

The Effect of Coretax System Services on Taxpayer Compliance

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ABSTRACT

This study aims to determine the effect of Coretax system services on taxpayer compliance. The population in this study were taxpayers in the Jakarta area, totalling 50 respondents. The sampling method used is purposive sampling, namely sample selection based on certain criteria relevant to the research objectives, namely taxpayers who have used the Coretax system service in the DKI Jakarta area. The data analysis used in this research is simple regression with the help of the SPSS version 24.00 programme. Based on the results of the study, it can be concluded that the Coretax system service has a significant effect on taxpayer compliance in DKI Jakarta, which shows that the better the quality of digital services provided, the higher the level of taxpayer compliance.



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INTRODUCTION

The widespread surge of digital transformation over the past decade has significantly reshaped various sectors, including the national tax administration landscape. The Directorate General of Taxes (DGT) has demonstrated a firm commitment to embracing information technology to create a more streamlined and responsive tax system (Rahman et al., 2023). A tangible manifestation of this digital reform is the launch of *CoreTax*, a centralized digital infrastructure that unifies and simplifies all tax administration processes under a single, integrated platform. This system lies at the heart of the Tax Administration Core System Project (*PSIAP*), a national initiative aimed at fostering efficiency, transparency, and time-saving processes in tax operations. Its legal foundation was established through Presidential Regulation No. 40 of 2018, positioning Coretax as a strategic instrument to strengthen Indonesia's fiscal system and expand its revenue base. The platform is envisioned to offer taxpayers a faster, more accessible, and fully connected digital experience (Wala & Tesalonika, 2024).

Prior to the introduction of this system, tax reporting and payment processes were often complex and fragmented. Taxpayers, especially business entities, had to navigate through four different platforms Web e-Faktur, e-Faktur Application, DJP Online, and e-Nofa Web each operating in isolation and lacking proper integration. This disjointed structure not only prolonged administrative procedures but also increased the likelihood of repetitive errors and technical mishaps. The e-Faktur web service, for instance, was frequently plagued by technical disruptions with lengthy recovery times. This inefficiency served as a major justification for developing CoreTax, a unified system designed to centralize and simplify the entire process.

Presidential Regulation No. 40/2018 explicitly outlines Coretax as a key component of Indonesia's new digital tax infrastructure, designed to holistically support the DGT's functions. The reform is not limited to technological upgrades; it also involves organizational restructuring, capacity building for tax officials, regulatory modernization, and more accurate data integration. The broader goal is to build a tax authority that can operate dynamically across sectors, enhance inter-institutional collaboration, and foster a compliance-driven culture among taxpayers (Rachman & Alaydrus, 2025).

Nonetheless, the early stages of Coretax deployment revealed significant technical setbacks. Reports from *Tempo* highlighted issues ranging from sluggish system access due to unstable servers

to malfunctioning facial recognition features. Users frequently reported problems such as missing billing codes, unsynchronized tax data, incomplete document displays, and upload errors for XML invoices. Many also failed to receive their Tax Exemption Certificates (SKB) despite submitting annual tax returns, and struggled with digital signatures due to faulty authorization codes (Puspita, 2025). These accumulated issues have caused considerable delays in tax obligation fulfillment, affecting both individuals and corporate taxpayers.

The tax community's dissatisfaction quickly surfaced. The Chairman of the Indonesian Tax Consultants Association (IKPI), Vaudy Strawworld, publicly voiced widespread frustration among consultants and clients, urging the DGT to reassess and overhaul the system. What was once hoped to be a solution has, for many, become another administrative burden unreliable features, slow access, and inconsistent data have damaged user confidence (Hariani, 2025). This gap between the envisioned benefits and real-world application reveals the urgent need for critical assessment.

In this context, it becomes imperative to evaluate whether Coretax has genuinely influenced tax compliance behavior. While the system represents a significant step toward digital modernization, its success hinges on stability, usability, and public trust. A well-functioning platform can accelerate reporting, improve user experience, and strengthen voluntary compliance. As Khodijah et al. (2021) emphasize, service quality from tax authorities strongly correlates with taxpayer compliance; professional and user-friendly services foster trust and encourage lawful behavior. Conversely, poorly functioning systems risk diminishing taxpayer motivation to comply. Aishy et al. (2024) also note that accessible services help alleviate both psychological and technical barriers faced by taxpayers.

Thus, user perception and experience serve as a critical benchmark for evaluating Coretax effectiveness. If the system increases administrative complexity and user frustration, the intended modernization effort may ultimately fall short. This underscores the importance of empirical research to explore how service quality within Coretax impacts taxpayer compliance. Insights gained from such studies can guide the DGT in refining policies and addressing structural flaws. Previous research such as studies by Syafira & Nasution (2021) and Jaeng & Yadnyana (2024) affirm a significant positive relationship between service quality and tax compliance. However, conflicting results from Nugraha & Febriansyah (2024) and Siahaan & Halimatusyadiah (2019) suggest the need for deeper exploration. In response to this discrepancy, the current study is titled: "The Influence of Coretax System Services on Taxpayer Compliance".

LITERATURE REVIEW

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) serves as a conceptual framework that seeks to explain the underlying motivations and readiness of individuals in integrating information technology into their routines. Introduced by Davis in 1986 as an extension of the Theory of Reasoned Action (TRA) originally formulated by Fishbein and Ajzen in 1975 this model emphasizes that a person's intention to use a particular technology hinges on two primary beliefs: the perceived usefulness of the technology and its perceived ease of use (Davis, 1989). Benggu & Damayanti (2024) highlight TAM as a reliable tool for evaluating user acceptance of IT-based systems. Likewise, Juniarto (2024) reinforces TAM's prominence in research exploring user behavior within digital environments. Numerous empirical studies have validated TAM as a key instrument in decoding adoption patterns of information systems across multiple industries and sectors.

Taxpayer Compliance

Tax compliance refers to the proactive commitment of taxpayers in fulfilling their fiscal obligations in accordance with legal and regulatory frameworks. According to Fischer et al. (1992), tax compliance is not a random occurrence; rather, it is influenced by various determinants such as understanding of tax laws, perception of fairness within the tax system, and the ease of navigating administrative tax procedures. In the Indonesian context, low levels of tax awareness coupled with complex regulations remain persistent barriers to improved compliance (Reinganum & Wilde, 1985; Purnomo et al., 2025). Sari et al. (2022) assert that compliance can be observed through behavioral indicators such as timely submission of tax returns, accuracy in tax payments, and an awareness of penalties associated with non-compliance. Thus, compliance is not merely administrative it also reflects the fiscal integrity and ethical stance of taxpayers toward the state.

Service Quality

In the realm of taxation, service quality reflects the extent to which tax authorities can deliver prompt, professional, and expectation-aligned services to taxpayers. As stated by Listyaningsih & Hoyriyah (2024), service quality is measured through alignment between service execution and established procedural standards. Here, tax officers act as key facilitators responsible for ensuring that all service processes are carried out with transparency, effectiveness, and precision. Ratulia & Halimatusyadiah (2024) note that high-quality service is characterized by the speed and accuracy in resolving taxpayer issues, as well as staff proficiency in adapting procedures to taxpayers' needs. Kotler & Keller (2016) further emphasize that excellent public service must generate user satisfaction, be delivered with professional ethics, and adhere strictly to lawful regulatory frameworks. Therefore, the quality of tax services is not only determined by systems and technology, but also by the competence and integrity of the personnel delivering them, which collectively shape institutional credibility and public trust.

From the previous theoretical description, the research model is presented as below:

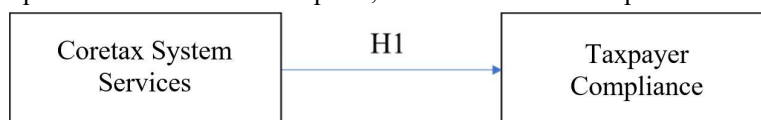


Figure 1. Framework of Thought

The hypotheses proposed in the study include:

H1: Coretax system services affect taxpayer compliance

RESEARCH METHODS

This study employed a quantitative methodology with a causal-explanatory design, aiming to investigate and delineate the cause-and-effect relationship between two principal constructs (Cooper & Schindler, 2017). Specifically, it examines how taxpayers' perceptions of the Coretax system's service quality influence their fiscal compliance behavior. The operational definitions and measurement indicators of each variable are systematically presented in Table 1.

Table 1. Measurement of Research Variables

Variable	Dimensions	In Item	Scale
Coretax System Services (Mumtaza dan Millanyani, 2023)	Tangibles	1, 2	Likert Scale
	Reliability	3, 4	
	Responsiveness	5, 6	
	Assurance	7, 8	
	Empathy	9, 10	
Taxpayer Compliance (Irsan (2025))	Compliance with registration	1, 2	Likert Scale
	Compliance in the calculation and payment of tax payable	3, 4	
	Compliance in payment of tax arrears	5, 6	
	Compliance to re-submit notification letter	7, 8	

Data were collected through an online survey distributed via Google Forms. The primary data set was composed of 50 individual taxpayers residing in the Special Capital Region of Jakarta. A purposive sampling technique was utilized to ensure that only respondents who had firsthand experience with the Coretax system were included in the study. For data analysis, simple linear regression was applied using SPSS software version 24.0. Prior to hypothesis testing, several preliminary diagnostic tests were conducted to verify the appropriateness of the measurement tools. These included: (1) validity testing to assess whether the items accurately reflected their theoretical constructs, (2) reliability testing to ensure internal consistency, and (3) classical assumption testing to confirm the suitability of the regression model and the absence of statistical bias.

RESULTS AND DISCUSSION

Instrument Calibration

Prior to hypothesis testing and regression analysis, the research instruments underwent rigorous evaluation to ensure methodological soundness. This included assessment of theoretical validity, reliability, and fulfillment of regression assumptions. The full results of the validity tests are summarized in the following table.

Table 2. Validity Test Results

Variable	Indicator	r-count	r-table	Conclusion
Coretax System Services	KP1	0,833	0,273	Valid
	KP2	0,833	0,273	Valid
	KP3	0,878	0,273	Valid
	KP4	0,781	0,273	Valid
	KP5	0,722	0,273	Valid
	KP6	0,716	0,273	Valid
	KP7	0,804	0,273	Valid
	KP8	0,815	0,273	Valid
	KP9	0,675	0,273	Valid
	KP10	0,832	0,273	Valid
Taxpayer Compliance	KWP1	0,713	0,273	Valid
	KWP2	0,751	0,273	Valid
	KWP3	0,739	0,273	Valid
	KWP4	0,622	0,273	Valid
	KWP5	0,778	0,273	Valid
	KWP6	0,726	0,273	Valid
	KWP7	0,751	0,273	Valid
	KWP8	0,809	0,273	Valid

Source: Results of Data Processing with SPSS 24 (2025)

The results show that all item statements under the variables “Coretax service quality” and “taxpayer compliance” yielded r-count values exceeding the r-table threshold, indicating that every item was valid. Reliability testing was conducted using Cronbach’s Alpha.

Table 3. Reliability Test Results

Variabel	Cronbach's Alpha
Service Quality	0,931
Taxpayer Compliance	0,877

Source: Results of Data Processing with SPSS 24 (2025)

Since all Cronbach’s Alpha values exceed the 0.60 threshold, it can be concluded that the instrument for each variable demonstrates strong internal reliability.

Classical Assumption Test

Classical assumption tests were carried out to ensure the linear regression model met the required statistical criteria. The following table shows the results of the normality test:

Table 4. Normality Test Results

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,51551222
	Most Extreme Differences	Absolute
	Positive	,070
	Negative	-,092
Test Statistic		,092
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: SPSS Output, 2025

The p-value exceeds the 0.05 significance level, indicating that the data are normally distributed. Next, the multicollinearity test results are as follows:

Tabel 5. Multicollinearity Test Results

Variable	Tolerance	VIF
Coretax System Services	1,000	1,000

Source: Results of Data Processing with SPSS 24 (2025)

Tolerance values > 0.1 and VIF < 10 confirm the absence of multicollinearity issues.

Tabel 6. Heterocedasticity Test Results

Variable	Sig.
Coretax System Services	0,970

Source: Results of Data Processing with SPSS 24 (2025)

Since the significance value exceeds 0.05, the model is free from heteroskedasticity.

Simple Linear Regression Analysis

This test was conducted to determine the influence of the independent variable (X) on the dependent variable (Y). The regression output is presented below:

Table 7. Simple Linear Regression Output

Variabel	B	T	Sig.
C	4,854	2,101	,041
T_KP	,657	11,182	,000

Source: Results of Data Processing with SPSS 24 (2025)

Regression Equation:

$$KWP = 4,854 + 0,657 KP + \varepsilon$$

Information:

C : constant

KWP : Taxpayer Compliance

KP : Coretax System Services

e : error

Hypothesis Test

Determination Analysis (R²)

This test was used to assess the proportion of variance in taxpayer compliance explained by service quality.

Table 8. R-Square Test Results

R	R Square	Adjusted R Square	Std. Error of the Estimate
,850 ^a	,723	,717	2,54158

Source: Results of Data Processing with SPSS 24 (2025)

The model explains 72.3% of the variation in taxpayer compliance, with the remaining 27.7% influenced by other factors not captured in the model.

T-test (Partial Test)

The t-test assesses whether the independent variable exerts a statistically significant effect on the dependent variable.

Table 9. t-Test Results

Variable Relationship	B	Sig.	Results
KP → KWP	0,657	0,000	Affected, H1 accepted

Source: Results of Data Processing with SPSS 24 (2025)

Given that the significance level is below 0.05, it is concluded that the Coretax system's service quality has a significant positive impact on taxpayer compliance.

Discussion

Impact of Service Quality on Taxpayer Compliance

The findings confirm that the Coretax system's service quality significantly influences the compliance behavior of taxpayers in Jakarta. This suggests that improvements in service accessibility, efficiency, transparency, and system stability can enhance users' overall experience, encouraging them to meet their tax obligations without hesitation. When taxpayers perceive that the system eases the reporting and payment process, they are more likely to trust the tax authority and comply willingly. This observation aligns with Sulistyorini (2019), who stated that fast, precise, and responsive service builds taxpayer trust and satisfaction, leading to greater voluntary compliance. Therefore, service quality acts not only as an operational function but also as a psychological driver in shaping taxpayer behavior. The present findings are also consistent with Syafira & Nasution (2021), who found a significant positive relationship between tax service quality and taxpayer compliance. A similar conclusion was drawn by Jaeng & Yadnyana (2024), reinforcing the notion that service excellence is a critical factor in driving long-term compliance among taxpayers.

CONCLUSION

Based on the results of the study, it can be concluded that Coretax system services have a significant effect on taxpayer compliance in DKI Jakarta, which indicates that the better the quality of digital services provided, the higher the level of taxpayer compliance. However, this study has limitations because it was only conducted in the DKI Jakarta area and does not consider other factors such as digital literacy, risk perception, or the socio-economic conditions of taxpayers that may also affect compliance. Therefore, it is recommended that the Directorate General of Taxes continue to improve the Coretax system through increased accessibility, system reliability, and equitable education to all taxpayers, so that digital transformation in tax services really has an optimal and inclusive impact. Future research is also recommended to use other more diverse samples as research subjects. In addition, it is recommended to use other research variables that are thought to have an effect on taxpayer compliance, which can provide a more comprehensive picture of the factors that shape taxpayer compliance.

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