

Coretax System Quality and Taxpayer Compliance: Evidence from KPP Pratama Wonocolo Surabaya

*^{A-F}Shintya Dwi Lestari, ^{D-F}Syafi'i, ^{E-F}Ali Muhdor
Universitas Bhayangkara Surabaya, Indonesia

DOI: [10.46821/equity.v7i1.878](https://doi.org/10.46821/equity.v7i1.878)

Submitted: May 12, 2026 | Accepted: August 2, 2026 | Published: September 3, 2026

A – Research Concept and Design, B – Collection and/or Assembly of Data, C – Data Analysis and Interpretation, D – Writing The Article, E – Critical Revision of The Article, F – Final Approval of Article.

ABSTRACT

Indonesia's Coretax reform integrates major tax administration services into a single digital platform, making system quality relevant to taxpayer compliance. This study examines the associations of ease of access, data processing speed, and system security with taxpayer compliance among Coretax users at KPP Pratama Wonocolo Surabaya. A cross sectional quantitative survey was analyzed using multiple linear regression on 31 complete responses selected purposively from taxpayers who had used Coretax. The model was significant, $F(3,27) = 5.632$, $p = .004$, explaining 38.5% of compliance variance (adjusted $R^2 = .317$). Ease of access ($\beta = .124$, $p = .538$) and processing speed ($\beta = .134$, $p = .455$) were not statistically significant, whereas system security was positive and significant ($\beta = .459$, $p = .027$) and had the largest standardized coefficient. The findings indicate that security is the most salient system quality attribute in this sample while emphasizing the need for broader, multisite validation.

Keywords: Coretax, System Quality, System Security, Tax Digitalization, Taxpayer Compliance.

INTRODUCTION

Digital tax administration changes how tax authorities and taxpayers interact. Digital systems do more than move forms online; they integrate registration, filing, payment, document processing, data exchange, and administrative trails within a single architecture. Research on tax digitalization indicates that e-invoicing, prefilled returns, and digital administrative services can reduce compliance costs and increase administrative efficiency when systems are sufficiently reliable for taxpayers to use (Hesami et al., 2024). More broadly, e-government research shows that service evaluation, trust, and digital capability shape citizens' actual use of public digital services (Pérez-Morote et al., 2020). System quality is therefore a substantive part of the compliance environment rather than a purely technical matter.

How to Cite:

Lestari, S. D., Syafi'i, Muhdor, A. (2026). Coretax System Quality and Taxpayer Compliance: Evidence from KPP Pratama Wonocolo Surabaya. *Equity: Jurnal Akuntansi*, 7(1), 11-21. <https://doi.org/10.46821/equity.v7i1.878>.

*Corresponding Author:

Email : shintyadwilestari@gmail.com

Address : Jl. Ahmad Yani Frontage Road Ahmad Yani No.114, Ketintang,
Kec. Gayungan, Surabaya, Jawa Timur 60231



Copyright © 2026 Authors. This is an open access article under the [CC-BY licence](https://creativecommons.org/licenses/by/4.0/)

Indonesia entered a new phase of tax digitalization with Coretax DJP. The Directorate General of Taxes (DGT) states that Coretax has served tax administration since the January 2025 tax period and integrates registration, tax return filing, payment, and other services within one system (Direktorat Jenderal Pajak, 2025a). During the early implementation stage, the DGT publicly acknowledged service constraints and reported network expansion and increased bandwidth capacity (Direktorat Jenderal Pajak, 2025b). Subsequent updates described additional database servers, higher data traffic capacity, validation improvements, and faster processing of digital documents (Direktorat Jenderal Pajak, 2025c). These official developments demonstrate that accessibility, processing speed, and system security/reliability are operationally relevant dimensions during the Coretax transition.

Moving to a new administrative platform does not automatically generate compliance. Taxpayer compliance remains shaped by system attributes, tax knowledge, sanctions, socialization, perceptions, and behavioral context. Pre Coretax studies found that e-Filing system quality and electronic service use were associated with taxpayer compliance, system use, or user satisfaction (Pramanita & Rasmini, 2020; Yuniasih & Jati, 2021; Hidayanto et al., 2023). Agustin (2023), published in *Equity: Jurnal Akuntansi*, found that e-Filing system quality and understanding of tax regulations were significantly associated with individual taxpayer compliance at KPP Pratama Surabaya Rungkut, while perceived satisfaction was not significant. That evidence provides a useful benchmark, but Coretax is a newer and more integrated architecture implemented under different operational conditions.

The growing Coretax literature also shows that findings are not fully uniform. Purnamasari (2025), Purnomo et al. (2025), Nathanael & Widodo (2025), and Gunafi (2025) emphasize Coretax's potential to support efficiency and compliance through integrated services. Mahadianto et al. (2025) demonstrate the relevance of Coretax payment mechanisms for compliance in KPP Pratama Cirebon. In contrast, Paulus & Daito (2026) show that Coretax implementation does not always have a direct relationship with compliance once knowledge, sanctions, and socialization are considered. Nurkhasanah et al. (2026) find that Coretax use can be positively related to compliance but that behavioral conditions and risk preference shape the strength of this relationship. Syahra & Furqon (2026) and Laksana & Sudjiman (2026) further highlight technical constraints, digital literacy, and security in the early implementation period. These differences imply that treating Coretax as one aggregate variable can mask variation among system quality attributes experienced by users.

This study operationalizes system quality through three survey attributes: ease of access, data processing speed, and system security. This decomposition addresses an analytical gap. The earlier *Equity* e-Filing study examined broader system quality alongside regulatory understanding and satisfaction (Agustin, 2023), whereas the present study separates operational Coretax attributes in the post implementation setting. KPP Pratama Wonocolo Surabaya also provides evidence from a local service unit distinct from prior work in KPP Rungkut, Denpasar Timur, Cirebon, and national samples. The contribution therefore rests not merely on a different location, but on the combination of a new Coretax context, component level system quality attributes, and an assessment of their relative standardized associations within one compliance model.

The DeLone and McLean (D&M) information systems success model provides the main theoretical lens. The model treats system quality as a central dimension of information system success because technical quality influences use, user satisfaction, and resulting benefits (DeLone & McLean, 2003). This study does not test the complete D&M causal chain. Instead, the model supplies the conceptual logic for why technical attributes perceived by users may be associated with compliance behavior in digital tax administration. Ease of access reduces friction in reaching and using services; processing speed reduces transaction time and uncertainty; and system security concerns the perceived protection and integrity of administrative processes and data. D&M based e-Filing research similarly indicates that system quality can shape use and satisfaction, which are subsequently related to compliance (Pramanita & Rasmini, 2020).

Ease of access is expected to be positively associated with compliance because an accessible system reduces time and effort costs in fulfilling obligations. Hidayanto et al. (2023) and other e-Filing studies indicate that ease of use in digital tax services can support use and compliance. However, in a system closely tied to legal obligations, taxpayers may still comply even when access is imperfect. The magnitude of the relationship between access and compliance therefore remains an empirical question in the early Coretax period.

Data processing speed represents technical responsiveness. In tax administration, slow processing may increase transaction burden, deadline risk, and uncertainty. The DGT's official Coretax capacity improvements show that responsiveness was a real implementation concern (Direktorat Jenderal Pajak, 2025b; Direktorat Jenderal Pajak, 2025c). Yet operational importance does not necessarily translate into a direct statistical association with compliance because legal obligations remain in force even when processing is inconvenient. The relationship therefore requires empirical testing rather than assumption.

System security is conceptually different because tax administration processes sensitive identity and financial information. Kristiani (2025) reports a positive relationship between data security quality in digital tax services and taxpayer compliance. E-government research likewise identifies system evaluation and trust as relevant to public use of digital services (Pérez-Morote et al., 2020). In Coretax, security may become particularly salient because integration increases both the value and sensitivity of processed information. Trust is not measured in this study, so it is treated only as a theoretical mechanism suggested by prior literature, not as an observed mediator.

Based on this logic, four hypotheses are formulated. H1: Coretax ease of access is positively associated with taxpayer compliance. H2: Coretax data processing speed is positively associated with taxpayer compliance. H3: Coretax system security is positively associated with taxpayer compliance. H4: Ease of access, data processing speed, and system security are jointly associated with taxpayer compliance. The study aims to test these predictor level and model level relationships and identify which attribute has the largest standardized coefficient among Coretax users at KPP Pratama Wonocolo Surabaya.

RESEARCH METHOD

Research Context and Sample

The study uses a quantitative cross sectional survey design at KPP Pratama Wonocolo Surabaya. Respondents were selected purposively from taxpayers who had used Coretax for reporting or fulfilling tax obligations. The regression output corresponds to 31 observations, as indicated by the

ANOVA total degrees of freedom of 30 in a model with an intercept. Because the study relies on a small, non-probability sample from a single tax office, inference is intentionally confined to the observed sample rather than generalized to the wider taxpayer population.

Measurement

Data were collected using a questionnaire comprising four ease of access items (X1), three data processing speed items (X2), three system security items (X3), and five taxpayer compliance items (Y). Conceptually, X1 captures perceived accessibility and ease of reaching Coretax services; X2 captures perceived responsiveness of data processing; X3 captures perceived system protection and security; and Y captures self-reported compliance in fulfilling tax obligations. The analysis is conducted at the construct level; consequently, interpretation is confined to these four constructs and is not extended to item specific mechanisms beyond the validity and reliability evidence reported below.

Item validity was evaluated using item to construct correlations with a critical r value of 0.355. All items have calculated r values above the critical value, while significance values shown in the source output as 0.000 are reported statistically as $p < .001$. Validity is therefore concluded from $r_{\text{calculated}} > r_{\text{critical}}$ and $p < .05$, not from $p > .05$. Construct reliability was assessed using cronbach's alpha. Alpha values are .715 for ease of access, .671 for processing speed, .753 for system security, and .836 for taxpayer compliance. The .671 value for X2 is interpreted as marginal internal consistency for exploratory use, whereas the remaining constructs show stronger reliability.

Table 1. Item Validity Results

Construct	Item	r Calculated	r Critical	p
Ease of access	X1.1	0.792	0.355	< .001
	X1.2	0.693	0.355	< .001
	X1.3	0.729	0.355	< .001
	X1.4	0.757	0.355	< .001
Data processing speed	X2.1	0.862	0.355	< .001
	X2.2	0.660	0.355	< .001
	X2.3	0.800	0.355	< .001
System security	X3.1	0.858	0.355	< .001
	X3.2	0.768	0.355	< .001
	X3.3	0.842	0.355	< .001
Taxpayer compliance	Y1	0.842	0.355	< .001
	Y2	0.788	0.355	< .001
	Y3	0.825	0.355	< .001
	Y4	0.813	0.355	< .001
	Y5	0.756	0.355	< .001

Note: SPSS Values Displayed as 0.000 are Reported as $p < .001$

Source: Data Processed, 2026

Table 2. Construct Reliability

Construct	Items	Cronbach α	Interpretation
Ease of access	4	0.715	Acceptable
Data processing speed	3	0.671	Marginal/exploratory
System security	3	0.753	Acceptable
Taxpayer compliance	5	0.836	Good

Source: Data Processed, 2026

Table 3. Multiple Linear Regression Results

Predictor	B	SE	β	t	p	Tolerance	VIF
Constant	2.036	4.711	—	0.432	0.669	—	—
Ease of access (X1)	0.211	0.338	0.124	0.625	0.538	0.579	1.727
Processing speed (X2)	0.234	0.309	0.134	0.758	0.455	0.731	1.367
System security (X3)	0.970	0.415	0.459	2.335	0.027	0.590	1.694

Dependent Variable: Taxpayer Compliance (Y).

Source: Data Processed, 2026

Data Analysis and Inferential Boundary

The main analysis uses multiple linear regression in SPSS. The estimated model is $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$. Model evaluation includes unstandardized coefficients, standard errors, standardized beta coefficients, t statistics, p values, tolerance, Variance Inflation Factor (VIF), the F test, R^2 , and adjusted R^2 . The model explains 38.5% of the variance in taxpayer compliance ($R^2 = .385$; adjusted $R^2 = .317$). Predictor tolerance ranges from .579 to .731 and VIF from 1.367 to 1.727, indicating no severe multicollinearity. The reported diagnostic set does not include full residual tests for normality, homoskedasticity, and linearity; accordingly, inference is restricted to the estimated OLS specification rather than treated as a complete robustness assessment (Mardiatmoko, 2020).

$$Y = 2.036 + 0.211X_1 + 0.234X_2 + 0.970X_3 + e$$

A 5% significance level is used. Because the design is cross sectional and perception based, coefficients are interpreted as conditional associations within the model rather than as causal effects. Results are reported only in aggregate form to preserve respondent confidentiality. Given the purposive single site sample and the diagnostic set used for the OLS model, the findings are interpreted as sample specific evidence about the relative associations of Coretax system quality attributes with taxpayer compliance, not as population estimates or causal effects.

RESULTS AND DISCUSSION

Instrument Quality

Instrument evaluation shows that all 15 items satisfy the validity criterion applied in the study. Item correlations range from .660 to .862 for the predictor constructs and from .756 to .842 for taxpayer compliance, all above the critical r value of .355. These results support use of the items in the subsequent analysis. Reliability is more differentiated. Taxpayer compliance has the highest alpha (.836), followed by system security (.753) and ease of access (.715), while processing speed has a lower alpha (.671). The latter is adequate for exploratory interpretation but warrants more cautious measurement claims than the other constructs.

Table 4. Model Summary and ANOVA

Source	SS	df	MS	F	p
Regression	82.023	3	27.341	5.632	0.004
Residual	131.074	27	4.855	—	—
Total	213.097	30	—	—	—

Source: Data Processed, 2026

Model Summary: $F(3,27)=5.632$, $p=.004$; $R^2=.385$; Adjusted $R^2=.317$.

Overall Regression Model

The regression model is significant overall, $F(3,27)=5.632$, $p=.004$. A significant F test indicates that the three predictor set improves the explanation of taxpayer compliance relative to an intercept only model; it does not imply that each individual predictor is significant. $R^2=.385$ means that ease of access, processing speed, and system security jointly explain 38.5% of compliance variance in the sample, while adjusted $R^2=.317$ accounts for model size and sample size. H4 is therefore supported at the model level. At the same time, most compliance variance remains outside the model, consistent with literature showing that knowledge, sanctions, tax socialization, risk preferences, norms, and organizational factors can also matter (Nurkhasanah et al., 2026; Paulus & Daito, 2026).

Ease of Access and Taxpayer Compliance

Ease of access has a positive coefficient ($B=.211$) and standardized beta ($\beta=.124$) but is not statistically significant, $t=.625$, $p=.538$. H1 is therefore not supported by the data. The positive direction is consistent with the system quality expectation, yet the statistical uncertainty provides insufficient evidence of a stable relationship between accessibility and compliance in this sample. This finding differs from several e-Filing studies in which ease of use or digital service quality is associated with compliance (Hidayanto et al., 2023; Kristiani, 2025), suggesting that the technology and implementation context may matter.

A plausible explanation concerns the mandatory nature of tax obligations. Accessibility may influence convenience and user experience, but filing and payment requirements remain institutionally binding, so taxpayers may continue to comply even when access is less than ideal. Coretax was also introduced during a transition period in which users were adapting to new procedures and interfaces. The DGT itself reported network, bandwidth, and service improvements during early implementation (Direktorat Jenderal Pajak, 2025b). Under these conditions, variation in perceived ease of access may not yet have been the main differentiator of compliance. This explanation is interpretive; the study did not directly measure institutional pressure or adaptation behavior.

Processing Speed and Taxpayer Compliance

Data processing speed follows a similar pattern. $B=.234$ and standardized $\beta=.134$ are positive, but $t=.758$ and $p=.455$ indicate that H2 is not supported. The result is notable because processing capacity was an explicit operational focus in early Coretax improvements. The DGT reported additional servers, greater traffic and upload capacity, and faster document processing (Direktorat Jenderal Pajak, 2025c). However, an attribute can be operationally important without becoming a significant direct predictor of taxpayer compliance in a particular sample.

The non-significant speed coefficient should be read in light of two boundaries. First, compliance is multidetermined and is unlikely to be explained by technical performance alone. Second, the analytical sample of 31 observations limits statistical power for detecting small relationships. With $\beta=.134$, the estimated standardized association is relatively small compared with system security. The Coretax literature also suggests that the benefits of integration and efficiency coexist with needs for tax education, socialization, and knowledge (Purnomo et al., 2025; Nathanael & Widodo, 2025; Nurkhasanah et al., 2026). The X2 result therefore does not establish that processing speed is unimportant to service quality; it only indicates that a direct association with compliance is not statistically supported in this dataset.

System Security and Taxpayer Compliance

System security is the only predictor with a statistically significant partial coefficient. $B=.970$, standardized $\beta=.459$, $t=2.335$, and $p=.027$ indicate a positive association between perceived system security and taxpayer compliance after controlling for the other two predictors. H3 is supported. System security also has the largest standardized beta among the predictors. It is therefore more defensible to describe security as the attribute with the strongest standardized association in this model than to label it a separate 'dominant test' or a high causal effect, because standardized beta is not, by itself, a causal effect size statistic.

The security finding is consistent with the nature of digital tax administration, which processes sensitive identity, transaction, and financial information. Kristiani (2025) reports a positive relationship between data security quality in digital tax services and taxpayer compliance. E-government research also links system evaluation and public trust to the use of digital government services (Pérez-Morote et al., 2020). Nevertheless, trust is not measured here. The evidence supports only the statement that respondents who perceive Coretax security more positively also report higher compliance within the regression model; the study cannot establish that security increases compliance through trust.

Theoretical Interpretation

The finding also refines the D&M interpretation. System quality is not a single attribute that must operate with equal strength across all outcomes. DeLone & McLean (2003) emphasize the multidimensional nature of information system success and the context dependence of relationships among quality, use, satisfaction, and benefits. Pramanita & Rasmini (2020) show that e-Filing system quality is associated with system use and satisfaction, which are subsequently linked to compliance. The present study adds component level evidence: when system quality is decomposed, security appears more salient than access and speed for the compliance outcome. This is complementary to, rather than a substitute for, Agustin (2023), which studied broader e-Filing system quality together with tax understanding and satisfaction in a different system and KPP context.

Differences across the three predictors are also consistent with the mixed Coretax literature. Gunafi (2025) and Purnamasari (2025) emphasize the potential of Coretax services to support compliance, whereas Paulus & Daito (2026) show that aggregate Coretax implementation may lose a direct relationship once behavioral and socialization factors are considered. Laksana & Sudjiman (2026) and Syahra & Furqon (2026) emphasize implementation quality and user experience during

the early reform period. The present result adds detail to that literature: a positive compliance relationship with Coretax need not be distributed uniformly across all system attributes.

Implications for Digital Tax Administration

The coefficient pattern has a broader implication for understanding system quality in digital tax administration. In commercial services, accessibility and processing speed can be closely connected to a user's decision to continue using a platform. Tax administration is structurally different because system use occurs within a legal obligation setting. Taxpayers remain required to file or pay even when access or processing performance is imperfect. Consequently, the non-significant access and speed coefficients in this sample should not be read as evidence that these attributes are unimportant to service quality. A more defensible interpretation is that they do not statistically differentiate compliance after system security is taken into account. Security may be more salient because an integrated Coretax environment brings identity, transaction, document, and financial obligation data together within one digital architecture. This interpretation is consistent with the multidimensional treatment of system quality in the D&M framework and with e-government research emphasizing reliability and trust in digital public service use (DeLone & McLean, 2003; Pérez-Morote et al., 2020). Trust, however, was not measured as a mediator in this study, so that pathway remains a theoretical mechanism rather than an observed empirical finding.

A second implication is that digital compliance design should not be reduced to technology performance alone. The R^2 of .385 indicates that the three system quality attributes explain a meaningful but incomplete share of compliance variance in this sample. Indonesian tax research identifies tax knowledge, sanctions, socialization, service quality, risk perceptions, and experience with electronic channels as relevant to compliance behavior (Susmita & Supadmi, 2016; Yuniasih & Jati, 2021; Paulus & Daito, 2026; Nurkhasanah et al., 2026). The findings therefore support a complementary explanatory architecture: system quality represents one layer of the compliance ecosystem, while institutional and behavioral factors represent others. Theoretically, this distinction helps avoid assuming that digital modernization automatically produces compliance. From a policy design perspective, it suggests evaluating Coretax against two related but non identical objectives: improving the quality of the user experience and identifying the factors that are actually associated with compliant behavior. Future models that jointly incorporate user satisfaction, trust, tax knowledge, socialization, sanctions, and risk preference can test whether security operates directly or through these psychological and institutional mechanisms.

Practical and Scholarly Implications

From a practical perspective, the findings support continued attention to system integrity and data protection when KPP offices and the DGT manage Coretax quality. This recommendation must be proportional to the evidence: it arises from one location and a small sample, so it should not be treated as a national priority ranking. Within the KPP Pratama Wonocolo sample, however, security provides the clearest empirical signal. Maintaining access controls, data protection, authentication, security communication, and incident management is therefore consistent with the observed pattern. Access and processing speed remain operationally relevant because they are part of the DGT's own improvement agenda, but the present data do not support a direct partial relationship between those two attributes and compliance at the 5% level.

The study contributes in three ways. First, it shifts the context from e-Filing to Coretax, an integrated core tax administration platform that changed Indonesia's digital tax architecture after January 2025. Second, it decomposes system quality into ease of access, processing speed, and security, revealing heterogeneous associations among system quality attributes. Third, it demonstrates that a significant model level F test can coexist with two non-significant predictors and one comparatively stronger predictor, requiring more disciplined interpretation than a general statement that 'Coretax affects compliance. This distinction helps explain why Coretax studies may report different findings when constructs and settings differ.

Limitations and Research Boundaries

Several study boundaries should be considered. The analytical sample comprises 31 purposively selected responses from one tax office, which limits statistical power and external validity. Measurement replication is constrained because the instrument report does not reproduce the full item wording and response anchors. Taxpayer compliance is self-reported, so common method and social desirability bias cannot be excluded. The OLS diagnostic set includes multicollinearity assessment but not full residual diagnostics for normality, homoskedasticity, and linearity; model robustness beyond the reported specification therefore remains to be established. These boundaries do not negate the observed coefficient pattern, but they delimit the range of defensible inference.

The R^2 of .385 should also be interpreted in the context of multidetermined tax compliance. Susmita & Supadmi (2016) and Yuniasih & Jati (2021) document roles for services, sanctions, and e-Filing, while newer Coretax studies incorporate socialization, knowledge, sanctions, and risk preference (Nurkhasanah et al., 2026; Paulus & Daito, 2026). The 61.5% variance outside this model therefore creates a clear research agenda: system quality attributes should be integrated with tax knowledge, socialization, trust, risk, and institutional factors in larger and multisite designs.

CONCLUSION

Coretax system quality is not uniformly associated with taxpayer compliance. The model including ease of access, processing speed, and system security is significant overall, $F(3,27)=5.632$, $p=.004$, with $R^2=.385$ and adjusted $R^2=.317$. At the predictor level, ease of access ($\beta=.124$, $p=.538$) and data processing speed ($\beta=.134$, $p=.455$) are not statistically supported, whereas system security is positive and significant ($\beta=.459$, $p=.027$) and has the largest standardized coefficient among the predictors. For the KPP Pratama Wonocolo sample, security is therefore the most salient system quality attribute associated with compliance; the evidence does not support the claim that all Coretax quality dimensions operate with equal strength. Managerially, KPP Pratama Wonocolo and the DGT can treat the finding as a local signal to sustain attention to data protection and Coretax security reliability. Improving access and processing capacity remains important to service quality, but the present model does not show significant partial associations of those attributes with compliance.

REFERENCES

- Agustin, C. (2023). Pengaruh Kualitas Sistem E-Filing, Pemahaman Peraturan Perpajakan, dan Persepsi Kepuasan terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Equity: Jurnal Akuntansi*, 3(2), 77-83. <https://doi.org/10.46821/equity.v3i2.336>.

- DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean Model of Information Systems Success: A Ten-Year Update. *Journal of Management Information Systems*, 19(4), 9-30. <https://doi.org/10.1080/07421222.2003.11045748>.
- Direktorat Jenderal Pajak. (2025a). *Implementasi Coretax DJP*. Direktorat Jenderal Pajak. <https://www.pajak.go.id/coretaxdjp/>.
- Direktorat Jenderal Pajak. (2025b). *Keterangan Tertulis Implementasi Coretax DJP*. Direktorat Jenderal Pajak. <https://www.pajak.go.id/index.php/id/siaran-pers/implementasi-coretax-djp>.
- Direktorat Jenderal Pajak. (2025c). *Keterangan Tertulis Pembaruan Informasi Pasca-Implementasi Coretax DJP*. Direktorat Jenderal Pajak. <https://pajak.go.id/index.php/id/siaran-pers/pembaruan-informasi-pasca-implementasi-coretax-djp>.
- Gunafi, A. (2025). The Effect of Coretax System Services on Taxpayer Compliance. *International Journal of the Newest Social and Management Research*, 3(1), 218-225. <https://doi.org/10.59693/insoma.v3i1.63>.
- Hesami, S., Jenkins, H., & Jenkins, G. P. (2024). Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns. *Digital Government: Research and Practice*, 5(3), 1-20. <https://doi.org/10.1145/3643687>.
- Hidayanto, D. K., Aprilia, S., & Nababan, N. (2023). The Role of E-Filing, Perceived Ease of Use, and Perceived Usefulness in Improving Corporate Taxpayer Compliance. *Jurnal Akuntansi dan Manajemen*, 20(1), 58-66. <https://doi.org/10.36406/jam.v20i01.872>.
- Isnaini, I., Yantiana, N., & Kurniawan, R. (2025). Efektivitas Implementasi *Coretax* dalam Digitalisasi Perpajakan: Implikasi terhadap Efisiensi, Profitabilitas dan Peningkatan Penerimaan Pajak. *PERMANA: Jurnal Perpajakan, Manajemen, dan Akuntansi*, 17(3), 641-651. <https://doi.org/10.24905/permana.v17i3.983>.
- Kristiani, W. (2025). The Influence of E-Filing Ease of Use, Digital Tax Service Quality, and Data Security System Quality on Individual Taxpayer Compliance Moderated by Risk Preference: A Study on Pizza Hut Network Employees in Indonesia. *Interdisciplinary Social Studies*, 4(4), 758-768. <https://doi.org/10.55324/iss.v4i4.937>.
- Laksana, Y., & Sudjiman, L. S. (2026). Pengaruh Implementasi *Coretax System* terhadap Kepatuhan Wajib Pajak di Indonesia. *Jurnal Ekonomi, Akuntansi, dan Perpajakan*, 3(2), 46-68. <https://doi.org/10.61132/jeap.v3i2.2211>.
- Mahadianto, M. Y., Maulady, P., & Yani, S. (2025). Interpretation of Tax Payment Mechanism in Coretax System on Compliance (Case of KPP Pratama Cirebon). *iRASD Journal of Management*, 7(1), 1-9. <https://doi.org/10.52131/irasd-jom.2025.v7i1.2777>.

- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik pada Analisis Regresi Linier Berganda (Studi Kasus Penyusunan Persamaan Allometrik Kenari Muda [*Canarium indicum* L.]). *BAREKENG: Jurnal Ilmu Matematika dan Terapan*, 14(3), 333-342. <https://doi.org/10.30598/barekengvol14iss3pp333-342>.
- Nathanael, J., & Widodo, C. (2025). Peran *Coretax* dalam Kepatuhan Wajib Pajak Pelaporan PPh 21 di Indonesia. *Jurnal Mahasiswa Manajemen dan Akuntansi*, 4(2), 193-202. <https://doi.org/10.30640/jumma45.v4i2.5042>.
- Nurkhasanah, N., Yulianto, A., & Siregar, N. F. (2026). Determinants of Taxpayer Compliance: The Role of *Coretax*, Socialization, Sanctions, and Risk Preference Moderation. *Indonesian Journal of Islamic Economics and Finance*, 6(1), 385-406. <https://doi.org/10.37680/ijief.v6i1.9731>.
- Paulus, H., & Daito, A. (2026). Multitheoretical Analysis of Taxpayer Compliance in the *Coretax* Era. *Jurnal Akuntansi*, 30(1), 73-104. <https://doi.org/10.24912/ja.v30i1.3464>.
- Pérez-Morote, R., Pontones-Rosa, C., & Núñez-Chicharro, M. (2020). The Effects of E-Government Evaluation, Trust and the Digital Divide in the Levels of E-Government Use in European Countries. *Technological Forecasting and Social Change*, 154, 119973. <https://doi.org/10.1016/j.techfore.2020.119973>.
- Pramanita, I. G. A. A. N. G., & Rasmini, N. K. (2020). Sistem E-Filing dan Kepatuhan Wajib Pajak Orang Pribadi: Studi D&M IS Success Model pada KPP Pratama Denpasar Timur. *E-Jurnal Akuntansi*, 30(11), 2825-2838. <https://doi.org/10.24843/EJA.2020.v30.i11.p09>.
- Purnamasari, N. (2025). Peran *Coretax System* dalam Mendorong Kepatuhan Wajib Pajak. *Jurnal Akuntansi Manajerial*, 10(1), 113-117. <https://doi.org/10.52447/jam.v10i1.8714>.
- Purnomo, T., Sadiqin, A., & Arvita, R. (2025). Analisis Implementasi Aplikasi Pajak *Coretax* dalam Meningkatkan Kepatuhan dan Efisiensi Pelaporan Pajak di Indonesia. *Journal of Economics, Business, Management, Accounting and Social Sciences*, 3(2), 114-118. <https://doi.org/10.63200/jebmass.v3i2.181>.
- Susmita, P. R., & Supadmi, N. L. (2016). Pengaruh Kualitas Pelayanan, Sanksi Perpajakan, Biaya Kepatuhan Pajak, dan Penerapan E-Filing pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi*, 14(2), 1239-1269.
- Syakra, A., & Furqon, I. K. (2026). Dampak Implementasi *Coretax* terhadap Kepatuhan Wajib Pajak dan Penerimaan Negara. *Jurnal Ekonomi, Manajemen Akuntansi dan Perpajakan*, 9(1), 215-231. <https://doi.org/10.24167/jemap.v9i1.14261>.
- Yuniasih, N. L. P. R., & Jati, I. K. (2021). E-Filing, Kualitas Pelayanan, Sanksi Perpajakan dan Kepatuhan Wajib Pajak Orang Pribadi. *E-Jurnal Akuntansi*, 31(12), 2988-2999. <https://doi.org/10.24843/EJA.2021.v31.i12.p04>.