

IMPLEMENTATION OF CORE TAX ADMINISTRATION SYSTEM AND INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT

This study is aimed to analyze the implementation of the Core Tax Administration System (CTAS) in the context of individual taxpayer compliance within a government institution. The study employed a qualitative approach with a phenomenological method to understand users' experiences in utilizing a digital tax administration system. The data were collected through in-depth interviews with nine employees of a public hospital who had experience using CTAS. The findings indicated that the implementation of CTAS provided administrative convenience through data integration, reporting time efficiency, and simplification of tax administration processes. However, the system implementation still encountered several challenges, including slow system loading, unstable access, and limited user understanding of system features. The level of user trust in CTAS was considered moderate but not yet fully optimal due to concerns regarding data transparency and accuracy. In addition, the findings revealed that administrative convenience in CTAS did not directly increase taxpayer compliance, as compliance was more influenced by formal obligations, reporting habits, and institutional work systems. This study showed that the success of digital tax administration system implementation is determined not only by technology but also by user readiness and the quality of system socialization.

INTRODUCTION

Digital transformation in tax administration has become one of the government's strategic efforts to improve public service efficiency and optimize state revenue. The development of information technology has encouraged the Directorate General of Taxes (DGT) to reform tax administration through the implementation of a more integrated digital taxation system. One form of this reform is the Core Tax Administration System (CTAS), a digital-based tax administration system designed to integrate taxpayer registration, reporting, payment, and supervision processes into a single integrated platform (Oding & Suryaningrum, 2025). The system is expected to improve administrative efficiency, data accuracy, and the quality of tax services through the utilization of more modern and integrated digital technology (Jannah & Rifai, 2024). In addition, the implementation of digital tax administration systems has become part of the government's effort to strengthen bureaucratic modernization and improve the effectiveness of national tax data management. These conditions indicate that digital transformation is not only a technological necessity but also an important part of public administration reform in Indonesia.

The implementation of digital taxation systems has become an important component in supporting more effective, efficient, and transparent public services. Coretax was developed to provide administrative convenience through real-time data integration, automated reporting processes, and simplified access to tax services for taxpayers (Panjaitan & Yuna, 2024). The implementation of digital systems in tax administration is also considered capable of improving transparency, accountability, and the effectiveness of tax supervision, thereby strengthening public trust in the national taxation system. From a public administration perspective, the success of digital transformation is determined not only by technological readiness but also by users' readiness to accept and operate new systems. Therefore, the implementation of Coretax is related not only to technological system changes but also to changes in user behavior and users' adaptation toward digital tax administration. The transformation of digital tax administration ultimately

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requires a balance between technological development and human resource readiness in operating digital systems.

However, the implementation of Coretax still faces various challenges in practice. Previous studies have shown that technical issues such as unstable servers, slow system loading, suboptimal data integration, and low levels of technological literacy among users remain major obstacles in the implementation of digital tax systems (Oding & Suryaningrum, 2025). Other studies also found that perceived usage barriers negatively affect perceived ease of use and users' intention to utilize the Coretax system (Rahmah, Yansyah, & Prabowo, 2025). These findings indicate that the implementation of tax technology is not solely related to system development, but also to user experience, the quality of system socialization, and users' ability to adapt to digital administrative changes. In addition, the challenges in implementing digital systems indicate that tax transformation requires technological infrastructure support and improvements in user capacity to ensure optimal system performance. Therefore, the successful implementation of Coretax requires both technological readiness and user readiness simultaneously.

From the perspective of the Technology Acceptance Model (TAM), technology acceptance is influenced by perceived usefulness and perceived ease of use toward a technological system. Systems that are considered easy to use and beneficial are more likely to be accepted by users. Fred Davis Previous studies revealed that perceived usefulness is the dominant factor influencing behavioral intention in the use of Coretax (Rahmah et al., 2025). Nevertheless, in the context of tax administration, taxpayer compliance is influenced not only by technological factors but also by formal obligations, reporting habits, awareness levels, and users' work environments. Previous studies also indicated that the implementation of Coretax does not always directly affect taxpayer compliance because it is still influenced by implementation barriers and users' readiness to adopt digital systems. These findings indicate that technology acceptance does not always directly correspond to changes in users' compliance behavior in digital tax administration.

Although studies regarding the implementation of Coretax have widely discussed tax digitalization and technology acceptance, studies specifically examining the experiences of individual taxpayers within government institution environments remain relatively limited. Most previous studies focused more on technical implementation aspects, the effectiveness of tax digitalization, or the implementation of Coretax within corporate taxpayer and tax consultant contexts. Research on user experiences within government institutions is important because institutional work environments have different administrative characteristics, work cultures, and formal obligations compared to other sectors. In addition, the implementation of digital tax systems within government institutions is also related to administrative compliance levels influenced by organizational regulations and users' work responsibilities. Previous studies also demonstrated varying results regarding the implementation of Coretax in digital tax administration. Some studies stated that Coretax improves administrative efficiency, data transparency, and tax service quality, while other studies indicated that the implementation of Coretax still encounters various technical barriers and user adaptation challenges. These differences indicate that the implementation of digital tax systems does not always produce similar user experiences and levels of technology acceptance across institutional environments.

Digital tax transformation in Indonesia has also become an increasingly important issue alongside the government's efforts to improve public service quality and optimize state revenue. The implementation of digital tax administration systems such as Coretax is expected to create more effective, transparent, and integrated tax administration processes. However, the success of digital transformation is determined not only by technological sophistication but also by users' readiness to accept and operate new systems. Low levels of digital literacy, technical constraints, and users' adaptation processes toward administrative system changes remain major challenges in the implementation of digital tax administration in Indonesia. Therefore, studies regarding user experiences and trust in digital tax systems are important to understand the effectiveness of Coretax implementation in tax administration practices. This study was conducted on employees of a regional public hospital in Depok City who are registered as individual taxpayers and have experience using Coretax in tax administration activities. The study employed a qualitative approach with a phenomenological method to understand users' experiences and perceptions regarding the implementation of digital tax administration systems. The research focused on the implementation of Coretax, administrative convenience, users' trust in the system, and its relation to individual taxpayer compliance. The findings are expected to contribute to the development of digital tax administration systems and serve as evaluation material for improving the implementation of Coretax within government institutions in Indonesia.

METHODS

This study employed a qualitative approach with a phenomenological method to understand the experiences and perceptions of individual taxpayers regarding the implementation of the Core Tax Administration System (CTAS) in digital tax administration. A qualitative approach was selected because the study focused on obtaining an in-depth understanding of user experiences, trust in the system, administrative convenience, and their relation to individual taxpayer compliance. The phenomenological method was used to explore the subjective meanings and direct experiences of users in utilizing digital tax administration systems within a government institution environment. This approach enabled the researcher to obtain a more comprehensive understanding of how users interpret changes in tax administration following the implementation of Coretax. In addition, the phenomenological method was considered relevant because it was capable of explaining users' adaptation experiences toward changes in digital-based administrative systems applied in daily tax administration activities. The use of a phenomenological approach also assisted the researcher in understanding the relationship between user experiences, technology acceptance, and tax administration behavior within the context of government institutions.

The study was conducted at a regional public hospital in Depok City in 2026. The research location was selected based on the implementation of digital tax administration systems among employees registered as individual taxpayers who had experience using Coretax in tax administration activities. In addition, the government institution setting was selected because it possesses structured administrative characteristics and formal obligations related to employee tax reporting. The research environment was also considered capable of providing an overview of the implementation of digital tax administration within the context of public services. The research location was selected to obtain relevant data regarding users' experiences in conducting digital tax administration activities using Coretax. Therefore, the selected research setting was considered capable of supporting the data collection process in accordance with the research focus and objectives.

The population of this study consisted of employees at a regional public hospital in Depok City who had experience using Coretax in tax administration activities. Informants were selected using a purposive sampling technique based on several criteria, namely being registered as individual taxpayers, having experience using Coretax, and being involved in digital tax administration processes. Based on these criteria, the study involved nine informants with diverse occupational backgrounds and work experiences relevant to the research objectives. The number of informants was determined based on the principle of data saturation, which refers to conditions where the collected data had shown repetitive patterns and no significant new information emerged from the interview results. The use of purposive sampling in this study aimed to obtain data that were more specific, relevant, and appropriate to the research focus being examined. In addition, the informant selection process was conducted to ensure that the collected data originated from users who had direct experience in utilizing the Coretax system.

Table 1. Characteristics of Informants

Informant	Age	Employment Status	Position/Occupation	Length of Employment
Informant 1	41 Years	ASN	Assistant Treasurer	16 Years
Informant 2	32 Years	Non-ASN	Tax Analyst	6 Years
Informant 3	41 Years	ASN	Revenue Treasurer	15 Years
Informant 4	37 Years	ASN	Financial Report Analyst	15 Years
Informant 5	44 Years	ASN	Nurse	15 Years
Informant 6	48 Years	ASN	Junior Nutritionist	18 Years
Informant 7	41 Years	ASN	Head of Laboratory Unit	16 Years
Informant 8	35 Years	ASN	Nurse	8 Years
Informant 9	36 Years	ASN	Skilled Pharmacy Assistant	15 Years

Table 1 presents the characteristics of informants involved in this study. The informants consisted of employees working in various positions within the regional public hospital, including financial staff, nurses, laboratory personnel, nutritionists, and pharmacy personnel. Most informants were categorized as ASN employees and had relatively long working experience within government institutions. The variation in occupational backgrounds and work experiences was intended to obtain broader perspectives regarding users' experiences in utilizing the Coretax system in digital tax administration activities. In addition, the diversity of informants indicates that the implementation of Coretax is experienced not only by employees with financial backgrounds but also by users from non-accounting and non-taxation fields. Therefore, the

characteristics of informants in this study were expected to support the depth of data interpretation and strengthen the analysis of users' experiences in implementing digital tax administration systems.

The primary research instrument was the researcher, supported by a semi-structured interview guide as the data collection instrument. The interview guide was developed based on research indicators, including Coretax implementation, administrative convenience, trust in the system, and taxpayer compliance. The use of semi-structured interviews enabled the researcher to obtain more flexible and in-depth data based on each informant's experiences while using digital tax administration systems. In addition to interviews, documentation was also utilized as supporting data to strengthen the research findings and assist the data interpretation process. The use of multiple data sources was intended to improve information completeness and strengthen the validity of the research findings. Therefore, the collected data were derived not only from interview results but were also supported by relevant documents and additional supporting information related to the study.

Data collection techniques included in-depth interviews, observation, and documentation. Interviews were conducted directly with informants to obtain a comprehensive understanding of their experiences in using Coretax for tax administration activities. Observation was conducted to examine system implementation conditions and the use of digital systems within the research environment. Meanwhile, documentation was utilized to support data obtained from interviews and observations throughout the research process. To ensure data validity, this study applied source triangulation by comparing interview results among informants and other supporting data collected during the research process. The implementation of triangulation was intended to ensure better accuracy and consistency in describing the implementation of Coretax within government institution environments.

Data analysis employed the interactive analysis model developed by Miles and Huberman, consisting of data reduction, data display, and conclusion drawing. Interview data were transcribed, classified based on research themes, and analyzed interpretatively to identify patterns and meanings related to the implementation of Coretax in the context of individual taxpayer compliance. The analysis process was conducted continuously throughout the research to ensure consistency and depth of data interpretation. Interpretative analysis was applied to understand the relationship between user experiences, technology acceptance, and the implementation of digital tax administration systems in practice. In addition, the analysis process was also conducted by connecting interview findings with theories and previous studies to produce more comprehensive data interpretation. Through this analytical process, the study sought to generate a deeper understanding of the implementation of Coretax in digital tax administration within government institutions.

RESULTS AND DISCUSSIONS

This section discusses three main findings related to the implementation of Coretax in digital tax administration. The findings include the implementation of Coretax and administrative convenience, users' trust toward the system, and the relationship between Coretax implementation and individual taxpayer compliance. Each finding is analyzed based on informants' experiences while utilizing digital tax administration systems in daily tax-related activities. In addition, the findings are linked to relevant theories, particularly the Technology Acceptance Model (TAM), and supported by previous studies related to digital tax administration and technology acceptance. The discussion of each finding aims to understand how the implementation of Coretax influences user experiences, the effectiveness of tax administration, and users' adaptation processes toward digital tax system transformation. Therefore, this section not only explains the research findings but also provides analytical insights regarding the implications of Coretax implementation within the context of digital tax administration in government institutions.

Table 2. Summary of Research Findings

Main Findings	Key Issues Identified	Implications
Coretax Implementation	System integration improves administrative efficiency	Supports the effectiveness of digital tax administration
Administrative Convenience	Tax reporting processes became more practical and structured	Helps users access tax services more efficiently
User Trust	Technical disruptions and unstable system access affected users' trust levels	Requires improvements in system stability and technical service quality
User Adaptation	Some users still experienced difficulties understanding digital system features	Requires improvements in system socialization and users' digital literacy

Taxpayer Compliance	Compliance was influenced more by formal obligations than by technology	Technology does not directly improve compliance behavior
User Experience	System usage experiences affected users' comfort in tax administration activities	User experience quality becomes an important factor in digital system implementation

Table 2 summarizes the main findings identified throughout the research process. The findings indicate that the implementation of Coretax provides benefits in supporting the effectiveness of digital tax administration through system integration, service accessibility, and reporting efficiency. However, the study also identified several challenges, including technical disruptions, limited user understanding of digital system features, and adaptation difficulties toward digital tax administration systems. In addition, taxpayer compliance in this study was found to be influenced more by formal obligations and organizational environments rather than by the existence of technology itself. These findings indicate that the successful implementation of digital tax administration systems depends not only on technological capability but also on service quality, user readiness, and the effectiveness of digital administrative adaptation processes.

Implementation of Coretax in Digital Tax Administration

The findings showed that the implementation of the Core Tax Administration System (CTAS) brought changes to tax administration processes that were directly experienced by informants as individual taxpayers. Most informants stated that Coretax simplified administrative processes through the integration of tax services into a more centralized, structured, and accessible digital system. This convenience was reflected in the tax reporting process, which was considered more practical because tax-related data could be accessed in an integrated manner and no longer depended on manual procedures as in the previous system. In addition, the use of digital systems was perceived to improve time efficiency in reporting and managing daily tax administration activities. Several informants also explained that the digital system helped users monitor tax-related information more quickly, systematically, and easily compared to previous administrative methods. These experiences indicate that the implementation of Coretax has transformed tax administration practices into more modern processes and supported the effectiveness of tax-related activities in daily practice.

In addition to providing administrative convenience, the implementation of Coretax also demonstrated changes in users' interaction patterns toward digital tax services. Several informants perceived that the digital system made administrative processes more organized, transparent, and easier to monitor compared to the previous system. Data integration within Coretax enabled users to access tax-related information more quickly, allowing administrative processes to be conducted more efficiently. The use of digital systems also reduced dependence on manual administrative procedures that previously required longer and more complicated processes. Within the context of tax administration, these changes indicate that digital transformation does not merely change service media but also changes the way users interact with tax administration systems. Therefore, the implementation of Coretax functions not only as a technological innovation but also as part of a broader transformation toward more modern and digital-based public administration processes.

Despite providing administrative convenience, the implementation of Coretax still faced various technical challenges in practice. Some informants reported that the system frequently experienced slow loading times, access errors, and unstable servers during certain periods of use, particularly during tax reporting periods. These conditions caused difficulties for users in accessing tax services optimally, resulting in administrative processes occasionally becoming disrupted. In addition to technical barriers, the findings also revealed that some users still had limited understanding of Coretax features, resulting in adaptation processes that required additional time and assistance. Several informants explained that the transition from previous administrative systems to integrated digital systems required adjustments in conducting online tax administration activities. These conditions indicate that the implementation of digital tax administration systems depends not only on technological quality but also on users' readiness to understand digital administrative changes and their ability to operate the system effectively.

These findings are consistent with the study conducted by [Oding & Suryaningrum \(2025\)](#), which stated that Coretax simplifies tax administration processes through data integration and system automation. Previous studies also indicated that digital tax administration systems still encounter challenges related to low technological literacy and technical disruptions in user access systems. From the perspective of the Technology Acceptance Model (TAM), these conditions indicate that perceived ease of use plays an important role in shaping user acceptance of digital tax systems. Systems that are considered easy to use and beneficial are more likely to be accepted by users in tax administration activities. In addition,

perceived usefulness also becomes a factor influencing users' experiences in utilizing digital systems to support daily tax administration activities. These findings indicate that the successful implementation of digital tax administration systems is influenced not only by technological capability but also by users' perceptions regarding system convenience and usefulness.

The findings also showed that the implementation of Coretax influenced the effectiveness of tax administration within government institution environments. Several informants perceived that the digital system helped accelerate administrative processes and facilitated the monitoring of tax-related information in a more structured manner. The use of digital systems was also considered capable of improving administrative service efficiency because tax-related information could be accessed through one integrated platform. However, dependence on digital systems also increased users' reliance on network stability and system performance during tax reporting activities. In several situations, system disruptions affected users' comfort and effectiveness in conducting tax administration activities. These conditions indicate that digital transformation in tax administration not only creates new efficiencies but also generates new challenges related to technological infrastructure readiness and digital system service quality.

The findings of this study support the research conducted by [Panjaitan & Yuna \(2024\)](#), which stated that Coretax improves transparency and accountability in tax administration systems through real-time information access and integrated tax data. In addition, [Rahmah et al. \(2025\)](#) found that perceived usefulness is the dominant factor influencing users' intention to adopt Coretax. In the context of this study, the benefits of the system were reflected in the administrative convenience and reporting efficiency experienced by users in daily tax administration activities. However, the benefits of digital technology cannot function optimally without adequate infrastructure readiness, effective system socialization, and improvements in users' digital literacy. In addition, users' experiences while utilizing digital systems also influenced their perceptions regarding the effectiveness of digital tax administration implementation as a whole. These findings indicate that the success of Coretax implementation is determined not only by technological capability but also by organizational readiness, system service quality, and users' experiences in adapting to digital tax administration transformation.

User Trust toward the Coretax System

The findings revealed that users' trust in the Coretax system was relatively positive, although it had not yet reached an optimal level. Most informants considered that Coretax provided better transparency compared to the previous system because tax-related information could be accessed more quickly, in an integrated manner, and more easily monitored. Easier access to tax data made users perceive tax administration processes as more transparent, structured, and easier to control in daily tax-related activities. In addition, data integration within the digital system helped reduce the risk of administrative errors and accelerated tax reporting processes. Several informants stated that the use of digital systems made administrative processes more practical compared to manual procedures that previously required longer processing times. These conditions indicate that the implementation of digital systems is capable of creating more efficient tax administration experiences while simultaneously supporting improvements in the quality of digital tax services for users.

In addition to providing easier access to information, the implementation of Coretax also influenced how users perceived the quality of digital tax administration services. Several informants perceived that the digital system helped create administrative processes that were more organized and well documented compared to the previous system. Users felt that tax-related data became easier to monitor because all information had been integrated into a single digital platform. Within the context of public administration, these conditions indicate that digital transformation is capable of improving administrative service efficiency and facilitating users' access to tax-related services. Several informants also explained that digital systems helped increase administrative certainty because reporting processes could be conducted more systematically and documented more effectively. Therefore, the implementation of Coretax influences not only technological aspects of administration but also users' perceptions regarding the overall quality of digital tax administration services.

However, the study also found that users still had doubts regarding the stability and consistency of the Coretax system in practice. Some informants reported that technical issues such as system errors, slow access, and login problems reduced users' confidence in the performance of the digital system. These conditions affected users' comfort when conducting online tax reporting activities and occasionally caused delays in tax administration processes. In addition, several informants explained that the relatively new administrative system required an adaptation process, causing users to remain uncertain about the effectiveness and security of the system. Experiences with unstable system performance also influenced users' perceptions regarding the overall quality of digital tax administration services. These findings

indicate that building trust in digital systems requires an adaptation process that depends not only on technology but also on users' experiences while utilizing the system in daily administrative activities.

These findings are consistent with the study conducted by [Panjaitan & Yuna \(2024\)](#), which stated that the implementation of Coretax improves transparency and accountability in tax administration systems through real-time information access and integrated tax data. Transparency in digital tax administration systems is considered capable of strengthening public trust in the quality of tax services and the effectiveness of government administrative systems. In the context of this study, users' trust emerged because users experienced benefits in the form of easier access to information, more integrated administrative processes, and greater efficiency in tax reporting activities. Nevertheless, this level of trust had not yet become fully stable because it was still influenced by system performance quality and users' technical experiences during system utilization. In addition, negative experiences such as system disruptions and access difficulties may influence users' perceptions regarding the overall effectiveness of digital tax administration systems. Therefore, system service quality and technological stability become important factors in supporting the successful implementation of digital tax administration systems.

The findings of this study also support the research conducted by [Rahmah et al. \(2025\)](#), which found that perceived usefulness and perceived ease of use influence user acceptance of the Coretax system. From the perspective of the Technology Acceptance Model (TAM), users tend to develop higher levels of trust in a system when the system is perceived as useful and easy to operate in tax administration activities. On the other hand, usage barriers such as technical disruptions, limited user understanding, and low levels of digital literacy may reduce positive perceptions toward digital systems. These findings indicate that building user trust in digital tax administration depends not only on technological advancement but also on system socialization quality, technical support, and users' experiences throughout the implementation process. Positive system usage experiences may improve technology acceptance while simultaneously strengthening users' confidence in the effectiveness of digital tax services. Therefore, the successful implementation of Coretax requires a combination of technological quality, system service quality, and user readiness in operating digital tax administration systems.

In addition to system performance, users' trust was also influenced by the system's ability to create a sense of security and administrative certainty. Several informants stated that data integration within Coretax increased users' confidence in the accuracy and consistency of tax-related information stored in the system. Users perceived that digital systems helped administrative processes become more organized, well documented, and easier to monitor regularly. However, some users still expressed concerns regarding the possibility of data errors, information loss, or technical disruptions that could affect tax reporting activities. These concerns indicate that data security and system stability remain important considerations for users in utilizing digital tax administration systems. Therefore, the implementation of digital tax administration requires improvement not only in technological aspects but also in data protection, technical support service quality, and system performance consistency. Consequently, improving data security quality and system support services becomes an important factor in strengthening users' trust toward the implementation of Coretax in a sustainable manner.

Coretax and Individual Taxpayer Compliance

The findings revealed that the implementation of Coretax did not directly increase individual taxpayer compliance. Most informants stated that compliance in tax reporting and payment was more strongly influenced by formal obligations as employees of government institutions rather than by the existence of the digital system itself. Informants perceived that the use of Coretax helped make tax administration processes more practical, faster, and efficient, but it did not automatically change users' compliance behavior. In the context of this study, taxpayer compliance tended to be shaped by administrative responsibilities, reporting habits, and work obligations that had existed prior to the implementation of the digital system. In addition, several informants explained that digital systems were perceived more as administrative support tools rather than as the primary factor influencing taxpayer compliance behavior. These conditions indicate that changes in digital administrative systems do not always directly influence changes in taxpayer behavior in fulfilling tax obligations. The findings also demonstrate that taxpayer compliance behavior has a strong relationship with habitual factors, administrative culture, awareness levels, and institutional responsibilities that had previously been established within users' work environments.

In addition to being influenced by formal obligations, users' compliance levels were also related to their administrative experiences while utilizing digital systems. Several informants explained that the existence of Coretax helped users conduct tax obligations in a more structured and easily monitored manner compared to the previous system. Users perceived that administrative processes became clearer because tax-related information was available in an integrated manner within a single digital platform. However,

this administrative convenience was not always followed by significant changes in compliance behavior because users had already possessed administrative obligations before the implementation of the digital system. Within the context of government institutions, taxpayer compliance was also influenced by organizational regulations and work responsibilities attached to users as employees. These conditions indicate that the implementation of digital tax systems plays a greater role in supporting administrative effectiveness rather than directly shaping taxpayer compliance behavior.

Although it did not directly increase compliance, the implementation of Coretax still contributed to tax administration processes that support taxpayer compliance. Several informants stated that the digital system enabled users to complete tax reporting processes more quickly, systematically, and in a more organized manner compared to the previous system. Data integration and easier access to tax services also helped reduce the risk of reporting delays and administrative errors in tax administration activities. The use of digital systems was considered capable of supporting the effectiveness of administrative processes because tax-related information could be accessed more easily and integrated within a single system. In addition, digital systems also helped users monitor tax administration status more efficiently, making reporting processes more controllable. Several informants explained that the existence of digital systems provided convenience in reviewing tax-related data and reduced dependence on manual procedures that previously required longer processes. These findings indicate that the implementation of digital systems plays a role in supporting administrative compliance even though the main factors influencing compliance remain related to users' awareness and formal obligations as taxpayers.

The findings of this study are consistent with previous studies indicating that the implementation of Coretax does not always directly influence taxpayer compliance because it is still affected by several other factors, such as user readiness, digital literacy, and implementation barriers. Previous studies on multitheoretical analysis of taxpayer compliance also found that Coretax has not been able to directly affect compliance due to technical constraints and users' adaptation processes toward digital systems. From the perspective of the Technology Acceptance Model (TAM), technology acceptance does not always correspond directly to changes in users' compliance behavior. Systems perceived as useful and easy to use may increase technology acceptance, but compliance behavior remains influenced by social factors, administrative responsibilities, awareness levels, work environments, and users' experiences in utilizing digital systems. In addition, experiences with digital systems that are not yet fully stable may influence users' perceptions regarding the effectiveness of digital tax administration as a whole. These findings indicate that digital tax administration transformation should not only be understood as technological change but also as a process of administrative behavioral change that requires adaptation time, user readiness, and organizational support throughout its implementation.

In addition to formal obligations, the findings also revealed that users' experiences during the use of digital systems influenced the consistency of administrative compliance. Several informants stated that system disruptions and technical issues occasionally delayed reporting processes and affected users' comfort in fulfilling their tax obligations. These conditions indicate that the quality of digital system implementation still affects the effectiveness of tax administration processes in practice. When the system experienced disruptions or unstable access, users tended to encounter difficulties in completing administrative processes on time. In addition, limited understanding of system features also affected the effectiveness of users in utilizing digital tax administration systems. In several situations, users still required additional assistance to understand digital administrative procedures implemented within the Coretax system. These findings indicate that the successful implementation of digital tax administration depends not only on technological quality but also on the effectiveness of system socialization and users' readiness in operating digital tax services.

The findings of this study indicate that the success of Coretax implementation should not only be measured by the system's ability to digitalize tax administration processes but also by its ability to create effective, stable, and accessible user experiences. In practical terms, this study implies that the development of digital tax administration systems should be accompanied by improvements in technological infrastructure quality, effective system socialization, and adequate technical support for users. In addition, the findings also demonstrate that improving taxpayer compliance cannot rely solely on technological transformation but must also be supported by increased taxpayer awareness and users' readiness to adapt to digital administrative changes. These findings indicate that the success of digital tax transformation requires a combination of technological readiness, system service quality, users' ability to adapt to modern tax administration systems, and organizational support throughout the implementation process. On the other hand, this study also demonstrates that the quality of user experience becomes an important factor in supporting the successful implementation of digital tax administration within government institutions. Therefore, the implementation of digital tax systems is expected not only to improve administrative

efficiency but also to create tax services that are more effective, adaptive, sustainable, and oriented toward users' needs in modern tax administration practices.

Table 3. Relationship between Research Findings and Theory

Research Findings	Related Theory	Interpretation
Administrative convenience in tax reporting	Perceived usefulness (TAM)	Users accepted Coretax because the system helped simplify tax administration and reporting processes
Technical barriers and system adaptation difficulties	Perceived ease of use (TAM)	System disruptions and limited user understanding influenced users' experiences in operating the system
User trust toward the Coretax system	Technology acceptance	Positive administrative experiences increased users' trust toward digital tax administration services
Integrated digital tax services	Digital public administration	System integration helped improve accessibility and efficiency in tax administration activities
Taxpayer compliance not directly affected by technology	Taxpayer compliance behavior	Compliance remained influenced by formal obligations, organizational environments, and reporting habits
User experience in digital administration	User experience perspective	System stability and service quality influenced users' comfort and consistency in conducting tax administration activities

Based on Table 3, the findings demonstrate a relationship between the research findings and the theoretical perspectives applied in this study, particularly the Technology Acceptance Model (TAM) and digital public administration concepts. The findings indicate that users' acceptance of Coretax was influenced by perceived usefulness and perceived ease of use in conducting digital tax administration activities. In addition, this study also revealed that taxpayer compliance behavior was not determined solely by technological factors but was also influenced by formal obligations, organizational environments, and users' administrative experiences while utilizing digital systems. These findings indicate that the successful implementation of digital tax administration systems requires a combination of technological quality, system service effectiveness, and users' readiness in adapting to digital administrative transformation. Therefore, the implementation of Coretax should not only be understood as a form of technological transformation but also as a process of administrative and behavioral adaptation within government institution environments.

CONCLUSION

This study revealed that the implementation of the Core Tax Administration System (CTAS) provides administrative convenience through data integration, reporting efficiency, and simplified access to digital tax services. Users perceived that the system made tax administration processes more practical, structured, and accessible compared to the previous system. Data integration within the digital system also helped users obtain tax-related information more quickly and systematically, allowing administrative processes to be conducted more efficiently. In addition, the use of digital systems was considered capable of supporting the effectiveness of tax reporting activities and reducing dependence on manual administrative procedures that previously required longer processes. The use of digital services also helped users monitor tax-related data in a more organized manner, making administrative processes easier to control and manage. However, the implementation of Coretax still encountered various technical challenges, including system disruptions, unstable access, and limited user understanding of digital system features. These conditions indicate that digital tax administration transformation is related not only to technological development but also to users' readiness in adapting to digital-based administrative system changes.

The findings also showed that the implementation of Coretax did not directly increase individual taxpayer compliance. Most informants stated that taxpayer compliance was still more strongly influenced by formal obligations, reporting habits, and users' work environments rather than by the existence of the digital system itself. In the context of this study, digital systems were perceived more as administrative support tools rather than as the primary factor influencing taxpayer compliance behavior. Nevertheless, the implementation of Coretax still contributed to improving the effectiveness of tax administration through

faster, integrated, and more easily monitored reporting processes. These findings indicate that digital systems play a role in supporting administrative compliance even though behavioral compliance remains influenced by social, administrative, and organizational environmental factors. In addition, users' experiences while utilizing digital systems also influenced their comfort levels and consistency in fulfilling tax obligations. Therefore, improving taxpayer compliance cannot rely solely on technological transformation but must also be supported by increased taxpayer awareness and users' readiness to adapt to digital administrative changes.

From the perspective of the Technology Acceptance Model (TAM), the findings demonstrated that perceived usefulness and perceived ease of use play important roles in shaping user acceptance of digital tax administration systems. Administrative convenience, integrated tax services, and system benefits encouraged users to accept the implementation of Coretax in daily tax administration activities. Nevertheless, technology acceptance does not always directly correspond to changes in taxpayer compliance behavior. These findings indicate that the success of digital system implementation is determined not only by technological quality but also by users' ability to understand and operate digital tax administration systems. In addition, the quality of users' experiences while utilizing digital systems also influenced users' perceptions regarding the overall effectiveness of digital tax administration services. Within the context of public administration, user experience becomes one of the important factors supporting the successful implementation of digital systems oriented toward modern public services. Therefore, the implementation of digital tax administration systems requires a combination of technological quality, effective system services, and user readiness in operating digital tax administration systems.

Practically, this study implies that the development of digital tax administration should not only focus on technological advancement but also on system service quality, access stability, and the effectiveness of user socialization. Improvements in technological infrastructure quality, technical support services, and user assistance systems become important aspects in supporting the successful implementation of digital tax administration systems. In addition, this study also indicates that user experience becomes an important factor in determining the effectiveness of digital tax system utilization in daily administrative practices. Within government institution contexts, organizational readiness and the quality of administrative support also influence the successful implementation of digital tax systems. Therefore, the development of digital tax systems should be conducted continuously by considering users' needs and the quality of public administration services. Strengthening system socialization programs and improving users' digital literacy also become important aspects in helping users adapt to digital administrative system changes. The findings of this study are expected to serve as evaluation material for developing more effective, adaptive, and user-oriented Coretax implementation in Indonesia.

Academically, this study contributes to the development of research on digital tax administration systems, particularly regarding the relationship between administrative convenience, user trust, technology acceptance, and individual taxpayer compliance within government institution contexts. This study demonstrates that the implementation of digital tax administration systems is related not only to technological system changes but also to changes in users' administrative behavior within organizational environments. In addition, the findings also revealed that user experiences influence perceptions regarding the effectiveness of digital tax administration systems in supporting daily tax-related activities. These findings enrich discussions regarding the implementation of digital tax systems from the perspectives of public administration and the Technology Acceptance Model (TAM). This study also demonstrates that digital transformation within the public sector requires a balance between technological readiness and human resource readiness throughout the implementation process. Therefore, this study is expected to serve as a reference for future studies discussing digital tax transformation, user behavior, and the implementation of modern public administration within government institution environments.

Future studies are recommended to examine the implementation of Coretax using broader respondent coverage and more diverse user characteristics across various institutional settings. In addition, future research may apply quantitative or mixed-method approaches to analyze the relationships between digital system implementation, user trust, digital literacy, and taxpayer compliance more comprehensively. Further studies may also explore the effectiveness of system socialization policies, technological infrastructure quality, and organizational support in supporting the successful implementation of digital tax administration systems. Research regarding users' experiences in utilizing digital tax services within sectors outside government institutions is also important to provide broader insights into the implementation of Coretax in Indonesia. In addition, future studies may examine the influence of digital service quality on user satisfaction and user loyalty in utilizing digital tax administration systems. Therefore, the development of digital tax administration systems is expected not only to focus on technological advancement but also on user readiness, system service quality, and the effectiveness of digital tax administration implementation in practice. Furthermore, the success of digital tax administration

transformation is determined not only by technological readiness but also by users' ability to understand, accept, and adapt to changes in digital-based administrative systems. Therefore, digital tax transformation requires a balance between technological development, system service quality, and human resource readiness in adapting to modern digital tax administration practices.

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