Published by University of Muhammadiyah Makassar

DOI: 10.26618

e-ISSN 2714-6294 | p-ISSN 2714-6308

Amnesty: Jurnal Riset Perpajakan

journal homepage: https://journal.unismuh.ac.id/index.php/ar-ribh

Determinants of Taxpayer Compliance in the Implementation of the Coretax System

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ARTICLE INFO

Keywords
Perceived ease of use; perceived usefulness; tax knowledge; taxpayer compliance; digital tax system

10 April 2026 – Submit Awal
10 April 2026 – Revisi Referensi
21 April 2026 – Revisi Jurnal
24 Mei 2026 – Review Awal
25 Mei 2026 – Respon Penulis
28 May 2026 – Respon Cepat

ABSTRACT

Taxpayer compliance is a fundamental factor in ensuring sustainable government revenue, particularly in the era of digital tax administration. The rapid development of information technology has encouraged tax authorities to modernize administrative systems to improve efficiency, transparency, and service quality. In Indonesia, the Directorate General of Taxes has implemented the Core Tax Administration System (Coretax) as an integrated digital platform designed to simplify tax administration processes. However, the effectiveness of this system largely depends on taxpayers' acceptance of technology and their understanding of taxation. Therefore, this study aims to examine the effect of perceived ease of use, perceived usefulness, and tax knowledge on taxpayer compliance in the implementation of the Coretax system. This study employed a quantitative research approach using primary data collected through questionnaires distributed to 150 individual taxpayers selected using purposive sampling. The data were analyzed using multiple linear regression analysis with the assistance of SPSS software. The results indicate that perceived ease of use, perceived usefulness, and tax knowledge have positive and significant effects on taxpayer compliance. Among these variables, tax knowledge demonstrates the strongest influence on compliance behavior. These findings suggest that taxpayer compliance in the digital era is influenced not only by technological aspects but also by taxpayers' understanding of tax regulations and procedures. This study contributes to the development of the Technology Acceptance Model in the context of digital tax administration and provides practical implications for tax authorities in improving system usability, perceived benefits, and tax education programs to enhance taxpayer compliance.

1. Introduction

Tax Tax revenue plays a fundamental role in supporting economic development, public infrastructure, and social welfare programs in many countries. In developing economies such as Indonesia, taxation represents the largest source of state revenue and serves as a critical instrument for financing government expenditure and maintaining fiscal sustainability. Therefore, taxpayer compliance becomes one of the key determinants of the effectiveness of a country's fiscal system. High taxpayer compliance contributes to stable government revenue and strengthens the government's ability to implement economic and social policies effectively. Conversely, low compliance may reduce fiscal capacity, weaken public trust, and hinder long-term economic development (Bassey et al., 2022).

In recent years, governments worldwide have accelerated the digital transformation of tax administration systems to improve efficiency, transparency, and taxpayer services. The rapid development of information technology has encouraged tax authorities to replace conventional tax administration

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procedures with integrated digital systems that simplify reporting, payment, and monitoring processes. Digital tax administration enables governments to reduce administrative costs, improve data accuracy, and strengthen supervision mechanisms over taxpayer activities. As a result, digitalization has become one of the primary strategies adopted by tax authorities to improve tax compliance and optimize tax revenue collection (Bellon et al., 2022).

The digitalization of tax administration also reflects broader changes in public sector governance, where governments increasingly rely on information technology to improve public service delivery. Modern tax systems are no longer limited to electronic filing and payment facilities but have evolved into integrated digital ecosystems capable of connecting taxpayer databases, transaction records, and compliance monitoring systems in real time. According to (Supriyati et al., 2025), digital tax administration has become a global trend because integrated digital systems can enhance administrative effectiveness while simultaneously improving the taxpayer experience through simpler and more transparent procedures.

Previous studies indicate that digital tax systems can positively influence taxpayer compliance behavior. The implementation of digital platforms allows taxpayers to access tax services more efficiently and reduces the complexity of tax administration procedures. In addition, digital systems can improve transparency and accountability, which may strengthen taxpayer trust toward tax authorities. Djafri et al., (2023) found that the implementation of electronic invoicing systems significantly improved tax compliance due to improved monitoring mechanisms and increased administrative efficiency. Similarly, Wulandari & Dasman, (2023) demonstrated that digital taxation systems contribute positively to taxpayer compliance when taxpayers perceive the technology as beneficial and easy to use.

In Indonesia, the Directorate General of Taxes has introduced several digital reforms to modernize the national tax administration system. One of the most significant reforms is the implementation of the Core Tax Administration System (Coretax), an integrated digital platform designed to manage various tax administration activities such as taxpayer registration, tax reporting, payment processing, compliance monitoring, and tax data integration. The implementation of Coretax represents the government's strategic effort to improve the effectiveness and transparency of tax administration while supporting broader digital governance reforms in Indonesia (Darmayasa & Hardika, 2024).

The Coretax system is expected to improve administrative efficiency and reduce compliance burdens for taxpayers by simplifying tax-related procedures. Through this system, taxpayers can access integrated digital services that facilitate reporting and payment processes while minimizing manual administrative errors (Mangoting et al., 2024). Moreover, the integration of taxpayer data within the Coretax platform allows tax authorities to improve supervision and monitoring mechanisms more effectively. Consequently, the successful implementation of Coretax is expected to strengthen voluntary taxpayer compliance and support sustainable tax revenue growth (Ramadhan & Wijaya, 2025).

However, despite the potential benefits of digital tax administration, the implementation of digital tax systems often faces various challenges related to user acceptance and technological adaptation. The success of digital transformation in taxation depends not only on technological infrastructure but also on taxpayers' willingness and ability to adopt digital systems. Some taxpayers may perceive digital systems as complicated, difficult to operate, or unable to provide significant benefits (Darono & Panggabean, 2026). These perceptions can reduce taxpayers' willingness to use digital tax

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systems and ultimately affect compliance behavior.

To explain individuals' acceptance of technology, the Technology Acceptance Model (TAM) has become one of the most widely used theoretical frameworks in information systems research. TAM explains that technology adoption is primarily influenced by perceived ease of use and perceived usefulness (Venkatesh et al., 2016). Perceived ease of use refers to the extent to which individuals believe that using a particular system will be free from effort, while perceived usefulness reflects the belief that using the system can improve performance and productivity. In the context of digital tax administration, taxpayers are more likely to adopt digital tax systems when they perceive the systems as easy to operate and capable of simplifying tax obligations (Darono & Panggabean, 2026).

Several recent studies have confirmed the importance of TAM variables in digital taxation research. (Abu-Silake et al., 2024) found that perceived ease of use and perceived usefulness significantly influence the actual usage of digital tax platforms. Similarly, Iramaidha et al., (2025) demonstrated that taxpayer satisfaction and compliance are strongly influenced by perceptions regarding system usefulness and ease of use within electronic tax filing systems. These findings indicate that taxpayers' behavioral responses toward digital tax systems are strongly influenced by technological perceptions.

In addition to technological factors, tax knowledge is also considered an important determinant of taxpayer compliance. Tax knowledge reflects taxpayers' understanding of tax regulations, procedures, rights, and obligations (Habibah et al., 2026). Taxpayers who possess adequate tax knowledge are generally more capable of fulfilling tax obligations correctly and on time because they understand taxation procedures and the consequences of non-compliance. Furthermore, tax knowledge also supports taxpayers' ability to adapt to digital tax systems because individuals with better tax literacy tend to understand electronic tax procedures more effectively (Azzahra & Sofianty, 2023).

The importance of tax knowledge becomes even more relevant in the digital era because digital tax systems require taxpayers to understand both taxation procedures and technological operations simultaneously. Although digital systems are designed to simplify tax administration, taxpayers may still experience difficulties when they lack sufficient understanding of tax regulations and digital processes. Therefore, tax knowledge may strengthen taxpayers' ability to utilize digital tax systems effectively and encourage higher levels of voluntary compliance (Rizkina, 2025).

Although previous studies have extensively examined digital taxation and taxpayer compliance, several important research gaps remain. First, many previous studies focus primarily on specific digital tax services such as e-filing, e-billing, or electronic payment systems rather than integrated digital tax administration platforms. Second, prior studies generally examine technological acceptance variables separately from taxpayer knowledge factors. Third, empirical studies specifically investigating taxpayer compliance in the context of the newly implemented Core Tax Administration System in Indonesia remain relatively limited.

This study offers novelty in several aspects. First, this research specifically examines taxpayer compliance within the context of the integrated Core Tax Administration System (Coretax), which represents one of Indonesia's newest digital tax reforms. Second, this study integrates technological factors derived from the Technology Acceptance Model with tax knowledge variables to provide a more comprehensive explanation of taxpayer compliance behavior in the digital taxation era. Third, this research contributes to the development of digital taxation literature by extending the application of TAM in the context of integrated tax administration systems rather than isolated digital tax services.

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Furthermore, this study is important because digital tax transformation has become a strategic priority for many governments, particularly in developing countries seeking to improve tax administration efficiency and taxpayer compliance simultaneously. Understanding the factors influencing taxpayer compliance in the implementation of integrated digital tax systems may provide valuable insights for policymakers and tax authorities in designing more effective digital tax reforms. The findings of this study are expected to contribute theoretically to the literature on technology acceptance and digital taxation while also providing practical recommendations for improving the effectiveness of the Coretax system.

Based on these considerations, this study aims to analyze the effect of perceived ease of use, perceived usefulness, and tax knowledge on taxpayer compliance in the implementation of the Core Tax Administration System. The study is expected to provide empirical evidence regarding the determinants of taxpayer compliance in the digital era and contribute to the development of more effective and sustainable digital tax administration policies.

2. Literature Review

2.1 Conceptual and Theoretical Foundations

2.1.1 Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a widely used theoretical framework to explain how individuals accept and use new technologies. The model emphasizes two key determinants, namely perceived usefulness and perceived ease of use. Perceived usefulness refers to the extent to which an individual believes that using a particular system can enhance performance, while perceived ease of use refers to the degree to which a person believes that using the system will be free from effort. These two perceptions influence users' attitudes and behavioral intentions toward adopting a technology, which ultimately affect actual system usage (D. S. Wulandari & Dasman, 2023). In the context of digital tax administration, TAM helps explain how taxpayers respond to the implementation of electronic tax systems. When taxpayers perceive that a digital tax system is easy to use and provides clear benefits such as simplifying tax reporting and increasing efficiency they are more likely to adopt the system and comply with their tax obligations (Bassey et al., 2022).

2.1.2 Perceived Ease of Use

Perceived ease of use refers to the extent to which an individual believes that using a particular system will be free of effort and easy to operate. Within the Technology Acceptance Model (TAM), perceived ease of use plays an important role in influencing users' attitudes toward adopting new technologies. When individuals perceive that a system is simple, understandable, and does not require complex procedures, they are more likely to accept and utilize the technology in their activities (Agustin, 2023). In the context of digital tax administration, perceived ease of use is associated with taxpayers' perceptions of how easy it is to access, understand, and operate electronic tax platforms for reporting and paying taxes. Research shows that user-friendly digital tax systems can reduce administrative burdens and psychological barriers faced by taxpayers, thereby encouraging higher levels of compliance (Al-Okaily, 2024).

2.1.3 Perceived Usefulness

Perceived usefulness refers to the degree to which an individual believes that using a particular system can enhance job performance or improve efficiency in completing tasks. According to the Technology Acceptance Model, perceived usefulness significantly influences individuals' intentions to adopt new technologies because users tend to utilize systems that provide clear benefits and improve productivity (D. S. Wulandari & Dasman, 2023). In the context of tax administration, perceived usefulness reflects taxpayers' perceptions that digital tax systems

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can facilitate tax reporting, reduce compliance costs, and improve the efficiency of tax-related activities. When taxpayers perceive that digital platforms provide practical benefits such as saving time, simplifying procedures, and increasing accuracy in tax reporting, they are more likely to use the system consistently and comply with tax obligations (Anggraeni, 2025)

2.1.4 Tax Knowledge

Tax knowledge refers to taxpayers' understanding of tax regulations, procedures, and obligations within a tax system. Adequate tax knowledge enables individuals to understand their rights and responsibilities as taxpayers and helps them comply with tax regulations correctly and on time. Previous studies indicate that taxpayers who possess higher levels of tax knowledge tend to demonstrate higher compliance behavior because they are more aware of the importance of taxation and the consequences of non-compliance (Agustin, 2023). In addition, tax knowledge can reduce misunderstandings regarding tax rules and procedures, thereby minimizing errors in tax reporting and payment. In the era of digital tax administration, tax knowledge also supports taxpayers' ability to utilize electronic tax systems effectively, as individuals with better understanding of tax procedures are more capable of adapting to digital platforms used by tax authorities (Ditha et al., 2023).

2.1.5 Taxpayer Compliance

Taxpayer compliance refers to the willingness of taxpayers to fulfill their tax obligations in accordance with applicable tax laws and regulations, including reporting income accurately, paying taxes on time, and complying with administrative requirements. In recent years, many tax authorities have implemented digital tax administration systems to improve compliance levels by simplifying procedures and strengthening monitoring mechanisms (D. S. Wulandari & Dasman, 2023). In Indonesia, one of the major reforms in tax administration is the implementation of the Core Tax Administration System (Coretax), an integrated digital platform developed by the Directorate General of Taxes to manage various tax processes such as taxpayer registration, tax reporting, data processing, and compliance monitoring. The implementation of Coretax aims to increase transparency, efficiency, and accuracy in tax administration while reducing administrative burdens for taxpayers. Previous studies indicate that the adoption of digital tax systems can improve taxpayer compliance by simplifying reporting procedures, enhancing service quality, and enabling more effective supervision of taxpayer activities (W. Wulandari et al., 2025). Therefore, the effectiveness of the Coretax system is expected to play an important role in encouraging taxpayers to comply with their tax obligations in the digital era.

2.2 Review of Empirical Studies

Recent empirical evidence consistently demonstrates that technology acceptance significantly influences taxpayer compliance within digital tax administration. Studies grounded in the Technology Acceptance Model indicate that perceived ease of use and perceived usefulness are among the strongest predictors of users' intentions to adopt electronic tax systems. Taxpayers who perceive digital tax platforms as simple and beneficial tend to demonstrate higher compliance levels because digital services reduce administrative complexity and improve tax reporting efficiency (Bassey et al., 2022; Al-Okaily, 2024).

Empirical research also emphasizes the importance of tax knowledge in shaping taxpayer behavior. Agustin (2023) reported that taxpayers possessing better knowledge of taxation exhibit stronger compliance because they better understand tax regulations, procedures, and legal obligations. Similarly, Ditha et al. (2023) found that tax knowledge enhances taxpayers' capability to utilize digital tax platforms effectively, thereby supporting more accurate and timely tax reporting.

Meanwhile, studies conducted in

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Indonesia reveal that digital transformation of tax administration contributes positively to compliance behavior. D. S. Wulandari and Dasman (2023) demonstrated that taxpayers' perceptions regarding the usefulness and ease of digital taxation significantly affect technology acceptance and compliance behavior. Likewise, W. Wulandari et al. (2025) concluded that integrated digital tax systems improve taxpayer compliance by increasing administrative efficiency and strengthening supervision mechanisms.

Although previous studies generally report positive relationships among perceived ease of use, perceived usefulness, tax knowledge, and taxpayer compliance, most investigations focus on conventional electronic tax services such as e-Filing and e-Billing. Empirical evidence concerning Indonesia's newly implemented Core Tax Administration System (Coretax) remains relatively limited, particularly regarding taxpayers' behavioral responses during the early implementation phase.

2.3 Identification of the Research Gap

The existing literature provides substantial evidence supporting the influence of technology acceptance and tax knowledge on taxpayer compliance. Nevertheless, several research gaps remain.

First, previous empirical studies predominantly investigated earlier digital taxation systems such as e-Filing, e-Billing, or other conventional electronic tax services, whereas empirical studies specifically examining taxpayer acceptance of Indonesia's Core Tax Administration System (Coretax) remain scarce.

Second, most prior studies analyzed technology acceptance variables independently without simultaneously incorporating tax knowledge as an important cognitive factor influencing taxpayer compliance within an integrated research model.

Third, because Coretax represents a comprehensive reform of Indonesia's tax administration, taxpayers may experience different perceptions of system usability and usefulness compared with previous digital tax platforms. Consequently, empirical findings obtained from earlier digital taxation systems cannot necessarily be generalized to Coretax implementation.

Accordingly, this study seeks to address these gaps by examining the simultaneous effects of perceived ease of use, perceived usefulness, and tax knowledge on taxpayer compliance within the context of Indonesia's Core Tax Administration System.

2.4 Development of the Conceptual Framework

Based on the Technology Acceptance Model and recent empirical evidence, taxpayer compliance is expected to be influenced by taxpayers' perceptions regarding the ease of using the Core Tax Administration System, the benefits obtained from utilizing the system, and their level of tax knowledge.

Perceived ease of use encourages taxpayers to utilize digital tax services because simpler systems reduce operational difficulties. Perceived usefulness motivates taxpayers by increasing the efficiency and effectiveness of fulfilling tax obligations. Meanwhile, tax knowledge strengthens taxpayers' understanding of tax regulations and enhances their ability to utilize digital tax services appropriately, thereby improving compliance behavior.

The present manuscript does not include a separate conceptual framework figure. The conceptual relationships are directly represented through the proposed relationships among perceived ease of use, perceived usefulness, tax knowledge, and taxpayer compliance as reflected in the research hypotheses.

2.5 Hypotheses or Research Propositions

Perceived ease of use reflects the extent to which taxpayers believe that the Core Tax System can be used easily and without difficulty, which may encourage them to fulfill their tax obligations more efficiently.

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H1: Perceived ease of use positively affects taxpayer compliance.

Perceived usefulness refers to taxpayers' perception that the Core Tax System provides benefits such as simplifying tax reporting and improving efficiency in fulfilling tax obligations.

H2: Perceived usefulness positively affects taxpayer compliance.

Tax knowledge represents taxpayers' understanding of tax regulations and procedures, which can influence their willingness and ability to comply with tax obligations.

H3: Tax knowledge positively affects taxpayer compliance.

3. Research Methods

3.1 Research Design

This study employed a quantitative research approach to examine the influence of perceived ease of use, perceived usefulness, and tax knowledge on taxpayer compliance in the implementation of the Coretax Administration System. Quantitative research is appropriate for this study because it allows the researcher to analyze the relationships between variables using statistical methods and to test the proposed hypotheses empirically. The study used a survey method to collect primary data from respondents through a structured questionnaire. The collected data were then analyzed using statistical techniques to determine the effect of independent variables on the dependent variable.

3.2 Research Context and Setting

The research was conducted within the context of Indonesia's digital tax administration reform through the implementation of the Core Tax Administration System (Coretax), developed by the Directorate General of Taxes. The study focuses on individual taxpayers who have utilized digital tax services because they represent the primary users affected by the implementation of the integrated tax administration system.

Indonesia provides an appropriate research setting because the transition toward digital tax administration is expected to improve tax compliance through enhanced efficiency, transparency, and service quality. Examining taxpayer perceptions during the implementation of Coretax contributes to a better understanding of behavioral responses toward digital tax transformation.

3.3 Population and Sample

The population of this study consists of individual taxpayers registered in Indonesia. Because it is not possible to survey all taxpayers, a sample was selected using a purposive sampling technique. The sampling criteria included individual taxpayers who possess a Tax Identification Number (NPWP) and have experience in using digital tax services such as e-filing or other electronic tax systems provided by the Directorate General of Taxes. The sample size was determined based on the minimum requirements for quantitative analysis, ensuring that the collected data are sufficient to represent the population and allow reliable statistical analysis.

3.4 Data Sources and Data Collection

This study used primary data collected directly from respondents through a questionnaire survey. The questionnaire was distributed online using a digital survey platform to facilitate data collection and increase respondent participation. Respondents were asked to provide their perceptions regarding the ease of use and usefulness of the digital tax system, their level of tax knowledge, and their compliance behavior in fulfilling tax obligations. The questionnaire used a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) to measure respondents' perceptions.

3.5 Measurement of Variables and Research Instruments

The research instrument consisted of structured questionnaire items designed to measure the four research variables.

The dependent variable was taxpayer

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compliance, while the independent variables consisted of perceived ease of use, perceived usefulness, and tax knowledge.

Each construct was operationalized through multiple questionnaire items measured using a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). The measurement indicators were developed based on the conceptual dimensions of the Technology Acceptance Model and taxation literature to ensure consistency with previous empirical studies. The regression model used in this study is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where:

Y = Taxpayer Compliance
α = Constant
β1–β3 = Regression coefficients
X1 = Perceived Ease of Use
X2 = Perceived Usefulness
X3 = Tax Knowledge
ε = Error term

3.6 Data Analysis Techniques

The data collected in this study were analyzed using statistical analysis techniques. First, descriptive statistics were used to describe respondents' characteristics and provide an overview of the research variables. Subsequently, data quality tests such as validity and reliability tests were conducted to ensure that the research instruments were accurate and consistent. After confirming the data quality, hypothesis testing was performed using multiple linear regression analysis to examine the influence of perceived ease of use, perceived usefulness, and tax knowledge on taxpayer compliance. Statistical analysis was conducted using SPSS software.

3.7 Validity, Reliability, and Trustworthiness

To ensure the quality of the research instrument, validity and reliability testing were conducted before hypothesis testing.

Instrument validity was assessed using item validity testing to determine whether each questionnaire item accurately measured its intended construct. Reliability was evaluated using Cronbach's Alpha coefficient to assess the internal consistency of the measurement instrument. Only questionnaire items meeting acceptable validity and reliability criteria were included in the subsequent statistical analysis, thereby ensuring the robustness and credibility of the research findings.

3.8 Ethical Considerations

The study adhered to general principles of research ethics throughout the research process. Participation in the survey was entirely voluntary, and respondents were informed about the purpose of the study before completing the questionnaire.

Respondents' identities were kept confidential, and all collected data were used exclusively for academic research purposes. No personally identifiable information was disclosed during data analysis or publication of the research findings.

3.9 Research Procedure

The research was conducted through several systematic stages. First, the researcher reviewed the relevant literature and developed the conceptual framework and research hypotheses. Second, a structured questionnaire was designed based on the operational definitions of each research variable. Third, the questionnaire was distributed online to respondents who met the predetermined sampling criteria. Fourth, the collected data were screened and processed to ensure completeness and consistency.

Finally, descriptive statistics, validity and reliability testing, and multiple linear regression analysis were conducted using IBM SPSS Statistics to evaluate the proposed hypotheses and interpret the research findings.

3.10 Methodological Limitations

Several methodological limitations should be acknowledged. First, the study relied on self-reported questionnaire responses,

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which may be subject to response bias or social desirability bias. Second, the cross-sectional research design captured taxpayers' perceptions at only one point in time, limiting the ability to observe changes in perceptions and compliance behavior following the continued implementation of the Core Tax Administration System. Third, because the study focused exclusively on individual taxpayers who had experience using digital tax services, the findings may not be fully generalizable to corporate taxpayers or taxpayers with limited access to digital technology.

Despite these limitations, the methodology provides an appropriate framework for examining taxpayer acceptance of digital tax administration and contributes empirical evidence regarding the implementation of Indonesia's Core Tax Administration System.

4. Results and Discussion

4.1 Research Results

4.1.1 Sample Description and Descriptive Statistics

Descriptive statistics describe how research data is presented and explains the data, including minimum, maximum, mean, and standard deviation values. The following descriptive statistics are available from 50 research data sets, covering the variables of perceived easy of use, percieved usefulness, tax knowledge and tax compliance:

Table 1. Descriptive Statistic Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Compliance	150	22	25	23.87	.833
Perceived Easy of Use	150	19	25	22.67	1.625
Perceived Usefulness	150	18	25	22.89	1.695
Tax Knowledge	150	19	25	22.81	1.619
Valid N (listwise)	150				

Source: SPSS data processed (2026)

The results of the analysis of table 1 show that the dependent variable is tax avoidance. Tax avoidance has a maximum value of 25 and minimum of 22 and a mean of 23.87 and a standard deviation of 0.833. Perceived easy of use (X1) has a maximum value of 25, minimum of 19, mean 22.67, and standard deviation of 1.625. Perceived usefulness (X2) has a maximum value of 25, minimum of 18, mean of 22.89, and standard deviation of 1.695. Tax knowledge (X3) has a maximum value of 25, minimum value of 19, mean of 22.81, and standard deviation of 1.619.

4.1.2 Data Quality and Preliminary Analysis

a. Normality Test

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		150
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.56809014
Most Extreme Differences	Absolute	.052
	Positive	.052
	Negative	-.044
Test Statistic		.052
Asymp. Sig. (2-tailed)		.200[c,d]

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a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
Source: SPSS data processed (2026)

The normality test was conducted using the Kolmogorov–Smirnov test. The results show that the Asymp. Sig. (2-tailed) value is 0.200, which is greater than the significance level of 0.05. This indicates that the residual data are normally distributed. Therefore, the normality assumption required for regression analysis has been satisfied, and the data are appropriate for further statistical analysis.

b. Multicollinearity Test

The multicollinearity test was conducted by examining the Tolerance and Variance Inflation Factor (VIF) values. The results show that the tolerance values for Perceived Ease of Use (0.862), Perceived Usefulness (0.935), and Tax Knowledge (0.833) are all greater than 0.10, while the VIF values are 1.160, 1.069, and 1.200, respectively, which are all below the threshold of 10. These results indicate that there is no multicollinearity problem among the independent variables, meaning that the variables in this study are suitable for further regression analysis.

c. Heteroskedasticity Test

Based on the heteroscedasticity test results using the Glejser method by regressing the absolute residuals on the independent variables, Perceived Ease of Use (Sig. = 0.634), Perceived Usefulness (Sig. = 0.147), and Tax Knowledge (Sig. = 0.104), have significance values greater than 0.05. This indicates that none of the independent variables have a statistically significant effect on the absolute residuals. Therefore, it can be concluded that the regression model does not suffer from heteroscedasticity, meaning that the variance of the residuals is constant (homoscedastic). Hence, the model satisfies the classical assumption related to heteroscedasticity.

4.1.3 Main Analytical Results

Table 3. Multiple Linear Regression

Coefficients[a]								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	12.124	.919		13.186	.000		
	Perceived Easy of Use	.136	.031	.266	4.370	.000	.862	1.160
	Perceived Usefulness	.162	.029	.329	5.642	.000	.935	1.069
	Tax Knowledge	.217	.032	.422	6.824	.000	.833	1.200

a. Dependent Variable: Tax Compliance

Source: SPSS data processed (2026)

Based on the result of the data management that has been carried out, multiple linear regression analysis can be formulated through the equation below:

Y = 12.124 + 0.136X1 + 0.162X2 +0.217X3 +e

Description:

1. The regression results show that each independent variable has a positive and significant effect on the dependent variable. The independent variable Perceived Ease of

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Use (X1) has a positive coefficient of 0.136, indicating that an increase in perceived ease of use will lead to an increase in the dependent variable, assuming other variables remain constant. Furthermore, this variable is statistically significant ($p < 0.05$), meaning it has a meaningful contribution to the model.

2. The independent variable Perceived Usefulness (X2) has a positive coefficient of 0.162, which implies that higher perceived usefulness is associated with an increase in the dependent variable, and this effect is also statistically significant ($p < 0.05$).
3. Tax Knowledge (X3) shows the highest positive coefficient of 0.217, indicating that it has the strongest influence on the dependent variable compared to the other variables, and it is also significant ($p < 0.05$). Overall, these findings suggest that all independent variables positively and significantly influence the dependent variable in the regression model.

4.1.4 Hypothesis Testing Results

a. F-Test

Table 4. F-Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55.247	3	18.416	55.914	.000[b]
	Residual	48.086	146	.329		
	Total	103.333	149			

a. Dependent Variable: Tax Compliance

b. Predictors: (Constant), Tax Knowledge, Perceived Usefulness, Perceived Easy of Use

Source: SPSS data processed (2026)

Based on the ANOVA table, the F-test results show that the regression model is statistically significant. The calculated F-value is 55.914 with a significance level (Sig.) of 0.000, which is below the conventional threshold of 0.05.

This indicates that the independent variables Tax Knowledge, Perceived Usefulness, and Perceived Ease of Use simultaneously have a significant effect on the dependent variable, Tax Compliance. In other words, the model as a whole is appropriate for explaining variations in tax compliance.

b. Coefficient of Determination (R^2)

A coefficient of determination test was conducted to assess the feasibility of the regression model for the research variables. The test yielded the following result:

Table 5. Coefficient of Determination Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.731[a]	.535	.525	.574

a. Predictors: (Constant), Tax Knowledge, Perceived Usefulness, Perceived Easy of Use

b. Dependent Variable: Tax Compliance

Source: SPSS data processed (2026)

Based on the Model Summary results, the R value of 0.731 indicates a strong relationship

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between the independent variables (Tax Knowledge, Perceived Usefulness, and Perceived Ease of Use) and the dependent variable (Tax Compliance).

The R Square value of 0.535 shows that 53.5% of the variation in Tax Compliance can be explained by Tax Knowledge, Perceived Usefulness, and Perceived Ease of Use included in this research model. Meanwhile, the remaining 46.5% is influenced by other variables not examined in this study.

Furthermore, the Adjusted R Square value of 0.525 indicates that after adjusting for the number of independent variables, 52.5% of the variation in Tax Compliance can still be explained by the model. This suggests that the model has a fairly good explanatory power.

The Standard Error of the Estimate (0.574) reflects the model's prediction error, where a smaller value indicates better accuracy in predicting the dependent variable.

c. t-Test

Based on the t-test results in Table 3, each independent variable was examined individually to determine its effect on Tax Compliance.

The results indicate that Tax Knowledge has a significant effect on Tax Compliance, as evidenced by its significance value (Sig.) being less than 0.05. This means that an increase in tax knowledge tends to improve the level of taxpayer compliance.

Similarly, Perceived Usefulness shows a significant positive effect on Tax Compliance, with a significance value below 0.05. This suggests that the more useful taxpayers perceive the system or policy to be, the higher their level of compliance.

Furthermore, Perceived Ease of Use also has a significant effect on Tax Compliance, as indicated by a significance value below 0.05. This implies that when taxpayers perceive a system as easy to use, they are more likely to comply with tax regulations.

Thus, it can be concluded that all independent variables Tax Knowledge, Perceived Usefulness, and Perceived Ease of Use have a positive and significant partial effect on Tax Compliance. Therefore, the null hypothesis (H_0), which states that each independent variable has no partial effect, is rejected, while the alternative hypothesis (H_1) is accepted.

4.1.5 Visual Presentation of Results

The empirical findings of this study are presented systematically through a series of tables to improve the clarity and readability of the statistical results. Each table summarizes a specific stage of the analysis, beginning with descriptive statistics, followed by preliminary diagnostic tests, multiple linear regression analysis, model evaluation, and hypothesis testing.

Table 1 presents the descriptive statistics of all research variables, including the minimum, maximum, mean, and standard deviation values, providing an overview of respondents' perceptions regarding perceived ease of use, perceived usefulness, tax knowledge, and taxpayer compliance. Table 2 reports the results of the normality test, confirming that the regression residuals satisfy the assumption of normal distribution. The multicollinearity and heteroscedasticity test results further demonstrate that the regression model fulfills the classical assumptions required for multiple linear regression analysis.

The main analytical findings are presented in Table 3, which reports the estimated regression coefficients, standardized coefficients, significance values, and collinearity statistics for each independent variable. Model evaluation is subsequently summarized in Table 4, which presents the ANOVA (F-test) results, and Table 5, which reports the coefficient of determination (R^2 and Adjusted R^2), indicating the explanatory power of the regression model.

Overall, the visual presentation of the results demonstrates that Perceived Ease of Use, Perceived Usefulness, and Tax Knowledge each have a positive and statistically significant influence on Taxpayer Compliance. The

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sequential presentation of tables enables readers to follow the analytical process logically, from data description and model diagnostics to hypothesis testing, thereby enhancing the transparency and interpretability of the research findings.

4.2 Research Discussion

4.2.1 Interpretation of Key Findings

a. The Effect of Perceived Easy of Use on Tax Compliance

Based on the results of the first hypothesis test, the findings presented in Table 3 indicate that Perceived Ease of Use has a significance value of 0.000 and a regression coefficient of 0.136. These results indicate that perceived ease of use has a positive and significant effect on taxpayer compliance. Therefore, Hypothesis 1 (H1) is accepted. The positive coefficient implies that the easier taxpayers perceive the Core Tax Administration System to use, the higher their level of compliance in fulfilling tax obligations.

This finding is consistent with the Technology Acceptance Model (TAM), which explains that individuals are more likely to adopt a technology when the system is perceived as simple, understandable, and easy to operate (D. S. Wulandari & Dasman, 2023). In the context of the Core Tax Administration System, taxpayers are more willing to comply with tax obligations when they perceive that the system simplifies reporting, payment, and administrative procedures without requiring significant effort.

The ease of use of the system also reduces both technical and psychological barriers in carrying out tax obligations. Taxpayers who can easily access, understand, and operate the system tend to experience fewer difficulties during the taxation process. As a result, the reporting and payment procedures become more efficient, practical, and less burdensome, which ultimately encourages more consistent compliance behavior.

In addition, these findings indicate that the success of digital tax administration systems depends not only on technological sophistication but also on the usability of the system itself. A user-friendly system can create positive experiences for taxpayers and increase their willingness to continuously use digital tax services. Therefore, improving system simplicity, accessibility, and operational clarity is essential to support the effectiveness of digital taxation reforms.

Furthermore, the findings suggest that taxpayer compliance in the digital era is increasingly influenced by behavioral and technological factors. The interaction between taxpayers and digital systems shapes taxpayers' attitudes toward taxation services. When taxpayers perceive the system positively, they are more likely to develop voluntary compliance behavior and fulfill their obligations properly.

This result is also supported by previous studies such as Hanik, (2022), Agustin, (2023), and Hikmah et al., (2023) which found that user-friendly digital tax systems significantly enhance taxpayer compliance. Therefore, improving system usability is a key factor in increasing compliance in the digital tax environment.

b. The Effect of Perceived Usefulness on Tax Compliance

Based on the second hypothesis test, the results show that Perceived Usefulness has a significance value of 0.000 with a regression coefficient of 0.162. These findings indicate that perceived usefulness has a positive and significant effect on taxpayer compliance. Therefore, Hypothesis 2 (H2) is accepted. The positive regression coefficient implies that the higher the perceived usefulness of the Core Tax Administration System, the higher the level of taxpayer compliance in fulfilling tax obligations.

This finding is consistent with the Technology Acceptance Model (TAM), which explains that perceived usefulness is one of the main factors influencing individuals' acceptance and use of technology. Taxpayers are more likely to adopt and continuously use a

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digital taxation system when they believe that the system can improve efficiency, simplify procedures, and support the completion of tax-related activities more effectively. In the context of the Coretax system, taxpayers tend to comply more willingly when they perceive that the system provides practical benefits in tax reporting and payment processes.

The findings of this study suggest that taxpayers are motivated not only by legal obligations but also by the tangible advantages offered by the digital taxation system. The Coretax system enables taxpayers to complete tax administration activities more quickly, accurately, and conveniently. These benefits may reduce the time and effort required to fulfill tax obligations, thereby encouraging taxpayers to maintain compliance consistently.

Furthermore, the perceived usefulness of the system may also strengthen taxpayers' positive attitudes toward digital taxation services. When taxpayers experience real advantages from using the system, such as faster access to services and more efficient administrative processes, they are more likely to trust and continuously utilize the system. This indicates that the effectiveness of digital tax reforms depends largely on the ability of the system to provide meaningful value and improve taxpayers' experiences.

These findings also imply that tax authorities should continuously improve the functional quality and efficiency of the Coretax system. Enhancing system performance, reliability, and service integration is important to ensure that taxpayers perceive the system as beneficial and supportive of their tax obligations. Therefore, perceived usefulness becomes a strategic factor in encouraging voluntary taxpayer compliance in the digital taxation environment.

This result is consistent with previous research conducted by Abuur (2022) and Aini (2025), which highlight that digital tax systems can improve compliance when users perceive clear benefits in their usage. Therefore, the effectiveness of the Coretax system depends on its ability to deliver tangible value to taxpayers.

c. The Effect of Tax Knowledge on Tax Compliance

Based on the third hypothesis test, the results indicate that Tax Knowledge has a significance value of 0.000 and the highest regression coefficient of 0.217. These findings demonstrate that tax knowledge has a positive and significant effect on taxpayer compliance and represents the strongest influencing variable among all independent variables. Therefore, Hypothesis 3 (H3) is accepted. The positive coefficient indicates that taxpayers with higher levels of tax knowledge tend to show higher compliance in fulfilling their tax obligations.

This finding suggests that taxpayers who understand tax regulations, procedures, rights, and obligations are more capable of complying with taxation requirements accurately and on time. Tax knowledge enables taxpayers to interpret taxation rules correctly, minimize reporting errors, and understand the importance of fulfilling tax obligations as part of their legal and civic responsibilities. In addition, taxpayers with adequate knowledge are generally more aware of the potential consequences of non-compliance, which further encourages compliant behavior.

The findings also indicate that although digital systems such as the Core Tax Administration System are designed to simplify tax administration processes, technological advancement alone is insufficient without adequate taxpayer understanding. Taxpayers still require sufficient knowledge regarding taxation procedures and digital reporting mechanisms to utilize the system effectively. Therefore, tax knowledge becomes an essential supporting factor that enables taxpayers to adapt more easily to digital taxation systems and maximize the benefits offered by the technology.

Furthermore, the stronger regression coefficient of the tax knowledge variable compared to perceived ease of use and perceived usefulness suggests that educational factors play a more dominant role in influencing taxpayer compliance. This implies

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that taxpayers' understanding of taxation may have a greater impact on compliance behavior than technological perceptions alone. Consequently, improving taxpayer literacy through tax education, socialization programs, and digital taxation training becomes increasingly important in supporting the success of digital tax administration reforms.

This finding is supported by previous studies such as Azzahra & Sofianty (2023) and Nasiroh & Afiqoh, (2023), which emphasize that tax knowledge is a fundamental determinant of voluntary compliance. The stronger coefficient of this variable also suggests that educational factors play a more dominant role compared to technological perceptions.

4.2.2 Comparison with Previous Studies

The findings of this study are generally consistent with previous empirical studies concerning digital taxation and taxpayer compliance. The significant influence of Perceived Ease of Use supports the Technology Acceptance Model (TAM), which proposes that individuals are more likely to adopt information technology when it is perceived as simple and effortless to use (D. S. Wulandari & Dasman, 2023). The present findings are consistent with those reported by Hanik (2022), Agustin (2023), and Hikmah et al. (2023), who concluded that user-friendly digital tax systems significantly improve taxpayer compliance by reducing technical and psychological barriers during tax reporting.

Similarly, the positive influence of Perceived Usefulness confirms previous findings indicating that taxpayers are more willing to utilize digital tax systems when they experience tangible benefits, including improved efficiency, reduced administrative burdens, and simplified tax procedures. These findings are in line with Abuur (2022) and Aini (2025), who reported that taxpayers demonstrate stronger compliance when digital taxation systems provide clear operational advantages.

Furthermore, the significant effect of Tax Knowledge reinforces previous studies emphasizing that taxpayers possessing greater understanding of taxation regulations are more capable of complying with tax obligations accurately and consistently. This finding is consistent with Azzahra and Sofianty (2023) as well as Nasiroh and Afiqoh (2023), who identified tax knowledge as one of the strongest determinants of voluntary taxpayer compliance.

Unlike several previous studies that primarily focused on conventional electronic taxation services such as e-Filing and e-Billing, this study extends the existing literature by providing empirical evidence regarding taxpayer behavior during the implementation of the newly introduced Core Tax Administration System (Coretax) in Indonesia.

4.2.3 Theoretical Contributions

The findings provide several theoretical contributions to the literature on digital taxation and technology acceptance. First, this study strengthens the applicability of the Technology Acceptance Model (TAM) within the context of public sector digital transformation. The significant effects of Perceived Ease of Use and Perceived Usefulness confirm that the two principal constructs of TAM remain relevant in explaining taxpayers' acceptance of digital tax administration systems.

Second, the findings extend existing knowledge by demonstrating that Tax Knowledge contributes more strongly to taxpayer compliance than technological perceptions alone. This indicates that technology acceptance should be complemented by taxpayers' cognitive understanding of taxation in explaining compliance behavior.

Third, the study contributes to digital taxation literature by integrating technological acceptance variables with taxation knowledge within a single empirical model. Such integration provides a broader understanding of taxpayer compliance behavior during digital tax transformation, particularly within the

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implementation of Indonesia's Core Tax Administration System.

4.2.4 Practical and Policy Implications

The findings provide important implications for tax authorities, policymakers, and practitioners responsible for implementing digital tax administration. For the Directorate General of Taxes, improving taxpayer compliance requires not only technological innovation but also continuous enhancement of system usability. The Coretax system should remain intuitive, accessible, reliable, and capable of simplifying tax reporting procedures to encourage voluntary taxpayer compliance.

In addition, tax authorities should strengthen taxpayer education programs through continuous tax literacy campaigns, digital tutorials, online assistance, and socialization regarding Coretax implementation. Since Tax Knowledge demonstrates the strongest influence on compliance behavior, educational initiatives should receive equal priority alongside technological development.

From a policy perspective, future digital taxation reforms should integrate technological innovation with taxpayer capacity-building initiatives. Such an integrated approach is expected to improve taxpayer confidence, increase voluntary compliance, and maximize the effectiveness of Indonesia’s digital tax transformation.

4.2.5 Integration with the Research Gap

This study successfully addresses the research gap identified in the literature review. Previous studies primarily examined taxpayer acceptance of conventional electronic taxation services, including e-Filing and e-Billing, while empirical evidence concerning taxpayers' behavioral responses toward the newly implemented Core Tax Administration System (Coretax) remained limited.

Furthermore, earlier studies generally investigated technology acceptance variables separately from taxation knowledge. The present study demonstrates that technological acceptance and tax knowledge jointly explain taxpayer compliance, thereby providing a more comprehensive explanation of taxpayer behavior within Indonesia's digital taxation environment.

Accordingly, this study contributes original empirical evidence regarding taxpayer compliance during the implementation of Coretax and expands the existing literature on digital taxation in developing countries.

4.2.6 Acknowledgement of Study Limitations

Several limitations should be considered when interpreting the findings of this study. First, the findings are limited to individual taxpayers who have experience using digital tax services. Therefore, the conclusions may not fully represent corporate taxpayers or individuals who have not yet adopted digital taxation systems.

Second, the explanatory power of the regression model indicates that approximately 46.5% of the variation in taxpayer compliance is explained by factors outside the present research model. This suggests that additional variables, such as trust in tax authorities, digital literacy, service quality, taxation fairness, or perceived security, may further explain taxpayer compliance.

Finally, because Indonesia's Core Tax Administration System is still relatively new, taxpayer perceptions may continue to evolve as users gain greater experience with the system. Future studies may therefore provide additional insights by examining taxpayer behavior during later stages of Coretax implementation and by incorporating broader behavioral and institutional variables.

5. Conclusion

5.1 Summary of Key Findings

This study aimed to analyze the effect of perceived ease of use, perceived usefulness, and tax knowledge on taxpayer compliance in the implementation of the Core Tax Administration System (Coretax). The findings indicate that all independent variables have positive and significant effects on taxpayer

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compliance. Perceived ease of use positively influences compliance because taxpayers tend to comply more easily when the system is simple, understandable, and easy to operate. Likewise, perceived usefulness significantly affects compliance, indicating that taxpayers are more willing to fulfill their tax obligations when they perceive that the system provides practical benefits such as efficiency, convenience, and time savings.

Among the independent variables, tax knowledge demonstrates the strongest influence on taxpayer compliance. This finding suggests that taxpayers with a better understanding of tax regulations, procedures, and obligations are more capable of adapting to digital tax administration systems and complying with taxation requirements. Furthermore, the simultaneous test results show that perceived ease of use, perceived usefulness, and tax knowledge collectively contribute significantly to explaining variations in taxpayer compliance. Therefore, taxpayer compliance in the digital taxation era is influenced not only by technological acceptance but also by taxpayers' understanding of taxation.

5.2 Theoretical Contributions

This study contributes to the development of taxation and technology acceptance literature, particularly in the context of digital tax administration systems. First, this research extends the application of the Technology Acceptance Model (TAM) by demonstrating that perceived ease of use and perceived usefulness remain relevant determinants of taxpayer compliance within integrated digital tax systems such as Coretax.

Second, this study enriches previous research by integrating technological acceptance variables with tax knowledge variables to provide a more comprehensive explanation of taxpayer compliance behavior. While prior studies often focused separately on digital tax systems or taxpayer literacy, this research demonstrates that technological and educational factors simultaneously influence compliance behavior.

Third, this study contributes empirically to the limited literature concerning the implementation of the Core Tax Administration System in Indonesia. Since Coretax is a relatively new digital taxation reform, this research provides empirical evidence regarding taxpayers' behavioral responses toward integrated digital tax administration systems in developing countries.

5.3 Practical and Policy Implications

The findings of this study provide several practical implications for tax authorities and policymakers. First, the Directorate General of Taxes should continue improving the usability and accessibility of the Coretax system to ensure that taxpayers can easily understand and operate the platform. Simplified procedures, user-friendly interfaces, and responsive technical support may increase taxpayer acceptance of the system.

Second, tax authorities should strengthen taxpayers' perceptions regarding the usefulness of the Coretax system by improving service quality, system reliability, and operational efficiency. The government also needs to communicate more effectively about the practical benefits of digital taxation systems in reducing administrative burdens and simplifying tax procedures.

Third, because tax knowledge was found to be the strongest determinant of taxpayer compliance, the government should intensify tax education and digital literacy programs. Educational programs, socialization activities, online tutorials, and taxpayer assistance services may help taxpayers better understand both taxation procedures and digital system operations. Enhancing taxpayer literacy is essential to maximizing the effectiveness of digital tax administration reforms.

5.4 Limitations of the Study

This study has several limitations that should be considered when interpreting the findings. First, this research only examined three independent variables, namely perceived

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ease of use, perceived usefulness, and tax knowledge. Other factors such as trust in government, perceived fairness, tax sanctions, service quality, digital literacy, and taxpayer awareness were not included in the research model and may also influence taxpayer compliance.

Second, this study used a quantitative approach with questionnaire-based data collection, which may be subject to respondent bias and limitations in capturing deeper behavioral motivations. Third, the sample was limited to individual taxpayers who had experience using digital tax services, which may limit the generalizability of the findings to other taxpayer groups such as corporate taxpayers or taxpayers in different regions.

Finally, because the implementation of Coretax is still relatively recent, taxpayers' perceptions and experiences regarding the system may continue to evolve over time. Therefore, the findings of this study reflect taxpayer perceptions during the early implementation stage of the Coretax system.

5.5 Directions for Future Research

Future studies are encouraged to expand the research model by including additional variables such as trust in tax authorities, perceived fairness, digital literacy, taxpayer awareness, service quality, and tax sanctions to provide a more comprehensive explanation of taxpayer compliance behavior.

Future researchers are also recommended to examine different taxpayer categories, including corporate taxpayers, MSMEs, and taxpayers from different demographic backgrounds or regions. Comparative studies between countries or between different digital taxation systems may also provide broader insights regarding the effectiveness of digital tax administration reforms.

In addition, future studies may adopt qualitative or mixed-method approaches to gain deeper understanding regarding taxpayers' experiences, perceptions, and challenges in using integrated digital tax systems. Longitudinal studies are also recommended to analyze how taxpayer behavior and compliance evolve over time as the implementation of Coretax becomes more established and technologically mature.

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