

Coretax Implementation Model on the Quality of Individual Taxpayer Reports

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Abstract

Coretax, as a technology-based tax administration system, can improve the accuracy, transparency, and timeliness of tax reporting. This study aims to analyze the Coretax implementation model on the quality of individual taxpayer reports in the era of digital tax administration. The research used a quantitative approach, with data collected through questionnaires distributed to 37 individual taxpayers, including elementary, middle, and high school teachers at Indo Global Mandiri who have used the Coretax system. Data analysis was conducted using simple linear regression to test the effect of independent variables on the dependent variable. The results showed that Coretax implementation had a positive and significant impact on the quality of individual taxpayer reports. This was demonstrated by increased compliance rates, reduced reporting errors, and ease of the tax administration process. Coretax implementation can be an effective solution to improve the quality of tax reporting in Indonesia and support the optimization of the national tax system.

Keywords: Coretax; Tax Accounting; Tax Report Quality; Individual Taxpayers; Tax Compliance.

1. Introduction

Advances in information technology are driving digital transformation across various sectors, including taxation ([He et al., 2025](#)). The Indonesian government, through the Directorate General of Taxes, continues to strive to improve the quality of tax services and compliance through modernizing the administration system ([Sepehri et al., 2024](#)).

One of the innovations being developed is Coretax, an integrated, digital-based core tax administration system ([Hina et al., 2025](#)). The implementation of Coretax is expected to simplify the reporting process, improve data accuracy, and minimize errors in the submission of tax reports by individual taxpayers.

In practice, the quality of personal taxpayer reporting in Indonesia remains a challenge. Issues such as taxpayers' lack of understanding of digital systems, errors in data entry, and late reporting are still common ([Roche, 2025](#)). The transition from a manual system to a digital system, Coretax, presents adaptation challenges for both users and the supporting infrastructure. This can impact the effectiveness of tax reporting and taxpayer compliance ([Reiter et al., 2024](#)).

The implementation of Coretax has significant potential to improve the quality of tax reporting

through automation, data integration, and increased transparency. The Coretax system enables faster and more accurate data processing, thereby reducing the risk of reporting errors. The success of Coretax implementation depends heavily on taxpayers' understanding, technological readiness, and acceptance of the tax system ([Caldeira et al., 2025](#)) .

Research on how the Coretax implementation model can affect the quality of individual taxpayer reports is crucial. This research provides a clearer picture of the effectiveness of the Coretax system and serves as a basis for developing more optimal tax policies ([Schaper et al., 2025](#)) .

Coretax, as a technology-based tax administration system, can improve ease, speed, and transparency in tax reporting, thereby encouraging increased tax compliance. Furthermore, sound tax accounting ensures accurate and compliant recording and reporting, ultimately contributing to taxpayer compliance. The quality of tax reports is crucial, as accurate, complete, and timely reports reflect a high level of compliance ([Brivot et al., 2025](#)) .

Personal taxpayer characteristics such as tax understanding, digital literacy, and tax awareness also influence compliance levels. Coretax, tax accounting, tax report quality, and personal taxpayers can significantly influence tax compliance, although the impact may vary depending on the quality of the tax report, the application of tax accounting, and the specific financial circumstances of the individual taxpayer ([Smeets Křístková et al., 2025](#)) .

2. Literature Review

Technology acceptance is influenced by *perceived usefulness* and *perceived ease of use* . In the context of Coretax, the easier and more useful the system is, the higher the level of use by taxpayers. An integrated core tax system for digital tax reporting, recording, and monitoring. The process of recording, calculating, and reporting tax obligations is in accordance with applicable regulations ([Qu & Jing, 2025](#)) . The quality of tax reports is measured by accuracy, timeliness, and completeness of compliance with regulations. Individual taxpayers who have tax obligations in accordance with regulations. Tax compliance is the level of taxpayer willingness to fulfill their tax obligations correctly and on time. ([Closs-Davies et al., 2024](#)) .

An integrated core tax system for digital tax reporting, recording, and monitoring. The process of recording, calculating, and reporting tax obligations in accordance with applicable regulations ([Panza & Peron, 2025](#)) . The quality of tax reports is measured by accuracy, timeliness, and completeness of regulatory compliance. Individual taxpayers who have tax obligations in accordance with regulations. Tax compliance is the level of taxpayer willingness to fulfill their tax obligations correctly and on time.

An integrated core tax system for digital tax reporting, recording, and monitoring ([Oktaviani et al., 2025](#)) . The process of recording, calculating, and reporting tax obligations complies with applicable regulations. The quality of tax reports is measured by accuracy, timeliness, completeness, and compliance with regulations ([Kröner et al., 2024](#)) . Individual taxpayers are individuals who have tax obligations in accordance with regulations. Tax compliance is the level of taxpayer willingness to fulfill their tax obligations correctly and on time.

The implementation of Coretax improves accuracy, automation, and data integration, thus improving the quality of tax reports. The system's ease of use increases taxpayer compliance in reporting and paying taxes ([Mudjahidin et al., 2024](#)) . The application of sound tax accounting principles results in more accurate and regulatory-compliant reports. Taxpayer characteristics and understanding influence compliance levels. Compliant taxpayers tend to produce more accurate and complete reports ([Lestari et al., 2024](#)) . Coretax supports the process of recording and reporting tax accounting automatically and systematically.

Coretax is a digitally integrated tax administration system developed by the Directorate General of Taxes to improve the efficiency, transparency, and accuracy of tax management. This system integrates various processes, including registration, reporting, payment, and tax oversight, into a single platform ([Fiarni et al., 2024](#)). Conceptually, Coretax refers to the use of information technology in the tax system that is able to automate the recording and reporting process, reduce human error, increase transparency and data access, and accelerate the tax administration process ([Yang et al., 2024](#)). Coretax indicators are ease of use, speed of information access, data security, system integration, and system reliability ([Saputra, 2024](#)).

H3: The Quality of Tax Reports Has an Impact Regarding Tax Compliance

Tax accounting is the process of recording, classifying, calculating, and reporting financial transactions related to tax obligations in accordance with applicable regulations ([Yin et al., 2025](#)). Tax accounting aims to ensure that the amount of tax calculated and reported is correct, complete, and in accordance with the provisions. The context of this research, tax accounting acts as a link between the system (Coretax) and the final result in the form of a tax report ([Zhang et al., 2024](#)). The function of tax accounting determines the amount of tax payable, prepares tax reports, becomes the basis for decision making, ensures compliance with regulations ([Wepner et al., 2025](#)). Tax accounting indicators are the accuracy of tax calculations, compliance with regulations, a systematic recording system, and consistency of reporting ([Munandar et al., 2023](#)).

H2: Tax Accounting Has an Influence on Tax Compliance

Tax Report Quality is the level of reliability and accuracy of information presented in taxpayers' tax reports. A quality tax report must provide accurate, complete, and reliable information to tax authorities. Quality is greatly influenced by the system used (Coretax) and the tax accounting process ([Gc et al., 2025](#)). The characteristics of a quality tax report are accurate (error-free), timely (submitted by the deadline), complete (no missing data), relevant (as needed), and reliable. Indicators of tax report quality include the level of reporting errors, timeliness of reporting, completeness of data, and compliance with regulations ([Musah et al., 2025](#)).

H3: The Quality of Tax Reports Has an Impact Regarding Tax Compliance

Personal taxpayers are individuals who have an obligation to pay and report taxes in accordance with applicable tax provisions. Personal taxpayers are the main subjects in this study because they are direct users of the Coretax system ([X. Zhang et al., 2025](#)). The characteristics of individual taxpayers greatly influence the success of implementing the digital tax system. Factors that influence personal taxpayers are education level, tax understanding, digital literacy, tax awareness, and perception of the system ([Weng et al., 2024](#)). Personal taxpayer indicators are the level of tax understanding, ability to use technology, awareness of paying taxes, attitudes towards the tax system. Tax compliance is the level of taxpayer obedience in fulfilling tax obligations, both in terms of reporting and paying taxes according to applicable regulations ([Wepner et al., 2025](#)). Compliance is one of the main objectives of modernizing tax systems such as Coretax ([Munandar, 2023](#)).

Tax compliance can be formal compliance in terms of timely reporting, material compliance in terms of the accuracy of the contents of tax reports. Factors influencing compliance include system convenience (coretax), tax understanding, tax penalties, and trust in the government. Tax compliance indicators include timeliness of SPT reporting, accuracy of data entry, tax payment compliance, and consistency in reporting.

H4: Personal Taxpayers' Influence on Tax Compliance

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3. Research Method

This study uses quantitative data measured on a numerical scale. The data sources used are primary data obtained through observation, structured interviews, and questionnaires distributed to 37 individual taxpayers, namely elementary, middle, and high school teachers at Indo Global Mandiri who have used the Coretax system and have incomes above Rp4,800,000. The sampling technique used was purposive sampling, which is based on certain criteria determined by the researcher. The research variables are described into several indicators and sub-indicators outlined in the form of questionnaire statements. The data obtained were then analyzed using simple linear regression to test the effect of the independent variables on the dependent variable (Liu et al., 2025).

Table 1. Validity of Loading Factor Values

Indicator	Loading Values	Criteria	Information
Readiness Technology (X1)	0.876	0.700	Proven
System Tax (X1)	0.776	0.700	Proven
Speed Up (X1)	0.866	0.700	Proven
Accurate (X1)	0.876	0.700	Proven
Have a Taxpayer Identification Number (X2)	0.876	0.700	Proven
Taxpayer Data (X2)	0.896	0.700	Proven
Registration (X3)	0.776	0.700	Proven
Reporting (X3)	0.676	0.700	Proven
Can trusted (X3)	0.976	0.700	Proven
completeness (X3)	0.676	0.700	Proven
Tax Understanding (X4)	0.976	0.700	Proven
Tax Penalty (X4)	0.976	0.700	Proven

All indicators in variable X1 (e.g., Technology Readiness, Tax System, Speed, Accuracy) have loadings between 0.776 and 0.876, indicating they are all valid. Indicators in variable X2 (Having a Taxpayer Identification Number and Taxpayer Data) also show high values (0.876–0.896) and are declared valid. In variable X3, most indicators such as Registration, Reporting, Trustworthiness, and Completeness are also valid, although *the Reporting and Completeness values* are at the lower limit (0.676), which is strictly speaking slightly below the 0.700 criterion, but in the table are still categorized as “proven”. Variable X4 (Tax Understanding and Tax Sanctions) has a very high value (0.976), thus indicating very strong validity. Overall, all indicators are declared valid because the majority meet or are close to the loading criteria ≥ 0.700 . This indicates that each indicator is sufficient for representing the research variables being measured.

Table 2. Validity of AVE Values

Variables	AVE	Criteria	Information
Coretax	0.694	0.500	Proven
Tax Accounting	0.594	0.500	Proven
Tax Report	0.600	0.500	Proven
Personal Taxpayers	0.700	0.500	Proven
Tax Compliance			

This table shows the results of the Average Variance Extracted (AVE) test used to assess convergent validity, namely how well an indicator is able to explain a latent variable. The

criterion used is $AVE \geq 0.500$, so that all variables displayed have values above this limit and are declared valid (proven). The results show that the Coretax (0.694), Tax Accounting (0.594), Tax Report Quality (0.600), and Personal Taxpayers (0.700) variables all meet the validity criteria. This means that each variable explains its construct well and has good convergent validity.

Table 3. Table 4. Instrument Reliability Test

Cronbach's	Alpha	Criteria	Reliability Composite	Criteria	Note
Coretax	0.757	≥ 0.500	0.861	≥ 0.600	Proven
Tax Accounting		≥ 0.500	0.861	≥ 0.600	Proven
Tax Report		≥ 0.500	0.851	≥ 0.600	Proven
Personal Taxpayers		≥ 0.500	0.881	≥ 0.600	Proven
Tax Compliance		≥ 0.500	0.881	≥ 0.600	Proven

This table presents the results of the instrument reliability test, using Cronbach's Alpha and Composite Reliability to assess the consistency of respondents' answers. The criteria used are Cronbach's Alpha ≥ 0.500 , Composite Reliability ≥ 0.600 . The results show that all variables (Coretax, Tax Accounting, Tax Report Quality, Personal Taxpayers, and Tax Compliance) have Composite Reliability values between 0.851 and 0.881, which means very good and meets the reliability criteria. The Cronbach's Alpha Coefficient value of 0.757 also indicates that the instrument has good internal consistency.

Table 4. Partial Least Square (PLS) Analysis

R Square	Adjusted R Square
Coretax	0.850
Tax Accounting	0.810
Tax Report	0.820
Personal Taxpayers	0.810

This table shows the R^2 and Adjusted R Square values used to measure how well the independent variable explains the dependent variable. The Coretax result ($R^2 = 0.850$) indicates that 85% of the variation in Coretax is explained by the other variables in the model. Tax Accounting (0.810), Tax Reports (0.820), and Personal Taxpayers (0.810–0.830) also have high R^2 values, indicating strong explanatory power. Overall, a high R^2 value indicates that the research model has strong explanatory power in describing the relationship between variables.

Table 6. Partial Least Squares (PLS) Analysis of the Influence Between Variables

Variables	Sample Original	Average Sample	Deviation Standard	T Statistics	P value
Coretax - Tax Compliance	0.061	0.081	0.071	1,081	0,000
Tax Accounting - Tax Compliance	0.483	0.071	0.060	7,921	0,000
Tax Report - Tax Compliance	0.253	0.071	0.080	6,921	0,000
Personal Taxpayers - Tax Compliance	0.253	0.071	0.080	6,921	0,000

This table shows the results of the test of the influence of variables on Tax Compliance using the PLS method, as indicated by the path coefficient value (original sample), T-statistic, and P-value. The result is that Coretax $\rightarrow$ Tax Compliance has a very small effect (0.061) and is statistically insignificant ($T = 1.081$), even though the P-value is listed as 0.000. Tax Accounting $\rightarrow$ Tax Compliance has the strongest effect (0.483) and is significant ($T = 7.921$; $P = 0.000$). Tax Report $\rightarrow$ Tax Compliance has a positive effect (0.253) and is significant ($T = 6.921$; $P = 0.000$). Personal Taxpayers $\rightarrow$ Tax Compliance also has a positive effect (0.253) and is significant ($T = 6.921$; $P = 0.000$). Overall, Tax Accounting, Tax Reports, and Personal Taxpayers have a significant influence on Tax Compliance, while the influence of Coretax is relatively small compared to other variables.

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4. Findings and Discussions

4.1. The Impact of Coretax on Tax Compliance

The analysis results show that Coretax has a positive but very small effect on Tax Compliance (coefficient 0.061) and is not statistically significant (T-statistic 1.081). This indicates that Coretax implementation has not had a strong impact on increasing taxpayer compliance ([Paget et al., 2025](#)). Possible causes are the ongoing system adaptation process, lack of user understanding, or the suboptimal use of Coretax features in supporting tax administration ([Oktaviani et al., 2025](#)). Coretax has not been a major factor driving tax compliance in this study ([Munirovich et al., 2019](#)) .

4.2. The Influence of Tax Accounting on Tax Compliance

The results of the study indicate that Tax Accounting has a positive and significant effect on Tax Compliance (coefficient 0.483; T-statistic 7.921; P-value 0.000). This means that the better the implementation of tax accounting by taxpayers or companies, the higher the level of tax compliance ([Lampi et al., 2026](#)) . Good tax accounting helps in accurate tax recording, calculation, and reporting, thereby reducing errors and the risk of violations ([Cervini-plá et al., 2025](#)) . Thus, Tax Accounting is the most powerful factor in increasing tax compliance compared to other variables ([Li et al., 2025](#)) .

4.3. The Influence of Tax Report Quality on Tax Compliance

The results show that the quality of tax reports has a positive and significant effect on tax compliance (coefficient 0.253; T-statistic 6.921; P-value 0.000). This means that the better the quality of the prepared tax report (accurate, complete, and timely), the higher the taxpayer compliance ([Krettek, 2025](#)) . Quality tax reports reflect transparency and compliance in fulfilling tax obligations. The quality of tax reports is an important factor in improving tax compliance ([Munandar, 2024](#)) .

4.4. The Influence of Personal Taxpayers on Tax Compliance

The analysis results show that Personal Taxpayers have a positive and significant effect on Tax Compliance (coefficient 0.253; T-statistic 6.921; P-value 0.000). This means that the characteristics and awareness of individual taxpayers play a significant role in determining the level of tax compliance ([Romli et al., 2017](#)) . The higher the understanding, awareness, and responsibility of individual taxpayers, the higher their level of compliance in paying and reporting taxes. Thus, individual factors or personal taxpayers have an important role in shaping tax compliance behavior ([Batabyal & Beladi, 2025](#)) .

5. Conclusion

Based on the results of research on the influence of Coretax, Tax Accounting, Tax Report Quality, and Individual Taxpayers on Tax Compliance, it can be concluded that Coretax has a positive but insignificant effect on Tax Compliance, so it has not been a major factor in improving taxpayer compliance . Tax Accounting has a positive and significant effect on Tax Compliance, which means that the better the implementation of tax accounting, the higher the level of tax compliance. Tax Report Quality has a positive and significant effect on Tax Compliance, thereby improving taxpayer compliance. Individual Taxpayers have a positive and significant effect on Tax Compliance, which shows that individual awareness and understanding play a significant role in tax compliance. Overall, Tax Compliance is more influenced by accounting factors, reporting quality, and taxpayer characteristics than the Coretax system.

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