

## Analysis of Tax Administration Performance After the Implementation of Coretax for Taxpayers Based on the Perspective of a Tax Consultant

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### ABSTRACT

Taxes are the main source of state revenue which plays an important role in financing development and government. This study aims to analyze the performance of tax administration after the implementation of the Coretax system from the perspective of tax consultants at the Tax Consultant Office of SHC Manado and Noldy Keintjem. Coretax is a core tax administration system that integrates all services in one digital platform. With a qualitative approach and descriptive methods through in-depth interviews, the results showed that Coretax improved the efficiency and accuracy of reporting, but still faced initial obstacles such as server instability and access difficulties. Both offices assessed Coretax as a positive step towards tax modernization, noting the need for technical support and training to ensure optimal implementation.

## INTRODUCTION

Taxes are the main source of state revenue which plays an important role in financing development and government. Based on the law, taxes are mandatory contributions without direct rewards for the greatest possible prosperity of the people (Winarsih, 2022). In the state budget, tax contributions have continued to increase in the last three years. In 2022, tax revenue will reach IDR 2,034.6 trillion (77.36%), in 2023 it will increase to IDR 2,118.3 trillion (80.42%), and in 2024 it is estimated at IDR 2,309.9 trillion (82.44%). This trend shows the increasingly dominant role of taxes in state revenue, so the government continues to encourage an increase in revenue through tax administration modernization policies.

Administrative performance reflects the level of success in the implementation of administrative tasks, including planning, organizing, implementing, and controlling. In this study, administrative performance was used to assess the impact of the implementation of the Coretax system on the effectiveness of tax administration, especially for tax consultants. The digital era has also encouraged the modernization of tax administration through the digitization of documents and services. Many processes that were previously manual have now switched to electronic systems such as e-Faktur, e-Registration, e-Bupot, e-Filing, e-Billing, SSE, e-SPT, and e-Faktur web, which makes it easier to implement tax rights and obligations efficiently and transparently.

Since 2018, the Indonesian government has encouraged tax reform through the implementation of the *Coretax Administration System* (Coretax), a technology-based system worth IDR 1.3 trillion that aims to modernize tax administration (Joselin et al., 2024). Coretax integrates the registration, payment, reporting, and law enforcement processes in one digital platform to improve transparency, accountability, and service to Taxpayers (Juwita & Qadri, 2024). Prior to Coretax, tax administrations faced obstacles such as inefficient procedures, process delays, and weak compliance oversight. This modernization is expected to be able to overcome these problems through a more integrated system and based on advanced technology.

With the issuance of PMK Number 81 of 2024 concerning guidelines for the implementation of tax administration in the Coretax System, the DGT officially launched Coretax on January 1, 2025 after a trial since 2018. This update was made because the old system was not able to adjust to policy changes. However, in the early stages of implementation, many taxpayers experienced obstacles such as difficulty in access, reporting delays, and old data that was not integrated, resulting in a decline in tax revenue performance in early 2025. However, Coretax is expected to improve tax efficiency, transparency, and supervision (Putri & Andi, 2020). This research is important to evaluate the effectiveness of Coretax and assess whether it is truly able to reduce administrative burdens and support inclusive and efficient tax reform.

Tax consultants play an important role as a liaison between taxpayers and tax authorities. As experts in the field of taxation, they help understand regulations, fulfill administrative obligations, and optimize tax rights legally. In the context of Coretax implementation, the role of consultants is increasingly crucial because the complexity of the new system can be a challenge for taxpayers. Therefore, the views of tax consultants are important to assess administrative performance after the implementation of Coretax. This research aims to provide recommendations for the DGT to increase the effectiveness of the implementation of the system. The Tax Consultant Office of SHC Manado and Noldy Keintjem were chosen because they have extensive experience and have actively used Coretax in assisting clients, so it is relevant to be analyzed in the context of changes in the tax system.

## LITERATURE REVIEW

### *Accounting*

According to Kieso, Weygandt, and Warfield (2020), accounting is the process of identifying, measuring, and communicating financial information to interested parties, which is divided into financial accounting and management accounting. KBBI defines accounting as recording financial transactions. Meanwhile, Purnairawan and Sastroatmodjo (2021) explained accounting as the process of recording, classifying, and presenting financial transactions systematically to produce financial reports for decision-making. Wild et al. (2022) added that accounting also functions as an information system that presents the economic activities and financial position of entities. Thus, accounting can be understood as the process of managing financial data to produce information that is useful in decision-making.

### *Tax Accounting*

According to Mardiasmo (2023), tax accounting is a branch of accounting that focuses on recording and reporting financial transactions in accordance with tax provisions so that taxpayers can fulfill their obligations correctly and on time. Its functions include recording, reporting, and the preparation of Notification Letters (SPT) based on income, expenditure, assets, and liabilities data. Meanwhile, the Indonesian Institute of Accountants (2022) defines tax accounting as an accounting method and practice that aims to meet tax provisions through the preparation of fiscal financial statements, filling out tax returns, and tax planning for tax burden efficiency. Its main purpose is to provide the information necessary in the calculation of Taxable Income and Tax Basis.

### ***Taxes***

Based on Law Number 7 of 2021, taxes are defined as mandatory contributions that must be paid by individuals or entities to the state in accordance with the provisions of the law. Taxes are coercive without any direct rewards and are used for the benefit of the state in order to realize the prosperity of the people. Taxes have an important role as the main source of state revenue that is used to fund development, public services, as well as various government policies in the fields of education, health, infrastructure, and other social programs. According to Mardiasmo (2023), taxes are contributions paid by the public to the state treasury based on coercive laws, without providing direct reciprocal services, and are used to finance public expenditures. Thus, taxes function as an instrument of state financing as well as a means of achieving the welfare of the community as a whole.

### ***Tax Function***

According to Pangerapan et al. (2023), taxes have a strategic role in supporting the sustainability of national development through several main functions. First, the budget function (*budgetair*), which is the main source of state revenue to finance routine expenditure and development. Second, the regulatory function, where taxes are used as a government policy instrument in regulating social and economic aspects, for example through PPnBM, progressive tax rates, and 0% export rates. Third, the redistribution function, which reflects equity and justice through the application of layered tax rates according to income levels. Finally, the function of democracy, which describes the spirit of community mutual cooperation in supporting public services through the payment of taxes.

### ***Public Administration Theory***

According to Pasolong in Revida et al. (2020:3), public administration is a form of cooperation between individuals or institutions in carrying out government functions to meet the needs of the community efficiently and effectively. Meanwhile, Ibrahim in Revida et al. (2020:3) explained that public administration includes all government managerial activities, starting from planning, organizing, implementing, to supervising development with the support of human resources. Based on this view, public administration can be interpreted as a governance system that regulates the implementation of policies in a planned manner and in accordance with regulations, in order to provide optimal services to the community. In the context of taxation, the implementation of Coretax is a form of modernization of public administration through the use of technology to increase the effectiveness of tax management.

### *Theory of Tax Administration*

Tax administration is a series of processes carried out by tax authorities and taxpayers to fulfill tax obligations, including registration, tax return reporting, payment, audit, collection, and supervision. A good administrative system is an important basis for the success of taxation in Indonesia. In addition to the technical aspect, the effectiveness of administration is also determined by the system's ability to provide fast, accurate, and efficient services. The use of technology such as **Coretax** plays a major role in the digitization and integration of tax data. For tax consultants, the implementation of this system requires adaptation to new technology as well as increased competence in helping taxpayers interact with the DGT's digital system.

### *Tax Administration System Update*

Tax administration is a series of processes carried out by tax authorities and taxpayers to fulfill tax obligations, including registration, tax return reporting, payment, audit, collection, and supervision. A good administrative system is an important basis for the success of taxation in Indonesia. In addition to the technical aspect, the effectiveness of administration is also determined by the system's ability to provide fast, accurate, and efficient services. The use of technology such as **Coretax** plays a major role in the digitization and integration of tax data. For tax consultants, the implementation of this system requires adaptation to new technology as well as increasing competence in helping taxpayers interact with the DGT's digital system.

### *Coretax*

Based on the Minister of Finance Regulation (PMK) Number 81 of 2024 concerning Tax Provisions in the Implementation of the Core System of Tax Administration (Coretax), it is a major reform step in modernizing tax administration in Indonesia. This regulation aims to improve efficiency, transparency, and accountability through the application of integrated digital technology. According to Cindy and Chelsya (2024), *Coretax* is an integrated information system that supports the DGT's tasks, such as tax return processing, tax payments, auditing, collection, and registration of Taxpayers. This system also helps reduce compliance costs and increase administrative effectiveness (Simanjuntak & Kusuma, 2024). This update is carried out in response to technological developments and the changing dynamics of the community's business system.

### *Obstacles in Coretax Implementation*

Although the main goal of implementing the Coretax system is to have many benefits, its implementation faces various challenges. There are several obstacles found in its implementation such as uneven internet connectivity problems in some areas causing obstacles in accessing this system, many taxpayers who still do not understand how to use Coretax due to lack of adequate training or socialization, and slow servers during the tax reporting period are often the main complaints.

### ***The Role of a Tax Consultant***

Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 175/PMK.01/2022, a Tax Consultant is a party that provides tax consulting services to Taxpayers to help them exercise their rights and fulfill their obligations in accordance with laws and regulations. Tax consultants have an important role in providing services such as tax planning, reporting and submission of tax returns, as well as assistance in the process of examination, objections, and appeals.

Tax administration itself includes all technical and procedural processes in fulfilling tax obligations, from registration, reporting, payment, to law enforcement. In the implementation of Coretax, tax consultants act as a liaison between taxpayers and tax authorities, helping to adapt to the new system and providing input related to obstacles faced by users. The Tax Consultant Office of SHC Manado and Noldy Keintjem are real examples of parties that actively assist various clients during the transition period to the Coretax system. Their experience of facing various technical and administrative obstacles makes the views of these consultants very important to assess the effectiveness of Coretax and its role in supporting the modernization of tax administration in Indonesia.

## **METHODOLOGY**

### ***Types of Research***

This study uses a qualitative method with a descriptive approach. According to Sugiyono (2022), qualitative research emphasizes an in-depth understanding of natural conditions with researchers as the main instrument and inductive analysis. This approach was used to explore the views of tax consultants regarding the comparison of tax administration performance before and after the implementation of Coretax, as well as describe in detail changes in tax reporting, payment, and services.

### ***Place and Time of Research***

This research was carried out at the SHC Manado Tax Consultant Office, Jalan Adolf Jouke Sondakh 2, and the Tax Consultant Office of Noldy Keintjem, Jalan 5 September No.123, Malalayang District, Manado City, North Sulawesi. The time for the implementation of the research will take place in July 2025 until it is completed.

### ***Data Type***

The data used in this study is qualitative and descriptive. The qualitative data in the study explained the views, opinions, and experiences of tax consultants regarding the comparison of tax administration performance before and after the implementation of Coretax and whether there have been changes in the tax reporting, payment, and service processes since the implementation of the Coretax system.

### ***Data Source***

This study uses primary data as the main source of information. The primary data in this study was obtained directly through interviews or discussions with resource persons, in this case the head of the tax consultant office and employees or operators in the tax consultant office.

### ***Data Collection Methods***

Data collection in this study was carried out through two methods, namely interviews and documentation. The interview method is carried out by conducting direct interaction in the form of questions and answers with two resource persons at each tax consultant office. This interview aims to delve deeper into the comparison of the performance of tax administration before and after the implementation of Coretax and whether there have been changes in the tax reporting, payment, and service processes since the implementation of the Coretax system, as well as the benefits felt by taxpayers and tax consultants. Meanwhile, the documentation method is carried out by collecting documents related to the Coretax system such as the format in the Coretax system and what tax service menus are in the Coretax system

### ***Data Analysis Methods***

This study adopts a descriptive qualitative data analysis method. The goal is to have an in-depth understanding of the comparison of tax administration performance before and after the implementation of Coretax and whether there have been changes in the tax reporting, payment, and service processes since the implementation of the Coretax system from the perspective of tax consultants.

### ***Data Analysis Process***

The data analysis process carried out is:

1. Data Collection

The first stage is to collect the necessary data from the research object, which is obtained through interviews with sources and the collection of relevant documents.

2. Data Processing and Analysis

Once the data has been successfully collected, the next stage is data processing and analysis. This process includes reviewing the answers obtained through interviews and documents that have been obtained, then comparing the answers from the two relevant tax consulting offices before and after using the Coretax system

3. Conclusion drawing

At this stage, conclusions are drawn by recognizing patterns that emerge from the processed data. Based on the results of the analysis, the final formulation related to the research problem can be prepared according to the data category and the issue being researched. The resulting conclusions are expected to provide deeper insight into the research findings.

## **RESEARCH RESULTS**

### ***Tax Consultants' Understanding of Coretax***

Based on the results of interviews with two heads of tax consulting offices, both have a good understanding of the Coretax system although with different emphasises. One of the informants assessed Coretax as an integrated system that combines various tax services such as DGT Online and e-Faktur, making it easier to report and pay taxes. Meanwhile, another informant emphasized that Coretax not only serves for service integration, but also improves transparency, data accuracy, and prevents manipulation in reporting. Overall, the two agreed that the implementation of Coretax is an important step in the modernization of tax administration, with differing views reflecting their respective focus on technical aspects and data control.

### ***Comparison of Tax Administration Performance Before and After the Implementation of Coretax***

The results of interviews with leaders and junior staff at both tax consulting offices show significant changes in tax administration practices following the implementation of Coretax. Before Coretax, the administrative process was considered complex and time-consuming because taxpayers and consultants had to move between platforms for example, DGT Online for billing codes, e-Faktur for invoice issuance, and e-Faktur or e-SPT websites for VAT and annual tax returns. This makes procedures less efficient, makes it difficult to reconcile data, and limits recording details for example, returns of goods that in the old system were only recorded in general without details per unit.

The Coretax implementation delivers service integrations that simplify workflows: all reporting, payment, and registration functions are now available in one unified platform, reducing reporting completion times and more automated processes. In addition, Coretax requires more detailed data logging (e.g. unit price per item on returns), which increases accountability and minimizes fraud gaps while adding workload at the data input stage. Although it brings significant benefits, the initial stage of the launch of Coretax (January 2025) also poses a number of operational obstacles. Informants reported access problems during peak hours, slow servers, application errors, and inconsistencies in migration data from legacy systems that forced information refill. This technical problem reduces user comfort and has the potential to disrupt the performance of short-term tax revenue.

Overall, the consultants rated Coretax as a step forward towards the modernization of tax administration due to increased efficiency, accuracy, and transparency. However, to optimize its benefits, it is necessary to improve technical stability, a smoother data migration process, and continuous training and technical support programs for users, especially consultants and taxpayers, so that the transition runs effectively.

### ***Changes in the Tax Reporting and Payment Process Since the Implementation of the Coretax System***

Based on the results of interviews with junior consultants from two tax consulting offices in Manado City, there is a significant difference between the administrative process before and after the implementation of the Coretax system. In the old system, tax reporting and payment required the use of several applications separately, such as e-Faktur for input and output tax invoice data, e-Filing to upload CSV files resulting from e-Faktur, and DGT Online for billing code generation and payment processing through the perception bank. These long, separate workflows are not only time-consuming, but they also increase the risk of input errors and add to the administrative workload, especially due to the reliance on internet connections and synchronization between applications.

With the implementation of Coretax, all stages of tax reporting and payment are now integrated in one web-based system. Through this platform, users can do the entire process from invoicing, tax return reporting, to payment without having to switch applications. The process of reporting VAT and Income Tax Returns is now more systematic because the system automatically validates, stores taxpayer and employee data directly, and no longer requires manual uploading of CSV files or supporting documents. This not only speeds up the completion of reporting, but also reduces the potential for errors and administrative workloads.

In addition, Coretax allows employee or taxpayer data to be stored permanently so that it does not need to be re-entered every reporting period. Access flexibility is also increased as the system can be used from anywhere while connected to the internet, providing convenience for tax consultants handling multiple clients at once. However, the two informants said that there were still technical obstacles such as slow access, system errors when approaching the reporting deadline, and long waiting times when making billing or logging in during peak hours. Overall, it can be concluded that the implementation of Coretax has a positive impact in terms of time efficiency, ease of operation, and data integration. Even so, improvements on the technical side, especially in server stability and system speed, are still needed so that Coretax can function optimally in supporting the modernization of tax administration.

## **DISCUSSION**

### ***Comparative Analysis of Tax Administration Performance***

The implementation of Coretax aims to improve the efficiency and integration of tax administration, in line with the theory of public administration that emphasizes the effectiveness of services. The results of the analysis and interviews show that this system provides convenience and simplification of the process thanks to the integration of various tax services in one platform, supporting the goals of reform as mandated in Presidential Regulation Number 40 of 2018. However, in the early stages of its implementation, Coretax still faces technical obstacles such as access difficulties, slow servers, and errors during peak hours. This shows the need for an adaptation period for users and an improvement of technological infrastructure. These findings are in line with

research by Rahmi, Arimbhi, and Hidayat (2023) and Arianty (2024) which emphasized the importance of socialization and system readiness before launch.

In addition, the role of tax consultants is very important as a liaison between taxpayers and tax authorities. They help users understand the system, overcome technical issues, and maintain compliance. The adaptability and initiative of consultants in providing internal training demonstrate a commitment to the smooth administration of taxation and the effectiveness of Coretax implementation.

**Table 1. Comparison of Tax Administration Performance Before and After Coretax**

<b>Administrative Aspects</b>	<b>Before the implementation of Coretax</b>	<b>After the implementation of Coretax</b>
Platforms Used	Separate ( <i>e-Faktur, DGT Online, e-SPT, e-Faktur web</i> )	Integrated into a single <i>Coretax system</i>
Reporting Process Time	Longer processes, moving between applications	Faster and more efficient because it is done in satu platform
Risk of Input Errors	High because it uses multiple apps	Lower due to one centralized system
Efisiensi Penggunaan	Less efficient	More efficient despite technical challenges at the beginning of implementation
Usage Efficiency	Less than optimal	More monitored, as the system automatically detects data mismatches

*Source : Processed Researcher (2025)*

Based on the results of the comparative analysis before and after the implementation of Coretax, it can be seen that this system has a significant impact on improving the performance of tax administration. The integration of systems that were once separate into one centralized portal can save tax consultant time and manpower. Coretax also encourages increased data accuracy by requiring more detailed and systematic input, this is a good control tool in reducing the potential for data manipulation or error. However, the implementation of this system is not completely perfect. Server stability, errors during peak hours, and lack of user training are still obstacles that need to be overcome by the DGT. Thus, the results of the analysis confirm that Coretax is a step forward in tax administration reform.

***Analysis of Changes in Tax Reporting, Payment, and Service Processes***

The implementation of Coretax brought major changes to the tax reporting, payment, and service process. Based on the results of interviews with tax consultants at SHC Manado and Noldy Keintjem, the main change lies in system integration that makes all tax services more centralized and digital. Prior to Coretax, reporting and payments were done separately through e-Faktur, e-Filing, and DGT Online, which often led to errors and delays. With Coretax, all stages of administration from invoicing to final reporting can be done in a single platform, making the process more efficient and less administrative burden. This reform supports Coretax's goal of reducing *compliance costs* and improving tax compliance (Simanjuntak & Kusuma, 2024).

**Table 2. Changes in the Reporting Process and Payment of VAT Period Tax Returns Before and After Coretax**

Aspects	Before the implementation of Coretax	After the implementation of Coretax
Platform	Using <i>desktop e-Faktur &amp; DGT Online</i>	Using <i>Coretax</i>
Tax Invoice Creation	Done manually through <i>the e-Faktur application</i>	Done directly in Coretax system based Web
Upload Invoice to DGT	Must manually upload invoices for reporting	No need to upload, invoices are directly integrated
Submission of Tax Return	Through the CSV file of the <i>e-Faktur</i> uploaded to DGT <i>Online</i>	The tax return is automatically prepared by the system, only need to verify and send
Billing ID Creation	Done manually through DGT <i>Online</i>	Automatically generated by <i>the Coretax system</i>
Payment	Done separately after the Billing ID is created	Can be paid directly in <i>Coretax</i>
Tax Deposit	Not available	Available, Taxpayers can deposit funds in advance to pay taxes automatically
Data Integration	Separate invoice, tax return, and payment data in different systems	Everything is integrated in one <i>Coretax system</i>
Validasi Data	Validation must be done manually	The system performs automatic and <i>real-time validation</i>

Data Validation	Requires desktop software installation	Web-based, accessible anytime and from anywhere
Risk of Input Errors	High, because many processes are done manually	Minimal, because many processes have been automated and validated by the system
Time required	Longer due to many manual and separate processes	Faster due to integrated and efficient processes
Tax Compliance	At risk of late or misreporting	It's easier to comply because the system guides the process clearly

Source: *Processed Author (2025)*

The results of the study in table 4.2 show that the implementation of Coretax has brought significant changes in the reporting and payment system of VAT Periodic Returns in Indonesia. Previously, the reporting process was carried out through several separate and manual applications, but now all stages from invoicing, reporting, data validation, to tax payments have been integrated into one integrated system. Coretax enables automated validation that minimizes input errors and speeds up the reporting process. Because it is web-based, it also provides the flexibility of access from anywhere without the need for additional installation. This facility helps tax consultants in carrying out tax obligations more efficiently, while improving DGT services and encouraging tax compliance. Overall, Coretax is an important step in the digital transformation of tax administration in Indonesia.

**Table 3. Changes in the Reporting Process and Payment of Income Tax Return Article 21 Before and After Coretax**

Aspects	Before the implementation of Coretax	After the implementation of Coretax
System Platform	Using <i>e-Filing</i> , DGT <i>Online</i> , <i>e-Bupot</i> Unification	Using Coretax
Creation of Proof of Deduction	Manually or through third-party applications, uploaded individually	Created directly in Coretax system, automated Integrated
Tax Return Reporting	CSV and PDF files uploaded to <i>e-Filing</i> , prone to format errors	Live <i>online</i> reporting without file uploads, automatic validation
Billing ID Creation	Create a separate Billing ID through DGT <i>Online</i> or perception bank	The Billing ID is generated directly from Coretax and is automatically recorded

NTPN (State Revenue Transaction Number) Input	Must manually input and match NTPN after payment	NTPN is automatically synchronized to the system after successful payment
Tax Deposit	Not available, payment must be made per tax return transaction	There is a Tax Deposit feature that allows pre-tax deposits to be used on subsequent tax obligations
Submit and Validate	Must be submitted separately, sometimes errors when uploading	Automated submission process with <i>real-time system validation</i>
Proof of Reporting	Electronic Proof of Receipt (BPE) is often delayed to appear	BPE is available immediately after submission, can be downloaded directly
Trail & Safety Audit	Limited history, minimal user activity logs	Keeping complete logs, full transparency of reporting activities
Data Compliance	Must be checked manually, prone to <i>human error</i>	Direct validation system when entering data
Integration Between Functions	Separate: make proof, then report and pay in a different place	All functions are integrated in one system ( <i>Coretax</i> )

Source: Processed Author (2025)

Based on the results of the research in table 4.2, it shows that the implementation of the Coretax system brings a significant transformation to the process of reporting and paying Income Tax Return Article 21. If previously tax consultants had to go through a series of separate stages starting from making withholding receipts, making Billing IDs, reporting tax returns, to paying taxes using various applications such as e-Filing, DGT Online and e-Bupot, now all of these processes have been integrated into one more modern and efficient system through Coretax. Not only does it simplify workflows, but it also delivers automated validation, real-time data synchronization, and improved security with a complete trail audit. The convenience offered by Coretax makes the reporting and payment process faster, accurate, and less human error. Tax consultants no longer need to manually upload CSV files or match NTPNs separately. All stages can be done in one structured and user-friendly dashboard. Thus, Coretax not only improves the efficiency of tax administration, but also provides convenience and legal certainty for tax consultants. This system reflects the government's real steps in encouraging more transparent and service-oriented tax digitalization.

One of the important innovations introduced in Coretax is the Tax Deposit feature. This feature allows Taxpayers to deposit funds in advance into their tax account at Coretax, which can then be used to pay off future tax obligations without having to create a Billing ID each time a payment is made. With this feature, the payment process becomes more flexible and helps Taxpayers manage cash flow and reduce the risk of delays that can result in fines. The advantages of this feature are that there is no need to create billing codes repeatedly, it makes it easier to manage funds for future tax obligations, and payment transactions are directly connected to reporting data, reducing the potential for recording discrepancies.

Although Coretax offers easy accessibility through smartphones which are considered quite secure in terms of data protection, technical obstacles such as difficulty in accessing during working hours and the slow response of the DGT to complaints are still an issue. This indicates that the readiness of technology infrastructure in Indonesia, especially in areas with uneven internet connectivity. These findings are consistent with the research of Cindy & Chelsya (2024) and Panjaitan & Yuna (2024) who emphasize that the successful implementation of digital systems relies heavily on strong infrastructure and massive socialization to improve user understanding.

Input from tax consultants, especially regarding the expectation of a faster response from the DGT to complaints through Melati tickets, is very important. The experience of consultants having to wait up to a week for a response shows that there are gaps in the customer support system that need to be fixed. The responsiveness of the DGT to user input and complaints will greatly determine the level of satisfaction and trust of Taxpayers in the Coretax system. Therefore, effective continuous improvement is key to optimizing the implementation of Coretax and ensuring that this system truly becomes a long-term solution for tax administration in Indonesia.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of research conducted in two Tax Consultant Offices in Manado City, namely the SHC Manado Tax Consultant Office and the Tax Consultant Office of Noldy Keintjem, the author can conclude:

1. The performance of tax administration after the implementation of Coretax has increased compared to before. Coretax simplifies data integration, speeds up the reporting process, and increases transparency in tax administration. However, the tax consultants also noted that in the early phases of implementation there were significant obstacles such as server instability, system access difficulties, and a lack of technical guidance for users.
2. There have been noticeable changes in the tax reporting and payment process after Coretax was implemented. This system allows reporting to be done more centrally and digitally, reducing the use of manual documents. However, challenges remain, such as user adaptation barriers, technical disruptions, and digital literacy limitations. In general, tax consultants consider Coretax as a positive step towards modernizing tax

administration, noting the need for technical improvements and intensive assistance.

Based on the results of the research and discussion in this study, the author gives suggestions:

1. For the Directorate General of Taxes (DGT)

It is expected to increase server capacity and the reliability of the Coretax system to remain stable, especially during the reporting period. In addition, Complaint systems such as Melati tickets must be responded to faster and accompanied by practical technical solutions.

2. For Tax Consultants

It is hoped that it can continue to educate taxpayers about system changes and how to use Coretax to help them fulfill their tax obligations independently and efficiently.

### **ADVANCED RESEARCH**

Further research is suggested to expand the scope by involving more Tax Consultant Offices in various regions of Indonesia to obtain a more comprehensive picture of the effectiveness of Coretax implementation nationally. In addition, a quantitative approach can be used to objectively measure the level of user satisfaction, the efficiency of reporting time, and its impact on the level of compliance of Taxpayers and state tax revenues. Researchers can also consider researching factors that affect the success of user adaptation to the Coretax system, such as digital literacy, DGT technical support, and the quality of internet infrastructure in various regions. Further study of the perception and readiness of tax officials and tax consultants in facing the digitalization of the tax system will also provide important insights for the development of sustainable tax policies. Thus, follow-up research is expected not only to assess the effectiveness of the Coretax system from a technical point of view, but also to analyze the social, economic, and behavioral impacts of tax compliance, so that the results can be the basis for policy refinement and the development of tax administration systems in the future.

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