Implementation of Coretax in payment of periodic PPh 21 through tax deposit and its impact on tax administration practices in Paniradya Kaistimewan

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Abstract

Coretax is a new system of the Directorate General of Tax for the modernization of tax administration. However, its implementation in Paniradya Kaistimewan Yogyakarta faces obstacles in the form of tax deposits that are not detected even though payments are made through Bank BPD DIY and the Cash Management System (CMS). This study aims to analyze the implementation of Coretax in the payment of PPH 21 Masa, identify the causes of undetected deposits, and its impact on tax administration. This study employed a qualitative descriptive research method with interview and documentation techniques. Data analysis was conducted by using thematic analysis. The results of the study showed that Coretax performed well in the stages of creating e-Bupot, billing codes, and payment codes, but was constrained by the integration of deposit data. This obstacle is due to technical limitations of the system and understanding of human resources, which has an impact on increasing administrative burden and the risk of delays in reporting the Periodic Tax Return. In conclusion, technological readiness (Management Information System) and understanding of human resources (Public Administration) are important factors in supporting the effectiveness of Coretax implementation.

Keywords: Coretax, Income Tax 21 Period, tax deposits, public administration, management information systems

INTRODUCTION

Coretax is an information technology-based system designed to update the tax administration infrastructure to become more integrated, accurate, efficient, and responsive to the dynamics of the current digital economy (Misbahuddin & Kurniawati, 2025). Coretax is the latest technology in the field of taxation that is used to manage all tax administration starting from registration, payment, supervision and inspection where the main goal is to be able to increase transparency, time efficiency, and data accuracy, allowing the process to accelerate tax revenue, by using Coretax technology allows all tax administration processes to run automatically, such as e-filing, e-payment, and supervision, tax obligations Real-time (Korat & Munandar, 2025). The Coretax system will be implemented gradually by carrying out several phases, such as the implementation phase to the adjustment phase (Cindy & Chelsya, 2024).

Paniradya Kaistimewan, based on the Special Region of Yogyakarta Regulation No. 1 of 2018, is a regional apparatus tasked with assisting the Governor in formulating policies on special affairs and coordinating administrative matters. As part of the implementation of special affairs, the Paniradya Kaistimewan also has the authority to manage the special budget, including regulating tax administration, namely the collection, reporting, and payment of taxes on spending activities sourced from the Special Region Fund. The tax collection, deposit, and reporting system in Paniradya Kaistimewan already uses Coretax, which refers to the Minister of Finance Regulation Number 81 of 2024. Coretax is a tax administration system whose features allow tax payments through tax deposits regulated in the Minister of Finance Regulation Number 81 of 2024. Digital transformation in tax administration has opened new opportunities and introduced significant efficiencies in the fulfillment of tax obligations (Palar et al., 2024). PMK No. 81 of 2024 issued several new regulations, one of

which is that one billing code can be used to pay more than one type of tax payment, where previously one billing code could only be used to pay one type of tax payment. The latest regulation aims to make tax payments more efficient, but in Paniradya Kaistimewan, tax payments are made through the tax deposit system to get a billing deposit for one transaction to facilitate the input of proof of payment in the Local Government Information System (SIPD). The existence of Tax Deposits is also expected to avoid delays in tax payments. However, it does not mean that there are no obstacles in paying taxes through deposits. In practice, there is a phenomenon of system incompatibility that is an obstacle. One of the problems that arises is that the billing of the deposit that has been paid does not appear immediately or is not readable in the Coretax system. This causes confusion and fears of delays in tax reporting, and even the risk of being subject to administrative sanctions because they are considered to have not completed their tax obligations. These problems not only have a technical impact but also interfere with the smooth process of tax administration within the agency.

Based on the description above, the author aims to find out more about the successful implementation of information technology in the tax system, as well as its impact on administrative practices in Government Agencies, especially in Paniradya Kaistimewan. Because Paniradya Kaistimewan is a regional apparatus of the Special Region of Yogyakarta that manages special funds, which not all regions have, it is important to examine the financial system of a government like the Special Region of Yogyakarta. Therefore, the title of this research is "The Implementation of Coretax in the Payment of Income Tax 21 Period Through Tax Deposit and Its Impact on Tax Administration Practices in Paniradya Kaistimewan".

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review and Hypothesis Development

The theoretical basis for this research focuses on two main approaches, namely Public Administration Theory and Management Information Systems Theory. To understand the relationship between information technology, public policy, and tax administration practices. The theory of Public Administration, put forward by Wilson (1887), states that public administration is the process of managing government policies and activities in an efficient, neutral, and professional manner for the benefit of the community. Public administration emphasizes the importance of quality public services and transparency in the management of state resources (Panjaitan & Yuna, 2024). However, there are factors that hinder the implementation of the strategy to increase regional tax revenue through Coretax, one of which is the lack of technological understanding among tax officers (Al Maliki, 2025). This has an impact on administrative effectiveness, which is at risk of technical errors due to lack of understanding, delays in tax reporting, and the imposition of administrative sanctions, while optimal tax revenue is essential to create economic stability (Al Maliki, 2025).

Meanwhile, Management Information Systems Theory according to Laudon and Laudon (2014) management information systems is an integrated series of technologies, people, and processes designed to collect, process, store, and distribute information to support decision-making and control in an organization. Coretax is an information technology system designed to support digital and integrated tax administration management (Al Maliki, 2025). However, there are inhibiting factors i.e., unstable servers and system services that are not yet fully integrated. Technical problems such as the undetectable deposit balance in Coretax show that there is a gap in the function of the information system, both in terms of data input, server synchronization, and human resource competence in operating the system.

This sub chapter explains about: (1) Tax Definition; (2) Coretax System; (3) Tax Deposits; (4) Income Tax Return (SPT) Income Tax 21.

1. Tax Definition

    Based on Law Number 28 of 2007, taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive based on the Law, by not getting a direct reward and used for state purposes for the greatest prosperity of the people (Government of the Republic

of Indonesia, 2007). In addition to the definition of taxes according to the law, there are also several tax definitions put forward by Resmi (2019) including the following:

a. Taxes are the people's contributions to the state treasury based on the law (which can be forced) by not receiving reciprocal services (counterperformance) that can be directly shown and which are used to pay for general expenses. The definition was corrected to mean that taxes are the transfer of wealth from the people to the state treasury to finance routine expenditures and the surplus is used for public savings which is the main source to finance public investment.

b. Taxes are achievements that are unilaterally imposed by and owed to the ruler (according to the norms that he sets in general), without any counterperformance, and are solely used to cover general expenses.

c. Taxation is an obligation to hand over part of the wealth to the state treasury caused by a circumstance, event, and act that gives a certain position, but not as a punishment, according to regulations set by the government and can be enforced, but there is no reciprocal service from the state directly to maintain welfare in general.

d. Taxes are public contributions to the state (which can be enforced) that are owed by those who are obliged to pay them according to general regulations (laws) without getting any immediate returns and the purpose is to finance general expenses related to the state's duty to administer the government.

Thus, the characteristic of taxes is that taxpayers do not receive lead services that can be shown directly from the government, but lead services will be received collectively together with other communities.

2. Coretax System

Coretax is the latest technology in the field of taxation that is used to manage all tax administration starting from registration, payment, supervision and inspection where the main goal is to be able to increase transparency, time efficiency, and data accuracy, allowing the process to accelerate tax revenue, by using core tax technology to make all tax administration processes run automatically, such as e-filing, e-payment, and supervision. tax liability in real-time (Korat & Munandar, 2025). Coretax is a core tax administration system that has been improved by the Directorate General of Taxes (DGT) in the context of tax reform and modernization. National Tax Information System. The provisions of Coretax are stipulated in the Minister of Finance Regulation Number 81 of 2024 and come into effect on January 1, 2025. With the Coretax application, tax data can be managed more accurately and efficiently, as well as providing greater transparency for taxpayers and the government. Coretax also allows tax reporting to be done electronically, reducing the potential for human error, and speeding up the administrative process. The main benefit of implementing the Coretax application is the efficiency and effectiveness of tax management with an integrated system (Al Maliki, 2025).

On the other hand, understanding the digitalization of the tax administration system is also very important for taxpayers, to avoid administrative process errors (Palar et al., 2024). Understanding digitalization in the tax administration system is very important because it can reduce human error in tax calculation and reporting. With automation technology, the risk of manual errors can be minimized, ensuring accurate tax reports as per regulations, and avoiding potential penalties. A good understanding of digitalization not only makes it easier for taxpayers to follow tax rules, but also supports governments in managing data more efficiently, creating a more structured and responsive environment in the face of increasingly complex tax demands (Palar et al., 2024).

3. Tax Deposit

Tax deposit is one of the features in the Coretax system developed by the Directorate General of Taxes (DGT) as part of the modernization of the tax administration system through the core

administration system update program. This feature aims to make it easier for government agencies to make tax payments by depositing a certain amount of funds first into a tax account (Coretax) which can then be used for periodic tax payments or certain types of taxes (Minister of Finance of the Republic of Indonesia, 2024). The funds that have been deposited into the deposit will be recorded as a balance that is then used to fulfill certain tax payment obligations, such as Income Tax 21 Period. The deposit will be reduced when the Expenditure Treasurer deposits his taxes. The deposit balance will automatically be deducted from the amount of tax that will be deposited based on the e-Bupot that has been made. This deposit system aims to streamline tax payments and reporting. In line with the implementation of Coretax, payment methods through tax deposits are becoming increasingly integrated with the national tax information system. In practice, Paniradya Kaistimewan uses tax deposits to make payments of Income Tax 21 Period by utilizing the deposit balance that is already available in the Coretax system.

4.   Income Tax Income Tax 21

Article 21 Income Tax is a tax on income in the form of salaries, wages, honorariums, allowances, pensions, and other payments in the name and in any form in connection with work, services, or activities carried out by domestic individual taxpayers, as referred to in Article 21 of the Income Tax Law (Minister of Finance of the Republic of Indonesia, 2023).

Important Points of Income Tax Article 21 (Dewi et al., 2024):

a.   Tax Object: Income in any form received by domestic individual taxpayers, including salaries, wages, honorariums, allowances, and other payments under any name.
b.   Tax Subject: Domestic individuals who receive income from employment, services, or activities.
c.   Tax Rate: Progressive rates are imposed in accordance with taxable income, with rates ranging from 5% to 35% according to the taxable income layer (PKP) and for effective rates use TER to calculate Article 21 Income Tax in the tax period other than the Last Tax Period or on a monthly basis.
d.   Non-Taxable Income (PTKP): The amount of income that is not taxable, the amount of which is determined by the government and can change according to fiscal policy.
e.   Withholding and Deposit: Made by the employer or the party who pays income to the taxpayer, which is then deposited into the state treasury.
f.   Reporting: Employers are required to report Income Tax 21 withholding through a Notification Letter (SPT) periodically, usually monthly and annually. The deadline for submission and reporting is as follows (Minister of Finance of the Republic of Indonesia, 2024):
   • The deadline for submitting the 21st Period Income Tax Return is a maximum of 20 days after the end of the Tax Year, payment/deposit on the 15th of the following month.
   • The deadline for submitting the 21st Annual Income Tax Return is a maximum of 3 months after the end of the Tax Year, payment/deposit on the 15th of the following month
   • The deadline for submitting the Corporate Income Tax Return 21 is a maximum of 4 months after the end of the Tax Year, payment/deposit on the 15th of the following month

METHODS

This study uses a qualitative approach, based on the research of Patonah et al. (2023) concluding that, qualitative research is a research technique that uses narratives or words in explaining and describing the meaning of each specific social phenomenon, symptoms, and situation. In this case, the focus of the research is to provide solutions to technical problems in the form of tax deposits that

do not appear or are not detected in the Coretax system, which has an impact on reporting delays and indiscipline in tax administration. Thus, the results of this study are expected to provide practical and strategic recommendations for improving the efficiency and accuracy of the tax system in Paniradya Kaistimewan.

The object of this study is the implementation of the Coretax system in the payment of Income Tax 21 through the tax deposit mechanism at Paniradya Kaistimewan, which is one of the regional apparatuses under the auspices of the Special Regional Government of Yogyakarta. Research was conducted on various components of tax administration, such as the process of making ID Billing, paying taxes, and recap of tax deposits. The data used is qualitative data, which is obtained through interviews, observations, and documentation. The types of data collected in this study are primary data and secondary data:

1. Primary data, namely data obtained directly from the field through interviews with participant 1 (one) who is the Expenditure Treasurer (BP) at Paniradya Kaistimewan who handles tax deposits and reporting, participant 2 (two) as staff of Paniradya Kaistimewan who is involved in the implementation of Coretax as a tax administration and tax reporting system, participant 3 (three) as staff of the Tax Service Office, and observation of the process of using Coretax, starting from the creation of billing IDs, payments, to reporting and case studies of undetectable deposit incidents in the Coretax system.
2. Secondary data, namely supporting data obtained from Paniradya Kaistimewan's internal documents, such as a recap of e-Bupot made and a recap of tax payments that went into deposits, were also obtained from regulations and technical instructions from the DGT regarding Coretax, as well as literature and academic references related to taxation and government administration.

The data analysis technique used in this study is thematic analysis. Thematic analysis techniques are methods in qualitative research that are used to identify, analyze, and report patterns (themes) that appear in data (Braun & Clarke, 2006). Themes are important meanings that appear repeatedly and are relevant to the focus of the research. According to Heriyanto's (2018) research, there are several stages to conduct data analysis using thematic analysis techniques, including:

1. Understanding Data
    Qualitative research aims to review in depth what actually happened based on the perspective of the research participants, sourced from recordings, transcripts of interviews that are explored in more depth (Rozali, 2022). For this reason, researchers need to understand the data they have, by reading, listening back and making small notes from the recording results during the data collection process (Rozali, 2022).

2. Coding
    Rozali (2022) mentioned that coding can be done directly on the results of the interview by providing a code according to the words spoken by the participants, which is commonly called an in vivo code or in vivo code. In vivo code is an identification of a concept or issue that arises. In this stage, the researcher determines the data contained in the interview transcript that needs to be encoded.

3. Searching for a Theme
    The third stage in thematic analysis is to look for a theme, a theme that corresponds to the purpose of the research, which describes the pattern of the phenomenon being studied (Braun & Clarke, 2006). Themes reflect the main issue or central idea that emerges from the data and is directly related to the research question. In giving a name to each group, it is important to keep referring to the research question so that the naming of the group remains consistent and in harmony with the phenomenon that is the focus of the research (Heriyanto, 2018).

According to Lauri (2011), triangulation of data collection methods, researchers, data sources, and theories has been used and proven to increase the reliability and validity of qualitative research.

The validity in this study refers to the extent to which the data obtained is able to accurately describe the reality of the implementation of the Coretax system in the payment of Income Tax 21 Masa through the tax deposit mechanism within Paniradya Kaistimewan. Reliability comes from the word reliability means the extent to which the results of a measurement can be trusted (Ramadan et al., 2024). This study uses a triangulation method to ensure the validity and reliability of the data. This qualitative research also uses data validity checking techniques, including credibility tests, transferability tests, dependency tests, and confirmability tests (Mekarisce, 2020). To ensure the reliability and validity of the data, the author conducted interviews not only with one participant, but with several participants (member check), namely the Treasurer of Paniradya Kaistimewan (participant 1), General Staff of Paniradya Kaistimewan (participant 2), Staff of the Tax Service Office (participant 3). The author also did not only rely on interviews, but also conducted direct observation by conducting internship activities to understand the tax administration process. The author also used documentation, such as e-Bupot and deposit payment recaps. During the internship, the author cross-checked the interview results with documents, and reconfirmed with participants if there was unclear data. Hence, the reliability and validity of the qualitative data of this study can be established.

RESULTS AND DISCUSSION

After PMK Number 81 of 2004 concerning Tax Provisions in the context of the Implementation of the Core System of Tax Administration was established, Coretax began to be actively used in line with the obligation to pay and report electronic-based taxes that were enforced nationally. Based on the results of observations, the tax administration process at Paniradya Kaistimewan has followed stages according to the provisions, starting from the calculation of tax obligations, making deduction receipts through e-Bupot, to payment through deposits and reporting. Here is a picture of the flow of tax administration in Paniradya Kaistimewan:

TAX ADMINISTRATION FLOW OF PANIRADYA KAISTIMEWAN
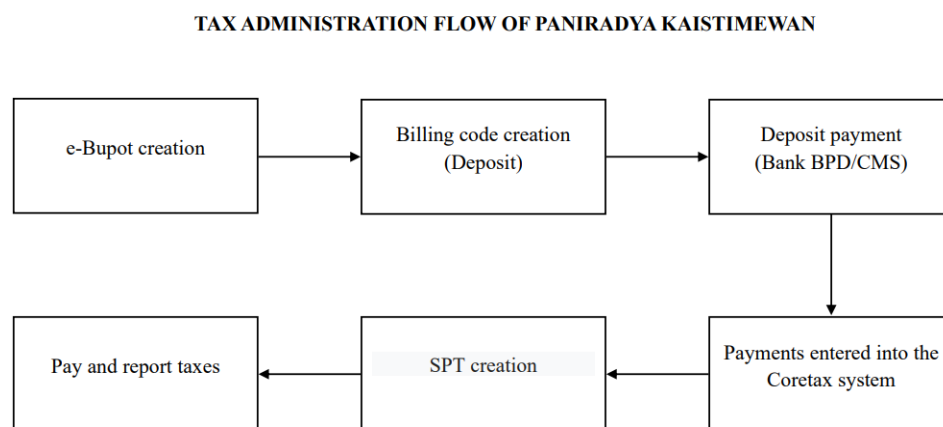
Figure 1. A Privilege Tax Administration

Source: A Tribute to the Importance of Self-Reflection

The implementation of Coretax in the management of Income Tax 21 period at Paniradya Kaistimewan has performed quite well in several early stages of the tax administration process. Based on observations and interviews, the stages starting from the creation of e-Bupot have been running in accordance with the provisions. The treasurer and other staff can use the e-Bupot application to calculate the amount of Income Tax 21 that must be deducted, then the results of the e-Bupot become the basis for determining the nominal deposit that must be paid. The second stage is the creation of a deposit billing code which in its creation has also gone well, the creation of a billing code in accordance

with the nominal tax payable listed in e-Bupot. The third stage is the payment of billing deposits which can be done in two ways, namely payment through the BPD DIY bank and paid through the Cash Management System (CMS) which has been done well, the financial transaction process on the banking side is relatively smooth, and proof of payment can be issued according to the amount of tax paid. The fourth stage is the payment entered into the Coretax system so that the tax return can be made and paid and reported. However, at this stage there is an obstacle, namely, the undetectable tax deposit that has been paid into the Coretax system. As revealed by Participant 1 (one) as the Expenditure Treasurer at Paniradya Kaistimewan in an interview that:

> "There are several obstacles that are seen, for example in carrying out tax administration using Coretax, if we deposit a deposit, the deposit is not recorded to the Coretax system" In this case, there are tax transactions that have been carried out and recorded in the agency's recap, some payments made are not detected by the Coretax system."

So the Expenditure Treasurer must make a complaint to confirm the undetected deposit. As explained in the interview and direct observation, Participant 1 said that:

> "To overcome undetected deposits, how do we first find out how many nominal deposits are undetected? Or what activities are not included? If it is known, then a report/complaint will be made to the taxpayer, and the KPP suggests reporting via e-mail"

In addition, Coretax users in Paniradya Kaistimewan also still face challenges in terms of human resources. From the results of interviews and observations, it was found that not all staff have an adequate technical understanding of the working mechanism of the system because Coretax is a new system that must be understood gradually. In accordance with the observations and interviews submitted by Participant 1 (one):

> "Because Coretax is a new application, not all staff understand how Coretax works, in contrast to the DGT application that has been using it for a long time"

Deposit problems can be detected from manual checks carried out by the treasurer by comparing the e-Bupot record with the deposit deposit record. Deposit deposit records consist of various types of taxes, so the treasurer must research in detail starting from the billing code and which amount of deposit is Income Tax 21. It was found that there were 5 (five) payments that were not recorded, in the observations made, the treasurer of Paniradya Kaistimewan examined them manually, one by one between the internal records of e-Bupot and the records of shopping deposits that had been paid, until they found the errors.

No	Date	Description	Tax Type	ID Billing	State Revenue Transaction Number	Reception
1						
2	2025-02-28	Tax Reduction Receipt: Food and Beverage Expenditure B	Income Tax 21	040508971477611	DOA7B5BLPUB03QJB	3,750.00
3	2025-02-28	Tax Reduction Receipt: Food and Beverage Expenditure B	Income Tax 21	040528857122776	3BAC52MDB157AHU0	3,750.00
4	2025-02-25	Tax Reduction Receipt: Food and Beverage Expenditure B	Income Tax 21	040558402584766	77F953IQRN84FG5U	9,375.00
5	2025-02-27	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040540843479749	2E9E15BLQS1JK4M5	9,375.00
6	2025-02-28	Tax Deduction Receipt: Sign Language Interpreter Honora	Income Tax 21	040564572263942	7074C5BLRI4P55G6	7,500.00
7	2025-02-24	MUBENG Live Podcast Speaker Honorarium "From Land"	Income Tax 21	040598005607432	70BD72MDD1I0ER08	22500
8	2025-02-24	MUBENG Live Podcast Speaker Honorarium "From Land"	Income Tax 21	040574412319770	341EC3IQS658HR0Q	22500
9	2025-02-28	MUBENG Live Podcast Speaker Honorarium "From Land"	Income Tax 21	040503391529661	9CD685BLPP5ELALT	22500
10	2025-02-17	Tax Deduction Receipt: Expenses for Research Data Writi	Income Tax 21	040503341800527	F4F403IQQ3V6DN2F	500,000.00
11	2025-02-27	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040540919100625	DDFFD2MDBCCMGT6H	7,500.00
12	2025-02-28	Tax Deduction Receipt: Sign Language Interpreter Honora	Income Tax 21	040551069728156	0099E74GQQN4UFCS	7,500.00
13	2025-02-28	Tax Deduction Receipt: Sign Language Interpreter Honora	Income Tax 21	040534521714295	C92894F8ARIQA5JN	7,500.00
14	2025-02-28	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040518814302348	4E168683A23FCO4C	7,500.00
15	2025-02-28	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040554565916648	24CE6O14S9C7TLV8	7,500.00
16	2025-02-27	Tax Deduction Receipt: "Moderator Honorarium Expendit	Income Tax 21	040593272896131	C86611PVT2IIIUK3	25,000.00
17	2025-02-27	Tax Deduction Receipt: "Moderator Honorarium Expendit	Income Tax 21	040549946491352	A72E874GQPLLO0EO	25,000.00
18	2025-02-28	Tax Deduction Receipt: "Moderator Honorarium Expendit	Income Tax 21	040509318806496	272875BLPUM3BEV0	25,000.00
19	2025-02-28	Tax Deduction Receipt: MC Podcast Rembag Honorarium	Income Tax 21	040591927353508	2247B3IQSMF86854	25,000.00
20	2025-02-28	Tax Deduction Receipt: MC Podcast Rembag Honorarium	Income Tax 21	040580874123097	366B05BLS1AJQDQP	25,000.00
21	2025-02-28	Tax Deduction Receipt: MC Podcast Rembag Honorarium	Income Tax 21	040581983481897	4227A5BLS2BLPC19	25,000.00
22	2025-02-25	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040537888247767	D6D7D5BLQP9H9JUN	28,000.00
23	2025-02-25	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040544128585378	4AE36014RVL63JL2	31,500.00
24	2025-02-25	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040549266126919	76B4E74QQP1CSU27	45,000.00
25	2025-02-27	Tax Deduction Receipt: Meeting Food and Beverage Expe	Income Tax 21	040547166949794	8DAA5683ASGEI4D2	45,000.00

Lembar1

Figure 2. Recap - Bupot February

Source: Internal Revenue Service

Based on observations of the tax workflow in the agency, there are several possible causes of deposits that are not detected by Coretax, namely errors or inaccuracies in filling in billing data and delays in synchronization between systems.

This has a bad impact on the tax administration of Paniradya Kaistimewan if at the time of reporting it is only known that there is an undetected deposit payment. This causes delays in reporting the Income Tax Return Period 21. Tax reporting has strict deadlines every month. When a transaction is not detected in the Coretax system, the reporting process cannot be carried out normally because the system considers that the tax obligation has not been met, therefore, the treasurer must always check the e-Bupot that has been paid and the deposit that has been entered into Coretax every time there is a staff who makes a payment. Because if it is not examined in detail, the treasurer will be stuck in a repetitive technical verification process. When this problem occurs periodically, the administrative burden becomes heavier and disrupts the regular rhythm of financial work.

To overcome these problems comprehensively, strategic, and technical recommendations are needed, both in terms of public administration governance and in terms of information system management:

1. Optimization of Deposit Data Input and Validation Procedures
2. More Intensive Coordination with the Primary KPP
3. Technical Training and Human Resource Capacity Building
4. Periodic Evaluation and Internal System Audit
5. Strengthening System Integration

CONCLUSION

This study aims to find out how the implementation of the Coretax system in the payment of Income Tax 21 Period through tax deposits at Paniradya Kaistimewan, as well as examine its impact on tax administration practices. Based on the results of interviews, observations, and analysis of e-Bupot recapitulation documents and tax deposits, several main conclusions were obtained:

1. The implementation of Coretax has been carried out according to procedures, but it is not optimal. There are still cases of deposits that are not detected by the system, which hinders the smooth reporting process of the Income Tax Return Period 21.
2. The problem of illegible tax deposits is caused by several factors, including the absence of an automatic validation system, limited system integration between Bank BPD and DGT, and lack of notification mechanism from Coretax when technical problems occur.
3. The impact of these problems on tax administration is very significant, namely the increase in administrative workload, the risk of reporting delays, and the potential for fines. This shows that the tax information system has not fully supported the principles of efficiency and accountability in public administration.
4. The analysis with the theory of Public Administration emphasizes the importance of interagency coordination, procedural clarity, and institutional capacity in ensuring the successful implementation of the tax system. Meanwhile, the management information system (SIM) theory provides an understanding that the technology system must be designed to strengthen decision-making and agency workflows, not to increase the burden or make it difficult for users.

This research contributes to the development of science in the fields of public administration, taxation, and information systems, and can be used as teaching materials or case studies. Academics are advised to expand the research object to more than one agency, combine administrative and technological approaches, increase collaborative research with government agencies, and use the research results as a teaching reference. Practically, Paniradya Kaistimewan is advised to routinely

check the status of tax deposits, improve coordination with KPP and banks, provide technical training to staff, create internal monitoring forms, conduct periodic evaluations, and clearly divide tasks to strengthen tax administration and overcome obstacles in the Coretax system.

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