Year-End Tax Filing Guidelines for Employees (FY 2025)

Introduction
As we approach the year-end tax period for Fiscal Year 2025, we would like to share the updated process and key reminders to help you complete your individual annual tax filing smoothly and on time.

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1. BPA1 Form Availability

Your **BPA1 Form** (formerly Form 1721-A1) will automatically be available in your personal **CoreTax account** once the Company has completed filing for the December 2025 period.

You may download your BPA1 Form directly from the CoreTax portal:
https://www.pajak.go.id/en/core-system-tax-administration

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2. Your Responsibility for Filing Your Annual Tax Return

Employees are responsible for filing their **own individual annual tax return**.

Please ensure that you:

- Review your BPA1 Form for accuracy
- Make adjustments if you have **additional income** outside the Company
- Include income from freelance work, investments, or other sources
- Settle any **tax underpayment** on or before **31 March 2026**

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3. For Employees Who Joined or Resigned Mid-Year

If you joined or left TOKU during 2025, you may need to consolidate:

- Total income from all employers
- Total taxes withheld across the year

Any resulting **tax underpayment** must also be paid **on or before 31 March 2026**.

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4. Filing Deadline

Once all adjustments are completed, please submit your **Individual Tax Filing via CoreTax** no later than:
🗓️ **31 March 2026**

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5. Employee Checklist

To help you stay on track, here's a quick summary of what you need to do:

☐ Download your BPA1 Form from CoreTax
☐ Review all income and tax details
☐ Combine income from previous employers if applicable
☐ Calculate and settle any tax underpayment
☐ File your annual tax return via CoreTax by **31 March 2026**