPWP with the NIK is a step towards realizing a new taxation system, the coretax. The implementation of this NIK-NPWP matching facilitates the Directorate General of Taxes (DJP) in monitoring taxpayers while also making it easier for taxpayers to carry out their tax administration. Unfortunately, the implementation of this policy has not been fully executed according to the proper legal principles, leading to legal flaws. Additionally, there are technical obstacles such as invalid email addresses, undetected National Identity Numbers, and threats to the security of taxpayers' personal data. The government has conducted socialization and technical assistance through the Tax Service Offices to help taxpayers experiencing difficulties. Furthermore, the government has established a new directorate to handle issues related to the security of taxpayers' data.*

***Keywords: Tax, Coretax, NPWP-NIK Validation, Cybercrime***