

## IMPROVING TAXPAYER COMPLIANCE THROUGH SUBMISSION OF ANNUAL INCOME TAX RETURN SPT FOR TAX YEAR 2024 AND CORETAX APPLICATION EDUCATION FOR GOVERNMENT AGENCIES

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**Abstract:** Compliance with Annual Tax Return (SPT) reporting remains a challenge in Indonesia's self-assessment system, primarily due to limited taxpayer understanding and adaptation to updates to the tax administration system, including the implementation of Coretax. The Community Service Program through the 2025 Tax Volunteer Program at the Pondok Aren Tax Office (KPP Pratama) is designed to improve compliance with Annual Income Tax Return (SPT) reporting for the 2024 Tax Year while providing education on the use of the Coretax application for government agency taxpayers. The program is implemented through stages of volunteer recruitment, capability mapping and training, assistance in filling out and reporting SPTs via e-Filing, assistance for taxpayers on the DSPT list, Coretax education for treasurers/agencies, and publication of tax education through social media. The implementation results show the collection of 99 student volunteers and 59 lecturer volunteers divided into 20 teams, with SPT assistance carried out offline in the period from the end of February to March 2025. Coretax education for government agencies also helps overcome feature constraints and understanding the reporting process in the new system. Overall, this program contributes to improving tax return reporting assistance services and strengthening tax literacy, and is worthy of continuation as ongoing support for Coretax adaptation.

**Keywords:** Taxpayer compliance, 2024 Annual Income Tax Return, e-Filing, Coretax DJP, tax volunteers, government agencies, tax education

## INTRODUCTION

**Situation Analysis.** Taxes play a crucial role in development in Indonesia. Through the tax system, the government collects the funds necessary to finance various development programs in various sectors, such as infrastructure, education, health, and other social services. Taxes are also a key instrument in regulating income distribution and strengthening social justice, and form the basis for the government in carrying out its economic and social functions. With efficient and fair tax collection, Indonesia can mobilize the resources necessary to achieve sustainable economic growth and improve the welfare of the community as a whole.

One indicator of tax compliance is the tax ratio. The tax ratio is the ratio between total tax revenue received by the government and the country's gross domestic product (GDP). Indonesia's tax ratio remains relatively low compared to other countries, even in the Southeast Asian region. Increasing the tax ratio is a key focus of the government's efforts to increase state revenue and strengthen fiscal sustainability, while supporting sustainable and inclusive economic development. By increasing the tax ratio, it is hoped that Indonesia can strengthen its position in achieving sustainable development goals and providing better public services to the public.

Indonesia's self-assessment tax system places full trust in taxpayers to calculate, pay, and report their own tax obligations. Based on Law Number 6 of 1983 on General Provisions and Tax



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Procedures (UU KUP) Number 6 of 1983, as most recently amended by Law Number 6 of 2023, every taxpayer is required to submit an Annual Tax Return (SPT) as a form of accountability for tax calculation and payment. However, the implementation of this system still faces various challenges, particularly regarding taxpayer understanding and compliance in filing annual tax returns. Taxpayer knowledge significantly influences taxpayer compliance (Zaikin et al., 2023). This suggests that greater taxpayer knowledge leads to increased taxpayer compliance.

Data from the Directorate General of Taxes (DGT) shows that of the 46.38 million registered taxpayers, the SPT reporting compliance rate has only reached 77.63%. While this figure represents a 6.26% increase from the previous year, this achievement is still not optimal considering the compliance targets set by the DGT. This low level of compliance is caused by several factors, including taxpayers' lack of understanding of tax regulations, difficulties in filing tax returns, and unfamiliarity with the constantly evolving tax policy and system.

These challenges are further complicated by the implementation of the Coretax system by the Directorate General of Taxes (DGT), a new tax administration platform aimed at integrating and simplifying the tax process in Indonesia. Purnomo et al. (2025) found that Coretax helps taxpayers fulfill their tax obligations on time through features such as due date reminders and automated tax calculations. Although the system is designed to improve the efficiency and accuracy of tax administration, many taxpayers struggle to adapt to the new features and mechanisms offered. Key obstacles frequently encountered include difficulty matching their National Identification Number (NIK) and Taxpayer Identification Number (NPWP), confusion in system navigation, and changes in the SPT format and filing method in the Coretax-based e-Filing system. In its implementation, the lack of user guidance and an unstable data import process are also major obstacles (Aqilah et al., 2025).

The Pondok Aren Tax Service Office (KPP Pratama), as the Directorate General of Taxes (DGT) service unit in the region, faces significant challenges in providing optimal service to taxpayers, particularly during peak tax return (SPT) filing periods. The limited number of employees compared to the volume of taxpayers requiring assistance often results in long queues and inefficient service times. This situation not only creates inconvenience for taxpayers but also potentially impacts the quality of the consultation services provided.

Facing these challenges, the active role of higher education institutions in supporting increased tax compliance is crucial. As an educational institution focused on finance and taxation, the State Finance Polytechnic, STAN, through its Tax Center, has a moral and academic responsibility to contribute to improving tax literacy and compliance in the community. The 2025 Tax Volunteer Program is a manifestation of this responsibility, offering collaborative solutions between the academic world and tax authorities to address taxpayer compliance issues.

This program is designed not only to provide technical assistance in tax return (SPT) reporting, but also to serve as a comprehensive educational platform encompassing understanding the tax system, adapting to new technologies, and developing sustainable tax awareness. Through the involvement of students and academics competent in taxation, this program is expected to provide effective solutions to the challenges faced by the Tax Office (KPP) and serve as a practical learning medium for students to apply their tax knowledge in the field.

Considering the urgency of improving tax compliance and the complexity of the challenges faced, the 2025 Tax Volunteer Program is a strategic and relevant form of community service. This program not only contributes to achieving short-term tax revenue targets but also builds a strong foundation for a more efficient and sustainable tax system in Indonesia. Through synergy between

academics, tax authorities, and the community, this program is expected to be a catalyst for increasing tax awareness and compliance to support national development.

The Pondok Aren Pratama Tax Office (KPP Pratama) is one of the KPPs within the Banten Regional Tax Office (Kanwil DJP), located in the PKN STAN Complex. Like other Pratama KPPs, the Pondok Aren Pratama KPP also has a target for submitting annual tax returns. As part of PKN STAN's contribution as a vocational college specializing in state finance, including taxation, the PKN STAN tax center participates by recruiting tax volunteers, building their capacity, and assisting taxpayers in completing and submitting their tax returns via e-filing. The tax volunteers recruited by PKN STAN will assist the Pondok Aren Tax Office (KPP Pratama) in receiving annual individual income tax returns for the 2024 tax year.

**Table 1.** Profile of Community Service Partners

No.	Identity	Partners
1	Name	KPP Pratama Pondok Aren
2	Address	Jl. Bintaro Utama Raya, Sektor V
3	Field	Jasa Pemerintahan
4	Leadership	Henny Setyawati

**Partner Issues.** One of the targets of the Banten Regional Tax Office (Kanwil DJP) is to increase taxpayer compliance. Indicators of increased taxpayer compliance include the increase in the number of taxpayers submitting Annual Income Tax Returns (SPT Tahunan PPh) for Individuals. To support the receipt of 2023 Annual Tax Returns in 2024 and encourage the involvement of third parties in tax outreach activities, the Pondok Aren Primary Tax Office implemented a Non-Student Tax Volunteer Program in 2024.

The Pondok Aren Primary Tax Office has conducted a mapping of taxpayer compliance in its jurisdiction using risk analysis. Based on this mapping, a group of taxpayers requiring specialized outreach to meet their tax obligations was identified. To reach all these taxpayers, the Pondok Aren Primary Tax Office requires tax volunteers who understand the tax needs of this group of taxpayers.

For corporate taxpayers, the Coretax application has been used for periodic tax return administration since the 2025 tax year. During the implementation of the Coretax application, a group of taxpayers representing government agencies were identified as non-compliant in their reporting. The Pondok Aren Pratama Tax Office requires tax volunteers capable of educating, outreaching, and assisting government agencies in using the Coretax application.

The Pondok Aren Pratama Tax Office also recognizes the need to educate the public about current tax regulations. This education is delivered through social media, which can reach various segments of society. Therefore, it is necessary to provide tax education materials on social media that are easily understood by the general public.

Based on this, the Pondok Aren Pratama Tax Office sent a memorandum to the State Finance Polytechnic STAN, number S-153/KPP.0810/2025, dated February 6, 2025, regarding the Request for Community Service Personnel. The collaboration for this community service activity between PKN STAN and the Pondok Aren Tax Office (KPP) involves the assistance of PKN STAN lecturers to serve as tax volunteers.

Tax volunteers play a role in assisting taxpayers with completing annual tax returns and promoting the implementation of Coretax for reporting periodic tax returns. The following is an initial identification of the initial issues faced by partners and their priorities.





**Table 2. Partner Issues and Priorities**

No.	Problems	Limitations of Activities to be Carried Out	Issue Priority
1	Taxpayers are understaffed.	Tax Volunteer Recruitment	Priority 1
2	Tax volunteers lack adequate knowledge and competency.	Tax Volunteer Competency Improvement	Priority 2
3	Taxpayers have difficulty submitting their tax returns using e-Filing.	Taxpayer Assistance from completing their Tax Returns to submitting them using e-Filing	Priority 3
4	Taxpayers on the Selected Tax Advisory Target List (DSPT) have difficulty fulfilling their tax obligations.	Assistance to Selected Taxpayers in increasing their knowledge to fulfill their tax obligations	Priority 4
5	Many taxpayers have difficulty using the Coretax application.	Coretax Application Education for Government Agencies	Priority 5
6	Many taxpayers are unaware of tax regulations relevant to their situation.	Preparation of tax education materials and publication through social media	Priority 6

**Priority Partner Issues to Resolve.** Based on the issues encountered, this activity is implemented with the following priorities:

**Table 3. Priority Problem Resolution**

No	Aspects	Priority Issues
1	Assistant Staff/Number of Volunteers	Recruiting a sufficient number of volunteers to assist with taxpayers' annual tax returns.
2	Volunteer Competence	Improving volunteer competency regarding general income tax.
3	Volunteer Assistance in Completing Annual Tax Returns	Improving volunteer competency in completing income tax returns using e-Filing.
4	Volunteer Assistance in Completing Taxpayers' Annual Tax Returns	Improving volunteer competency regarding language style when communicating with taxpayers.
5	Volunteer Assistance in Completing Taxpayers' Annual Tax Returns	Ability to resolve issues using e-Filing so that taxpayers can complete their annual income tax returns online and offline.
6	Volunteer Coretax Education for Government Agencies	Communication skills with taxpayers.

**Solution.** This community service program offers partner empowerment programs in the form of assistance in submitting annual income tax returns for the 2024 tax year and Coretax application education for government agencies through a tax volunteer program at the Pondok Aren Tax Office (KPP Pratama). This program aims to assist the Pondok Aren Tax Office and the Banten Regional Tax Office (Kanwil DJP) in improving taxpayer compliance in submitting income tax returns, improving the ability to fulfill tax obligations for taxpayers included in the Selected Counseling Target List (DSPT), improving the ability of taxpayers in government agencies to use the Coretax application features, and improving taxpayer compliance through education on social media. To achieve these goals, the solution implemented includes the following activities.



**Table 4.** Community Service Activities at the Pondok Aren Tax Office (KPP Pratama), Banten Regional Tax Office

No	Types of activities	Activity Title	Name of Activity Proposer
1	Tax Volunteer Recruitment	Tax Volunteer Recruitment	Community Service Team
2	Tax Volunteer Competency Improvement	Competency Improvement for PKN STAN Tax Volunteers for the Pondok Aren Tax Office	Community Service Team
3	Taxpayer Annual Tax Return Submission Assistance	Taxpayer Annual Income Tax Return Submission Assistance	Community Service Team
4	Taxpayer Assistance in fulfilling tax obligations in the DSPT (Regional Taxpayer Registration System)	Taxpayer Compliance Assistance for Taxpayers in the DSPT (Sub-District Tax Office)	Community Service Team
5	Education for Government Taxpayers on how to use the Coretax feature	Coretax Feature Education for Government Taxpayers	Community Service Team
6	Tax education	Tax Education through Social Media	Community Service Team

**Outputs.** The outputs achieved in community service activities at the Pondok Aren Pratama Tax Office, Banten Regional Office of the Directorate General of Taxes (DGT), are as follows.

**Table 5.** Outputs and Achievement Indicators

No.	Outputs	Achievement Indicators	
		Initial	Final
1.	Number of Tax Volunteers recruited as needed	Dissemination of information and recruitment forms	List of Tax Volunteers Who Meet Competency Requirements
2.	Materials for improving Volunteer competency	Identification of learning materials and methods that are easy and measurable for Tax Volunteers	Materials Easily Accessible to Volunteers, Complete with Post-Tests to Measure Understanding
3.	Taxpayer understanding of e-filing tax returns	Tax Volunteers have knowledge of e-Filing	List of Taxpayers Assisted and Successfully Submitting Income Tax Returns via e-Filing
4.	Optimized mentoring for selected taxpayers	Tax Volunteers communicate informally with other parties.	Selected Taxpayers Assisted and Successfully Improving Their Knowledge to Fulfill Their Tax Obligations
5.	Government agency taxpayers' understanding of filling out the Coretax application	Identify issues faced by government taxpayers when completing the Coretax application.	Taxpayers from Government Agencies Who Received Education Improved Their Knowledge to Complete the Coretax Application
6.	Tax regulation education for	Identify tax education materials needed by existing and potential taxpayers.	Tax education materials accessible to the public through social media

Taxpayers is  
widespread

**Table 6.** Table of Outputs and Achievement Indicators

No.	Output Types	Achievement Indicators
1	Tax Volunteer List	Yes
2	Materials to Improve Tax Volunteer Competence	Yes
3	List of Taxpayers Successfully Submitting Tax Returns via e-Filing with the Assistance of Tax Volunteers	Yes
4	Selected Taxpayers Assisted and Enriched in Their Knowledge to Fulfill Their Tax Obligations	Yes
5	Government Taxpayers Educated and Enriched in Their Knowledge to Complete the Coretax Application	Yes
6	Publication of Tax Education on Social Media	Yes
7	Community Service Reports	Yes

## METHODS

**Program Implementation Stages.** The community service program is implemented through the following stages:

- 1) Recruitment to obtain tax volunteers as needed.
- 2) Mapping volunteer capabilities, preparing curriculum and materials, delivering tasks and business processes, and training tax volunteers.
- 3) Providing mentoring and assistance to individual taxpayers and employees.
- 4) Providing counseling and assistance to taxpayers on the Selected Counseling Target List (DSPT).
- 5) Providing education to taxpayers in government agencies on how to use the Coretax feature.
- 6) Developing tax education materials and publishing them through social media.

**Methods Implemented.** Methods implemented to achieve the targeted outcomes include online recruitment and capacity mapping activities. Volunteer competency improvement will be conducted both offline and online. Assistance and assistance to individual taxpayers and employees will be provided offline. Counseling and assistance to selected taxpayers will be provided offline. Educational outreach to taxpayers in government agencies is conducted offline. Tax education materials are prepared offline and published online through social media.

**Team and Partner Participation.** For this activity to run effectively, the active involvement of relevant partners is required. The partners involved in this activity are the management of the Pondok Aren Tax Office (KPP Pratama) and the Community Service Team (Pengmas) of the State Civil Service Agency (PKN STAN). The roles and benefits of partner involvement in this community service activity are listed in Table 3.1 below.

**Table 7.** Roles and Benefits of Partner Involvement

No.	Partner Name	Roles	Benefits
1.	KPP Pratama Pondok Aren	Preparing a basic curriculum and standardized materials for tax volunteers  Preparing locations, equipment, and taxpayers for mentoring	Standardized materials and curriculum provide the minimum understanding required for Tax Volunteers.  Facilitate mentoring to ensure a sufficient number of



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		Determining taxpayers on the Selected Counseling Target List who will be assisted in fulfilling their tax obligations	taxpayers can submit their tax returns.
		Determining taxpayers from government agencies who will receive education on using the Coretax application	Facilitate the process of assisting in fulfilling tax obligations.
			Facilitate the process of educating students about fulfilling tax obligations.
			Provide a learning platform for students to play a significant role in assisting in submitting tax returns, providing education on the use of the Coretax application, publishing educational materials for taxpayers, and serving as a means of community service.
2.	Tim Pengmas PKN STAN	Actively involved in the recruitment process, competency development, mentoring, education, preparation of educational materials and publications, and activity reports	

## RESULT AND DISCUSSION

**The results of each implementation stage are as follows; Tax Volunteer Recruitment.** Tax volunteers are a tax education program from the Directorate General of Taxes (DGT) in collaboration with third parties, namely partner organizations/tax centers, and involve students and lecturers as speakers. The student tax volunteers involved in this community service activity are PKN STAN students who have completed the recruitment process and become tax volunteers. Recruitment was conducted through the Renjani website <https://edukasi.pajak.go.id/relawan>. The Pondok Aren Pratama Tax Office (KPP Pratama) issued S-153/KPP.0810/2025 dated February 6, 2025, regarding the Request for Community Service Personnel (attached memorandum).

A total of ninety-nine (99) student volunteers were accepted as tax volunteers. Fifty-nine (59) lecturer volunteers were recruited. Overall, the tax volunteers were divided into twenty (20) teams. A list of PKN STAN tax volunteers who are members of Team 17 can be seen in the attachment. Students eligible for this program come from all study programs, with both tax and non-tax backgrounds.

**Mapping volunteer capabilities.** preparing curriculum and materials, delivering assignments and business processes, and training tax volunteers.

Activities will be conducted during February 2025. Briefing and training for tax volunteers will be held on Monday, February 24, 2025. Tax volunteers will be briefed on the following topics:

- a. Current issues on Annual Income Tax Returns (Personal and Corporate)
  - i. Procedures for filing Annual Individual Tax Returns (1770, 1770S, 1770SS)
  - ii. Procedures for filing Annual Corporate Tax Returns
  - iii. Information System Operation
  - iv. Billing Code and Efin Creation
  - v. NPWP Registration
- b. Introduction to Coretax
  - i. Login Procedures



- ii. Access Management
- iii. Taxpayer Profile Overview
- iv. Taxpayer ledger
- v. Tax deposit account
- vi. E-invoice and Periodic VAT Return
- vii. Proof of Income Tax Withholding and Unified Periodic Tax Return
- c. Coretax Activation
- d. Coretax for Government Agencies

**Implementation of Taxpayer Assistance.** Taxpayer assistance and assistance will be provided at the Pondok Aren Tax Office (KPP Pratama) from Thursday, February 27, 2025, to Friday, March 28, 2025. This activity will be conducted offline at the Pondok Aren Tax Office.

During this activity, the community service team will assist individual taxpayers (OP) in completing their SPTs according to a predetermined schedule and adapting to field conditions (WFH/WFH, class schedules, and special requests from the KPP). This activity will be conducted offline through face-to-face meetings between the community service team and partners (WP).

The outputs of this activity are:

- a) List of taxpayers who successfully submitted their SPTs via e-Filing;
- b) Proof of BPE uploaded through Renjani by tax volunteers and documented for community service reports.

All mentoring provided by Team 17 was conducted offline. No individual taxpayers received online mentoring. The offline mentoring schedule, as determined by the partners, was divided into three sessions: Session I from 7:30 a.m. to 10:30 a.m. WIB (Western Indonesian Time), Session II from 10:30 a.m. to 1:00 p.m. WIB, and Session III from 1:00 p.m. to 4:00 p.m. WIB.

**Implementation of education and mentoring for selected taxpayers to promote behavioral change.** The education and mentoring activities were carried out through a series of processes, including identifying taxpayers who would receive education, identifying taxpayer problems, and conducting educational and mentoring activities. This activity was conducted from March 2025 to April 2025. The list of taxpayers to be mentored was selected by the Tax Office (KPP) Team based on the criteria of being registered with the Pondok Aren Pratama Tax Office (KPP Pratama), having problems with tax payments and/or reporting, and needing mentoring/assistance to improve tax compliance.

The taxpayer being mentored was a CV engaged in the sale of computer equipment, computer networks, and related services. The company opened a new bank account in the name of an employee. This account was used to accommodate customer payments for the purchase of company goods or services. The company's transactions through this employee's personal account were substantial, amounting to billions of rupiah. This significant influx of funds attracted the attention of the Directorate General of Taxes (DGT). The tax authorities discovered a glaring discrepancy between the employee's account transactions and the annual tax return (SPT) he had previously filed. A tax audit was launched.

The second issue stemmed from the company's internal policy. The CV had never deducted Article 21 Income Tax from its employees' salaries and benefits. As a result, at the end of each year, all employees had to calculate their own income tax when filing their annual tax returns. Although the final tax amount paid was the same as if it had been deducted monthly, paying a large lump sum at the time of filing the tax return was burdensome.



**Implementing Coretax application education for taxpayers from government agencies.** The education and mentoring activities were carried out through a series of processes consisting of identifying taxpayers who would receive education, preparing materials, and conducting educational activities. This series of processes took place from April 2025 to May 2025. The educational activities took the form of outreach and mentoring. The list of taxpayers to be mentored was selected by the Tax Office (KPP) team, based on the criteria of being taxpayers from government agencies experiencing problems with tax payments and/or reporting and requiring mentoring/assistance to improve tax compliance. Educational activities were conducted on May 27, 2025.

**Implementation of tax education through social media.** This educational activity was conducted by the community service team by creating videos and infographics on tax regulations. This activity took place in April and May 2025. The social media tax education conducted by Team 17 focused on how to log in to the Coretax application. The infographics and videos covering these tax education materials were posted on the social media platforms of Team 17 community service members and are included in the appendix to this report.

The output of this activity was the infographic and video documents that were submitted to the Tax Center. The infographic documents were then uploaded to the Tax Center's social media platforms.

The Law on General Provisions and Tax Procedures states that an Annual Tax Return (SPT) is "a document used by Taxpayers to report the calculation and/or payment of taxes, taxable and/or non-taxable objects, and/or assets and liabilities in accordance with the provisions of tax laws and regulations for a Tax Year or Part of a Tax Year." A Taxpayer is an individual or entity whose subjective tax obligations have been met and who earns income as a taxable object, and therefore is required to have a Taxpayer Identification Number (NPWP). For Individual Taxpayers, the submission of the Annual SPT is regulated no later than three months after the end of the tax year. For Corporate Taxpayers, the submission of the Annual SPT is regulated no later than four months after the end of the tax year.

The Directorate General of Taxes (DGT), which is responsible for collecting and administering taxes from the public, has innovated in the reporting of this SPT. To facilitate taxpayers and utilize developments in information technology and the internet, the DGT has provided an electronic reporting facility. Taxpayers can now file their Annual Income Tax Returns (SPT PPh) online and in real time via the internet at the DJP Online website (<https://djponline.pajak.go.id>), better known as e-filing.

The public can access this DJP Online page easily and efficiently, anytime and anywhere. Employees who have received withholding slips from their employers can file their Annual Income Tax Returns themselves via computer or mobile phone. The Annual Income Tax Return form is provided by the DJP, and taxpayers can complete it directly from their devices. Although reporting has become much easier, taxpayers often still find it difficult to file their own. They lack the understanding of how to complete their Annual Income Tax Returns correctly.

Some taxpayers have already filed using e-filing but encounter obstacles such as forgetting their e-FIN, forgetting their email address, forgetting their password, not knowing what to fill in, or other issues. Consequently, many taxpayers still visit the Tax Service Office (KPP) and request guidance in completing their Annual Income Tax Returns.

The recruitment process successfully recruited 99 student tax volunteers and 59 lecturers, divided into 20 teams. The tax volunteers, both students and lecturers, came from various study



programs, but their knowledge and competency in taxation and filing annual tax returns were not evenly distributed.

A series of training sessions covering current issues, including Annual Tax Return Filing Procedures, Information System Operation, Billing Code and EFIN Creation, and Taxpayer Identification Number (NPWP) Registration, provided up-to-date information on filing annual tax returns for the 2024 tax year. This training was implemented using the [djp.online](https://djp-online.com) e-filing system.

Since the 2025 tax year, the Coretax application has been used. Coretax-related materials include login procedures, access management, taxpayer profile overview, taxpayer ledger, tax deposit accounts, e-invoices and VAT Periodic Tax Returns, Income Tax withholding slips and Unified Periodic Tax Returns, Coretax activation, and the use of Coretax for government agencies. This has enhanced the knowledge and competency of the tax volunteers.

During the tax volunteer program, Team 17 provided assistance entirely offline. The assistance and assistance provided by the tax volunteers to individual taxpayers (OP) filing SPT 1770, SPT 1770S, and SPT 1770SS via e-filing. Taxpayer assistance was provided on March 5, 6, 7, 14, 21, and 24, 2025, by tax volunteers from Team 17 (a list of tax volunteers is attached).

For taxpayers who were successfully assisted to submit their SPTs, not all electronic receipts could be documented. Only twenty-six (26) electronic receipts from taxpayers who successfully submitted their SPTs through assistance could be documented (a list of assisted taxpayers and their electronic submission receipts is attached). This was due to the large number of taxpayers to be assisted, which meant that before the volunteer team could document the electronic receipts, other taxpayers already in the queue were already approaching.

During the assistance program, difficulties faced by taxpayers in completing their annual tax returns can be overcome through assistance from tax volunteers. This activity addresses certain situations that require assistance from tax volunteers to ensure that taxpayers (WPOP) can correctly calculate, pay, and report their taxes. One example is a taxpayer who works for two employers. Another example is a husband and wife who work and do not choose to fulfill their tax obligations separately. Furthermore, there are taxpayers who will no longer work in 2024 to care for a sick parent, while their living expenses are covered by their older sibling. Taxpayers with these circumstances were assisted by a team of 17 tax volunteers in filing their 2024 Annual Income Tax Returns. Taxpayers positively welcomed this assistance program for filing Annual Income Tax Returns. They felt it significantly assisted them in fulfilling their tax obligations.

Educational and mentoring activities for selected taxpayers were conducted from March to April 2025. The situation was that a limited liability company (CV) used a personal account for business transactions. Legally, this account is the employee's personal asset. All cash flows therein are considered income or property. When transactions involving billions of rupiah were not reflected in the employee's tax return, the Directorate General of Taxes (DGT) would investigate, and even further, it could be considered tax evasion. The solution provided was for the employee to firmly refuse the request to open a personal account for company purposes. If the account is in the employee's name, the employee, not the company, would be fully responsible. Due to indications of serious violations, the process escalated to the preliminary evidence examination stage for alleged tax crimes. The anti-money laundering agency even intervened to investigate the possibility of money laundering. The principle of *ultimum remedium* (criminal punishment as a last resort) adopted in Indonesian tax law was applied. The condition was that all state losses must be reimbursed. The company agreed to pay all tax arrears plus fines, thus avoiding imprisonment for the employee.



The second case involved the company failing to withhold Article 21 Income Tax from the employee. A company's failure to deduct Article 21 Income Tax is not simply an administrative violation. It violates a fundamental principle of taxation: the ability to pay principle. Ideally, income tax is deducted when employees receive their salaries, when they have the financial means to pay. By forcing employees to pay their taxes all at once at the end of the year, companies burden them with an unplanned obligation. For example, an employee with a monthly salary of IDR 10 million must set aside IDR 1.5 million for taxes (assuming a 15% tax rate). If no deductions are made for the year, they will have to pay IDR 18 million when filing their tax return. This money, however, may have already been used for their children's school fees or emergency needs.

As taxpayers, employees need to establish a self-protection system. Every employee, as a sole proprietorship taxpayer, must diligently record their gross income (consisting of basic salary and allowances) each month. All proof of receipt should be kept. This can include payslips, even if no tax is deducted, bank transfer receipts, or even salary notification emails. This data will be invaluable when filing their annual tax return. Employees can then periodically calculate their annual tax projections. For example, if your annual income is Rp 120 million (after deducting the non-taxable income tax), the income tax payable is approximately Rp 15 million. This fund should be prepared in stages, rather than waiting for the year-end calculations and then setting aside the funds. Taxpayers can take advantage of free consultation services at the tax office (KPP) or online tax platforms.

An educational and outreach activity for the Coretax application for government agencies was held on May 27, 2025. The event took place at a school in North Serpong. Participants were treasurers from government agencies within the Education Office. The challenge faced by the treasurers was the lack of a description option in the e-billing deposit menu. Previously, the required information had to be manually entered after printing. This provided input for the Directorate General of Taxes (DGT) to improve the Coretax application.

Another challenge was the difficulty in creating e-bupot (withholding tax certificates) for Article 21 Income Tax (PPH) for non-permanent employees. The Article 21 Income Tax rate for non-permanent employees, based on instructions from the Education Office, is 5%. Treasurers had previously selected the category of permanent civil servants (PNS) Class II, as both are subject to the same 5% rate. This led to discrepancies in the recapitulation calculations from the Education Office and the DGT. The solution was to select the category of compensation for other participants or compensation for other activities.

Tax education through a socialization video conducted by Team 17 took the theme "How to Login to Coretax DJP." This socialization video, which covers tax education materials, is published on the PKN STAN Tax Center website and is included in the appendix to this report.

Following the implementation of Coretax DJP, taxpayers can access tax services through the Taxpayer Services Portal at <https://www.pajak.go.id/portal-layanan-wp/>. Taxpayers wishing to exercise their rights and fulfill their obligations from the 2025 tax year onward can directly access <https://coretaxdjp.pajak.go.id>. Before accessing Coretax DJP, ensure they have matched their National Identification Number (NIK) with their Taxpayer Identification Number (NPWP).

To access Coretax DJP, taxpayers can follow these steps:

1. Access Coretax DJP at <https://coretaxdjp.pajak.go.id>
2. Enter the 16-digit NIK/NPWP;
3. Enter the DJP Online "Password";
4. Enter the captcha code;



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## 5. Click "Login".

The tax education program, conducted by Team 17 through infographics, is themed "Introduction to DGT Coretax for Government Agency Taxpayers." This is expected to improve government agency taxpayers' understanding of their tax obligations, from taxpayer registration and tax return (Bupot) preparation, tax return (SPT) reporting, tax payments, and tax reporting.

Team 17 highlights the important material related to the Bupot Guide and Unified Periodic Tax Return (SPT) Reporting for Government Agency Taxpayers through the latest DGT Tax Administration System, Coretax DJP, which will be accessible and usable starting in 2025.

## CONCLUSION

**Evaluation.** The community service program implemented by Team 17 included assistance in submitting Annual Income Tax Returns for the 2024 Tax Year and providing education on the Coretax application for government agencies. The assistance in submitting Annual Income Tax Returns resulted in taxpayer compliance in fulfilling their 2024 Income Tax reporting obligations.

This assistance addressed the issue of Pondok Aren Tax Office (KPP) partners, who lacked sufficient staff to assist taxpayers in completing their Annual Tax Returns. A significant number of taxpayers visited the KPP for services daily during March 2025. The partners found the assistance to be very helpful in providing services to taxpayers during the Annual Tax Return filing period.

The assistance provided to taxpayers on the Selected Counseling Target List addressed challenges in fulfilling their tax obligations. Selected taxpayers were educated on the importance of separating personal accounts and assets from company accounts used in business operations.

During the Coretax application education program for government agencies, school treasurers discovered inaccuracies in the use of Coretax features. This issue was resolved by the community service team. Participants found this educational activity significantly helpful in using the Coretax application, which was only implemented in 2025. Participants hope this activity can be conducted regularly, given the extensive features of the Coretax application, and to address any challenges encountered.

Furthermore, the tax education program conducted through social media can reach a wider audience. The rapid changes in tax regulations and the tax system implemented by the Directorate General of Taxes are intended to simplify tax administration. However, on the other hand, it can also be seen as creating new complexities in tax administration. Therefore, continuous education delivery that reaches all levels of society is essential.

**Program Sustainability.** Starting in the 2025 tax year, the Coretax application will be used for almost all taxpayers' tax obligations and rights. The Coretax application is still under development. Continued socialization regarding its use is crucial. This activity can be implemented through a community service program.

With this community service program, it is hoped that the number of individual taxpayers at the Pondok Aren Tax Office (KPP Pratama) submitting their annual tax returns (SPT) will continue to increase, thereby improving SPT compliance. Furthermore, it is hoped that in the future, in addition to assisting individual taxpayers in submitting their annual SPTs, the Tax Volunteer program can reach all taxpayers. The Tax Volunteers, together with the KPP Pratama and the Regional Office of the Directorate General of Taxes (Kanwil DJP), can also educate taxpayer treasurers and government agencies so they understand how to complete their SPTs correctly, completely, and clearly, both in terms of format and substance.



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