ANALISIS EFEKTIVITAS PELAPORAN SURAT PEMBERITAHUAN (SPT) TAHUNAN PAJAK PENGHASILAN ORANG PRIBADI MELALUI CORETAX

Oleh:

Nadiyah Eka Putri

ABSTRAK

Implementasi sistem Coretax oleh Direktorat Jenderal Pajak sejak 1 Januari 2025 membawa perubahan dalam mekanisme pelaporan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan Orang Pribadi melalui integrasi layanan perpajakan dalam satu sistem. Kajian ini bertujuan untuk mendeskripsikan mekanisme pelaporan SPT Tahunan Orang Pribadi melalui Coretax serta menganalisis efektivitas penerapannya. Metode yang digunakan adalah deskriptif dengan pendekatan kualitatif. Data diperoleh melalui observasi, wawancara dengan tiga informan pada kantor konsultan pajak, dokumentasi, dan studi kepustakaan. Hasil kajian menunjukkan bahwa pelaporan SPT Tahunan Orang Pribadi melalui Coretax dilakukan secara terintegrasi, mulai dari aktivasi akun, pengisian data induk dan lampiran, proses posting SPT, hingga penerbitan Bukti Penerimaan Elektronik (BPE). Meskipun demikian, implementasi Coretax masih menghadapi kendala teknis berupa gangguan sistem saat *traffic* tinggi, keterlambatan sinkronisasi data, serta kebutuhan adaptasi bagi pengguna baru. Data Direktorat Jenderal Pajak hingga April 2026 mencatat 13.056.881 SPT Tahunan telah terlapor dengan dominasi Wajib Pajak Orang Pribadi sebanyak 12,2 juta SPT. Berdasarkan indikator pencapaian tujuan menurut Richard M. Steers, penerapan Coretax dinilai cukup efektif dalam meningkatkan integrasi layanan, kemudahan pelaporan, dan akurasi data perpajakan.

Kata Kunci: Coretax, SPT Tahunan Orang Pribadi, Efektivitas

ANALYSIS OF THE EFFECTIVENESS OF ANNUAL PERSONAL INCOME TAX RETURN (SPT) FILING TROUGHT CORETAX

Oleh:

Nadiyah Eka Putri

ABSTRACT

The implementation of the Coretax system by the Directorate General of Taxes effective January 1, 2025, has brought about changes in the reporting mechanism for Annual Personal Income Tax Returns (SPT) through the integration of tax services into a single system. This study aims to describe the mechanism for filing Annual Personal Income Tax Returns through Coretax and to analyze the effectiveness of its implementation. The method used is descriptive with a qualitative approach. Data were obtained through observation, interviews with three informants at a tax consulting firm, documentation, and a literature review. The results of the study indicate that the filing of Annual Individual Income Tax Returns via Coretax is conducted in an integrated manner, ranging from account activation, the entry of master data and attachments, the tax return submission process, to the issuance of the Electronic Receipt (BPE). Nevertheless, the implementation of Coretax still faces technical challenges, such as system disruptions during periods of high traffic, delays in data synchronization, and the need for adaptation by new users. Data from the Directorate General of Taxes through April 2026 recorded 13,056,881 Annual Tax Returns filed, with individual taxpayers accounting for the majority at 12.2 million returns. Based on the goal achievement indicators outlined by Richard M. Steers, the implementation of Coretax is considered quite effective in improving service integration, ease of reporting, and the accuracy of tax data.

Keywords: *Coretax, Individual Annual Tax Return, Effectiveness*