Analysis of the 2025 CoreTax System Implementation on Corporate Tax Reporting and Compliance: A Case Study of PT Deli Jaya Samudera

Muthia Yolandani Putri[1], M. Nursidin[2], Aried Sumekar[3]

Department of Accounting, Faculty of Economics and Business, Universitas Dharmawangsa, Medan, Indonesia

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***Correspondence Address:**
muthiayolandani@gmail.com

Abstract

This study analyzes the implementation of the 2025 CoreTax Administration System at PT Deli Jaya Samudera, a logistics and port services company based in Medan, Indonesia. A qualitative case study approach was employed, utilizing structured and in-depth interviews with key financial and tax operational personnel, direct observation, and document analysis. Grounded in Kirchler's Tax Compliance Theory (Slippery Slope Framework) and the DeLone & McLean Information System Success Model, the findings reveal that CoreTax 2025 significantly improves tax reporting efficiency, data accuracy, and workflow integration by centralizing VAT e-Invoices and Income Tax withholding receipts into a single cloud-based portal. Furthermore, the transition from corporate-level digital certificates to personal digital certificates for authorized tax operators substantially enhances individual accountability and auditability. Despite operational enhancements, early implementation faced technical hurdles, including system latency, server downtime during peak reporting periods, and an initial learning curve. Theoretical analysis indicates that while CoreTax exerts coercive power through enhanced digital surveillance and real-time auditability, it simultaneously fosters voluntary compliance by enhancing transparency, trust in tax administration, and operational procedural clarity. Practical recommendations include bolstering tax authority IT infrastructure, providing continuous specialized training, and strengthening internal corporate review

mechanisms prior to final digital submission.

1. INTRODUCTION

The rapid evolution of information technology within tax administration has become a central paradigm for modern fiscal governance worldwide. Global tax authorities are increasingly replacing legacy, fragmented electronic systems with fully integrated, cloud-based digital administration platforms to enhance revenue collection, minimize compliance costs, and curb tax evasion. In alignment with this global transformation, the Directorate General of Taxes (DGT) of Indonesia officially introduced the CoreTax Administration System (Sistem CoreTax 2025), launched nationwide under Presidential Regulation No. 40 of 2018 regarding the Core Tax Administration System Redesign Project (PSIAP). CoreTax consolidates previously segregated applications—such as e-Faktur, e-SPT, e-Billing, and DJP Online—into a unified, Commercial Off-the-Shelf (COTS) digital ecosystem.

For corporate taxpayers, particularly those operating in complex operational sectors such as port services, shipping, and logistics, the transition to CoreTax 2025 represents a profound shift in daily accounting and tax compliance workflows. PT Deli Jaya Samudera, a key subsidiary of PT Samudera Indonesia Tbk operating in Belawan, Port of Medan, serves as a prime example of a corporate entity undergoing this mandatory digital transformation. Incorporating high transaction volumes across stevedoring, cargodoring, receiving/delivery, and heavy-duty trucking, the company must maintain flawless synchronization between internal financial accounting records and real-time electronic tax reporting.

Despite its promises of streamlined administrative procedures and automated tax calculation, initial field observations conducted between August and September 2025 indicated that corporate taxpayers experienced substantial transitional friction. Issues included system latency, server errors during peak filing windows, changes in user authorization rules, and initial confusion regarding the adoption of personal digital certificates. If left unaddressed, technical disruptions during digital tax adoption risk compromising tax reporting accuracy and timely filing, thereby exposing corporations to administrative penalties and compliance risks.

While prior scholarly literature has extensively investigated early-generation tax technologies such as e-Filing and e-Faktur (e.g., Daeng & Mahmudi, 2022; Susena et al., 2025), empirical research examining the comprehensive multi-module CoreTax system remains sparse due to its recent implementation. Furthermore, existing studies predominantly utilize quantitative survey methodology to measure macro-level compliance perceptions across broad populations (e.g., Gusta Claresta et al., 2025; Barri & Hidayat, 2025). There exists a critical contextual gap in understanding how an all-in-one integrated tax architecture reshapes corporate-level operational workflows, staff behavior, individual accountability, and actual formal and material compliance. To address this gap, this study conducts an in-depth qualitative case study at PT Deli Jaya Samudera to explore three primary objectives: (1) evaluating how CoreTax 2025 supports the

efficiency and accuracy of corporate tax reporting, (2) identifying technical and procedural obstacles during system deployment, and (3) analyzing the impact of CoreTax on corporate tax compliance through the lens of established information systems and compliance theories.

2. RESEARCH METHOD

2.1 Research Design and Site Selection

This study adopts a qualitative descriptive case study design (Sugiyono, 2019; Abdussamad, 2022) to gain an in-depth, nuanced understanding of the operational transition to CoreTax 2025. The research was conducted at PT Deli Jaya Samudera, situated within the Samudera Logistics Center (SLC), Gabion Port Street, Belawan, Medan, North Sumatra. The company was selected purposefully because it represents a high-volume corporate taxpayer operating in maritime logistics and port cargo handling, requiring complex monthly calculations for Value Added Tax (VAT/PPN) and Unified Income Tax Withholding (PPh Unifikasi).

2.2 Informant Selection and Data Sources

Primary data were gathered through purposive sampling of key informants directly responsible for corporate tax governance and execution. Three key informants were interviewed: the Finance Manager (R1), responsible for strategic financial oversight and tax authorization; the Finance Staff (R2), responsible for transactional data compilation and invoicing; and the Tax Staff (R3), responsible for direct system interaction, tax calculation, and electronic filing. Primary data were supplemented by secondary data, including internal company tax records, corporate organizational charts, official DGT Electronic Receipt Proofs (Bukti Penerimaan Elektronik - BPE), tax payment receipts (NTPN), and official tax regulations (e.g., DGT Circulars and PMK 81/2024).

Code	Corporate Role	Primary Responsibilities	Role in Study
R1	Finance Manager	Oversees general financial management, internal control, legal tax compliance, and final approval.	Provides strategic insights on tax policy alignment, management perception, and governance.
R2	Finance Staff	Prepares transactional data, billing records, customer invoices, and assists with tax payments.	Provides operational data regarding financial input accuracy and billing integration.

R3	Tax Staff	Calculates monthly tax liabilities, operates CoreTax portal, manages e-Invoices, and files SPT.	Provides direct technical evaluation of CoreTax interface, bugs, workflow changes, and filing speed.

2.3 Data Collection and Analysis Techniques

Data collection utilized three triangulated methods: (1) structured and semi-structured in-depth interviews using an interview guide covering system usability, technical barriers, workflow shifts, and compliance perceptions; (2) direct non-participant observation of tax preparation and filing workflows within the CoreTax web portal; and (3) document review of tax returns, billing slips, and DGT confirmation receipts. Data were analyzed using Miles and Huberman's interactive model, comprising data reduction, data display, contextual triangulation, and verified conclusion drawing.

3. DISCUSSION

3.1 CoreTax 2025 Implementation at PT Deli Jaya Samudera

PT Deli Jaya Samudera initiated its internal transition to CoreTax in late 2024 to ensure full operational readiness for the mandatory national rollout in January 2025. Preparation involved registering individual user accounts, updating company master records, configuring secure web access, and obtaining personal electronic digital certificates. A major structural change introduced by CoreTax is the replacement of corporate-level digital certificates with mandatory individual personal digital certificates linked to specific authorized personnel.

Furthermore, CoreTax establishes a formal segregation of duties within the platform, establishing separate user privileges for the Tax Preparer (Penyiap Dokumen) and the Tax Signer/Approver (Penandatangan Dokumen). In PT Deli Jaya Samudera's revised workflow, Tax Staff (R3) inputs invoice data and drafts tax returns, while Finance Manager (R1) performs internal review and electronically signs filings using an individual certificate. This digital separation enforces operational accountability and creates an unalterable digital audit trail for every tax submission.

3.2 System Comparison: CoreTax 2025 vs. Legacy Applications

Comparative analysis between CoreTax 2025 and legacy tax software (e-Faktur 3.0 desktop, e-SPT applications, e-Billing, and DJP Online) demonstrates significant architectural and functional advancements:

Dimension	Legacy Systems (Pre-2025)	CoreTax 2025 System

Architecture & Access	Fragmented applications (desktop e-Faktur, separate web e-SPT, DJP Online portal).	Fully integrated, single-sign-on (SSO) web-based cloud portal accessible via browser.
Data Integration	Manual CSV export/import required between accounting, e-Faktur, and e-SPT modules.	Automated internal data synchronization across VAT, Income Tax withholding, and master ledger.
Digital Authentication	Corporate-level electronic certificate shared across multiple finance staff.	Personal digital certificates tied to verified individual identity numbers (NIK/NPWP).
Role Segregation	Single user could prepare, approve, and submit tax filings without digital checks.	Strict segregation of roles between Tax Preparer and Authorized Tax Signer within the portal.
Tax Invoicing & Billing	Manual application for invoice serial numbers (NSFP); manual e-Billing creation.	Automated invoice numbering generation and direct automated billing code creation.

3.3 Technical Challenges and Operational Friction

Despite its integrated architecture, the initial implementation of CoreTax 2025 encountered technical challenges during live corporate operations. Informants reported periodic system latency, slow page loading, and server session timeouts, particularly during end-of-month reporting deadlines. Official DGT statistics indicated that during the early national rollout (January–February 2025), 47 system interruptions occurred across the national network, averaging 4.3 hours of downtime per incident.

Additionally, staff experienced an initial learning curve due to the expanded interface menu options and new taxonomy. To mitigate these operational disruptions, PT Deli Jaya Samudera established internal buffer schedules—completing invoice reconciliations five days prior to statutory deadlines—and conducted internal knowledge-sharing sessions. Operational continuity was maintained through proactive coordination with local DGT tax officers.

3.4 Impact on Corporate Tax Reporting and Compliance

Empirical findings confirm that CoreTax 2025 exerts a net positive impact on both formal compliance (procedural adherence and timely filing) and material compliance (accurate declaration of tax liabilities):

1. Enhanced Accuracy and Error Reduction: Automated pre-population of incoming VAT invoices and withholding certificates eliminates double-entry errors. Systemic validation rules automatically flag mathematical discrepancies before final submission, preventing incorrect declarations.

2. Timeliness and Real-Time Tracking: The cloud portal enables immediate generation of Electronic Receipt Proofs (BPE). As evidenced by corporate records (e.g., BPE-30258/CT/KPP.0110/2025 issued August 20, 2025 for July 2025 Unified PPh), the company consistently completed filings well ahead of statutory cutoffs.

3. Individual Accountability: Linking submissions to personal digital certificates deters fraudulent adjustments and elevates staff diligence during data compilation.

3.5 Theoretical Analysis and Synthesis

From the perspective of Kirchler's Slippery Slope Framework, CoreTax 2025 alters the corporate compliance equilibrium. The system enhances the tax authority's audit power by consolidating data streams into a centralized database, making tax evasion or under-reporting immediately detectable. Crucially, however, CoreTax also builds trust in authority. The transparent tax ledger, automated cross-checks, and elimination of administrative bureaucracy provide taxpayers with certainty and fairness. Consequently, PT Deli Jaya Samudera's compliance behavior is transitioning from enforced compliance toward sustainable voluntary compliance.

Evaluated against DeLone & McLean's IS Success Model, the findings demonstrate that while CoreTax achieves high Information Quality (accurate, structured tax ledgers) and delivers clear Net Benefits (operational efficiency and reduced legal risk), continuous optimization of System Quality (server stability and speed) and Service Quality (responsive technical support) remains essential to maximize long-term user satisfaction.

4. CONCLUSION

The implementation of the 2025 CoreTax Administration System at PT Deli Jaya Samudera marks a successful transition toward modern digital tax governance. CoreTax streamlines corporate tax reporting by integrating previously separated tax applications into a single, cloud-based platform. Key innovations—such as automated data pre-population, single-sign-on access, strict segregation of duties, and personal digital certificate authentication—have significantly enhanced reporting speed, data accuracy, and organizational accountability. While initial technical friction such as server latency and system learning curves occurred, the net operational benefits are substantial. CoreTax strengthens both formal compliance (timely filing)

and material compliance (accurate tax computation), supporting a shift toward voluntary tax compliance as conceptualized in behavioral tax theory.

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