Analisis Sistem Administrasi Pajak Berbasis Core Tax di Indonesia = Analysis of Core Tax-Based Tax Administration System in Indonesia

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Abstrak

Indonesia mengalami transformasi digital yang pesat, termasuk dalam sektor perpajakan. Untuk meningkatkan kemudahan administrasi pajak, Direktorat Jenderal Pajak (DJP) mengembangkan sistem administrasi pajak berbasis core tax, yaitu Core Tax Administration System (CTAS), guna mengatasi keterbatasan sistem sebelumnya seperti kurangnya integrasi data dan adaptasi terhadap perubahan regulasi. Penelitian ini bertujuan untuk menganalisis bagaimana implementasi teknologi informasi dalam sistem administrasi pajak berbasis core tax mendukung fungsi administrasi perpajakan di Indonesia dan tantangan dalam implementasi sistem administrasi pajak berbasis core tax di Indonesia. Penelitian menggunakan pendekatan kualitatif deskriptif melalui studi literatur dan wawancara mendalam. Hasil penelitian menunjukkan bahwa sistem administrasi pajak berbasis core tax menggunakan solusi Commercial-off-the-shelf (COTS) untuk efisiensi waktu dan biaya. Dukungan teknologi informasi melalui core tax system terhadap fungsi administrasi pajak diwujudkan melalui fitur yang terintegrasi dalam satu platform, seperti 360-degree taxpayer overview, buku besar wajib pajak, layanan mandiri, pelacakan proses, tracking progress dan lainnya. Teknologi yang digunakan mencakup cloud computing, business intelligence, dan artificial intelligence untuk otomatisasi dan penyajian informasi. Namun, implementasi CTAS masih menghadapi tantangan seperti keterbatasan infrastruktur server, antarmuka yang belum ramah pengguna, kesenjangan literasi digital, serta isu keamanan data seperti distribusi sertifikat elektronik (sertel).
......Indonesia is undergoing rapid digital transformation, including in the taxation sector. To enhance the ease of tax administration, the Directorate General of Taxes (DGT) has developed a core tax-based administration system, known as the Core Tax Administration System (CTAS), to address the limitations of the previous system, such as lack of data integration and challenges in adapting to regulatory changes. This study aims to analyze how the implementation of information technology in the core tax-based administration system supports tax administration functions in Indonesia, as well as the challenges encountered in its implementation. A descriptive qualitative approach was employed, using literature review and in-depth interviews. The findings reveal that the core tax-based system adopts Commercial-off-the-Shelf (COTS) solutions to improve time and cost efficiency. The support of information technology through the core tax system is reflected in integrated features within a single platform, such as a 360-degree taxpayer overview, taxpayer ledger, self service functions, process tracking, progress monitoring, and more. The technologies used include cloud computing, business intelligence, and artificial intelligence to enable automation and information delivery. However, the implementation of CTAS still faces challenges such as limited server infrastructure, a non-user-friendly interface, digital literacy gaps, and data security issues, including the distribution of electronic certificates (sertel).