

ASSISTANCE IN ANNUAL TAX RETURN FILING THROUGH DJP CORETAX TO ENHANCE TAX COMPLIANCE AMONG TEACHERS AND EDUCATIONAL PERSONNEL

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ABSTRACT

The digital transformation of tax administration through the implementation of the Coretax DJP system requires taxpayers to adapt to a new tax reporting platform. However, preliminary observations revealed that most teachers and educational staff in Jember Regency had limited understanding of the use of Coretax DJP, particularly regarding the login process, account activation, Annual Tax Return (SPT) preparation, and electronic submission procedures. As a result, many participants continued to rely on external assistance and lacked confidence in fulfilling their tax obligations independently. This community service program aimed to improve the knowledge, practical skills, and tax compliance of teachers and educational staff through assistance in filing Annual Tax Returns using the Coretax DJP system. The program employed the Participatory Action Research (PAR) approach, consisting of four stages: problem identification, planning, action implementation, and reflection. The activities included socialization sessions, hands-on training, and individual mentoring until participants successfully submitted their Annual Tax Returns and obtained the Electronic Receipt (Bukti Penerimaan Elektronik/BPE). The results demonstrated significant improvements in participants' understanding of the functions and procedures of Coretax DJP, their ability to operate the system from login to Annual Tax Return submission, and their confidence in completing future tax reporting independently. The evaluation further indicated that the practice-based mentoring approach effectively helped participants overcome technical challenges while enhancing their digital tax literacy. Therefore, assistance in filing Annual Tax Returns through Coretax DJP represents an effective educational strategy for supporting the successful digital transformation of tax administration while promoting sustainable tax compliance among teachers and educational staff.

Keywords: Coretax DJP, Annual Tax Return (SPT), community service, digital tax literacy, tax compliance.

i. INTRODUCTION

Tax is the primary source of state revenue and plays a crucial role in financing national development. Revenue generated from the taxation sector is used to fund various public needs, including infrastructure development, healthcare services, education, social protection, and government administration. Given the significant contribution of tax revenue, the government continues to improve the quality of the tax administration system to optimize state revenue without compromising the quality of services provided to taxpayers. One of the strategies undertaken is tax administration reform that emphasizes the utilization of information technology, enabling tax services to become more effective, efficient, transparent, and easily accessible to the public (Abrori, 2024).

The rapid development of digital technology has significantly transformed tax administration in Indonesia. Over the past few years, the Directorate General of Taxes (DJP) has gradually developed various electronic tax services, including e-Registration, e-Billing, e-Faktur, e-Bupot, and e-Filing. These services are intended to simplify tax administration while improving the quality of public services. Digitalization is also expected to reduce administrative costs, accelerate business processes, improve data accuracy, and strengthen the monitoring of taxpayer compliance. A study conducted by Abrori, Purwohedi, and Yusuf (2024) in *Jurnal Bina Praja* found that digital transformation in the tax administration system contributes to improving the factors influencing taxpayer compliance, particularly through enhanced service quality and easier access to information.

The digital transformation of tax administration has entered a new phase through the implementation of Coretax DJP. This system represents a major reform that integrates all tax administration processes into a single platform, covering taxpayer registration, tax payments, tax return filing, taxpayer services, and compliance monitoring. The implementation of Coretax is supported by Law Number 7 of 2021 on the Harmonization of Tax Regulations and Minister of Finance Regulation Number 81 of 2024 concerning tax provisions for the implementation of the Core Tax Administration System. Compared with the previous system, which relied on several separate applications, Coretax is designed to provide better integration of taxpayer data, simplify business processes, and deliver faster and more accurate services. Therefore, the modernization of tax administration is not solely focused on the adoption of technology but is also intended to promote voluntary tax compliance through the provision of better public services.

One of the primary obligations of individual taxpayers is to submit an Annual Tax Return (Surat Pemberitahuan Tahunan/SPT Tahunan). The submission of the Annual

Tax Return serves as a form of taxpayers' accountability for reporting their income, tax payments, tax withholdings, and tax calculations during a fiscal year. Timely submission

of the Annual Tax Return is one of the key indicators of formal taxpayer compliance under Indonesia's self-assessment system. Therefore, the Directorate General of Taxes (DJP) continues to encourage taxpayers to utilize electronic tax filing services to ensure that the submission process is more convenient, efficient, and properly documented. The digitalization of Annual Tax Return filing is also expected to reduce administrative errors while improving the efficiency of tax administration services.

Nevertheless, the transition from DJP Online to Coretax DJP has created new challenges for many taxpayers. Changes in the system interface, account activation procedures, authentication mechanisms, and reporting workflows have required users to adapt to the new system. A study by Setiawan and Asy'ari (2025) reported that the implementation of Coretax provides significant benefits in terms of data integration and administrative efficiency. However, during the initial implementation stage, various technical issues were encountered, along with a growing need to improve users' digital literacy. Another study conducted by Widiastuti (2025) also found that technical disruptions during the early implementation of Coretax affected the quality of tax services, highlighting the need for more intensive public outreach and taxpayer assistance.

These challenges were also identified among teachers and educational personnel in Jember Regency, particularly at SMP Negeri 11 Jember, SMP Negeri 12 Jember, and TK ABA Mangli. Based on the results of the preliminary observation conducted before the implementation of the community service program, most participants were still accustomed to using the DJP Online application and therefore had limited understanding of the transition to Coretax DJP. Several teachers admitted that they were unfamiliar with the functions and operational procedures of Coretax, experienced difficulties with account login and activation, and were uncertain about selecting the appropriate Annual Tax Return form according to their tax status. Furthermore, many participants expressed concerns about making errors in completing their tax information, which could result in inaccurate tax reporting. Consequently, some participants chose to postpone filing their Annual Tax Returns or relied on other individuals to fulfill their tax obligations.

These findings indicate a gap between the government's policy of accelerating the digital transformation of tax administration and taxpayers' readiness to adopt the new system. On the one hand, DJP has introduced a more modern and integrated tax administration platform. On the other hand, certain groups of taxpayers still require greater digital literacy to fully utilize these services. This situation suggests that the successful implementation of Coretax depends not only on technological readiness but also on users' ability to understand and effectively operate the new system. Therefore,

educational activities and practical assistance are indispensable components of the digital transformation of tax administration.

Based on these conditions, implementing a community service program that provides assistance in filing the Annual Tax Return (Surat Pemberitahuan Tahunan/SPT Tahunan) through Coretax DJP for teachers and educational personnel in Jember Regency is highly important. This assistance program not only helps participants fulfill their Annual Tax Return filing obligations but also enhances their understanding of the use of Coretax DJP, strengthens digital tax literacy, reduces the potential for reporting errors, and builds taxpayers' confidence in independently filing their Annual Tax Returns in subsequent years. In addition to supporting the successful implementation of the Directorate General of Taxes (DJP) digital transformation initiative, this program is also expected to improve formal taxpayer compliance by fostering greater awareness of voluntarily fulfilling tax obligations.

Based on the foregoing discussion, the objectives of this community service program are to: (1) enhance teachers' and educational personnel's understanding of the use of Coretax DJP as the latest tax administration system; (2) provide assistance in filing the Annual Tax Return (SPT Tahunan) in accordance with the applicable tax regulations; (3) improve participants' ability to independently file their Annual Tax Returns through Coretax DJP; and (4) promote greater tax compliance among teachers and educational personnel in Jember Regency through the utilization of digital tax services.

ii. METHOD

This community service program employed the Participatory Action Research (PAR) approach. This approach was selected because it emphasizes the active involvement of both the community service team and the partner institutions throughout every stage of the program, from problem identification and action planning to program implementation and joint evaluation. Through the PAR approach, teachers and educational personnel served not merely as participants but also as partners who provided information regarding the challenges they encountered, actively participated in the problem-solving process, and offered feedback on the outcomes of the assistance program. Consequently, the solutions developed were tailored to the actual needs of the beneficiaries, thereby enhancing the effectiveness of the program in improving participants' ability to file their Annual Tax Returns (Surat Pemberitahuan Tahunan/SPT Tahunan) through Coretax DJP.

The program was implemented in Jember Regency and involved teachers and educational personnel as community service partners. The implementation followed a systematic process consisting of four main stages: problem identification, planning, action (implementation), and reflection.

1. Problem Identification

The first stage aimed to obtain an overview of the partners' initial conditions and identify the challenges encountered in filing the Annual Tax Return (Surat Pemberitahuan Tahunan/SPT Tahunan). The activities began with observations to assess the ability of teachers and educational personnel to use digital tax administration services. These observations were conducted to evaluate participants' level of understanding of Coretax DJP, their previous experience with electronic tax applications, and their readiness to adapt to changes in the tax administration system. Subsequently, the community service team conducted interviews with several teachers and educational personnel to gain more comprehensive insights into the challenges they experienced. The information collected included their experiences in filing Annual Tax Returns, difficulties encountered during the login and account activation processes, their understanding of the features available in Coretax DJP, and other obstacles that could potentially hinder the filing process.

In addition to observations and interviews, discussions were conducted with school representatives and participants to establish a shared understanding of the assistance needs. The findings revealed that most participants were still accustomed to filing their Annual Tax Returns through DJP Online, had limited understanding of the procedures for using Coretax DJP, and required direct guidance to enable them to complete their Annual Tax Return filing accurately and independently.

2. Planning

The planning stage was carried out as a follow-up to the findings obtained during the problem identification stage. At this stage, the community service team developed instructional materials focusing on an introduction to Coretax DJP, the procedures for using the system, and the step-by-step process of filing the Annual Tax Return (Surat Pemberitahuan Tahunan/SPT Tahunan). The materials were prepared in a simple and practical manner, taking into account the participants' level of understanding to ensure they were easy to comprehend and apply.

As supporting resources, the team also prepared a guidance module based on the official guidelines issued by the Directorate General of Taxes (DJP). This module served as a practical reference to assist participants in following each stage of the Annual Tax Return filing process systematically. In addition to developing the instructional materials and guidance module, the team prepared supporting facilities, including computers or laptops, internet access, an LCD projector, and the necessary documents

required during the program implementation. Coordination with the partner schools was also conducted to determine the activity schedule, implementation timeline, and the number of teachers and educational personnel participating in the assistance program. Careful planning was

expected to ensure the smooth implementation of all program activities, enabling the assistance process to be carried out effectively.

3. Action/Implementation

The action stage constituted the core of the community service program and consisted of three main activities: socialization, training, and individualized assistance. The program began with a socialization session on the implementation of Coretax DJP as Indonesia's latest tax administration system. The materials presented covered the background of the development of Coretax DJP, its functions and benefits for taxpayers, and the key changes from the previous DJP Online system. Through this session, participants gained a better understanding of the rationale behind the transition to the new system as well as the importance of utilizing digital tax services.

Following the socialization session, participants attended a hands-on training session on the use of Coretax DJP. During this session, participants directly practiced logging into the system, activating their accounts, reviewing and updating taxpayer information, and completing a simulation of the Annual Tax Return (Surat Pemberitahuan Tahunan/SPT Tahunan) filing process according to their individual tax circumstances. Each step of the process was guided by the community service team to ensure that participants could follow the procedures systematically.

The final activity in this stage involved individualized assistance. Direct assistance was provided to each participant to help resolve the technical and administrative issues encountered during the filing process. The community service team offered consultations on both technical and administrative matters, assisted participants in correcting taxpayer information when necessary, and ensured that all participants successfully completed their Annual Tax Return filing and obtained the Electronic Receipt (Bukti Penerimaan Elektronik/BPE). An individualized approach was adopted to ensure that each participant received solutions tailored to the specific challenges they encountered.

4. Reflection/Evaluation

The reflection stage was conducted after the completion of all program activities. This stage aimed to evaluate the effectiveness of the assistance program and assess participants' level of understanding following the completion of the training sessions.

The evaluation was carried out through group discussions and question-and-answer sessions, allowing participants to share their experiences, impressions, and any challenges they continued to encounter while using Coretax DJP. In addition, participants were encouraged to provide suggestions and feedback regarding the implementation of the program.

All issues raised by the participants were discussed collaboratively to identify practical solutions that could be applied if similar challenges arise during future Annual Tax Return filing periods. The results of the reflection served as an important source of evaluation for the community service team in designing follow-up activities and improving the quality of future assistance programs.

Through these sequential stages, the community service program is expected to enhance the knowledge, practical skills, and confidence of teachers and educational personnel in using Coretax DJP. The success of the program is measured not only by the completion of the Annual Tax Return (Surat Pemberitahuan Tahunan/SPT Tahunan) filing process but also by participants' improved ability to complete their tax filings independently, thereby demonstrating stronger taxpayer compliance in the digital era.

Tabel 1. Stages of Community Service Implementation Using the Participatory Action Research (PAR) Method

Problem Identification
1. Observation
2. Interviews
3. \Discussion
↓
Planning
1. Preparing Training Materials
2. Preparing the Guidance Module from the Directorate General of Taxes
3. Setting Up the Device
4. Determine the Schedule
5. Determining Participants
↓
Implementation
1. Socialization
2. Introduction to Coretax
3. Coretax Functions
4. Changes from DJP Online
Training



- | |
|------------------------------------|
| 1. Login |
| 2. Account Activation |
| 3. Data Changes |
| 4. Tax Return Reporting Simulation |

Mentoring

- | |
|-----------------------------------|
| 1. Individual Mentoring |
| 2. Consultation |
| 3. Problem Solving |
| 4. Tax Return Reporting Completed |

Activity Evaluation

- | |
|------------------------------|
| 1. Discussion |
| 2. Question and answer |
| 3. Reflection |
| 4. Submission of Constraints |
| 5. Handling Constraints |



Activity Results

Improving teachers' understanding and abilities in reporting SPT through Coretax

iii. RESULTS AND DISCUSSION

3.1 Initial Conditions of Teachers and Education Personnel

Community service activities begin with identifying baseline conditions as a basis for designing a mentoring program tailored to the participants' needs. This stage is crucial because each target group has varying levels of understanding, experience, and ability to utilize digital-based tax administration services. Therefore, the community service team first conducts observations, interviews, and discussions with teachers and education staff to obtain a snapshot of the actual conditions faced before the mentoring activities are implemented. Based on observations, it was found that most teachers and education personnel already have a Taxpayer Identification Number (NPWP) and have fulfilled their annual tax return (SPT) reporting obligations in previous years. However, these reports are generally still submitted through the DJP Online application, so participants lack experience using Coretax DJP as the new tax administration system. This condition results in participants still having a limited understanding of the functions, features, and mechanisms of using Coretax in the annual SPT reporting process.

Interview results indicated that the system transition from DJP Online to Coretax DJP presented challenges for some participants. Several teachers reported not knowing the account activation procedure, experiencing difficulties logging in, and not understanding the changes to the Coretax system's appearance and menus. Furthermore, participants admitted to remaining uncertain about which type of SPT form to use based on their tax status. This uncertainty raised concerns about errors in data entry, which could impact tax reporting. Through discussions with teacher participants, it was discovered that limited information regarding the implementation of Coretax DGT was a major factor in participants' low understanding. The information obtained so

far has largely come from social media or colleagues, thus not providing a complete picture of the reporting procedures using the new system.

On the other hand, the busy schedules of teachers and educational staff leave them with limited time to independently study changes in tax administration. This situation suggests that participants require guidance that encompasses not only material delivery but also hands-on practice to understand each stage of reporting SPT through Coretax DJP.

The identification results revealed a gap between the tax administration digitalization policy implemented by the Directorate General of Taxes and user readiness to operate the new system. Although Coretax DGT is designed to provide convenience, integrate services, and improve the quality of tax administration, these benefits cannot be optimally realized if taxpayers lack adequate knowledge and skills. Therefore, mentoring activities are a relevant step to help teachers and education personnel adapt to system changes while improving their ability to fulfill their tax obligations independently. Findings from this initial stage also indicate that the success of digital transformation is determined not only by technological readiness but also by the readiness of human resources as system users. The better taxpayers understand how to use Coretax DGT, the greater the opportunity to create tax compliance based on awareness and understanding, not simply fulfilling administrative obligations. Therefore, the results of the initial identification of conditions serve as a basis for the service team in developing materials, delivery methods, and forms of mentoring that are appropriate to partner needs.

Table 2. Results of Identification of Teacher Problems Before Mentoring

NO.	Problems Found	Initial Condition of Teacher	Solutions Provided
1.	Understanding Coretax DJP	Most teachers do not yet understand the functions and features of Coretax DJP.	Socialization regarding the concept and function of Coretax DJP.
2.	Experience using Coretax	Teachers are still accustomed to using DJP Online and have never used Coretax DJP.	Direct training on using Coretax DJP.
3.	Login and account activation	Some teachers are having difficulty logging in and activating their accounts.	Technical assistance during the activation and login process.
4.	Filling out the Annual Tax Return	Teachers are still confused about determining the form and filling in tax data.	Simulation and practice of filling out SPT via Coretax DJP.

5.	Self-confidence	Teachers are worried about making mistakes in reporting.	Individual assistance until reporting is completed and Electronic Proof of Receipt (BPE) is obtained.
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Source: Data processed by researchers 2026

Based on the identification results, it can be concluded that teachers and education personnel have a significant need for practical and applicable mentoring activities. Therefore, the next phase will focus on implementing outreach, training, and direct mentoring so that participants gain experience using Coretax DJP and are able to independently report their annual tax returns in accordance with applicable regulations.

3.2 Implementation of Assistance in Reporting Annual Tax Returns Through Coretax DJP

The assistance program for annual tax return reporting through Coretax DGT is implemented based on the initial identification of partner needs. This program is designed not only to provide an understanding of changes in the tax administration system but also to improve participants' skills in using Coretax DGT through hands-on practice. The entire series of activities is implemented in stages, encompassing outreach, training, and individual mentoring, ensuring participants gain a continuous learning experience.

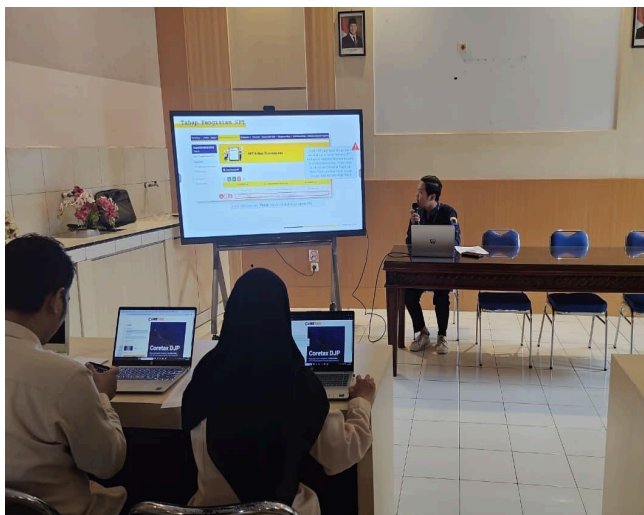
3.2.1 Socialization of Coretax DJP

The first stage of the activity was a socialization session regarding the implementation of Coretax DJP as a new tax administration system. The socialization aimed to provide teachers and education personnel with an initial understanding of the digital transformation policy implemented by the Directorate General of Taxes, while also introducing changes to the tax service mechanism from DJP Online to Coretax DJP. The material presented began with an explanation of the background to the development of Coretax DJP as part of tax administration reform in Indonesia. Participants were given an understanding that the development of this system aims to create a more integrated, efficient, transparent tax service, and able to provide convenience for taxpayers in exercising their tax rights and obligations. This explanation is important so that participants understand that the system changes are not merely changes to the application's appearance, but are part of an effort to modernize tax administration. Next, I explained the various features available in Coretax DJP, including the function of each menu item related to taxpayer data management, information updates, and annual tax

return reporting. In this session, participants were also given an explanation of the differences between DJP Online and Coretax DJP so they could understand the changes in service flow they would encounter when using the new system. Throughout the



session, participants demonstrated



high enthusiasm by asking various questions about the mechanics of using Coretax DJP. The discussion encompassed not only the technical aspects of using the application but also various situations participants frequently encounter when submitting tax returns. This interaction demonstrated that socialization is an important initial step in enhancing participants' understanding before entering the practical phase.

Figure 1. Socialization of Coretax DJP Introduction to Teachers and Education Personnel

3.2.2 DJP Coretax Usage Training

After gaining an understanding of the basic concepts of Coretax DGT, the activity continued with practical training on system usage. This stage was designed to ensure participants not only understood the theory but also were able to operate the application independently through hands-on practice using their respective devices. The

training began with logging into the Coretax DGT system using their taxpayer account. The service team provided step-by-step guidance on login procedures, account activation, and the steps to take if participants encountered any issues during the authentication process.

Next, participants were instructed to check and update their taxpayer profile data. This activity aimed to ensure that all information contained in the system was accurate and could be used as a basis for submitting their Annual Tax Returns (SPT). The service team also explained the importance of careful data verification to ensure a smooth reporting process. The next stage was a simulation of completing the Annual Tax Return (SPT). In

this session, participants received an explanation of how to select the appropriate SPT form, fill in income data, enter tax deduction information, and double-check all data



before submitting the SPT. The simulation was conducted in stages so that participants could follow each process correctly. During the training, participants were given the opportunity to directly try out all the steps explained. The service team assisted participants if they encountered difficulties understanding the menus, operating the system, or inputting the necessary data. This hands-on approach proved to be easier for participants to understand Coretax DJP compared to only receiving theoretical explanations.

Figure 2. DJP Coretax Usage Training

3.2.3 Individual Mentoring

The final stage of the program is individual mentoring. This approach was chosen because each participant has different circumstances and challenges in filing their Annual Tax Returns. With direct mentoring, the community service team can provide more appropriate solutions tailored to each participant's needs. The mentoring process includes login, account activation, and taxpayer data verification, as well as completing

and submitting the Annual Tax Return. If participants encounter technical difficulties, such as authentication errors, incomplete data, or difficulty accessing certain menus, the community service team provides direct guidance until the issue is resolved. In addition to assisting with technical issues, the community service team also provides consultations on matters related to filing the Annual Tax Return, such as selecting the correct

checking
data, and
there are
in the

process
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to gain a



form,
tax deduction
steps to take if
discrepancies
system. The
consultation
is interactive,
participants
better

understanding of the correct reporting procedures.

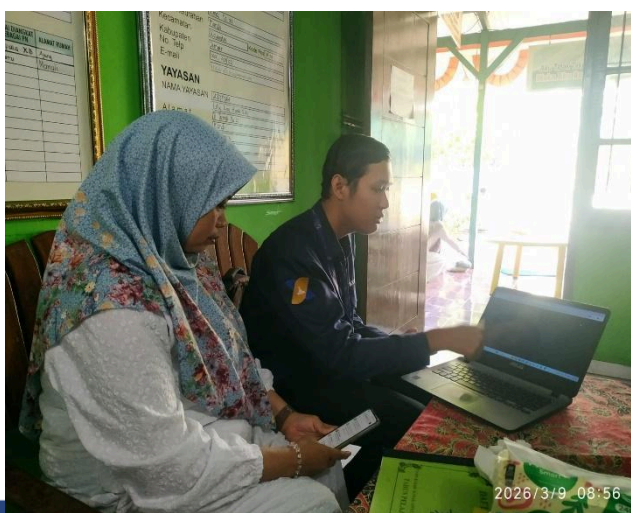
Mentoring was provided until all participants successfully completed the Annual Tax Return (SPT) reporting process in accordance with applicable regulations and received an Electronic Receipt (BPE) as proof of compliance with reporting obligations. This

success demonstrated that direct mentoring provided tangible benefits in helping participants overcome various challenges while using Coretax DJP.

Figure 3. Individual Assistance in Reporting Annual Tax Returns Through Coretax DJP

Overall, the mentoring program went well and received a positive response from participants. The combination of material delivery, hands-on practice, and individual mentoring provided each participant with the opportunity to gain a deeper understanding of the use of Coretax DGT. This mentoring model not only helped participants complete their annual tax return (SPT) reporting during the program but also provided them with knowledge and skills they could apply independently in subsequent reporting periods.

3.3 Impact of Mentoring on the Understanding and Abilities of Teachers and Education Personnel



The implementation of mentoring for reporting Annual Tax Returns through Coretax DJP has had a positive impact on improving the understanding and ability of teachers and education personnel in using the new tax administration system. This impact is evident in changes in participants' knowledge about Coretax DJP, improved skills in operating the application, and increased confidence in independently reporting Annual Tax Returns. These changes demonstrate that the mentoring activities not only help participants fulfill their tax obligations during the activity but also provide knowledge and experience that can be applied in subsequent reporting periods.

Prior to the mentoring program, most participants had limited understanding of the implementation of Coretax DGT. They were aware of changes to the tax administration system, but they did not yet understand the purpose of Coretax DGT's development, the function of each menu item, or the stages of reporting annual tax returns through the system. This situation resulted in participants still relying on assistance from third parties when submitting their tax returns. Furthermore, several participants admitted to feeling hesitant about using the new system due to concerns about making errors when entering tax data. After participating in the socialization activity, participants gained a better understanding of the basic concepts of Coretax DJP as part of the digital transformation of tax administration. Explanations of the system's functions, service changes from DJP Online to Coretax DJP, and the annual tax return reporting process provided a clearer picture of the new tax service mechanism. This understanding provides a crucial foundation before participants participate in practical training on using the application. The training significantly improved participants' skills in operating Coretax DGT. Through demonstrations and hands-on practice, participants learned the application's steps, from logging in and activating their accounts, updating taxpayer data, selecting tax return forms, and submitting their annual tax returns electronically. During the training, participants not only listened to explanations from the service team but also practiced each step using their respective accounts. This hands-on learning method helped participants understand reporting procedures more easily than simply studying the manual independently.

Individual mentoring is the stage that has the most tangible impact on participants' abilities. Through this mentoring, each teacher and education staff member has the opportunity to consult regarding any challenges encountered during the reporting process. Issues such as login difficulties, account activation, data updates, or questions about completing forms can be resolved directly with guidance from the service team. This approach provides participants with a sense of security because each reporting stage is carried out with precise guidance, minimizing the risk of errors in data entry.

In addition to improving technical skills, the mentoring program also impacted participants' attitudes. Teachers and education staff who were previously hesitant about using Coretax DJP became more confident in operating the system. This hands-on

practical experience helped participants understand that reporting Annual Tax Returns (SPT) through Coretax DJP can be done independently if they understand the application's procedures. This increased confidence is crucial for building voluntary tax compliance, as participants no longer view tax reporting as a complicated and difficult process. Another visible impact was participants' increased awareness of the importance of keeping up with developments in digital-based tax policies. Through the mentoring program, participants gained an understanding that the digital transformation of tax administration is a government effort to improve the quality of service to taxpayers. Therefore, the ability to use Coretax DJP is a necessary adaptation to ensure more effective and efficient tax compliance.

The findings of this community service activity align with research showing that improving tax literacy and utilizing information technology play a crucial role in supporting taxpayer compliance. Education combined with hands-on practice can enhance users' understanding of digital systems, thus improving their adaptation to technological changes. In the context of this community service, the combination of outreach, training, and individual mentoring has been shown to provide a more comprehensive learning experience than simply delivering theoretical material.

Overall, the mentoring program provided tangible benefits for teachers and education personnel in improving their knowledge, skills, and readiness to use Coretax DJP. Success was measured not only by the completion of Annual Tax Return (SPT) reporting during the program, but also by the participants' increased ability to report independently in the future. Therefore, mentoring for Annual Tax Return (SPT) reporting through Coretax DJP can be an effective form of education to support the digital transformation of tax administration while simultaneously encouraging increased tax compliance in the educational environment.

Table 3. Changes in Teachers' Understanding and Abilities Before and After Mentoring

Aspect	Before Mentoring	After Mentoring
Understanding Coretax DJP	Teachers do not yet understand the function, benefits, and mechanisms for using Coretax DJP.	Teachers understand the function, benefits, and flow of using Coretax DJP in reporting Annual Tax Returns.
System Login Capabilities	Some teachers are still experiencing difficulties	Teachers are able to log in, activate accounts, and use

	logging in, activating accounts, and accessing menus in the system.	the main features of Coretax DJP.
Filling out the Annual Tax Return	Teachers are still hesitant in choosing forms and filling in tax data.	Teachers are able to fill out the Annual Tax Return form according to procedures and check the data before reporting.
Submission of Annual Tax Return	Teachers are not yet confident about submitting SPT through Coretax DJP independently.	Teachers are able to submit Annual Tax Returns through Coretax DJP to obtain Electronic Receipt (BPE).
Self-Confidence	Teachers are worried about making mistakes when reporting.	Teachers are more confident in reporting their Annual Tax Returns independently in the following period.

Source: Data Processed by Researchers 2026

The mentoring results showed changes in various aspects after the mentoring activities were implemented. These changes demonstrated that the approach, which combined socialization, training, and individual mentoring, was able to help participants better understand the use of Coretax DGT. In addition to improving technical skills, this activity also had an impact on increasing participants' confidence in fulfilling their tax obligations. Thus, the community service activities not only provided short-term benefits in the form of completed Annual Tax Returns (SPT) reporting, but also provided long-term benefits through increased digital tax literacy and strengthened tax compliance on an ongoing basis.

3.4 Evaluation of the Implementation of Mentoring

The evaluation phase is a crucial part of implementing community service because it aims to determine the effectiveness of the mentoring activities and identify the benefits experienced by participants after participating in the entire series of activities.

Evaluation is conducted at the end of the activity through discussions, question-and-answer sessions, participant feedback, and joint reflection between the community service team and the teachers and education staff participating in the mentoring. Evaluation activities are used not only to assess the success of the program but also to form the basis for developing recommendations for improvements for the implementation of similar activities in the future.

Based on the discussion results, teachers responded positively to the implementation of assistance with annual tax return reporting through Coretax DJP. Most teachers stated that the material provided was easy to understand because it was presented in stages, starting with an introduction to the system and continuing with practical application usage. The presentation of the material, accompanied by live demonstrations, made it easier for participants to grasp each reporting stage, enabling them not only to understand the concepts but also to practice them independently.

Training combined with individual mentoring also provides a more effective learning experience than theoretical presentations. During the mentoring process, participants can consult directly if they encounter any difficulties, ensuring that any issues can be resolved during the activity. This mentoring pattern provides a sense of security for participants because they receive direct guidance when logging in, updating data, and submitting Annual Tax Returns through Coretax DGT. Although the activity ran smoothly, several obstacles were still encountered during the implementation process. The most frequently encountered obstacles related to account authentication, adjustments to taxpayer data that were not yet in line with current conditions, and participants' limited understanding of the terms used in the Coretax DGT system. Furthermore, some participants required more time to complete each stage of the practice because they were not yet accustomed to using digital-based applications. To address these challenges, the community service team provided individual mentoring tailored to each participant's needs. Participants experiencing login difficulties were assisted with account checks and re-authentication. For participants who found data discrepancies, the team provided guidance on data update procedures in accordance with Directorate General of Taxes regulations. Mentoring is carried out in stages so that all participants have the opportunity to complete their Annual Tax Return reporting properly.

In addition to providing solutions to technical issues, the community service team also provided additional explanations regarding changes in tax administration policies related to the use of Coretax DGT. This step was taken so that participants not only learned how to use the application but also understood the rationale and purpose of

implementing the new tax administration system. This way, participants are expected to be able to adapt to any changes in tax policy in the future.

Figure 4. Documentation with Teachers after the implementation of Mentoring



Evaluation indicate that the mentoring approach provided tangible benefits for teachers and education staff. Participants gained greater confidence in using Coretax DGT, understood the stages of results hands-on

annual tax return reporting, and were better prepared to independently fulfill their tax obligations in the next reporting period. This improved understanding is one indicator that the community service activities have positively contributed to improving digital tax literacy in schools.

Table 4. Results of Evaluation of Activity Implementation

Evaluation Aspects	Evaluation Results
Understanding of the Material	Teachers better understand the concept and use of Coretax DJP after participating in socialization and training.
Suitability of Material to Needs	The material provided is in accordance with the needs of participants in dealing with changes to the Annual Tax Return reporting system.
Mentoring Method	Individual mentoring is considered to make it easier for teachers to resolve various obstacles during practice.
Benefits of Activities	Activities to help teachers understand the use of Coretax DJP and improve their skills in reporting Annual Tax Returns
Teacher Satisfaction	In general, teachers gave a positive response to the implementation of the activities and hoped that similar activities could be carried out on an ongoing basis.

Source: Data processed by researchers 2026

Based on the evaluation results, it can be concluded that the mentoring activities have benefited teachers and education staff by improving their understanding, skills, and confidence in using Coretax DJP. The success of the activities is demonstrated not only by the completion of the Annual Tax Return (SPT) reporting process during the activities but also by the increased readiness of participants to carry out independent reporting in the following period. As a follow-up, the community service team recommends that similar mentoring activities be carried out periodically, especially leading up to the Annual Tax Return (SPT) reporting period.

Furthermore, ongoing synergy between educational institutions and the Directorate General of Taxes is needed to provide education on developments in tax policy and the use of digital-based tax administration systems. With ongoing support, it is hoped that

teachers and education personnel will be able to adapt to any changes in the tax system and further improve compliance with their tax obligations.

iv. CONCLUSION

Community service activities in the form of assistance with reporting Annual Tax Returns through Coretax DJP have yielded positive results in improving the understanding, skills, and readiness of teachers and education personnel in fulfilling tax obligations digitally. Based on initial identification results, it was discovered that most teachers still experience limitations in understanding the mechanisms of using Coretax DJP, particularly in the login process, account activation, selecting SPT forms, and submitting reports electronically. This condition indicates that the digital transformation of tax administration requires educational support and assistance for optimal implementation by taxpayers.

The application of the Participatory Action Research (PAR) method through the stages of problem identification, planning, implementation, and evaluation is able to create a participatory learning process that is oriented towards teacher needs. The combination of socialization activities, practical training, and individual mentoring provides a learning experience that is not only theoretical, but also practical. Through this approach, teachers are able to understand the functions and features of Coretax DJP, operate the system independently, and complete the Annual Tax Return reporting until obtaining Electronic Receipts (BPE). The impact of the activities is not only seen in the teachers' increased technical skills in using Coretax DJP, but also in the growing confidence and awareness to fulfill tax obligations independently in the following reporting period. This shows that the mentoring provided contributes to improving digital tax literacy while supporting the formation of tax compliance based on understanding and awareness, not solely due to administrative obligations.

Overall, this activity demonstrates that the success of the DGT's Coretax implementation depends not only on technological readiness but also on the readiness of the human resources as system users. Therefore, similar mentoring programs need to be implemented on an ongoing basis, involving collaboration between the Directorate General of Taxes, universities, and educational institutions. Periodic mentoring is expected to strengthen taxpayer adaptation to developments in the tax administration system, improve the quality of public services in the tax sector, and encourage sustainable tax compliance in the era of digital transformation.

v. REFERENCE

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