POLICY COMMUNICATION IN THE IMPLEMENTATION OF SINGLE IDENTITY NUMBER (SIN)

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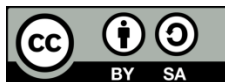[2] Department of Public Administration, Universitas Sumatera Utara, Medan, Indonesia
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ABSTRACT

The implementation of the Single Identity Number (SIN) policy through the integration of the National Identity Number (NIK) with the Taxpayer Identification Number (NPWP) represents a strategic effort by the Indonesian government to reform public administration and strengthen tax governance. Despite its strong regulatory foundation, the implementation of this policy at the local level has not fully achieved its intended outcomes. This study aims to analyze policy communication in the implementation of SIN at the local level, using a case study of the Primary Tax Office (KPP Pratama) Medan Belawan. Employing a qualitative descriptive approach, data were collected through in-depth interviews, observation, and document analysis. The analytical framework is based on Charles O. Jones' policy implementation model, which emphasizes organization, interpretation, and application. The findings reveal that policy communication has not been implemented optimally due to limited human resources, budget constraints, inconsistent communication practices, and differences in policy interpretation between implementers and target groups. This study highlights that effective, consistent, and well-coordinated policy communication is essential to ensure public understanding and participation in the implementation of SIN.

Keywords: *Policy communication, policy implementation, Single Identity Number, public administration, tax governance.*

1. INTRODUCTION

Administrative reform in Indonesia continues to face substantial challenges, particularly in the management of fragmented population and taxation data systems. The coexistence of multiple identity numbers across government institutions such as

national identification numbers, tax identification numbers, and sector-specific registries has resulted in data duplication, administrative inefficiency, and increased vulnerability to identity misuse. Fragmented identity systems weaken inter-agency coordination and limit the state's capacity to design evidence-based public policies (World Bank, 2021). In the taxation sector, these structural weaknesses have constrained efforts to expand the tax base, improve compliance, and strengthen fiscal sustainability (OECD, 2020). The persistence of fragmented identity management also undermines the quality of public services. Inconsistent datasets reduce the accuracy of beneficiary targeting, complicate service delivery, and increase transaction costs for citizens (Kassen, 2018). From a governance perspective, ineffective data integration erodes public trust and limits the government's ability to enforce accountability mechanisms (Dunleavy et al., 2006). These challenges highlight the urgent need for a unified identity system capable of supporting integrated public administration and digital governance.

In response to these issues, the Indonesian government introduced the Single Identity Number (SIN) policy, which designates the National Identity Number (NIK) as a unified identifier across public services, including taxation through its integration with the Taxpayer Identification Number (NPWP). This policy is legally mandated under the Law on the Harmonization of Tax Regulations and forms part of a broader agenda of administrative simplification and digital transformation. The integration of NIK and NPWP is expected to enhance data accuracy, reduce duplication, and support the modernization of tax administration systems (Directorate General of Taxes, 2024). From a policy design perspective, SIN reflects global trends in digital identity governance, where unified identification systems are increasingly adopted to improve service efficiency, reduce fraud, and strengthen state capacity (Gelb & Clark, 2013; World Bank, 2019). Empirical studies suggest that integrated identity systems can significantly enhance tax administration by improving taxpayer identification, compliance monitoring, and risk-based enforcement (Bird & Zolt, 2008; OECD, 2021). However, these benefits are contingent upon effective implementation processes that extend beyond legal frameworks and technological infrastructure.

Despite its strong regulatory foundation, the implementation of SIN at the local level has encountered persistent challenges. Many taxpayers remain unaware of the

policy or misunderstand its objectives, perceiving it merely as a technical or administrative adjustment rather than a structural reform with long-term governance implications. This condition suggests that policy implementation failures are not solely technical but communicative in nature. Inadequate dissemination of policy information and weak engagement with target groups have resulted in uneven levels of awareness and participation, particularly among individual taxpayers. Policy communication plays a central role in bridging the gap between policy formulation and policy outcomes. Communication is not merely a transmission of information but a process of meaning-making that shapes how policies are interpreted, accepted, and enacted by both implementers and citizens (Howlett, Ramesh, & Perl, 2020). Ineffective policy communication may generate ambiguity, misinterpretation, and resistance, ultimately undermining policy effectiveness (Hill & Hupe, 2014). In contrast, well-structured communication strategies can foster public understanding, enhance compliance, and strengthen policy legitimacy (Bovens, Goodin, & Schillemans, 2014).

Policy implementation theory emphasizes communication as a critical determinant of implementation success. Edwards III (1980) identifies clarity, consistency, and transmission as key dimensions of effective policy communication, arguing that unclear or inconsistent messages can distort policy objectives during implementation. Similarly, Jones (1994) conceptualizes implementation as an interactive process involving organizational arrangements, interpretation, and application. Within this framework, communication shapes how policies are understood by implementers, translated into operational procedures, and experienced by target groups. This study examines policy communication in the implementation of the Single Identity Number policy at the local level, focusing on the case of KPP Pratama Medan Belawan. By applying Charles O. Jones' implementation framework, this research analyzes three interrelated dimensions: organizational capacity for policy communication, interpretative processes among implementers and taxpayers, and the practical application of communication strategies in everyday administrative practice. Through this analysis, the study seeks to contribute empirical insights to the literature on policy communication and implementation, particularly in the context of digital identity governance and tax administration reforms in developing countries.

2. RESEARCH METHODE

This study employs a qualitative descriptive research approach to examine policy communication in the implementation of the Single Identity Number (SIN) policy at the local level. A qualitative approach is particularly appropriate for this research because it allows for an in-depth exploration of institutional practices, actor perceptions, and communication processes that shape policy implementation (Creswell & Poth, 2018). Rather than focusing on quantitative measurement of policy outcomes, this study emphasizes understanding how policy communication is organized, interpreted, and enacted within everyday administrative contexts. The research is analytically guided by Charles O. Jones' policy implementation framework, which conceptualizes implementation as an interactive process encompassing organizational arrangements, interpretative processes, and practical application (Jones, 1994). This framework is employed to systematically analyze how communication capacity is structured within the implementing institution, how policy messages are interpreted by implementers and target groups, and how communication strategies are operationalized in routine administrative practices. The framework enables a comprehensive examination of policy communication as a dynamic and multi-dimensional process rather than a linear transmission of information.

The empirical setting of this study is the Primary Tax Office (KPP Pratama) Medan Belawan in North Sumatra, Indonesia. This site was selected due to its strategic role in implementing the integration of the National Identity Number (NIK) with the Taxpayer Identification Number (NPWP) and its jurisdiction over a heterogeneous population of individual taxpayers. Data were collected from both primary and secondary sources to ensure analytical depth and triangulation. Primary data were obtained through in-depth, semi-structured interviews with tax officials, tax counselors, and individual taxpayers who were directly involved in or affected by the policy implementation. These interviews focused on communication strategies, implementation challenges, policy interpretation, and perceived effectiveness of policy communication. In addition to interviews, direct observation was conducted within the tax office environment to capture communication practices during service

interactions, consultations, and policy socialization activities. Secondary data were collected through document analysis, including relevant laws and regulations, official reports, internal guidelines, and publicly available policy communication materials. These documents were used to contextualize empirical findings and assess the consistency between formal policy objectives and implementation practices.

Data analysis followed an interactive and iterative process consisting of data condensation, data display, and conclusion drawing (Miles, Huberman, & Saldaña, 2014). Interview transcripts, observation notes, and documentary materials were systematically coded and organized according to the analytical dimensions of organization, interpretation, and application. Patterns and relationships were identified through continuous comparison across data sources. To enhance the credibility and trustworthiness of the findings, this study applied triangulation of data sources and methods, as well as prolonged engagement with the research context (Lincoln & Guba, 1985).

3. RESULT AND DISCUSSION

The findings of this study indicate that policy communication in the implementation of the Single Identity Number (SIN) policy at the local level has not yet been fully effective. Analysis based on Charles O. Jones' implementation framework reveals that challenges emerge across the organizational, interpretative, and application dimensions, demonstrating that policy communication is shaped by structural capacity, shared understanding, and routine administrative practices. From an organizational perspective, the implementation of policy communication is constrained by limited human resources and budgetary restrictions. The number of tax counselors responsible for disseminating information about the integration of the National Identity Number (NIK) with the Taxpayer Identification Number (NPWP) is disproportionately small compared to the size of the taxpayer population under the jurisdiction of KPP Pratama Medan Belawan. This imbalance limits the reach and intensity of communication activities and reduces opportunities for direct engagement with taxpayers. Budget efficiency measures further exacerbate this condition by reducing face-to-face socialization programs, printed communication

materials, and outreach events. As a result, policy communication increasingly relies on digital platforms and in-office service interactions, which tend to reach only taxpayers who actively seek services. This finding supports Jones' argument that organizational capacity significantly influences policy implementation outcomes, as variations in resources and methods directly affect program performance (Jones, 1994).

The interpretative dimension reveals a noticeable gap between how policy implementers and taxpayers understand the SIN policy. Tax officials generally interpret the policy as a strategic reform aimed at improving data integration, strengthening tax compliance, and supporting digital governance. In contrast, many taxpayers perceive the policy merely as a technical administrative requirement, without recognizing its broader implications for public administration and governance. This divergence in interpretation indicates that policy messages have not been adequately translated into clear, accessible, and meaningful narratives for the target population. The lack of differentiated communication strategies tailored to diverse taxpayer groups further contributes to misunderstanding and limited engagement. These findings align with policy communication theory, which emphasizes that ineffective interpretation can distort policy objectives and weaken implementation effectiveness (Edwards III, 1980; Hill & Hupe, 2014).

In terms of application, policy communication related to SIN is characterized by inconsistency and limited sustainability. Communication efforts were more intensive during the initial phase of policy implementation, particularly when the NIK-NPWP integration was first introduced. However, over time, communication activities became sporadic and event-based rather than routine and institutionalized. This inconsistency has resulted in uneven levels of awareness and compliance among taxpayers. Moreover, feedback mechanisms that allow taxpayers to express concerns or seek clarification remain underdeveloped, limiting opportunities for two-way communication. Without systematic feedback and evaluation, policy communication becomes less adaptive and less responsive to public needs. This condition reflects Jones' emphasis on application as a critical stage where policies are translated into routine practices that determine how policies are ultimately experienced by citizens.

Taken together, these findings demonstrate that policy communication is not a peripheral aspect of policy implementation but a central mechanism through which policies are interpreted and enacted. Organizational limitations, interpretative gaps, and inconsistent application collectively weaken the effectiveness of the SIN policy at the local level. The results reinforce the view that successful administrative reform requires not only regulatory clarity and technological infrastructure but also sustained and inclusive communication strategies that foster shared understanding and public participation. In the context of digital identity and tax administration reform, policy communication emerges as a key determinant of policy legitimacy and long-term effectiveness.

Organizational Dimension

The organizational dimension of policy communication in the implementation of the Single Identity Number (SIN) policy reveals a range of structural and institutional constraints that significantly influence communication effectiveness. One of the most prominent challenges concerns the limited availability of human resources, particularly tax counselors who are directly responsible for disseminating policy information and engaging with taxpayers. The disproportion between the number of individual taxpayers and the small pool of communication personnel restricts the capacity of the tax office to conduct systematic, continuous, and inclusive policy socialization. As a result, communication activities tend to be selective and reactive, focusing primarily on taxpayers who actively seek services rather than proactively reaching the broader target population.

This imbalance reflects a broader issue of organizational capacity in public sector communication. Policy implementation literature emphasizes that adequate human resources are essential not only for operational tasks but also for ensuring effective communication and coordination across policy actors (Hill & Hupe, 2014). In the context of SIN implementation, insufficient staffing limits opportunities for personalized communication, follow-up interactions, and clarification of policy objectives, thereby increasing the risk of misinterpretation and low public engagement. Budgetary constraints further exacerbate organizational limitations in policy communication. Fiscal efficiency measures implemented at the national level

have resulted in reduced funding for outreach activities, including face-to-face socialization programs, public campaigns, and the production of printed communication materials. These budget reductions have constrained the ability of local tax offices to sustain communication efforts over time. Instead, policy communication increasingly relies on cost-efficient channels such as digital platforms and in-office service interactions. While digital communication offers advantages in terms of reach and efficiency, it also introduces new inequalities, particularly for taxpayers with limited digital literacy or restricted access to online services (OECD, 2020).

The reliance on digital communication and passive service-based dissemination reflects a shift from proactive to reactive communication strategies. Rather than actively engaging taxpayers through targeted outreach, communication largely occurs when taxpayers visit the tax office or access official online platforms. This approach reduces the inclusiveness of policy communication and weakens its potential to foster widespread awareness and understanding. From Jones' perspective, organizational arrangements including the allocation of resources, choice of communication methods, and coordination mechanisms play a decisive role in shaping implementation outcomes (Jones, 1994). Variations in organizational capacity, therefore, directly affect the effectiveness of policy communication in practice.

Furthermore, organizational coordination within and across administrative units remains limited. Policy communication related to SIN is often embedded within broader tax administration activities rather than treated as a distinct and strategic function. This integration, while efficient in some respects, risks diluting the visibility and clarity of policy messages. Without a dedicated organizational structure or communication strategy focused on SIN, policy messages may become fragmented and inconsistently delivered. Such conditions undermine the coherence and sustainability of communication efforts and limit their capacity to support long-term policy objectives. Overall, the organizational dimension demonstrates that effective policy communication requires more than formal mandates and technological tools. It depends on adequate human resources, sufficient budgetary support, strategic coordination, and appropriate communication methods. The organizational

constraints identified in this study highlight the need to strengthen institutional capacity for policy communication as a central component of successful SIN implementation.

Application Dimension

The application dimension of policy communication in the implementation of the Single Identity Number (SIN) policy reflects how communication strategies are translated into routine administrative practices and experienced by taxpayers in everyday interactions. Empirical findings indicate that policy communication related to SIN has largely been sporadic and event-based rather than institutionalized as a continuous and sustained process. Communication activities were relatively intensive during the initial phase of policy implementation, particularly when the integration of the National Identity Number (NIK) with the Taxpayer Identification Number (NPWP) was first introduced. Over time, however, the frequency and visibility of communication efforts declined, resulting in uneven levels of awareness and compliance among taxpayers.

This pattern suggests that policy communication has not been embedded into the regular operational routines of the implementing organization. According to Jones (1994), application represents the stage at which policies are enacted through standardized procedures and routine service delivery. When communication is not institutionalized within daily administrative practices, policy messages tend to lose consistency and salience. In the case of SIN implementation, communication is often limited to specific events, deadlines, or service encounters, rather than being reinforced through continuous engagement. As a result, taxpayers who are not directly exposed to these events or interactions remain insufficiently informed.

The inconsistency in application is further reflected in variations in how policy information is conveyed across different service channels. While some taxpayers receive explanations during direct interactions with tax officers, others rely solely on online platforms or informal sources of information. This uneven application of communication strategies contributes to disparities in policy understanding and compliance. Policy implementation scholars emphasize that inconsistent application

can generate confusion and weaken policy credibility, particularly when policies require behavioral change and active participation from target groups (Edwards III, 1980; Hill & Hupe, 2014). Another critical issue within the application dimension concerns the limited availability of feedback mechanisms. Effective policy communication requires two-way interaction that allows target groups to ask questions, express concerns, and provide feedback on policy implementation (Howlett et al., 2020). However, findings indicate that feedback channels related to the SIN policy remain underdeveloped and largely informal. Without structured mechanisms for capturing and responding to taxpayer feedback, implementing agencies face difficulties in identifying communication gaps and adjusting strategies to address public needs.

The absence of systematic evaluation further constrains the adaptability of policy communication. Communication activities are rarely assessed in terms of reach, clarity, or impact on taxpayer understanding and compliance. As a result, lessons from previous communication efforts are not consistently incorporated into subsequent practices. This condition limits organizational learning and undermines the potential for continuous improvement. From the perspective of Jones' framework, weak application reflects a disconnect between policy design and everyday administrative practice, where the intended objectives of policy communication are not fully realized in operational routines. Overall, the application dimension demonstrates that effective policy communication requires institutionalization, consistency, and responsiveness. Sporadic and event-based communication is insufficient to support complex administrative reforms such as SIN, which demand sustained public engagement and behavioral adaptation. Strengthening the application of policy communication therefore requires integrating communication into routine service delivery, establishing formal feedback mechanisms, and conducting regular evaluations to ensure that communication strategies remain relevant and effective over time.

4. CONCLUSION

This study concludes that policy communication in the implementation of the Single Identity Number (SIN) policy at the local level has not yet been fully effective. Empirical findings demonstrate that organizational constraints, interpretative gaps between policy implementers and target groups, and inconsistent application of communication strategies collectively hinder public understanding, engagement, and compliance. These challenges indicate that policy communication remains a critical but underdeveloped component of administrative reform in the context of digital identity integration. The analysis underscores that policy implementation should not be understood merely as a technical or administrative process driven by legal mandates and information systems. Rather, it is fundamentally a communicative process that depends on continuous interaction between government institutions and society.

Drawing on Charles O. Jones' implementation framework, the study highlights how weaknesses in organizational capacity limit communication reach, how divergent interpretations distort policy meaning, and how irregular application reduces policy visibility and sustainability in everyday administrative practice. Overall, this study contributes to the literature on policy communication and implementation by demonstrating that effective communication is a decisive factor in the success of complex administrative reforms such as the Single Identity Number policy. Strengthening policy communication at the local level is essential not only for achieving policy objectives but also for advancing good governance and reinforcing public trust in government institutions.

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