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Guidance on Coretax Implementation to Improve the Orderliness of Tax Reporting Administration at Saronggi Community Health Center, Sumenep Regency

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Abstract

Purpose: This article aims to describe the provision of guidance on coretax implementation to improve the orderliness of tax reporting administration at UPT Puskesmas Saronggi, Sumenep Regency, thereby supporting tax administration compliance and the optimization of digital-based tax management within government agencies.

Method: The method employed was a service-learning approach via the MBKM internship program. The activities were carried out through stages of preparation, implementation, monitoring and evaluation, and reporting. The results indicate that data verification became more systematic.

Practical Applications: Support for coretax implementation helps improve the orderliness of tax reporting administration by enhancing employees' understanding and skills in using the system. This initiative also contributes to reducing administrative errors and accelerating the tax reporting process. This support model can be applied to other government agencies currently adapting to the digitalization of tax administration. Consequently, such support has the potential to enhance financial management accountability and foster good governance.

Conclusion: The results of the activity indicate that data verification has become more systematic. Furthermore, tax administration has become more integrated and digitally documented. This activity has contributed to increased efficiency and orderliness in the agency's tax administration.

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Introduction

Tax administration management is currently undergoing a paradigm shift from a semi-conventional, largely manual system to a digital-based system, as part of ongoing efforts to enhance the quality of tax data management (Tahunan et al., 2025). One notable form of this implementation is the adoption of the Coretax Administration System, which is designed to integrate various tax services into a single, data-driven system (Isnan et al., 2026). The implementation of a digital-based tax administration system is not merely viewed as technical modernization, but also as a strategic approach to enhancing the effectiveness of tax management (Kosim, 2025). The implementation of the Coretax Administration System is an integral part of the tax administration reform initiatives undertaken by the Directorate General of Taxes (DGT) through the deployment of a digital-based tax system. However, during the transition period from the previous tax administration system to Coretax, various challenges persist, including service access disruptions, adjustments to administrative workflows, data migration issues, and user adaptation to the new system (Tjaraka, 2026). The DGT has also acknowledged that during the initial stages of Coretax implementation, system optimization and refinement are still necessary to ensure the smooth delivery of digital tax administration services (Pajak, 2026). Furthermore, the DGT has established a tax administration relaxation policy during the Coretax transition period to maintain the continuity of tax services and support taxpayer compliance. This situation indicates that the deployment of a digital tax system requires not only technological readiness but also user preparedness in comprehending and operating the system accurately (A., & Kristina, L. 2026).

A similar situation is observed at the Saronggi Community Health Center (UPT Puskesmas Saronggi) in Sumenep Regency. As a government agency implementing the Regional Public Service Agency (BLUD) Financial Management Pattern, the center is responsible for various financial transactions that carry tax implications. To avoid administrative sanctions, the agency must ensure that all tax withholding, remittance, and reporting processes are conducted in a timely, accurate, and regulatory-compliant manner. This encompasses salary payments, service fees, goods and services procurement, as well as transactions derived from the Health Operational Assistance Fund (BOK) and BPJS capitation funds. During the internship, the authors reported Article 21, 22, and 23 Income Taxes (PPh) and Value Added Tax (VAT) using the Coretax application, ranging from data entry to the generation of e-Billing codes as the basis for tax remittance. However, based on observational findings during the internship, several challenges remained, such as data entry errors, suboptimal utilization of system features, and the continued reliance on manual methods in certain tax administration processes. Furthermore, users' limited technical comprehension of the digital system necessitates repetitive checks during the administration process, thereby negatively impacting work efficiency (Aini & Leapatra, 2026). These conditions underscore the ongoing need for mentoring and assistance in utilizing digital tax systems to support more effective, orderly, and accurate tax administration management (Hamim et al., 2026).

Challenges in implementing digital tax administration persist, particularly during the initial stages of deployment, such as low digital literacy and discrepancies in reporting data. Other studies have also revealed that mentoring activities in the implementation of digital systems can enhance users' understanding and compliance in tax reporting (Suliah & Utomo, 2023). Mentoring activities in tax administration are considered highly effective in facilitating the tax administration process directly. Nevertheless, the majority of existing studies still focus on external taxpayers, leaving a gap in research concerning the internal administration management of local government agencies (Massa et al., 2026).

Ideally, tax administration management should operate in a directed, accurate, and efficient manner through the utilization of digital systems that support comprehensive data processing (Tahunan et al., 2025). However, in practice, there remains a gap between the expected conditions and the reality on the ground, particularly concerning the optimization of

system usage by the users. This indicates that the success of digitalization is determined not only by the availability of technology but also by the readiness of human resources to operate it (Keuangan et al., 2026). Therefore, there is a need for efforts that go beyond conceptual frameworks, incorporating practical approaches capable of addressing problems directly within the work environment.

The urgency of this community service initiative lies in the critical need to enhance the quality of tax administration management to support agency performance and regional financial accountability (Dampaknya & Efisiensi, 2025). The optimal utilization of digital systems impacts not only work efficiency but also data quality and reporting accuracy. Without adequate mentoring, the implementation of digital systems risks falling short of its maximum potential and failing to yield a significant impact on administrative performance (Lestari & Fadrianti, n.d.). The novelty of this community service initiative lies in its direct mentoring approach applied to the internal tax administration activities of local government agencies through the use of the Coretax system. This activity emphasizes technical assistance in day-to-day tax administration processes, such as generating billing codes, entering tax data, and preparing withholding slips. Consequently, any emerging challenges can be promptly identified and addressed in real-time. This approach is expected to enhance not only theoretical understanding but also the technical competencies required to manage digital-based tax administration.

Based on the aforementioned descriptions, this community service initiative aims to enhance employees' understanding and skills in managing digital-based tax administration, while simultaneously promoting the optimal utilization of the system at the Saronggi Community Health Center in Sumenep Regency. The implementation of this service focuses not only on system usage but also on reinforcing the understanding of tax administration procedures in accordance with prevailing regulations. Through direct involvement in daily work activities, this mentoring is expected to assist employees in identifying various challenges they face and finding appropriate solutions. Consequently, this initiative is expected to yield not only short-term impacts in the form of improved administrative performance but also to support the sustainability of more orderly, effective, and accountable tax administration management at the Saronggi Community Health Center.

Method

This community service activity employed a participatory mentoring approach with a qualitative descriptive method. This approach was chosen to provide direct assistance to employees in implementing the Coretax Administration System in the tax administration process. Because the mentoring involved active participation in daily tax administration activities, problems arising during the reporting process could be identified and resolved directly. During the MBKM (Merdeka Belajar Kampus Merdeka) Internship Program, this service was carried out at the Saronggi Community Health Center (UPT Puskesmas Saronggi), Sumenep Regency. The employees involved in financial and tax administration management included the expenditure treasurer, revenue treasurer, persons in charge of capitation and non-capitation funds, Health Operational Assistance (BOK) funds, and the Technical Activity Implementing Officer (PPTK) of the BLUD. Direct observation of the tax administration process, ranging from the receipt of transaction documents, data completeness verification, tax calculation, data entry into the Coretax application, issuance of withholding slips, generation of e-Billing codes, to tax reporting, were among the methods used for data collection.

The activity design began with needs identification and an analysis of the ongoing tax administration conditions. Subsequently, a workflow mapping was conducted to identify steps that could lead to errors, such as mismatched taxpayer data, errors in filling in the Taxpayer Identification Number (NPWP) or National Identity Number (NIK), errors in selecting the tax type, and tax period mismatches. The results indicated that the mentoring activities focused

on the document verification process prior to data entry, monitoring the use of Coretax features, double-checking input results, and developing a systematic workflow to make the administration more efficient, effective, and compliant with applicable tax regulations. Data analysis was conducted qualitatively and descriptively through the stages of data reduction, data display, and conclusion drawing. All data generated from observations, interviews, and documentation were cleaned through a data cleaning process. This process included checking document completeness, removing irrelevant data, ensuring consistency of information across documents, and verifying that the input results in the Coretax application matched the source documents. Subsequently, the validated data were organized according to the types of tax administration tasks and the obstacles encountered during the mentoring process.

To understand the outcomes, an evaluation was conducted by comparing the tax administration conditions before and during the mentoring. This comparison was based on factors such as data entry accuracy, completeness of tax documents, ease of using Coretax, and the staff's ability to perform tax reporting independently. By comparing the observation results with interview outcomes and available tax administration documents, source and method triangulation techniques were employed to strengthen data validity. As part of the effort to improve the efficiency, accountability, and compliance of tax administration, the entire activity process was meticulously documented. This is part of an effort to enhance the effectiveness and compliance of tax administration in other government agencies utilizing the Coretax-based tax administration system. The results of these changes are summarized in Table 1 below.

Table 1. Indicators of Community Service Activity Achievement Results

No.	Activity Aspect	Condition Before	Condition After	Achievement Indicator
1.	Data Checking for Tax Administration	Data were not always complete and still required rechecking	Checking was conducted more systematically before the subsequent process	Increased accuracy and data conformity
2.	Billing Code Generation	Conducted as needed but not yet structured	The process was more directed through the Coretax system	The billing process was more organized and easily searchable
3.	Preparation of Withholding Slips	Data entry was still prone to errors	The use of XML templates helped ensure format conformity	Reduced data entry errors
4.	Administrative Work Process	Required more time	Faster and more structured	Increased work efficiency

Source: Author’s Work, 2026.

Result

The community service activity was conducted at the Saronggi Community Health Center (UPT Puskesmas Saronggi), Sumenep Regency, for a period of five months and seven days. The primary targets were the employees responsible for financial and tax administration management, specifically the expenditure treasurer, revenue treasurer, persons in charge of capitation and Health Operational Assistance (BOK) funds, as well as the Technical Activity Implementing Officer (PPTK) of the BLUD. To initiate the mentoring process, the existing tax administration workflow implemented at the Saronggi Community Health Center was evaluated. Based on the identification results, the tax administration process consists of several stages: receipt of transaction documents, preparation of service recapitulations, document verification by the PPTK of the BLUD and the Head of the BLUD, disbursement of funds to employees, and tax reporting through the Coretax application. At this stage, data errors could potentially affect the tax reporting process.

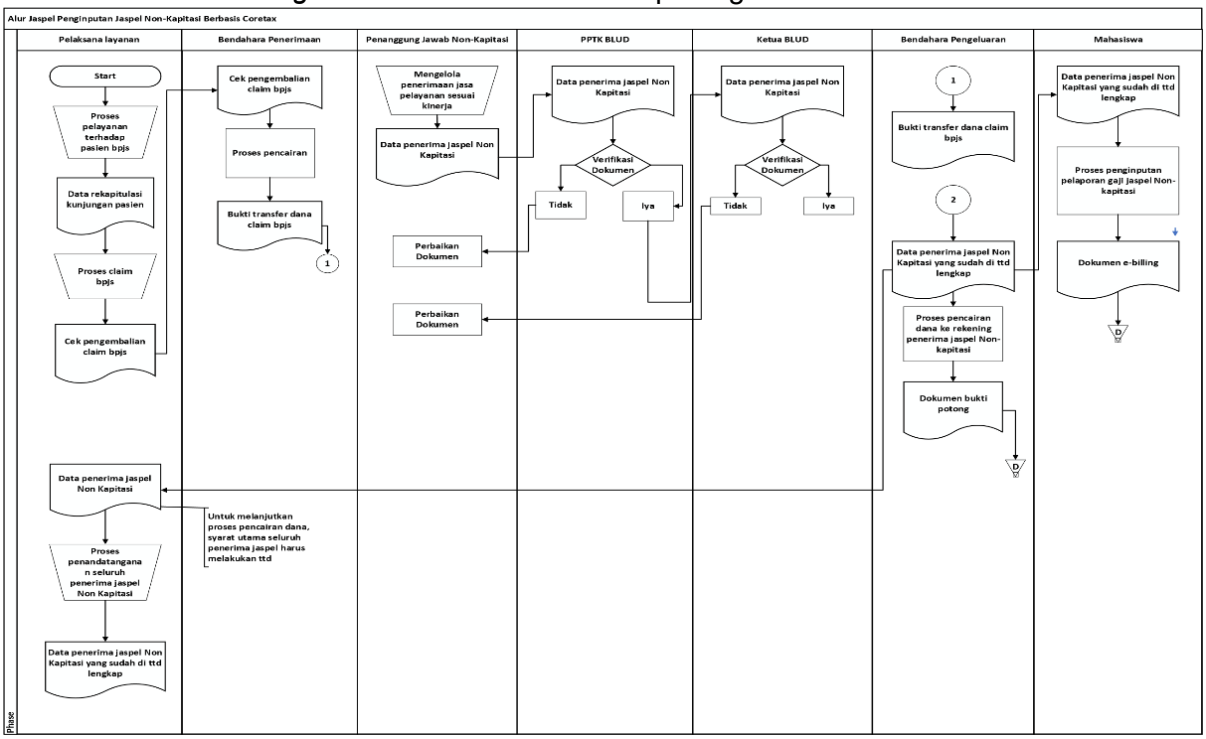
The subsequent stage involved monitoring the use of the Coretax Administration System for reporting Article 21 Income Tax (PPh) on salary and service fee payments, Article 22 Income Tax (PPh) on goods procurement transactions, Article 23 Income Tax (PPh) on

specific service payments, and Value Added Tax (VAT) in accordance with applicable tax regulations. The approach encompassed comprehensive examination of tax documents, taxpayer verification through the Taxpayer Identification Number (NPWP) or National Identity Number (NIK), inputting transaction data into the Coretax application, preparing withholding slips, generating e-Billing codes, and the tax reporting process. This activity also aimed to enhance the quality of tax administration through the verification of supporting documents prior to data entry, which included accountability reports (SPJ), transfer proofs, receipts, billing codes, tax payment proofs, and other supporting documents. The objective of this examination was to minimize administrative errors and ensure that all transactions complied with prevailing tax regulations.

The implementation results indicated that the tax administration process at the Saronggi Community Health Center became more systematic, as each reporting stage was carried out in accordance with established procedures. Employees received mentoring to understand the Coretax workflow, ranging from the data entry process to the electronic issuance of tax documents. Furthermore, the document verification process prior to reporting was able to reduce the potential for data entry errors, incorrect tax type selection, and tax period mismatches, which could potentially lead to administrative corrections. Thanks to the mentoring, employees gained a deeper understanding of digital-based tax administration. They became more aware of the importance of document completeness, accuracy in data entry, and tax reporting procedures in accordance with the Directorate General of Taxes regulations. With this support, the reporting process for Articles 21, 22, 23 Income Tax, and VAT could be carried out more efficiently, accurately, and on time, thereby supporting the agency's tax compliance.

Mentoring documents for tax reporting using Coretax, withholding slips and e-Billing codes, Accountability Report (SPJ) documents, and the flowchart of Standard Operating Procedures (SOP) created during the community service activity provided evidence of the activity's implementation. The information indicates that the mentoring focused not only on the use of the application but also on the overall improvement of the tax administration process.

Figure 1. Flowchart of Tax Reporting Administration



Source: Saronggi Community Health Center (UPT Puskesmas Saronggi), 2026.

Based on observation results during the activity, the mentoring on the implementation of the Coretax Administration System made a positive contribution to improving the effectiveness of tax administration at the Saronggi Community Health Center. This was evidenced by the increasingly structured document verification process, the improved understanding of employees regarding digital-based tax reporting procedures, and the execution of the tax reporting process in accordance with applicable regulations. Thus, this community service activity supported the creation of more accurate, accountable, and efficient tax administration management in health service agencies.

Discussion

The community service activity successfully demonstrated that direct, participatory mentoring on the Coretax Administration System significantly enhances the orderliness, accuracy, and efficiency of tax reporting administration at UPT Puskesmas Saronggi. The transition from manual or semi-structured processes to a systematic, digital-based workflow substantially reduced data entry errors, mismatched tax periods, and potential administrative corrections. This finding aligns with the initial premise that the success of digital tax administration relies not merely on technological readiness, but heavily on the preparedness and technical competence of human resources (Tahunan et al., 2025; Keuangan et al., 2026). By actively involving employees in the daily tax administration process—ranging from document verification to the generation of e-Billing codes and withholding slips—the mentoring approach effectively bridged the gap between system capabilities and user proficiency.

The results of this activity corroborate previous studies indicating that hands-on assistance in digital system implementation effectively improves user understanding and compliance in tax reporting (Suliah & Utomo, 2023). However, this initiative addresses a critical gap in the existing literature. While the majority of prior research on tax system digitalization has predominantly focused on external taxpayers, corporate entities, or MSMEs (Kosim, 2025; Arifianti et al., 2025), this activity specifically targets the internal tax administration of local government agencies operating under the Regional Public Service Agency (BLUD) scheme. This focus highlights the novelty of the program, as internal government financial management involves complex transaction types—such as capitation funds, Health Operational Assistance (BOK), and specific service procurements—that require meticulous tax compliance to avoid state financial losses and administrative sanctions (Massa et al., 2026).

Beyond improving technical proficiency in using the Coretax application, the mentoring process fostered a deeper institutional understanding of tax compliance and accountability in the public sector. The development of a structured workflow and Standard Operating Procedures (SOPs) for tax reporting not only minimized operational risks but also reinforced the principles of transparency and good governance within the health service agency. The systematic data checking mechanism implemented prior to data entry proved to be a highly effective preventive measure against reporting discrepancies. Consequently, the structured workflow and mentoring model developed during this activity serve as a practical, scalable framework that can be adapted by other regional government agencies or BLUDs currently navigating the transition to the Coretax system.

While the activity yielded significant short-term improvements in administrative orderliness, sustaining these outcomes requires continuous capacity building. Given the dynamic nature of tax regulations and the ongoing system optimizations by the Directorate General of Taxes (DGT) during the transition period (Tjaraka, 2026; Pajak, 2026), periodic mentoring and knowledge refreshers are essential. Future community service initiatives could expand on this model by developing more comprehensive digital training modules or exploring the integration of Coretax with the agency's internal financial management systems to further streamline the end-to-end tax administration process.

Conclusion

The community service activity through mentoring on the implementation of the Coretax Administration System at the Saronggi Community Health Center (UPT Puskesmas Saronggi), Sumenep Regency, has made a positive contribution to improving the quality of the agency's tax administration. The mentoring provided, ranging from the document verification process, tax data input, issuance of withholding slips and e-Billing codes, to the reporting of Articles 21, 22, and 23 Income Tax (PPh) and Value Added Tax (VAT), has successfully supported the execution of tax obligations in a more orderly, accurate, and compliant manner with prevailing regulations. The implementation of this mentoring also enhanced employees' understanding of the use of Coretax as a digital-based tax administration system. Through this activity, employees gained a better understanding of the importance of meticulousness in managing tax data, the completeness of supporting documents, and strict compliance with tax reporting procedures.

Overall, the community service activity demonstrates that mentoring on the implementation of Coretax not only improves technical skills in using the application but also reinforces the application of transparency, accountability, and compliance principles in public sector financial management. Therefore, similar mentoring needs to be carried out sustainably through continuous knowledge updates on tax regulations and human resource competency development. This ongoing effort will ensure that the quality of tax administration in health service agencies becomes increasingly optimal and capable of supporting the realization of good governance.

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