

PERBANDINGAN EFEKTIFITAS PELAPORAN SPT MASA PPN MELALUI SISTEM CORE TAX DAN SISTEM E-FAKTUR

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ABSTRAK

Kajian ilmiah ini dilatarbelakangi oleh perkembangan teknologi informasi perpajakan dan pengalaman penulis selama magang di Kantor Pelayanan Pajak yang mengamati berbagai kendala pada sistem pelaporan pajak terdahulu. Sistem-sistem sebelumnya seperti e-Filing, e-SPT, dan DJP Online yang terfragmentasi sering menimbulkan kebingungan bagi wajib pajak serta mengalami kendala teknis saat terjadi lonjakan pengguna (Widodo & Susanti, 2022). Kehadiran Core Tax sebagai sistem terpadu diharapkan dapat mengatasi masalah ini, meskipun dalam implementasinya tetap menghadapi tantangan adaptasi (Gunawan & Rahmawati, 2023).

Kajian ilmiah ini bertujuan untuk: (1) menganalisis perbedaan efektivitas pelaporan SPT Masa PPN antara sistem E-Faktur dan Core Tax, serta (2) mengevaluasi persepsi pengguna terhadap implementasi Core Tax. Metode penelitian menggunakan pendekatan kualitatif untuk mengukur waktu pelaporan dan akurasi data, serta pendekatan kualitatif melalui wawancara dengan petugas KPP dan wajib pajak. Hasil penelitian menunjukkan bahwa Core Tax mampu meningkatkan efisiensi pelaporan sebesar 40-60% berkat fitur terintegrasi dan validasi real-time. Namun demikian, sistem ini masih menghadapi beberapa kendala teknis seperti inkonsistensi perhitungan kompensasi dan keterbatasan server pada jam sibuk. Temuan ini merekomendasikan perlunya penyempurnaan algoritma, peningkatan kapasitas infrastruktur, serta pelatihan berkelanjutan untuk mengoptimalkan implementasi Core Tax.

Kata Kunci : Perbandingan Efektifitas Pelaporan Spt Masa Ppn Melalui Sistem Core Tax Dan Sistem E-Faktur.

Comparison of the Effectiveness of Reporting Periodic VAT Returns Through the Core Tax System and the E-Faktur System

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ABSTRACT

This academic study is motivated by developments in tax information technology and the author's internship experience at the Tax Service Office (KPP), during which various obstacles in previous tax reporting systems were observed. Previous systems such as e-Filing, e-SPT, and DJP Online, which were fragmented, often caused confusion for taxpayers and experienced technical problems during user surges (Widodo & Susanti, 2022). The introduction of Core Tax as an integrated system is expected to address these issues, although its implementation still faces adaptation challenges (Gunawan & Rahmawati, 2023).

This academic study aims to: (1) analyze the differences in the reporting effectiveness of Periodic VAT Returns (SPT Masa PPN) between the E-Faktur system and Core Tax, and (2) evaluate user perceptions of Core Tax implementation. The research method uses a qualitative approach to measure reporting time and data accuracy, as well as a qualitative approach through interviews with KPP officers and taxpayers. The research findings indicate that Core Tax can improve reporting efficiency by 40-60% thanks to its integrated features and real-time validation. However, this system still faces several technical obstacles, such as inconsistencies in compensation calculations and server limitations during peak hours. These findings recommend the need for algorithm refinement, an increase in infrastructure capacity, and continuous training to optimize Core Tax implementation.

Keyword : Comparison of the Effectiveness of Reporting Periodic VAT Returns Through the Core Tax System and the E-Faktur System.