

CORE TAX ADMINISTRATION SYSTEM AND TAXPAYER COMPLIANCE IN PONTIANAK CITY

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Abstrak

Studi ini menganalisis reformasi PMK No. 81/2024 yang diperkenalkan Pemerintah melalui Sistem Administrasi Perpajakan Inti (CoreTax) untuk menjadikan administrasi perpajakan lebih transparan, efisien, akuntabel, dan fleksibel, dengan menggabungkan layanan seperti e-Registration, e-Filing, e-Billing, e-Faktur, dan e-Bupot ke dalam satu platform terintegrasi. Menggunakan metode deskriptif kualitatif dengan wawancara, dokumentasi, dan tinjauan pustaka, studi ini menemukan bahwa Direktorat Jenderal Pajak (DJP) melakukan sosialisasi multi-saluran, sebagian besar wajib pajak mulai memahami CoreTax dan merasakan peningkatan layanan, tetapi kendala teknis seperti kesalahan login, keterlambatan OTP, data yang belum tersimpan, dan inkonsistensi migrasi masih terjadi. Kantor Pelayanan Pajak Daerah (KPP) menyediakan bantuan langsung dan digital, dan DJP menerbitkan KEP-67/PJ/2025 untuk menghapus sanksi administratif tertentu yang terkait dengan periode Januari 2025 selama masa transisi, dengan fokus studi pada kepatuhan wajib pajak setelah penerapan CoreTax.

Kata Kunci: Sistem Administrasi Pajak Inti, Wajib Pajak dan Wawancara.

Abstract

The study analyzes the Government's PMK No. 81/2024 reform introducing the Core Tax Administration System (CoreTax) to make tax administration more transparent, efficient, accountable, and flexible, consolidating services such as e-Registration, e-Filing, e-Billing, e-Faktur, and e-Bupot into one integrated platform. Using a qualitative descriptive method with interviews, documentation, and literature review, the study finds that Directorate General of Taxes' (DJP) conducted multi-channel socialization, most taxpayers began to understand CoreTax and perceived service improvements, but technical frictions like login errors, OTP delays, unsaved data, and migration inconsistencies persisted. Local Tax Offices (KPP) provided both on-site and digital assistance, and DJP issued KEP-67/PJ/2025 to waive certain administrative sanctions tied to the January 2025 period during the transition, with the study's outcome focusing on taxpayer compliance after CoreTax adoption.

Keywords: CoreTax Administration System, Taxpayers and Interview.

INTRODUCTION

PMK No. 81/2024 restructures tax business processes, IT, and databases through CoreTax to strengthen transparency,

efficiency, accountability, and flexibility across tax administration. Indonesia's tax digitalization journey spans from e-SPT (2002) through e-Registration, e-Filing, e-

Faktur, and e-Bupot, culminating in an integrated CoreTax platform intended to streamline registration, payment, reporting, and enforcement. Early implementation encountered challenges including e-certificate face validation failures, PKP status discrepancies with legacy systems, missing OTPs, inaccurate profiles, inability to update responsible personnel and bank data, billing issues, missing invoices, XML upload failures, and signature authorization errors. Directorate General of Taxes' (DJP) responded with KEP-67/PJ/2025, temporarily removing administrative sanctions for late payment/filing related to the January 2025 tax period due to CoreTax transition issues.

Research problem:

How the CoreTax Administration System supports taxpayer compliance amid the observed transition challenges?

Objectives and Benefits

- General objective: analyze the impact of CoreTax as a digital reform on taxpayer compliance and the government's revenue targets.
- Specific objective: explain how CoreTax is implemented to fulfill taxpayer compliance in Pontianak City.

Benefits: contribute to accounting knowledge on taxpayer obligations after the CoreTax policy under PMK 81/2024 and provide planned outputs including journal publication, conference presentation, and teaching materials.

LITERATURE REVIEW

1. Tax Service Information System

A system can be understood as a series of interconnected elements that work together toward a common goal to achieve specific results. Within an organization, various types of resources exist, such as human resources (HR), machines, materials, information, and funds. All these resources collaborate to accomplish the objectives established by management or the organization's owner (Yakub, 2012). A management information system is a structured system that functions to produce the information needed for company management (Bryan et al., 2019). Meanwhile, the tax service information system is an information technology-based system designed to manage various processes and functions related to tax collection, administration, and supervision (Edwin Nurdiansyah, 2020).

2. Tax Digitalization

Digitalization has been a major focus within the Directorate General of Taxes (DJP), Ministry of Finance, since 2015. This initiative aims to enhance tax services and implement the principles of “good governance” while providing the best service to the public. Consequently, all work units are expected to adapt and implement tax modernization processes from the head office, regional offices, to operational tax units (Yosefin and Anjelika, 2022). Tax digitalization, or digital-era tax policy, refers to the application of tax systems for businesses or individuals operating through internet-based technologies (Fitria et al., 2022).

3. Coretax

Coretax not only brings substantial changes to tax administration but also serves as a key driver of sustainable digital economic development (Susanto, Sawitri, Ali, et al., 2023). This system updates administrative processes while strengthening the foundation for a sustainable digital economy. The innovation supports the national digital transformation agenda and addresses the demands of the Industrial Revolution 4.0 (Widodo, Pratama, and Sari, 2023).

Through digitalization of tax administration, Coretax provides several

strategic benefits such as improving data accuracy, enhancing processing efficiency, and reducing human error in tax management (Gunawan, Putri, and Rahman, 2023). The system also supports better data integration among taxpayers, the government, and other stakeholders, ultimately promoting compliance and transparency (Hermawan, Astuti, and Widodo, 2023). However, challenges remain, particularly regarding data security, infrastructure readiness, and user adaptability (Pratama, Kusuma, and Hartono, 2023).

The Coretax system employs a fully integrated, end-to-end architecture covering the entire spectrum of tax administration from registration to reporting and supervision. This integration creates a more efficient and transparent ecosystem for managing tax obligations. During the registration process, Coretax utilizes a single-identity number concept linked to the national population database, enabling real-time taxpayer verification and preventing identity duplication. The registration process also includes an automatic validation mechanism that verifies document authenticity and cross-checks data with government databases (Pranoto, Widiastuti, and Santoso, 2023).

In the tax payment process, Coretax integrates with the national banking system through Application Programming Interface (API) technology. The Coretax Administration System is a technology-based system designed to modernize tax administration by integrating registration, payment, reporting, and law enforcement within one efficient platform. Through Coretax, the government aims to enhance transparency, accountability, and service quality for taxpayers (Juwita and Qadri, 2024).

4. Taxpayer Compliance

According to James and Alley (2004), compliance refers to the willingness of individuals and entities subject to tax to act according to legal and administrative tax principles without the need for enforcement actions. Although no simple or precise measurement exists, this definition reflects the core characteristics required to evaluate taxpayer compliance.

Based on Oladipupo and Obazee (2016), there are two theoretical approaches to tax compliance: deterrence-based theory and psychology-based theory. The deterrence theory emphasizes economic incentives, viewing taxpayers as utility-maximizing individuals influenced by economic factors such as profitability and

detection probability. In contrast, the psychological approach highlights moral and ethical factors that drive voluntary compliance, even when the risk of audit is low (Marti, Wanjohi, and Magutu, 2010). Alm, Kirchler, and Muehlbacher (2014) assert that tax authorities play a critical role in taxpayer interactions, as they are responsible for providing services, conducting supervision, and imposing sanctions.

5. Previous Studies

Several studies have analyzed tax digitalization particularly the Coretax initiative. However, few have empirically investigated the direct effect of the Coretax Administration System on taxpayer compliance within a specific tax jurisdiction. This research focuses on Pontianak City, which has the highest number of taxpayers in West Kalimantan Province.

Table 1. Summary of Previous Research:

No	Title	Findings	Researcher
1	Transformation of Indonesia'	The study shows that implementi	Deti Meilan

	s Tax System through Coretax: A Qualitative Study in the Digital Era	ng Coretax has the potential to improve taxpayer compliance through an integrated administrative system. However, challenges include digital infrastructure readiness and inter-institutional regulation integration .	dri (2025)
2	The Effect of Coretax on Transparency and Accountability of the	Coretax significantly enhances transparency and accountability by providing	Muan Ridhani Panjaitan & Yuna (2024)

	Taxation System	real-time access, minimizing reporting errors, and improving audit efficiency. However, digital literacy and infrastructure readiness remain challenges.	
3	Analysis of Coretax Effectiveness as a Strategy to Increase Regional Tax Revenue in DKI Jakarta	Coretax improves data accuracy, user convenience, and system integration . Barriers include unstable servers and limited	Naoval Alfirdaus, Syaiful Anas (2024)

		staff technological understanding.	
4	Tax Administration Transformation through Coretax: Legal and Accounting Analysis	Coretax improved operational efficiency by 85%, reduced administrative costs by 42%, and increased taxpayer compliance by 27%. User satisfaction reached 89%. Remaining challenges include infrastructure, human resources, and system security.	Gevan Naufal Wala & Retha Tesalonika (2024)

5	Tax Consultant Perspectives on the Core Tax Administration System in Surakarta (2024)	Tax consultants believe CTAS simplifies tax processes and improves accuracy through prepopulated returns and integrated digital platforms, though they expect DJP accountability in future implementation.	Hanna Juwita M. Butarbutar & Asapri ma Putra Karuni a Harimur ti (2024)
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This research aligns with prior studies that analyze the impact of the Coretax Administration System on tax compliance covering registration, payment, reporting, and enforcement. However, it expands by examining

taxpayers’ behavioral responses and operational challenges during the system’s initial implementation phase.

Research Framework

Based on Minister of Finance Regulation No. 81 of 2024, the Coretax Administration System commenced operation on July 1, 2024. However, several implementation challenges have emerged, potentially affecting taxpayer compliance levels. As an enhancement of the previous tax system, Coretax aims to streamline business processes and strengthen integrated data-based supervision. Thus, the first year of Coretax implementation represents a significant test of taxpayers’ compliance behavior in this digital transition.

RESEARCH METHOD

- Design: qualitative descriptive, aiming to depict and understand social phenomena influencing CoreTax usage and its compliance implications.
- Data collection: interviews with DJP and taxpayers, documentation of CoreTax use and outreach, and a literature review on tax digitalization and CoreTax.
- Analysis: sequential steps of data collection, condensation (selecting, focusing, summarizing), structured

presentation, and conclusion drawing to integrate findings.

RESULTS AND DISCUSSION

The study reports three core results: the Directorate General of Taxes’ (DJP) socialization program for CoreTax, taxpayer experiences during initial implementation, and the solutions offered by Tax Service Offices (KPP) to address user challenges. The evidence indicates broad socialization across channels in 2024, heavy usage and mixed user experiences during the 2025 migration peak, and a dual-track support model combining in-person and digital assistance, with escalations to headquarters for systemic issues.

Table 2

CoreTax Development Project

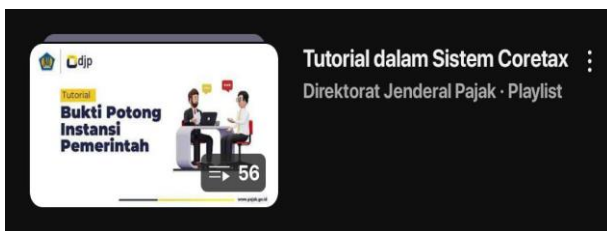
Informant	Interview result.	
	Year	CoreTax Development Project
Source : Public Relations Division, Directorate General of Taxes	2021	Planning
	2022	Development and Testing
	2023	
	2024	Socialization
	2025	Implementation

Source: Processed Data, 2025

Socialization by DJP

CoreTax development followed a staged pathway: planning in 2021, build and testing from mid-2021 through April 2023, socialization throughout 2024, and

phased implementation with continuing evaluation in 2025 prior to an official launch timeline. The socialization strategy used multiple media YouTube tutorials, printed pamphlets distributed at technical guidance events and outreach, and tax classes delivered offline and online to reach diverse taxpayer segments and improve readiness for CoreTax adoption. DJP communications emphasized visual, easily accessible, and interactive content, while acknowledging that current success metrics focus on activity outputs rather than learning outcomes or behavior change, indicating the need for more comprehensive evaluation frameworks.



Source : YouTube DitjenPajakRI, 2025
Picture 1. Education on CoreTax via Social Media (YouTube)



Source : Direktorat Jenderal Pajak, 2025
Picture 2. Dissemination of CoreTax Information Through Printed Media (Pamphlets)



Source : KPP Pratama Pontianak Barat, 2024
Picture 3 Public Education on CoreTax via Face-to-Face Tax Classes.

Table 3

CoreTax Socialization

Informant	Interview Results
Public Relations/DJP	The Directorate General of Taxes (DJP) has conducted socialization very well.
	The success indicators of the socialization cannot yet be detailed, as continuous improvements are still required.

Source: Processed Data, 2025.

Implementation experiences

Interviews with 20 taxpayers show February 2025 as a peak usage month coinciding with migration from DJP Online to CoreTax, with most respondents using the platform for NPWP registration, data updates, and periodic SPT filing. Eighteen respondents reported understanding CoreTax navigation and fifteen perceived service improvements over the legacy system, suggesting usability advances for routine, high-frequency tasks.

Table 4
CoreTax Implementation

Respondents	Interview Results
20 taxpayers	18 taxpayers already understand and find the navigation and interface of CoreTax easy to use.
	15 taxpayers have begun to perceive service improvements compared to the previous DJP Online system.

Source: Processed Data, 2025.

Nevertheless, users frequently encountered technical frictions long loading times, login errors, unsaved changes, server failures (e.g., “502 Bad Gateway”), delayed or missing OTPs, and incomplete data migration from legacy systems which undermined confidence, especially near statutory deadlines.

Table 5

CoreTax Usage

Respondents	Interview Results
20 Taxpayers	Experienced difficulty accessing the system due to errors at reporting deadlines
	When attempting to modify data, changes were not saved
	Encountered login issues due to long loading times

Source: Processed Data, 2025.

KPP-provided solutions

KPP implemented a dual-track support model: in-person assistance at service counters for identity-bound or complex administrative issues, and a WhatsApp helpdesk channel for remote troubleshooting and guidance. Additional measures included regular socialization through webinars and a web-based CoreTax Simulation Application to provide hands-on practice prior to transacting in the live environment. Certain problems, such as double-recorded VAT credit compensation due to system anomalies, required escalation to DJP headquarters, underscoring the need for stronger validation and automated reconciliation controls.

Table 6
Handling Mechanism

Respondents	Interview Results
Officer/Tax Service Office (KPP)	For in-person inquiries, taxpayers can visit the Tax Service Office (KPP)
	For digital inquiries, taxpayers can contact the Tax Service Office (KPP) WhatsApp helpdesk.

Source: Processed Data, 2025.

Discussion

The findings suggest that integration and UI improvements in CoreTax can reduce fragmentation and administrative burden, thereby improving timeliness, accuracy, and completeness of taxpayer obligations when the system is stable. However, recurrent technical instability, authentication bottlenecks, and migration inconsistencies depressed user confidence and increased reliance on assisted channels, highlighting reliability and enablement as prerequisites for sustained compliance gains.

Socialization discussion

Consistent with PMK No. 81/2024, DJP executed extensive, multi-channel socialization that increased general awareness and provided step-by-step tutorials, especially via YouTube, printed pamphlets, and tax classes. Even so, interviews indicate that 45% of respondents sought more problem-based tutorials, structured manuals, and equitable reach, implying socialization effectiveness should be measured beyond attendance counts toward demonstrable learning and behavior change.

Implementation discussion

Taxpayers generally viewed CoreTax navigation as clearer than the legacy portal and reported productivity benefits in common tasks, but stability issues limited the realization of those gains during peak periods. Targeted user enablement and improved system performance especially authentication flows, data integrity checks, and peak-load resilience are essential to translate adoption into durable improvements in compliance behavior.

Solutions discussion

KPP's blended support model effectively addresses routine issues and first-use friction, while simulation tools build procedural familiarity prior to live transactions. Yet platform level defects and data anomalies exceed local resolution capacity, necessitating tiered incident management and enhanced end-to-end monitoring with timely headquarters interventions.

Practical implications

Strengthening capacity, uptime, and authentication around deadlines, combined with scenario-based manuals and troubleshooting trees, can reduce error rates and support demand. Improving migration validation, reconciliation

routines, and anomaly detection will mitigate data inconsistencies that erode trust and complicate compliance workflows.

Limitations

The evidence is bounded to Pontianak City and relies on qualitative interviews and documentation rather than longitudinal compliance metrics, so external validity to other jurisdictions or later phases should be tested. Early-transition conditions may differ from steady-state operations after system stabilization and user learning effects accumulate.

CONCLUSION AND RECOMMENDATION

- Conclusions: multi-channel socialization increased basic understanding, and CoreTax's integrated platform improved perceived efficiency, yet stability, authentication, and data quality issues constrained optimal use and justified interim sanction relief during transition.
- Recommendations: strengthen system capacity and reliability around peak deadlines, provide detailed manuals and scenario-based training, enhance frontline support and escalation pathways, and improve migration

validation and anomaly detection to safeguard data integrity.

- The study's final outcome centers on understanding taxpayer compliance after CoreTax enforcement, with suggestions for broader scope and longitudinal measurement in future research.

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