

**ENHANCING TAXPAYERS' UNDERSTANDING OF ANNUAL PERSONAL  
INCOME TAX RETURN THROUGH CORETAX AT  
PT. MITRA BUANA MEDIKARYA**

**Duwi Riningsih<sup>1</sup>, Meme Rukmini<sup>2</sup>, Nonni YAP<sup>3</sup>, Eka Agustina<sup>4</sup>, Bima Fatkul Khusna<sup>5</sup>**

<sup>12345</sup> **Kadiri University**

**Duwi\_riningsih@unik-kediri.ac.id**

**Abstract**

Taxes are a vital source of national revenue, yet many individuals struggle to report their annual income tax returns. The use of digital platforms like Coretax, developed by the Directorate General of Taxes (DJP), can simplify this reporting process. However, many people still fail to fully optimize its use. PT. Mitra Buana Medikarya, a company in the animal health sector, also faces difficulties in reporting annual tax returns through Coretax. To address this issue, a community service activity was carried out to enhance employees' understanding and skills in using Coretax. This activity successfully improved participants' comprehension, with most able to independently use Coretax to report their tax returns.

**Keywords:** Coretax, Taxes, Annual Tax Return

**Introduction**

Taxes are a critical source of revenue for the state, playing a crucial role in supporting economic, social, and political development. One of the ways the public contributes to this development is through fulfilling tax obligations, such as reporting the Annual Income Tax Return (SPT PPh Orang Pribadi). The SPT PPh Orang Pribadi plays an essential role in the effective collection of taxes, which are then used to finance various development programs benefiting society at large (Kansil et al., 2024). However, many individuals still face difficulties or reluctance in submitting their annual tax returns. One of the main barriers is the lack of understanding or limited knowledge of the reporting procedures. Many individuals do not fully understand their tax obligations, especially with regard to regulations, procedures, and evolving national tax policies (Made et al., 2025). Additionally, most people struggle with accessing information on the proper way to report their tax returns. Limited knowledge of correct reporting procedures, understanding the types of income to report, and the complexity of filling out SPT forms often lead to confusion and mistakes during the reporting process. As a result, some taxpayers tend to delay or even fail to submit their SPTs on time, risking penalties or administrative sanctions from tax authorities.

With the advancement of digital technology, platforms like Coretax offer a solution to address these challenges. Coretax is a cornerstone of Indonesia's tax administration digitalization, proven to simplify, expedite, and make SPT reporting more transparent. However, to truly enable the convenience of "anytime and anywhere," it is necessary to strengthen system stability, infrastructure, as well as continuous user literacy and training programs. Coretax, a technology-based application launched by the Directorate General of

Taxes (DJP), is expected to simplify and accelerate the process of filing tax returns for individual taxpayers (Utama & Yuliana, 2025). This platform allows taxpayers to submit their SPTs online in an easier, more transparent, and efficient manner, accessible anytime and anywhere (Khusniah et al., 2025). However, despite the many advantages offered by Coretax, many people still fail to utilize it optimally. This is mainly due to a lack of awareness and understanding of the benefits of using this digital platform. Many people face difficulties in using the application because of limited knowledge of how to operate it or insufficient information regarding the features provided by Coretax.

PT. Mitra Buana Medikarya, a company in the animal health sector with 14 employees, faces challenges in preparing the annual personal tax return process via Coretax, previously using DJP Online Tax. The lack of understanding regarding the correct SPT reporting procedure and difficulties in filling out SPT forms often cause confusion and errors in the reporting process. Given these issues, it is important to conduct further socialization of Coretax usage to address the obstacles faced by the public during the reporting process and how digital solutions like Coretax can help overcome these issues.

## **Methodology**

This community service activity was carried out using an educational and participatory approach, aimed at enhancing the public's understanding and skills in utilizing Coretax for digital tax return reporting. The implementation method was designed in several stages as follows:

### **1. Identification of Needs and Problem Analysis**

In the initial stage, the implementation team mapped the participants' conditions to assess their understanding of tax obligations, particularly personal tax return reporting, as well as the utilization of the digital tax system.

### **2. Planning the Activity**

The planning stage involved preparing a detailed outline of the socialization activity, including objectives, target participants, materials, learning media, and the activity implementation scheme.

### **3. Implementation of Socialization**

The activity was conducted through interactive outreach methods combined with live demonstrations on using the Coretax system.

### **4. Practical Assistance**

After presenting the material, participants were provided with direct guidance in simulating personal tax return reporting using Coretax.

### **5. Evaluation and Feedback**

The activity's evaluation measured participants' increased understanding of Coretax usage and personal tax return reporting procedures.

## Results and Discussion

The socialization activity was attended by 14 participants from PT. Mitra Buana Medikarya, consisting of 6 administrative staff and 8 marketing personnel seeking to understand digital tax return reporting. All participants attended on time and showed high enthusiasm throughout the activity.

### Picture 1. Presentastion Materials

Surat Pemberitahuan (SPT) | Bantuan | Pembayaran | Buku Besar | Layanan Wajib Pajak | Manajemen Akses

**SPT Belum Disampaikan**

Buat Konsep SPT

Jenis Pajak ↑↓	Jenis Surat Pemberitahuan Pajak ↑↓	Masa Pajak ↑↓
Pilih Jenis Pajak	Pilih Jenis Surat Pemberitahuan Pajak	Pilih Masa Pajak
PPh Orang Pribadi	SPT Tahunan PPh Wajib Pajak Orang Pribadi	Januari - Desember 2025

Portal Saya | e-Faktur | eBupot | Surat Pemberitahuan (SPT) | Bantuan | Pembayaran | Buku Besar | Layanan Wajib Pajak | Manajemen Akses

SPT TAHUNAN PAJAK PENGHASILAN (PPh) WAJIB PAJAK ORANG PRIBADI | XML Monitoring

Induk L-1

HEADER

Tahun Pajak/Bagian Tahun Pajak: 2025 | Status: Normal | Metode Pembukuan/Pencatatan: Pencatatan

Periode Pembukuan: 1 | 12 | Sumber Penghasilan: Silakan Pilih

Posting SPT

Klik tombol "Posting SPT" untuk menampilkan data perpajakan Anda (Harta, Utang, Daftar Anggota Keluarga, Bukti Potong PPh, Pembayaran, dan lainnya). Data terakhir diperbarui pada 11 Januari 2026 20:09:42 WIB, Jakarta (Server Time). Status COMPLETED

A. IDENTITAS WAJIB PAJAK

1. NIK/NPWP \* 3506080706690002

## Socialization Implementation

The identification stage was carried out through initial discussions, brief observations, and gathering information about common challenges faced, such as difficulty using tax reporting applications, limited digital literacy, and lack of understanding regarding the correct reporting procedure. The results of this identification were used to develop the Coretax socialization material to suit the participants' needs.

At the beginning, participants were given an explanation about the role of tax digitalization and the urgency of using Coretax to support faster, more accurate, and transparent personal tax return reporting. The instructor then demonstrated the step-by-step process of reporting personal tax returns using Coretax, from accessing the system to entering data and submitting the SPT. Participants were guided to follow the process directly to gain hands-on experience. To increase engagement, a discussion and Q&A session was provided to address issues often encountered in the tax reporting process.

After the presentation, the activity continued with direct assistance in simulating the personal tax return reporting using Coretax. The team provided technical guidance when participants encountered difficulties in operating the system, entering data, or understanding the application menus. This support ensured that participants not only understood the concept but could also apply Coretax independently.

The activity was evaluated to measure the increase in participants' understanding of Coretax usage and personal tax return reporting procedures. The evaluation was conducted through a short questionnaire and a reflective discussion at the end of the activity. The results of the evaluation were used for improving future community service activities and as an indicator of successful socialization.

Participants successfully simulated the tax return reporting using Coretax. Of the 14 participants, 10 were able to fill out and submit the SPT independently, while 4 required additional guidance. This indicates that most participants were able to apply the knowledge they gained in practice.

**Picture 2. Implementation Coretax**



**Picture 3 All Participants**



## References

- Kansil, C. S. T., Fadli, M., F. Hukum, Tarumanagara, U., Barat, K. J., & Jakarta, P. D. K. I. (2024). Peran Hukum Pajak Dalam Mendorong Pembangunan Ekonomi Nasional Untuk Mewujudkan Tujuan Negara. *3*(2), 1655–1662.
- Khusniah, W., Merbaka, Z. R., Pahala, I., & Wahono, P. (2025). The Role of Digital Coretax Technology in Enhancing Corporate Income Tax Compliance. *4*(6), 1514–1521.
- Made, I. G., Dharmakarja, A., Komang, I. G., Bayu, C., Kusuma, A., & Andriana, N. (2025). Identification of Direct Reporting of Individual Taxpayers to the Tax Office Using the Ishikawa Diagram. *5*(4), 559–577.
- Utama, K. C., & Yuliana, L. (2025). Implementasi Pembaruan Sistem Inti Administrasi Perpajakan (Coretax) terhadap Efisiensi Kinerja Pegawai di Direktorat Jenderal Pajak Universitas Terbuka, Indonesia Universitas Paramadina, Indonesia Undang-Undang.