ABSTRAK

PENERAPAN SISTEM ADMINISTRASI CORETAX BERBASIS UNIFIKASI DALAM PEMBUATAN BUKTI POTONG PPH PASAL 23 ATAS JASA ANGKUT PADA PT DEF
(Studi Kasus PT DMS Konsultan)

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Penelitian ini bertujuan untuk mengetahui dan menganalisis penerapan sistem administrasi Coretax berbasis unifikasi dalam pembuatan bukti potong Pajak Penghasilan (PPh) Pasal 23 atas jasa angkut pada PT DEF (Studi Kasus PT DMS Konsultan). Latar belakang penelitian ini didasarkan pada adanya transformasi sistem administrasi perpajaakan melalui Coretax yang mengintegrasikan berbagai layanan perpajakan dalam satu platform, sehingga diharapjan dapat meningkatkan efisiensi, akurasii, dan kepatuhan wajib pajak. Metode yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Analisis dilakukan dengan memandingkan praktik di perusahaan dengan ketentun perpajakan yang berlaku. Hasil penelitian menunjukkan bahwa penerapan sistem administrasi coretax mempermudah proses administrasi perpajakan, khususnya dalam pembuatan bukti potong PPh Pasal 23. Namun, masih terdapat kendala berupa penyesuaian penggunaan dan gangguan teknis pada sistem. Dengan demikian, penerapan sistem Coretax berbasis unifikasi dinilai cukup efektif dalam mendukung efisiensi dan kepatuhan administrasi perpajakan, meskipun masih memerlukan optimalisasi.

Kata kunci: Coretax, Unifikasi, PPh Pasal 23, Jasa Angkut

ABSTRACK

IMPLEMENTATION OF A UNIFIED CORETAX ADMINISTRATION SYSTEM IN PREPARING ARTICLE 23 INCOME TAX WITHHOLDING RECEIPTS FOR TRANSPORTATION SERVICES AT PT DEF

(Case Study of PT DMS Konsultan)

By

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This study aims to determine and analyze the implementation of the unification-based Coretax administration system in creating proof of withholding of Income Tax (PPh) Article 23 for transportation services at PT DEF (Case Study of PT DMS Konsultan). The background of this study is based on the transformation of the tax administration system through Coretax which integrates various tax services in one platform, so that it is expected to improve efficiency, accuracy, and taxpayer compliance. The method used is descriptive qualitative with data collection techniques through observation, interviews, and documentation. The analysis was carried out by comparing practices in the company with applicable tax provisions. The results of the study indicate that the implementation of the Coretax administration system simplifies the tax administration process, especially in creating proof of withholding of Income Tax Article 23. However, there are still obstacles in the form of adjustments to use and technical disruptions in the system. Thus, the implementation of the unification-based Coretax system is considered quite effective in supporting the efficiency and compliance of tax administration, although it still requires optimization.

Keywords: *Coretax, Unification, Income Tax Article 23, Transportation Services*