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Individual Taxpayers Perceptions of the Implementation of the Digital Tax Administration System through (Coretax) in Supporting Tax Compliance: A Case Study in Merauke Regency, Indonesia

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ABSTRACT

This study aims to analyze individual taxpayers' perceptions regarding the implementation of Coretax. This study uses a descriptive qualitative research approach. The informants in this study were 10 individual taxpayers. The sampling technique used *propositional sampling* with the criteria being individual taxpayers who have a Taxpayer Identification Number (NPWP) and individual taxpayers who use the Coretax application. Data collection techniques used interviews, observation, and documentation. Data analysis used data reduction, data presentation, and conclusion drawing techniques. The results of the study indicate that individual taxpayers have a positive perception of the implementation of Coretax, this system is able to provide easy access to tax services can increase taxpayer awareness, improve administrative efficiency, and is able to assist taxpayers in fulfilling their tax obligations. In addition, Coretax is also considered to support increased taxpayer compliance through ease of reporting and access to more integrated tax information. compliance in Merauke Regency.

Keywords: Coretax; Taxpayer Perception; Tax Compliance; Tax Digitalization; Individual Taxpayers

INTRODUCTION

Taxes have an important role in supporting the sustainability of state administration and are one of the sources of income for the state which plays a role in supporting national development financing, The level of tax compliance is an important aspect in the success of the tax system. The level of compliance of taxpayers in Indonesia still fluctuates from time to time. The Dindonesia Taxpayer Compliance Level in April 2026 will reach 12.3 million, still within the target of 15.2 million taxpayers. The ratio of formal compliance of taxpayers is still fluctuating with a focus on increasing through the tax coretax application. The development of digital technology has brought major changes in the tax administration system in Indonesia. The Directorate General of Taxes (DGT) is carrying out digital transformation through the implementation of *the Coretax Administration System* or Coretax as part of national tax reform. This system aims to improve the effectiveness of tax services, data integration, transparency, and increase taxpayer compliance. The implementation of coretax in Indonesia still faces various technical obstacles such as system disruptions, login difficulties and public complaints. Nevertheless, the government stated that the implementation of the core tax began to have a positive impact on the effectiveness of administration and tax revenue nationally. *The Coretax Administration System* or Coretax is here to replace various tax systems that previously ran separately. Through this system, all tax administration from taxpayer registration, reporting and supervision payments, to tax data management can be carried out in an integrated manner in one platform. The implementation of coretax is expected to be able to provide convenience for taxpayers which will have an impact on taxpayer compliance through faster, easier and more accessible services.

However, the phenomenon that occurred at the beginning of the implementation of coretax shows that not all taxpayers can immediately adapt to the new system. As one of the districts in South Papua Province with a large area and diverse geographical conditions, the implementation of digital-based tax services faces its own challenges. Some taxpayers are used to using digital services to fulfill their tax obligations, but others still need to adjust to the new system implemented by the Directorate General of Taxes. In addition, the quality of different internet access in several areas in Merauke Regency can affect the experience of taxpayers in accessing Coretax services.

Based on the results of interviews on the phenomenon that is developing in the community, there are still individual taxpayers in Merauke Regency who do not fully understand the use of Coretax. Some taxpayers consider the system to provide convenience because various tax services can be done online without having to come to the tax office. However, there are taxpayers who find it difficult to use the system due to a lack of understanding of technology, changes in the appearance of services, and technical obstacles that occur during the use process. These differences in experience show that there is a difference in taxpayers' perception of the implementation of Coretax. On the other hand, the level of taxpayer compliance is still an important concern for the government. Taxpayer compliance is not only influenced by the factor of tax knowledge and awareness of paying taxes, but also by the quality of services provided by the tax authorities. The implementation of Coretax as a digital innovation is expected to be able to increase taxpayer compliance through easy access to services and simplification of administrative processes. However, the success of the system is highly dependent on how taxpayers accept and view the existence of Coretax in the implementation of their tax obligations.

Previous research has researched a lot related to coretax using a quantitative approach. This research is here to examine qualitatively to see the perception of individual taxpayers towards the implementation of coretax in supporting tax compliance. This research uses a theoretical perspective *Technology Acceptance Model (TAM) submitted* (Davis, 1989) which states that this model explains that the acceptance of technology is influenced by two main factors, namely the perception of usefulness (*perceived usefulness*) and the perception of ease of use (*perceived ease of use*). Both factors will affect a person's attitude, intentions, and behavior in using a technological system. In this study, TAM is used to understand how individual taxpayers view the benefits and ease of use of the Coretax application and its effect on tax compliance. In addition to the perception of benefits and convenience, this study also looks at the various obstacles faced by taxpayers in using the system and its implications for taxpayer compliance.

Results of previous research (Barri & Hidayat, 2025) shows that tax digitalization has an effect on taxpayer compliance, this shows that the convenience of the system can increase taxpayer awareness. This is in line with the results of the research (Afiah et al., 2025) which shows that the implementation of CoreTax has an effect on taxpayer compliance. Based on this description, this study was conducted to explore in depth the perception of individual taxpayers towards the implementation of Coretax in supporting taxpayer compliance, especially in Merauke Regency.

LITERATURE REVIEW

Taxpayer Perception

Perception is an individual's way of receiving and giving meaning to information from the surrounding environment, both verbal and written. According to (Robbins & Judge, 2017) Perception is the process by which individuals organize and interpret their sensory impressions to give meaning to their environment. In this context, what is the view of taxpayers in assessing tax policies, systems and services provided by the Directorate General of Taxes.

Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) was created by (Davis, 1989) to examine the factors influencing the adoption of technology. It is a widely recognized and influential model used to explain why individuals accept or reject technological systems.*Technology Acceptance Model* (TAM) is a model that helps explain why people accept or reject the use of information technology systems. The main goal is to identify the factors that influence public acceptance of technology and understand end-user behavior. By understanding why a system is unacceptable, steps can be taken to fix any issues and improve acceptance. This model explains that the acceptance of technology is influenced by two main factors as follows:

Perceived Usefulness is the user's perception that technology can help improve work effectiveness and performance. Systems that are perceived as useful and easy to use are more likely to be accepted and integrated into daily work practices. ***Perceived Ease of Use*** is the user's perception that technology is easy to understand and use. Perceived ease of use refers to an individual's belief that using an information technology system will be easy and help make work easier.

Implementation of the Core Tax System

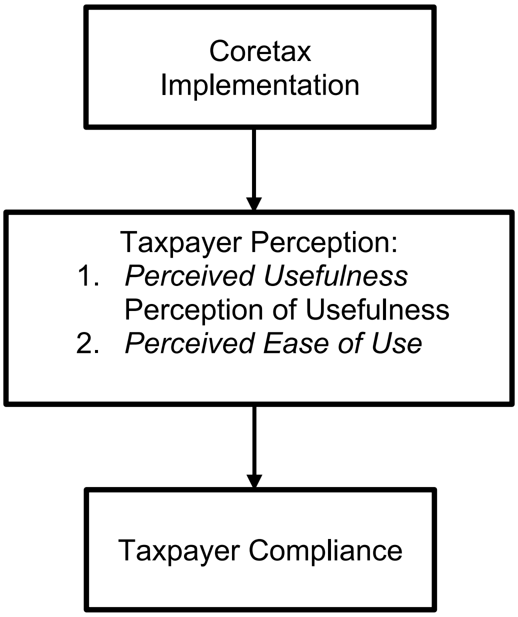
The Coretax system or *Core Tax Administration System* (CTAS) is a digital tax administration system developed by the Directorate General of Taxes (DGT) as a reform of the tax system in Indonesia which is used to support the management of tax data in an integrated manner, starting from registration, reporting, payment, to tax supervision (DGT, 2025). The implementation of coretax is an urgency in tax reform in Indonesia because the current tax system still uses old technology which is more than 15 years old, and does not cover all existing tax business processes.

Taxpayer Compliance

According to (Mardiasmo, 2023) Taxpayer compliance is a situation when the taxpayer fulfills all tax obligations and exercises his tax rights in accordance with the provisions of the applicable tax laws and regulations. Compliance is the willingness of taxpayers to register, calculate, pay, and report taxes correctly and on time. Taxpayer Compliance can also be defined as a situation when the Taxpayer understands or seeks to understand all the provisions of tax laws and regulations, fill out the tax form completely and clearly, calculate the amount of tax owed correctly and pay the tax owed on time.

Conceptual Framework

The frame of mind model is described in Figure 1.
Figure 1. Research Framework



This study looks at the implementation of *the Core Tax Administration System* (Coretax) as a form of digitization of tax administration. Taxpayers' perception of Coretax is shaped by the perceived benefits, ease of use, system quality, and obstacles experienced during use. This perception then affects how taxpayers carry out their tax obligations. The more positive the taxpayer's perception of the implementation of Coretax, the more likely it is that the system can support increasing taxpayer compliance in Merauke Regency. On the other hand, if taxpayers experience various obstacles in using the system, then Coretax's effectiveness in supporting compliance may be less than optimal.

RESEARCH METHOD

Research Approach

This study uses a descriptive qualitative approach to see the perception of individual taxpayers. According to (Moleong, 2019) Qualitative Research is a research that will produce descriptive data in the form of written or spoken words from objects observed during the research". This approach was chosen to multiply the views and experience of using Coretax's services. Qualitative research is a form of research that is carried out based on actual events or phenomena and will produce written and oral data from the people / objects around being studied.

Research Sample

The sample in this study includes individual taxpayers in Merauke Regency who have used Coretax in their tax administration process. The sampling technique uses *proposive sampling* using certain criteria as follows: (1) Individual taxpayers who have NPWP, (2) Individual taxpayers who use the coretax application.

Data collection techniques

The techniques in this study are as follows: (1) interviews, conducted semi-structured using interview guidelines that have been prepared beforehand. This technique allows researchers to obtain more in-depth information about taxpayers' experiences and perceptions of coretax. (2) Observation is carried out by directly observing how taxpayers use the Coretax system and recording various phenomena related to the implementation of digital tax administration. (3) Documentation is used to complete research data through the collection of documents, archives, photos of research activities, and official documents related to the implementation of Coretax. (Scott, 2022).

Data Analysis Techniques

Data Reduction (Data reduction) as a process of selecting, concentrating, paying attention, simplifying, abstracting, and transforming raw data that emerges from field records, so that the data provides a clearer picture of the results of observations, interviews, and documentation; *Data Display* , which is a set of structured information that provides the possibility of drawing conclusions and taking action. In qualitative research, data presentation is carried out in the form of brief descriptions, charts, tables, graphs, pictograms, and the like. Through the presentation of the data, the data is organized so that it will be easier to understand; Conclusion Drawing or Verification, the researcher makes conclusions based on the data that has been processed through data reduction and display. The conclusions drawn are temporary and will change if no strong supporting evidence is found at the next stage of data collection. However, if the conclusions presented at the initial stage are supported by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions presented are credible conclusions.

RESULTS

Characteristics of Informants

This research focuses on the perception of individual taxpayers in Merauke Regency who have used Coretax in the implementation of tax obligations formed from the perceived usability of use and ease of use that has an impact on Taxpayer compliance. The 10 taxpayers consist of civil servants, private employees who have used the coretax application. Furthermore, to find out the perception of taxpayers towards the implementation of coretax as follows:

Taxpayers' perception of the implementation of coretax

Based on the results of in-depth interviews, related to the benefits of using the system, ease of use of the system, and obstacles to the implementation of Coretax.

Uses of coretax

> *Informant 1 said that:*
>
> *"Now it is more practical because all services already exist in one system.*
>
> *Another informant (4) revealed:*
>
> *"The process is simpler than before because the data is already stored automatically in the system."*

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Infroman 7 says:
"I use this application to report the annual tax return

The results of this study show that users have felt the benefits of coretax. These findings are in line with previous research (Artavia & et al., 2026) which shows that Coretax is perceived to be able to increase the ease and effectiveness of digital tax services. These results are in line with (Nafisa & Ghaisani, 2026) shows that the implementation of Coretax provides convenience in the tax reporting process through data integration and acceleration of electronic administration. The results of this study show that users have felt the real benefits of the Coretax application. These findings are in line with the concept of Perceived Usefulness in *Technology Acceptance Model* (TAM) developed by Davis (1989). According to this theory, users will accept a technology if it is believed to be able to increase the effectiveness and efficiency of their work. In this case, the taxpayer uses the Coretax application. If the perceived benefit perception is high, it will encourage taxpayers to accept and use the system in carrying out their tax obligations. The more often the system is used, it will be able to increase the ability for taxpayers to use it so that it will have an impact on increasing tax compliance.

Coretax Ease of Use

The results of the interview show that the existence of the guide does not automatically create ease of use if users still have difficulty understanding the instructions available. Even some informants admitted that they still rely on other sources of information to understand the use of the system. One of the informants said:

Informant 2 said that:

"*The application is a bit difficult to see toturial on youtube, tiktok and others"*

Informant 4 says:

"The new application is a bit difficult". Because the features are different from the old ones.

Informant 6 said that:

"*It's still a bit difficult because there are a lot of questions that need to be answered and there are some questions that are still not understood"*

Informant 8 said that:

" *The display of the letters is too small*"

However, not all informants give a negative perception of the ease of use of the system. Some informants consider coretax easier compared to the previous system because it is more complete and certain features have been filled in automatically.

As conveyed by several informants:

Another 5 informants revealed:

"The process is easier than before because the data is automatically stored in the system and can calculate the taxes we have to pay."

Informant 10 says:

Easier Process and data is automatically saved

These findings are in line with previous research that shows that Coretax is perceived to be able to increase the ease and effectiveness of digital tax services. The findings also suggest that it is easier because the data is already stored automatically. The results of this study are in line with the research conducted by (Rustendi, 2026) The ease of use of the system, speed of service, and transparency of information are the dominant factors in improving formal and material compliance. Research results (Fauzi et al., 2025) The perception of ease of influence can influence the perception of usability and intention to use Coretax. Based on TAM's perspective, this condition shows that *Perceived Ease of Use* has not been optimally formed. Davis (1989) explained that ease of use is an important factor that affects the acceptance of technology. When users find the system difficult to understand or require a great deal of effort to operate it, then the tendency to use the system may decrease. On the other hand, if the ease of use of coretax by taxpayers is higher, it can increase the efficiency of tax administration, eliminate errors and can encourage increased compliance.

These findings indicate that optimizing a digital-based tax administration system can be an effective strategy in increasing corporate taxpayer compliance and supporting increased state revenue.

Obstacles to using coretax

Although it provides various conveniences, almost all informants admitted that they had experienced technical problems when using Coretax, especially in the early days of Coretax implementation.

Informant 3 revealed:

"Sometimes the system is difficult to access, especially when there are many users who do tax reporting, so they have to come to the tax office"

Informant 2 added:

"*At the beginning of the use, I had difficulty logging in and had to ask for help from the tax officer.*

Informant 7 added that:
"It is necessary to carry out more socialization, especially for taxpayers who are not used to using technology because not all understand the use of Coretax.

The results of this finding, even though there are various obstacles at the beginning, can be strengthened by continuing to carry out socialization activities for individual taxpayers in Merauke district to further improve understanding and literacy in Coretax users. In addition, some taxpayers also consider that more intensive assistance and education are still needed, especially for taxpayers who are not used to using digital services. Research results (Arum et al., 2025) The implementation of Coretax is inseparable from various challenges, such as limited literacy, so it is necessary to carry out socialization on an ongoing basis. The results of this study are in line with the research (Setiawan & Asy'ari, 2026) Taxpayer compliance is seen through increased service transparency, ease of digital access, and improved user experience, although some technical barriers arise in the transition phase. In line with the results of the research (Nafisa & Ghaisani, 2026). Research results (Nicole & Sastra, 2025) that Coretax is able to improve the efficiency and accountability of tax services, but there are still system obstacles that require continuous improvement.The results of the study show that in its implementation, there are still several technical obstacles such as server downtime that often occurs, failure to upload documents. In line with the results of the research (Siti Fatimah, 2025) It shows that digitalization has a positive impact on tax administration efficiency, reducing the tax gap, and increasing the transparency and accountability of tax reporting. Even at the beginning of the implementation, there was a decrease in tax revenue.

Coretax on Taxpayer Compliance
Most of the informants stated that the usefulness and convenience provided by Coretax encouraged them to be more disciplined in fulfilling their tax obligations.

> *Informant 1 stated:*
> *"Because the process is easier, I no longer delay tax reporting."*
>
> *Informant 5 explained:*
>
> *"Now that tax information is more transparent, I feel more responsible for reporting on time."*
>
> *Informant 9 added:*
>
> *If the system is easy to use, of course taxpayers are motivated to obediently carry out their obligations*

The results of the study show that the positive perception of the ease and usefulness of Coretax contributes to increasing the awareness and compliance of individual taxpayers in Merauke Regency. Improving compliance is one of the main goals of the implementation of Coretax by the Directorate General of Taxes. These results are in line with previous research conducted by (Afiah et al., 2025) shows that the implementation of Coretax has a positive effect on taxpayer compliance, which means that the better the implementation of the digital system, the higher the level of compliance of taxpayers in carrying out their obligations. (Nafisa & Ghaisani, 2026) shows that the implementation of Coretax provides convenience in the tax reporting process through data integration and acceleration of electronic administration. The same results were carried out by (Laksana & Sudjiman, 2026). that the digitalization of the tax system can be an important instrument in increasing taxpayer compliance.

DISCUSSION

The results of the study show that individual taxpayers in Merauke Regency have a positive perception of implementation *Core Tax Administration System (Coretax)*). This positive perception arises because taxpayers feel benefits in the form of ease of access to services, time efficiency, and integration of tax data in one system. According to the Technology Acceptance Model (TAM), the aspect of ease of use is an important factor in system acceptance. Taxpayers who find it easy to use Coretax tend to have a more positive perception than taxpayers who experience technical difficulties or lack understanding of the available features. These results are in line with research (Barri & Hidayat, 2025) which states that the digitization of tax administration provides convenience for taxpayers in fulfilling their tax obligations. In addition to the benefits felt, these findings also show that ease of use is an important factor that affects taxpayers' perception of the implementation of coretax. Taxpayers feel that the system is easy to understand and tend to have a positive response compared to taxpayers who have difficulties in using the system. These findings support the Technology Acceptance

Model (TAM) which states that the perception of convenience has an influence on technology acceptance. When a system is considered easy to use, users are more inclined to accept and utilize the system. On the other hand, if the system is complicated or difficult to understand, then the level of acceptance will decrease. These results are in line with research (Fauzi et al., 2025) which shows that ease of use is an important factor in increasing taxpayers' interest in using CoreTax. Although in general, taxpayers have a positive perception of coretax, this study found several obstacles in the form of system disruptions, limited internet networks, and lack of socialization. In addition, some taxpayers also consider that more intensive assistance is still needed, especially for users who have not been biased in using digital-free tax services. Although these factors are not the main construct of TAM, these findings may suggest that implementation constraints can affect user experience and utilize coretax which will have an impact on reducing the effectiveness of the system in supporting taxpayer compliance. These conditions show that the success of the implementation of Coretax is not only determined by the quality of the technology, but also by the readiness of the users in this case the taxpayer in adopting the new system. These findings are in line with research (Arum et al., 2025) which states that the implementation of CoreTax still faces challenges, including limited user literacy, so that socialization and education are needed on an ongoing basis.

CONCLUSION

This study shows that individual taxpayers in Merauke Regency generally have a positive perception of Coretax services. This system can provide benefits in helping the tax calculation, payment, and reporting process more efficiently in supporting the implementation of tax obligations. However, the ease of use of Coretax has not been felt evenly. Some taxpayers still have difficulty understanding the features, tax terms, and data filling procedures available in the system. In addition, some technical obstacles such as server interference, slow system access, and an uncomfortable display are still affected by the user experience. The findings of the study show that taxpayers' perceptions of the implementation of Coretax are formed through an assessment of the benefits obtained, ease of use, and the quality of the information provided. This shows that the success of Coretax's implementation does not solely depend on technological aspects, but also on the level of satisfaction and comfort of users in accessing digital tax services. Therefore, strengthening the system infrastructure, simplifying the use process, and improving the quality of the information presented are important factors to support the use of Coretax more optimally, and it is necessary to carry out socialization, especially for individual taxpayers who are not used to using technology. Thus, it will have an impact on taxpayers' compliance in carrying out their tax obligations.
This research has limitations, namely this research only focuses on individual taxpayers so that it does not describe the perception of other taxpayers such as corporate taxpayers who also use coretax in carrying out their tax obligations. This study also examines qualitatively to understand the experience of individual perception. Therefore, the results of the study are not intended to be statistically generalized to the entire taxpayer population. Despite its limitations, this study still provides an initial overview of the perception of individual taxpayers towards the implementation of the Core Tax Administration System (Coretax) in Merauke Regency. Further research is suggested to involve a greater number of informants, including corporate taxpayers.

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STATEMENT ABOUT CONFLICT OF INTEREST
The authors declare that they do not have a potential conflict of interest related to the research, authorship, and/or publication of this article.

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