



Department of Digital Business

**Journal of Artificial Intelligence and Digital Business (RIGGS)**

Homepage: <https://journal.ilmudata.co.id/index.php/RIGGS>

Vol. 5 No. 1 (2026) pp: 4144-4151

P-ISSN: 2963-9298, e-ISSN: 2963-914X

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## Tax Administration Transformation through The Implementation of Coretax DJP in 2025

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### **Abstract**

*This study analyzes the transformation of tax administration through the implementation of the Core Tax Administration System (Coretax DJP) in Indonesia in 2025. The reform aims to integrate tax administration processes, improve service quality, and enhance administrative efficiency through digital transformation aligned with modern public sector governance. A quantitative research approach was employed using primary data collected from 125 community respondents who interact with tax administration services. Data were gathered through a structured questionnaire measured on a Likert scale and analyzed using SPSS version 25. Descriptive and inferential statistical analyses were conducted to examine perceptions of efficiency, ease of use, service quality, transparency, and overall satisfaction with Coretax DJP as a digital tax platform. The results indicate that the implementation of Coretax DJP has a positive and significant impact on tax administration transformation by simplifying processes and improving user experience. Perceived efficiency, service quality, ease of use, and transparency significantly influence overall user satisfaction, with efficiency emerging as the most dominant factor affecting public perceptions. The integrated digital system enables faster processing, better data management, and improved communication between taxpayers and tax authorities, contributing to increased trust in tax services. These findings provide empirical evidence that digital tax system integration can strengthen public sector performance and taxpayer engagement, while also highlighting the importance of continuous system refinement, digital literacy support, and responsive service mechanisms to ensure the sustainability and long-term effectiveness of tax administration reforms in Indonesia.*

*Keywords: Tax Administration, Digital Transformation, Coretax DJP, Public Sector Reform, Taxpayer Perception*

### **1. Introduction**

The transformation of tax administration has become a strategic priority for governments worldwide as they seek to improve revenue collection, enhance transparency, and increase taxpayer compliance in an increasingly digital economy. Rapid advances in information and communication technology, coupled with rising public expectations for efficient and accessible public services, have encouraged tax authorities to move away from fragmented, manual, and paper-based systems toward integrated digital platforms [1], [2]. In this context, tax administration reform is no longer limited to regulatory adjustments but increasingly involves systemic technological transformation that reshapes how tax authorities interact with taxpayers, process data, and manage compliance [3], [4].

Digital transformation in tax administration also reflects broader public sector modernization efforts aimed at strengthening governance, accountability, and service delivery. By integrating digital platforms, tax authorities can streamline administrative procedures, reduce processing time, minimize human error, and enhance data accuracy through real-time information systems. Moreover, the adoption of digital tax systems enables more transparent interactions between taxpayers and government institutions, supporting evidence-based decision making and improving institutional trust. As governments face increasing fiscal pressures and complex economic activities, the implementation of integrated digital solutions has become a critical strategy to ensure sustainable and adaptive tax administration frameworks.

In Indonesia, the need for comprehensive tax administration reform has been driven by several persistent challenges, including administrative inefficiency, data inconsistency across tax functions, limited real-time monitoring capabilities, and varying levels of taxpayer trust in the tax system [3], [5]. Although previous modernization initiatives introduced electronic filing, electronic payment, and online tax services, these systems were often developed separately and operated in silos. As a result, the tax authority continued to face difficulties in data integration, risk-based supervision, and end-to-end service delivery. These limitations highlighted the

necessity of a core system that could unify tax administration processes within a single, integrated digital architecture.

Furthermore, the growing complexity of economic activities, including the expansion of digital transactions and cross-border business models, has intensified the urgency for a more adaptive and integrated tax administration system. Fragmented platforms not only slow down administrative processes but also limit the ability of tax authorities to conduct comprehensive data analysis and respond quickly to compliance risks. By developing a unified core system, the government aims to improve data interoperability, strengthen monitoring capabilities, and create a more seamless user experience for taxpayers. Such integration is expected to support more accurate decision-making, enhance transparency, and foster greater public confidence in Indonesia's tax administration framework.

To address these challenges, the Directorate General of Taxes introduced the Core Tax Administration System (Coretax DJP), which began implementation in 2025. Coretax DJP is designed as a comprehensive digital backbone that integrates taxpayer registration, reporting, payment, audit, and supervision into a unified platform. Through this system, tax administration is expected to become more efficient, accurate, and transparent, while also providing better service quality and ease of use for taxpayers. The implementation of Coretax DJP represents a fundamental shift from partial digitalization toward full digital transformation of tax administration.

The introduction of Coretax DJP also reflects Indonesia's commitment to aligning its tax administration practices with global standards of digital governance and modern public sector management. By leveraging advanced data integration, automation, and real-time processing capabilities, the system is expected to reduce administrative burdens, improve compliance monitoring, and enhance the overall effectiveness of tax services. Moreover, Coretax DJP aims to create a more user-centered experience by simplifying procedures and providing accessible digital interfaces that support taxpayers in fulfilling their obligations more efficiently. This transition marks an important milestone in Indonesia's effort to build a more adaptive, transparent, and technology-driven tax administration ecosystem.

From a public administration and governance perspective, the implementation of Coretax DJP is expected to generate multiple benefits. For tax authorities, integrated data and automated processes can improve administrative control, reduce operational costs, and strengthen compliance risk management. For taxpayers, a single, user-friendly system can reduce compliance burdens, minimize errors, and improve perceptions of fairness and trust in the tax system. However, the success of such a large-scale digital transformation is not automatic. It depends on user acceptance, system usability, digital literacy, and the ability of institutions to manage organizational and technological change effectively.

In addition, the implementation of large-scale digital systems such as Coretax DJP requires continuous evaluation and adaptive management to ensure that technological innovation aligns with user needs and institutional capacities. Challenges related to system integration, cybersecurity, data privacy, and change management must be carefully addressed to prevent resistance and maintain public confidence. Effective communication strategies, ongoing training programs, and responsive technical support are essential to facilitate smooth adoption among taxpayers and tax officials. By prioritizing user-centered design and institutional readiness, the transformation of tax administration can deliver sustainable improvements in governance, service quality, and overall tax system performance.

Despite the strategic importance of Coretax DJP, empirical evidence on its impact from the taxpayer or broader community perspective remains limited, particularly in the early stages of its implementation, as most existing discussions tend to emphasize policy objectives and technical design rather than providing quantitative assessments of user perceptions regarding efficiency, service quality, transparency, and overall tax administration performance. Addressing this gap, this study examines the transformation of tax administration through the implementation of Coretax DJP in 2025 using a quantitative approach by analyzing data collected from community respondents through a Likert-scale questionnaire and processed using SPSS version 25, with the aim of generating empirical insights into how Coretax DJP influences public perceptions of tax administration performance. The findings are expected to enrich the literature on digital transformation in the public sector while offering practical implications for policymakers in enhancing public acceptance, satisfaction, and the long-term effectiveness of technology-driven tax administration reforms in Indonesia.

Furthermore, understanding public perceptions of digital tax systems is essential for ensuring that technological reforms translate into meaningful improvements in governance outcomes. By capturing the experiences and evaluations of users, this study provides insights into how digital transformation initiatives influence trust, accessibility, and service satisfaction within the tax administration context. The results can serve as a foundation

for future research that explores behavioral responses to digital public services and offers guidance for refining system design, strengthening user support mechanisms, and developing more inclusive strategies that accommodate diverse levels of digital literacy among taxpayers in Indonesia.

## 2. Literature Review

### 2.1 Tax Administration and Public Sector Reform

Tax administration is a central component of public financial management, as it determines the government's capacity to mobilize domestic revenue in an effective and sustainable manner, with classical public finance theory emphasizing that an effective tax system should ensure efficiency, equity, simplicity, and certainty in tax collection; however, in practice, many tax authorities—particularly in developing countries—continue to face structural challenges such as complex procedures, weak enforcement mechanisms, fragmented information systems, and limited administrative capacity, which often lead to high compliance costs for taxpayers and suboptimal revenue performance [6], [7]. Building on this context, public sector reform literature underscores that tax administration reform extends beyond technical adjustments and represents a broader institutional transformation involving organizational structures, human resources, governance arrangements, and the use of technology, where New Public Management perspectives promote efficiency, performance measurement, and service orientation through the adoption of private-sector practices, while more recent approaches such as Digital-Era Governance highlight the importance of integrated information systems, data sharing, and citizen-centric services [8], [9], positioning digital transformation as a key driver of institutional effectiveness, accountability, and improved public sector performance in tax administration.

### 2.2 Digital Transformation in Tax Administration

Digital transformation in tax administration refers to the strategic use of information technology to redesign tax processes, integrate data, and improve interactions between tax authorities and taxpayers, going beyond basic digitization by reconfiguring end-to-end workflows within unified systems [5]. International evidence suggests that digital tax systems enhance administrative efficiency, reduce tax evasion, and support data-driven decision-making, while studies on e-filing, e-payment, and e-invoicing report positive impacts on taxpayer compliance and satisfaction through reduced processing time, fewer errors, and greater convenience. On the administrative side, automation and data integration strengthen monitoring and risk management; however, challenges such as high implementation costs, cybersecurity risks, resistance to change, and unequal digital access remain critical factors that can affect the effectiveness of digital tax reforms.

### 2.3 Core Tax Administration Systems

A Core Tax Administration System (CTAS) is an integrated digital platform that functions as the backbone of tax administration by consolidating key processes—such as registration, filing, payment, audit, enforcement, and taxpayer services—into a single system supported by a unified database, and its adoption has been widely promoted by international organizations as a best practice for modern tax administration due to its ability to enable end-to-end process integration and advanced compliance management [10]. Empirical evidence from various countries shows that CTAS implementation can improve administrative performance by enhancing data accuracy, reducing duplication, and facilitating risk-based compliance approaches, while also strengthening transparency and accountability through standardized procedures and audit trails; however, the literature emphasizes that the effectiveness of CTAS depends on factors such as system design [10], [11], user training, change management, and alignment with legal and institutional frameworks, as inadequate preparation and stakeholder engagement may lead to delays, cost overruns, or limited system utilization.

### 2.4 Coretax DJP and Tax Administration Modernization in Indonesia

In Indonesia, tax administration modernization has progressed through the gradual introduction of electronic services such as e-registration, e-filing, and e-billing, which improved certain administrative functions but were developed as separate applications, resulting in fragmented data and limited integration across tax processes, thereby constraining comprehensive compliance analysis and seamless taxpayer services [10]. The introduction of Coretax DJP marks a significant shift toward a fully integrated tax administration system designed to unify taxpayer data and automate core processes within a single digital platform, with policy expectations centered on improving service quality, administrative efficiency, and compliance monitoring. Conceptually, Coretax DJP reflects digital-era governance principles through its emphasis on system integration, data-driven decision-making, and user-oriented services; however, as a relatively new initiative, empirical assessments of its implementation outcomes—particularly from the taxpayer or community perspective—remain limited, highlighting a gap in the existing literature.

## **2.5 Research Gap and Conceptual Framework**

Based on the reviewed literature, digital transformation and core tax systems are widely recognized for their potential to enhance tax administration performance; however, most existing studies emphasize system design, policy objectives, or administrative outcomes, with limited empirical evidence based on user evaluations, particularly during early stages of implementation. In the Indonesian context, quantitative research on Coretax DJP remains scarce, especially studies that capture community perceptions using structured measurement instruments. Addressing this gap, the present study provides a quantitative assessment of tax administration transformation through the implementation of Coretax DJP in 2025 by examining perceptions of efficiency, service quality, ease of use, and transparency, thereby contributing to the literature on digital public sector reform and offering empirical insights to support the continuous improvement of Indonesia's tax administration system.

## **3. Research Methods**

### **3.1 Research Design**

This study employs a quantitative research design to examine tax administration transformation through the implementation of the Core Tax Administration System (Coretax DJP) in 2025, as this approach enables the structured and objective measurement of community perceptions and responses, allowing for statistical analysis and limited generalization within the defined sample. The research aims to identify patterns and tendencies in respondents' perceptions regarding the effectiveness of Coretax DJP in improving tax administration and adopts a cross-sectional design, with data collected at a single point in time during the early phase of implementation, thereby capturing current user experiences and perceptions of the system.

### **3.2 Population and Sample**

The population of this study comprises community members who have experience interacting with Indonesia's tax administration system and are affected by the implementation of Coretax DJP, and due to practical and accessibility considerations, a non-probability purposive sampling technique was employed by selecting respondents based on their relevance to the research objectives, particularly their awareness of or interaction with digital tax services. A total of 125 respondents were included, which is considered sufficient for quantitative analysis using statistical software such as SPSS, allowing for reliable descriptive and inferential statistical analysis while remaining feasible for data collection.

### **3.3 Data Collection Technique**

Primary data were collected through a structured questionnaire distributed to respondents to capture perceptions of tax administration transformation following the implementation of Coretax DJP, with the instrument developed based on concepts from the literature on digital transformation, tax administration, technology acceptance, and public service quality to ensure relevance and clarity. Responses were measured using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), and the questionnaire items covered key dimensions such as perceived efficiency, ease of use, service quality, transparency, and overall satisfaction with Coretax DJP; prior to distribution, the instrument was reviewed to ensure content validity and comprehensibility.

### **3.4 Research Variables and Measurement**

This study focuses on the transformation of tax administration through the implementation of Coretax DJP, with research variables operationalized as perception-based constructs measured through respondents' evaluations of the system, including perceived administrative efficiency, perceived service quality, perceived ease of use, and perceived transparency. Each construct was measured using multiple questionnaire items to capture its underlying dimensions, thereby enhancing measurement reliability and providing a more comprehensive representation of each variable, with all items assessed using a uniform Likert scale to ensure consistency in data analysis.

### **3.5 Data Analysis Technique**

Data analysis was conducted using SPSS version 25, beginning with data screening to ensure the completeness and accuracy of responses, followed by descriptive statistics to summarize respondent characteristics and describe perception levels for each variable through mean scores and standard deviations. The quality of the measurement instrument was evaluated through validity testing using item-total correlation analysis and reliability testing using Cronbach's alpha coefficients to ensure the appropriateness and internal consistency of the questionnaire items. Subsequently, inferential statistical analyses, including correlation and regression techniques, were applied to examine relationships and effects associated with the implementation of Coretax DJP on perceived tax administration performance, with a significance level set at 5 percent.

#### 4. Results and Discussions

##### 4.1 Respondent Profile

A total of 125 questionnaires were successfully collected and analyzed, representing respondents who had direct experience interacting with digital tax administration services. The sample reflects a diverse range of users with varying levels of familiarity with online tax platforms, which allows for a more comprehensive assessment of perceptions toward the implementation of Coretax DJP. Prior to analysis, all responses were screened to ensure completeness and consistency, ensuring that the data used in this study met the required analytical standards. The respondents consisted of individuals who had engaged with digital tax processes such as reporting, payment, or administrative inquiries, enabling the study to capture practical user experiences rather than purely theoretical perceptions. Table 1 presents the general characteristics of respondents, including demographic information and usage background, which provide contextual insight into how different user groups perceive the transformation of tax administration through the Coretax DJP system.

Table 1. Respondent Characteristics (n = 125)

Category	Description	Frequency	Percentage (%)
Gender	Male	68	54.4
	Female	57	45.6
Age	< 25 years	18	14.4
	25–35 years	49	39.2
	36–45 years	38	30.4
	> 45 years	20	16.0
Tax Experience	< 3 years	27	21.6
	3–5 years	46	36.8
	> 5 years	52	41.6

Table 1 shows that the respondents are relatively well balanced by gender, with males accounting for 54.4 percent and females 45.6 percent, indicating that perceptions of Coretax DJP were captured from both groups in a fairly proportional manner. In terms of age, the majority of respondents are within the productive working-age range of 25–35 years (39.2 percent) and 36–45 years (30.4 percent), suggesting that most participants are actively engaged in economic activities and likely have regular interactions with the tax system. Furthermore, more than three-quarters of the respondents have over three years of tax experience, with 41.6 percent reporting more than five years, indicating that the sample largely consists of individuals with sufficient exposure to tax administration processes, which strengthens the relevance and credibility of their perceptions regarding the implementation of Coretax DJP.

##### 4.2 Descriptive Statistics

Descriptive analysis was conducted to examine respondents' perceptions of Coretax DJP implementation by summarizing the distribution of responses across each research variable. This analysis aimed to provide an overview of how the community evaluates key aspects of the system, including efficiency, ease of use, service quality, transparency, and overall satisfaction. Statistical indicators such as mean scores, standard deviations, and response frequency distributions were used to identify general trends and levels of agreement among respondents. Through this approach, the study was able to capture initial insights into user experiences and highlight which dimensions of Coretax DJP are perceived most positively, thereby offering a foundational understanding before proceeding to further inferential statistical analysis.

Table 2. Descriptive Statistics of Research Variables

Variable	Items	Mean	Std. Deviation	Results
Perceived Efficiency	4	4.21	0.46	High
Ease of Use	4	4.08	0.51	High
Service Quality	4	4.15	0.48	High
Transparency	3	4.12	0.50	High
Overall Satisfaction	3	4.18	0.44	High

Table 2 indicates that respondents generally hold positive perceptions of Coretax DJP across all measured variables, as reflected by high mean scores ranging from 4.08 to 4.21. Perceived efficiency records the highest mean value (4.21), suggesting that respondents largely view the system as effective in streamlining tax administration processes, followed by overall satisfaction (4.18) and service quality (4.15), which reflect favorable assessments of the system's performance and service delivery. Transparency (4.12) and ease of use (4.08) also fall within the high category, indicating that respondents perceive Coretax DJP as relatively user-friendly and capable

of providing clear and accessible information. The relatively low standard deviation values across variables further suggest consistency in respondents' perceptions, reinforcing the conclusion that Coretax DJP is positively received in its early stage of implementation.

#### 4.3 Validity and Reliability Testing

Validity testing indicated that all questionnaire items had corrected item–total correlation values above 0.30, demonstrating acceptable validity and confirming that each indicator was able to measure the intended research construct accurately. These results suggest that the questionnaire items were conceptually aligned with the variables being examined, including efficiency, ease of use, service quality, transparency, and overall satisfaction. Furthermore, reliability testing using Cronbach's alpha, as presented in Table 3, confirmed the internal consistency of the measurement instrument, with alpha coefficients exceeding the commonly accepted threshold, indicating stable and dependable responses across items. The combination of strong validity and reliability results ensures that the data collected are suitable for further statistical analysis, particularly for regression testing and hypothesis evaluation related to the implementation of Coretax DJP in transforming tax administration.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Interpretation
Perceived Efficiency	0.842	Reliable
Ease of Use	0.856	Reliable
Service Quality	0.834	Reliable
Transparency	0.821	Reliable
Overall Satisfaction	0.847	Reliable

Table 3 shows that all research variables exhibit strong internal consistency, with Cronbach's alpha values ranging from 0.821 to 0.856, exceeding the commonly accepted reliability threshold of 0.70. Ease of use records the highest reliability coefficient (0.856), followed by overall satisfaction (0.847) and perceived efficiency (0.842), indicating that the measurement items consistently capture respondents' perceptions across these constructs. Service quality and transparency also demonstrate reliable measurement, suggesting that the questionnaire instrument is dependable for analyzing perceptions of Coretax DJP and supporting subsequent inferential analysis.

#### 4.4 Regression Analysis

To examine the effect of Coretax DJP implementation on tax administration transformation, multiple regression analysis was conducted with overall satisfaction as the dependent variable. This analytical approach was chosen to evaluate the simultaneous influence of several independent variables, including perceived efficiency, ease of use, service quality, and transparency, on users' overall evaluations of the system. Prior to regression testing, the data were subjected to validity and reliability assessments to ensure measurement consistency, followed by classical assumption tests such as normality, multicollinearity, and heteroscedasticity to confirm the suitability of the model. The regression results provide a comprehensive understanding of how different dimensions of digital tax administration contribute to user satisfaction, allowing the study to identify the most dominant factors shaping community perceptions of Coretax DJP and its role in supporting tax administration transformation.

Table 4. Regression Analysis Results

Independent Variable	Beta ( $\beta$ )	t-value	Sig.
Perceived Efficiency	0.312	3.846	0.000
Ease of Use	0.274	3.292	0.001
Service Quality	0.295	3.565	0.001
Transparency	0.241	2.987	0.003
R <sup>2</sup>	0.618		
F-value	48.211		0.000

Table 4 indicates that all independent variables have a positive and statistically significant effect on overall satisfaction with Coretax DJP, as evidenced by significance values below 0.05. Perceived efficiency shows the strongest influence ( $\beta = 0.312$ ,  $p < 0.001$ ), suggesting that improvements in administrative efficiency play a key role in shaping user satisfaction, followed by service quality ( $\beta = 0.295$ ) and ease of use ( $\beta = 0.274$ ), both of which also exert substantial positive effects. Transparency, while having the smallest coefficient ( $\beta = 0.241$ ), remains a significant predictor, indicating that clear and open tax administration processes contribute meaningfully to user perceptions. The model explains 61.8 percent of the variance in overall satisfaction ( $R^2 = 0.618$ ), and the significant F-value (48.211;  $p < 0.001$ ) confirms that the regression model is statistically robust in explaining the combined effects of the independent variables on perceptions of Coretax DJP.

#### 4.5 Discussion

The results indicate that the implementation of Coretax DJP has a significant and positive impact on tax administration transformation from the community perspective. The high mean scores across all variables suggest that respondents generally perceive Coretax DJP as an effective digital reform that improves administrative efficiency, service quality, ease of use, and transparency. These findings are consistent with the digital transformation literature [10], which emphasizes that integrated core systems play a central role in streamlining administrative processes and enhancing overall user experience in public sector services.

Moreover, the positive perception of Coretax DJP reflects the growing acceptance of digital public services among the community, particularly when technological innovations are aligned with user needs and service accessibility. The integration of multiple tax functions into a single platform reduces procedural complexity and allows users to complete administrative tasks more efficiently, which can strengthen public trust in government institutions. These results suggest that successful digital transformation in tax administration depends not only on technological capability but also on the ability to deliver tangible improvements in service quality, responsiveness, and transparency that are directly experienced by taxpayers.

Perceived efficiency emerges as the most influential factor affecting overall satisfaction, indicating that respondents particularly value faster processing, reduced errors, and improved data integration facilitated by Coretax DJP. This result supports prior empirical studies on core tax administration systems that identify efficiency gains as a primary outcome of system integration [2], [12]. In addition, service quality and ease of use also show strong and significant effects, highlighting that intuitive system design and responsive digital services are essential determinants of user satisfaction and acceptance in technology-driven tax reforms.

Furthermore, the strong influence of efficiency, service quality, and ease of use suggests that user-centered design principles should remain a priority in the continuous development of Coretax DJP. Digital systems that are easy to navigate, supported by clear guidance and responsive technical assistance, can reduce user frustration and encourage consistent utilization of online tax services [13], [14]. As digital transformation initiatives expand, maintaining a balance between advanced technological features and practical usability becomes crucial to ensure that taxpayers from diverse backgrounds and levels of digital literacy can fully benefit from the system [15], thereby sustaining long-term satisfaction and trust in tax administration services.

The significant effect of transparency further underscores the importance of clear procedures and accessible information in strengthening public trust in tax authorities. Although its influence is slightly lower compared to efficiency and service-related variables, transparency remains a critical component of digital-era governance and public sector accountability. Overall, the findings suggest that Coretax DJP represents a meaningful step toward a modern, integrated, and technology-driven tax administration system in Indonesia, while also pointing to the need for continuous system refinement, user education, and support mechanisms to ensure its long-term effectiveness and sustainability.

In addition, strengthening transparency through digital platforms can foster a more collaborative relationship between taxpayers and tax authorities by providing clearer access to information, real-time updates, and standardized procedures. Transparent systems not only reduce uncertainty and potential misunderstandings but also encourage voluntary compliance by reinforcing perceptions of fairness and accountability. As Coretax DJP continues to evolve, integrating feedback mechanisms and improving communication channels will be essential to ensure that transparency initiatives translate into higher levels of public engagement, trust, and sustained participation in Indonesia's digital tax ecosystem.

#### 5. Conclusion

This study provides empirical evidence on tax administration transformation through the implementation of Coretax DJP in Indonesia in 2025, based on quantitative data from 125 community respondents, showing that the system is positively perceived in terms of administrative efficiency, ease of use, service quality, and transparency, all of which significantly contribute to overall user satisfaction and indicate that integrating tax administration processes into a single digital platform enhances public service effectiveness. Perceived efficiency emerges as the most influential factor, underscoring the importance of faster processes, accurate data management, and streamlined procedures in digital tax systems, while service quality and ease of use highlight the need for user-friendly design and responsive services alongside technological advancement. Transparency further reinforces public trust by ensuring clear and accessible tax procedures, and overall, the findings suggest that Coretax DJP represents a substantial step toward modernizing Indonesia's tax administration, although continuous system

development, user education, and institutional readiness remain essential to sustain long-term digital transformation in the tax sector.

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