

ABSTRACT

Indonesia's still relatively low tax ratio indicates that tax revenue collection has not yet reached its optimal level. One factor contributing to this situation is the previously unintegrated tax administration system, which resulted in inefficient tax-related business processes. As part of tax reform in the digital age, the Directorate General of Taxes has implemented coretax to establish an integrated tax administration system. This study aims to analyze the implementation of coretax and its implications for corporate taxpayers. The study employs a qualitative method using a case study approach. Data were collected through in-depth interviews and document analysis, with corporate taxpayers serving as the primary informants and tax consultants and tax officials as supporting informants. Data analysis followed the stages outlined by Creswell, data organization, reading, memoing, describing the data into codes and themes, classifying the data into codes and themes, Interpreting the data, and representing, visualizing the data. The results of the study indicate that corporate taxpayers have been able to implement Coretax, particularly in the e-Invoice, Unified e-Bupot, and Periodic Tax Return (SPT Masa) reporting services. Coretax is perceived to provide convenience and benefits through the integration of tax services, the automation of administrative processes, and improved reporting efficiency. However, its implementation still faces challenges such as system outages, network instability, regulatory changes, and difficulties in data reconciliation.

Keywords: Tax reform, Coretax, Technology Acceptance Model, corporate taxpayers, case study.

ABSTRAK

Rasio pajak Indonesia yang masih relatif rendah menunjukkan bahwa penerimaan pajak belum optimal. Salah satu faktor yang mendorong kondisi tersebut adalah sistem administrasi perpajakan yang sebelumnya belum terintegrasi sehingga menyebabkan proses bisnis perpajakan kurang efisien. Sebagai bagian dari reformasi perpajakan di era digital, Direktorat Jenderal Pajak mengimplementasikan coretax untuk mewujudkan sistem administrasi perpajakan yang terintegrasi. Penelitian ini bertujuan untuk menganalisis implementasi coretax serta implikasinya pada Wajib Pajak Badan. Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus. Data diperoleh melalui wawancara mendalam dan studi dokumentasi terhadap Wajib Pajak Badan sebagai informan utama serta Konsultan Pajak dan Pegawai Pajak sebagai informan pendukung. Analisis data menggunakan tahapan yang dikemukakan oleh Creswell, yang terdiri atas organisasi data, membaca, menyusun memo, deskripsi ke kode/tema, klasifikasi ke kode/tema, interpretasi data, dan representasi/visualisasi. Hasil penelitian menunjukkan bahwa Wajib Pajak Badan telah mampu mengimplementasikan coretax, khususnya pada layanan e-Faktur, e-Bupot Unifikasi, dan pelaporan SPT Masa. Coretax dipersepsikan memberikan kemudahan dan manfaat melalui integrasi layanan perpajakan, otomatisasi proses administrasi, serta peningkatan efisiensi pelaporan. Namun, implementasinya masih menghadapi kendala berupa gangguan sistem, ketidakstabilan jaringan, perubahan regulasi, dan kesulitan ekualisasi data.

Kata kunci: Reformasi perpajakan, Coretax, *Technology Acceptance Model*, Wajib Pajak Badan, studi kasus.