

PROCEDURES FOR PREPARING ANNUAL FORM A1 WITHHOLDING TAX CERTIFICATES (BPA1) AND FILING ARTICLE 21 INCOME TAX RETURNS USING CORETAX FOR CLIENTS OF EF SINERGY CONSULTANT

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ABSTRACT

This study aims to describe the procedures for preparing Annual Form A1 Withholding Tax Certificates (BPA1) and filing Article 21 Income Tax Returns using the Coretax Administration System for clients of EF Sinergy Consultant. The study employed a descriptive qualitative approach, with data collected through direct observation, documentation, and active participation during the internship program. The results indicate that Coretax has integrated the processes of taxpayer authentication, employee data verification, preparation and issuance of Annual Form A1 Withholding Tax Certificates, tax payment, and electronic filing of Article 21 Income Tax Returns into a single digital platform. Although the implementation of Coretax improves administrative efficiency and supports more accurate tax reporting, several challenges remain, including system instability, feature updates, and user adaptation to the new digital environment. This study provides practical insights into the implementation of Coretax in tax consulting services and highlights the importance of continuous system improvement and user readiness to support effective and efficient tax administration.

KEYWORDS: Coretax Administration System; Annual Form A1 Withholding Tax Certificate; Article 21 Income Tax Return; Tax Administration, Tax Consultant

INTRODUCTION

Tax is the primary source of government revenue and plays a significant role in financing national development and public services in Indonesia. The sustainability of government expenditure largely depends on the effectiveness of tax collection and taxpayer compliance. Therefore, an efficient tax administration system is essential to support accurate tax collection and improve the quality of public services. According to Harefa & Tanjung (2022), Article 21 Income Tax is one of the taxes collected by the Indonesian government and is imposed on income received by individual taxpayers in the form of salaries, wages, honoraria, allowances, and other compensation related to employment or services.

The increasing complexity of tax administration has encouraged the Indonesian government to modernize its tax system through digital transformation. One of the government's strategic initiatives is the implementation of the Core Tax Administration System (Coretax), which integrates tax registration, payment, reporting, and other tax administration services into a single digital platform. Baihaqi & Kristina (2026) explain that Coretax was developed to strengthen tax governance through data integration, administrative efficiency, and improved taxpayer services. The implementation of an integrated digital tax administration system is expected to reduce manual processes, improve data accuracy, and support faster tax administration activities.

The implementation of Coretax is also accompanied by several regulatory changes related to Article 21 Income Tax administration. Since January 2024, the government has introduced the Average Effective Rate (Tarif Efektif Rata-rata/TER) to simplify the monthly calculation of Article 21 Income Tax while maintaining the same annual tax liability. Sumali & Lim (2024) state that the implementation of the Average Effective Rate aims to simplify the withholding process and provide greater legal certainty without changing the total annual tax burden borne by employees. Consequently, employers are required to adapt their tax administration procedures to comply with these new regulations.

One of the employer's responsibilities is preparing Annual Form A1 Withholding Tax Certificates (BPA1) and filing Article 21 Income Tax Returns. These activities require accurate employee data, correct tax calculations, and compliance with applicable tax regulations because the withholding certificate serves as official evidence of tax deductions that will later be used by employees for their annual individual income tax returns. Lefera & Weno (2026) explain that the proper calculation, withholding, and reporting of Article 21 Income Tax are essential to ensure tax compliance and avoid administrative sanctions. Therefore, every stage of tax administration must be performed carefully to maintain the accuracy of tax reporting.

The adoption of Coretax has changed the workflow of tax administration in many organizations, including tax consulting firms. The use of an integrated digital platform enables tax consultants to manage taxpayer authentication, employee data processing, tax withholding certificate issuance, tax payment, and electronic tax return filing within one system. Putra & Fitriani (2025) found that the implementation of Coretax improves administrative efficiency and supports more accurate tax reporting. Nevertheless, the system is still undergoing continuous development, resulting in several technical challenges, such as system instability, feature adjustments, and adaptation difficulties experienced by users during tax administration activities.

Previous studies have mainly focused on evaluating the effectiveness of Coretax, the calculation of Article 21 Income Tax, or the implementation of tax digitalization in companies. However, limited studies discuss the practical procedures for preparing Annual Form A1 Withholding Tax Certificates and filing Article 21 Income Tax Returns using Coretax in a tax consulting environment. In particular, empirical evidence regarding how tax consultants implement Coretax while handling multiple corporate clients is still limited. This condition

indicates the need for further studies that describe the practical implementation of Coretax in professional tax consulting services.

EF Sinergy Consultant is a tax consulting firm that provides tax compliance services for corporate clients, including the preparation of Annual Form A1 Withholding Tax Certificates and the filing of Article 21 Income Tax Returns through the Coretax Administration System. During the internship program, the author was directly involved in employee data verification, taxpayer authentication through the Person in Charge (PIC) account, preparation of withholding tax certificates, and electronic filing of Article 21 Income Tax Returns. These activities provided practical experience regarding the implementation of Coretax in daily tax administration services.

Based on the explanation above, this study aims to describe the procedures for preparing Annual Form A1 Withholding Tax Certificates and filing Article 21 Income Tax Returns using Coretax for clients of EF Sinergy Consultant. The study also identifies the challenges encountered during the implementation process and explains the efforts made to ensure that tax administration activities are carried out accurately, efficiently, and in accordance with applicable tax regulations.

METHODS

Types of Research

This study employed qualitative research with a descriptive approach. The descriptive qualitative approach was used to provide a comprehensive description of the procedures for preparing Annual Form A1 Withholding Tax Certificates (BPA1) and filing Article 21 Income Tax Returns using the Coretax Administration System. The study focused on describing the implementation of tax administration procedures carried out at EF Sinergy Consultant based on observations made during the internship program.

Place and Time of Research

The study was conducted at EF Sinergy Consultant, a tax consulting firm located in Surabaya, East Java, Indonesia. The research was carried out during the internship program from January to June 2026. During this period, the researcher observed and participated directly in tax administration activities related to the preparation of Annual Form A1 Withholding Tax Certificates and the filing of Article 21 Income Tax Returns using the Coretax Administration System.

Data Types and Sources

The study used primary and secondary data. Primary data were obtained directly through observations and participation in daily tax administration activities during the internship program. Secondary data consisted of company documents, employee tax data, withholding tax certificates, Article 21 Income Tax Returns, billing documents, electronic filing receipts, and applicable tax regulations used to support the implementation of tax administration procedures.

Methods of Data Collection

1. Observation

Observation was conducted by directly participating in tax administration activities at EF Sinergy Consultant. The researcher observed the procedures for taxpayer authentication through the Person in Charge (PIC) account, employee data verification, preparation of

Annual Form A1 Withholding Tax Certificates, tax payment, and electronic filing of Article 21 Income Tax Returns using Coretax.

2. Documentation

Documentation was carried out by collecting and reviewing supporting documents related to tax administration activities, including employee data, tax worksheets, Annual Form A1 Withholding Tax Certificates, Article 21 Income Tax Returns, billing codes, and electronic filing receipts. These documents were used to support the observation results and ensure the accuracy of the analysis.

RESULTS AND DISCUSSION

Implementation of Coretax at EF Sinergy Consultant

EF Sinergy Consultant is a tax consulting firm that provides tax administration services for various corporate clients. One of the firm's responsibilities is assisting clients in fulfilling their Article 21 Income Tax obligations, including preparing Annual Form A1 Withholding Tax Certificates (BPA1) and filing Article 21 Income Tax Returns. Since the implementation of the Coretax Administration System, these activities have been carried out through an integrated digital platform that combines taxpayer authentication, tax document preparation, tax payment, and electronic tax return filing within a single system.

During the internship program, the researcher was directly involved in several tax administration activities related to Article 21 Income Tax. These activities included verifying employee data received from clients, authenticating taxpayer accounts through the Person in Charge (PIC) account, preparing Annual Form A1 Withholding Tax Certificates, reviewing tax calculations, and filing Article 21 Income Tax Returns electronically using Coretax. These activities provided practical experience regarding the implementation of digital tax administration in a professional tax consulting environment.

The implementation of Coretax has simplified the workflow of tax administration by integrating several processes into one platform. The use of a centralized system enables tax consultants to complete tax administration activities more efficiently while maintaining data consistency throughout the entire reporting process. The integration also minimizes repetitive administrative work and facilitates document management for multiple clients.

Procedures for Preparing Annual Form A1 Withholding Tax Certificates

The preparation of Annual Form A1 Withholding Tax Certificates begins with receiving employee payroll data from corporate clients. Before processing the data in Coretax, tax consultants verify the completeness and accuracy of employee information, including taxpayer identification numbers, employee identity, income components, tax allowances, and Article 21 Income Tax calculations. This verification process is essential to ensure that the information entered into the system is consistent with the supporting documents provided by the client.

After completing the verification process, the tax consultant logs into the Coretax Administration System using the Person in Charge (PIC) account and performs taxpayer impersonation according to the client's account. Through the e-Bupot menu, a new Annual Form A1 Withholding Tax Certificate is created by entering employee identity data, income information, deductible components, and the amount of Article 21 Income Tax withheld. Once

all required information has been entered, the data are reviewed carefully before submission. The withholding tax certificate is then submitted and officially issued through the system.

The implementation of this procedure demonstrates that Coretax provides a structured workflow for preparing withholding tax certificates. The system enables tax consultants to organize employee tax information systematically and reduces the possibility of administrative errors through data verification before the withholding tax certificate is issued.

Procedures for Filing Article 21 Income Tax Returns

Following the issuance of Annual Form A1 Withholding Tax Certificates, the next stage is filing the Article 21 Income Tax Return. Tax consultants access the Tax Return menu in Coretax and create a draft tax return by selecting the relevant tax period, tax year, and reporting status. The system automatically retrieves data from the withholding tax certificates that have already been issued, allowing tax consultants to review the calculated tax amounts before proceeding to the payment and filing stages.

After reviewing the draft tax return, payment is completed using the available payment facilities provided in Coretax. Once the payment has been confirmed, the tax return is submitted electronically through the system. An Electronic Filing Receipt is then generated as official evidence that the tax return has been successfully submitted. The integration of tax payment and reporting within one platform simplifies the reporting process and reduces the need for multiple administrative procedures.

The implementation of this procedure demonstrates that Coretax supports more efficient tax administration by integrating data from withholding tax certificates into the tax return preparation process. This integration minimizes duplicate data entry and improves the consistency of tax reporting.

Challenges in the Implementation of Coretax

Although Coretax provides an integrated platform for tax administration, several challenges were encountered during its implementation. During the internship program, technical issues such as slow system response, temporary system errors, and periodic feature updates occasionally disrupted tax administration activities. These issues sometimes delayed the preparation of withholding tax certificates and the filing of Article 21 Income Tax Returns, particularly during periods of high system utilization.

Non-technical challenges were also identified during the implementation process. Tax consultants were required to continuously adapt to new workflows introduced by Coretax while ensuring that employee data received from clients were complete and accurate. Incomplete employee information or inconsistencies between payroll data and supporting documents required additional verification before tax documents could be processed. As a result, additional time was needed to complete tax administration activities while maintaining compliance with applicable tax regulations.

To overcome these challenges, tax consultants performed comprehensive data verification before entering information into Coretax and coordinated with clients whenever additional supporting documents were required. Internal reviews were also conducted before

submitting withholding tax certificates and tax returns to ensure that all information had been entered correctly. These efforts helped reduce administrative errors and supported the successful completion of tax reporting activities.

Discussion

The implementation of Coretax at EF Sinergy Consultant demonstrates the ongoing digital transformation of tax administration in Indonesia. The integration of taxpayer authentication, withholding tax certificate preparation, tax payment, and electronic tax return filing into one platform has improved the efficiency of tax administration activities by reducing manual processes and simplifying document management.

The implementation also shows that the integrated features available in Coretax support tax consultants in completing administrative tasks more systematically. Employee data, tax calculations, withholding tax certificates, and tax returns are connected within the same system, reducing repetitive work and improving the consistency of tax reporting. This integration allows tax consultants to complete tax administration activities more effectively while maintaining the accuracy of tax documents.

Despite these advantages, the transition to a newly implemented digital system presents several operational challenges. Technical issues and continuous system updates require users to adapt to changes in system features and workflows. In addition, the quality of tax administration remains highly dependent on the completeness and accuracy of client data. Therefore, careful data verification and communication with clients remain essential to ensure that tax administration activities are completed accurately and in accordance with applicable tax regulations.

Overall, the implementation of Coretax has provided significant benefits for tax administration at EF Sinergy Consultant. Although several technical and operational challenges remain during the transition period, the integrated system has improved administrative efficiency, strengthened data consistency, and supported more effective management of Article 21 Income Tax obligations.

CONCLUSION

Based on the findings of this study, the objective was to describe the procedures for preparing Annual Form A1 Withholding Tax Certificates (BPA1) and filing Article 21 Income Tax Returns using the Coretax Administration System at EF Sinergy Consultant. The findings indicate that the implementation of Coretax has improved the efficiency of tax administration by integrating taxpayer authentication, employee data processing, withholding tax certificate preparation, tax payment, and electronic tax return filing into a single digital platform. This integrated system enables tax consultants to perform tax administration activities more systematically while improving data consistency and reducing repetitive administrative tasks. Although the implementation of Coretax has provided significant benefits, several challenges remain, including system instability, feature updates, and the need for continuous user adaptation to new workflows.

The contribution of this study lies in providing a practical description of how the



Coretax Administration System is implemented in a tax consulting environment, particularly in supporting the preparation of Annual Form A1 Withholding Tax Certificates and the filing of Article 21 Income Tax Returns for corporate clients. This study also provides practical insights into the importance of accurate data verification, effective communication with clients, and continuous adaptation to support efficient tax administration. However, this study is limited to observations conducted during an internship program at a single tax consulting firm, which may not fully represent the implementation of Coretax in other organizations or business sectors. Therefore, future studies are expected to examine the implementation of Coretax in different organizational settings or compare its application across various industries to provide a broader understanding of the effectiveness of digital tax administration in Indonesia

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