

Evaluation of The Effectiveness of The Implementation of The Coretax Tax System AS A Replacement for The DJP Online Application on Taxpayer Compliance at Tax Center X In 2025 (January-June)

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Abstract

This study analyzes the effectiveness of implementing the Core Tax Administration System (Coretax) as a replacement for DJP Online on taxpayer compliance at Tax Center X. Coretax was launched on January 1, 2025, pursuant to Presidential Regulation No. 40/2018 (PSIAP). A descriptive qualitative approach was used, involving in-depth interviews and photographic documentation of 25 employees (total sampling). Data analysis employed the interactive model by Miles, Huberman & Saldaña (2020) and source triangulation. The results show that Coretax is effective in improving both formal and material compliance. 76% of employees stated that it became easier to use after a 2-4-month adaptation period, automatic notifications improved the timeliness of filings, and real-time validation reduced errors in tax returns. However, 84% of informants experienced server disruptions from January to May 2025. These findings are consistent with Davis's TAM (1989) and previous research, while also providing practical implications for three parties: the DJP is advised to strengthen its server infrastructure and expand ongoing outreach regarding Coretax, Tax Centers are advised to optimize their role as technical support partners for taxpayers during the system transition period, and taxpayers are advised to participate in outreach and training on the use of Coretax early on so that the adaptation process proceeds more quickly and the risk of reporting errors can be minimized.

Keywords:

Coretax; DJP Online; Taxpayer Compliance; Tax Center; Tax Digitalization.

1. INTRODUCTION

Taxpayer compliance is a cornerstone of Indonesia's tax system. However, according to data from the Directorate General of Taxes (DJP), the compliance rate for the filing of annual tax returns by individual taxpayers in 2023 reached only about 60.2% of the total number of taxpayers required to file (DJP, 2024). This low figure reflects a significant gap between potential tax revenue and actual revenue. This situation has prompted the government to continue innovating in the tax administration system, including through a more comprehensive digital transformation aimed at expanding the reach of services and making it easier for taxpayers to fulfill their obligations.

In response to these challenges, the DJP launched the Core Tax Administration System (Coretax) on January 1st, 2025 pursuant to Presidential Regulation No. 40 of 2018 on the Core Tax Administration System Renewal Program (PSIAP). Coretax is designed to replace various tax applications that previously operated separately including DJP Online with its e-Filing, e-Billing, e-Registration, and e-Form services with a single integrated platform based on real-time data (Permana et al., 2022). With this more integrated system, the government aims to improve the efficiency of tax administration while promoting taxpayer compliance on a more massive and structured scale.

However, the implementation of Coretax in early 2025 did not go smoothly. Various technical challenges reportedly arose during the transition period, ranging from server outages and users' difficulties adapting to the new interface to procedural discrepancies between the old and new systems. The government and the Indonesian House of Representatives (DPR RI) even agreed that Coretax could not yet be fully implemented in 2025, given that infrastructure readiness and human resource capacity still needed to be improved (Kompas.id, 2025). Kanel & Tiopan (2025) found that legal and technical uncertainties regarding the use of Coretax affected taxpayers' sense of security and had direct implications for their compliance behavior. This fact indicates that the effectiveness of Coretax's implementation needs to be thoroughly examined, particularly in relation to taxpayer compliance. This phenomenon is reinforced by the field findings of this study itself: 76% of respondents stated that Coretax was easier to use after a 2–4-month adaptation period, yet 84% of respondents continued to experience server disruptions from January to May 2025.

Theoretically, the relationship between the implementation of a digital tax system and taxpayer compliance can be explained through the Technology Acceptance Model (TAM) developed by (Davis, 1989). TAM states that user acceptance of new technology is determined by perceived usefulness and perceived ease of use. When taxpayers perceive Coretax to be easier to use and more beneficial than DJP Online, a positive attitude toward this system will encourage increased tax compliance (Putu et al., 2024). Conversely, if the new system actually makes things more difficult for taxpayers, their motivation to voluntarily fulfill their tax obligations is likely to decline. Thus, the quality of Coretax's implementation has a direct and significant relationship with the level of taxpayer compliance. Although Davis's (1989) TAM remains the seminal theoretical foundation underlying this line of research and is therefore retained despite predating the study's ten-year literature window, its continued relevance is corroborated by more recent applications of the model within the last decade in the Indonesian tax-digitalization context, such as Putu et al. (2024) and Nafisah (2024), which confirm that the empirical basis of this study stays current.

A number of previous studies have examined the digitization of taxation and its impact on taxpayer compliance. (Teguh et al., 2025) show that Coretax can improve MSME compliance by enhancing the quality of tax services. (Lestari & Selfiani, 2025) conclude that the implementation of Coretax has a positive effect on tax transparency as a prerequisite for voluntary compliance. Meanwhile, (Puspita Sari et al., 2026) caution that the digital transformation of taxation also brings challenges that must be managed to prevent negative impacts on compliance. (Nathanael & Widodo, 2025) specifically found that Coretax simplifies PPh 21 reporting and improves taxpayers' timeliness in fulfilling their obligations.

Although these studies provide a strong foundation, there is a research gap that needs to be addressed. In addition to the studies mentioned above, several researchers have also analyzed the negative attitudes toward Coretax revealed in other studies; for example, (Erstiawan, 2025b) concluded that recurring technical issues during the transition period have eroded taxpayers' trust in the government, while (Prasilda et al., 2025), through a sentiment analysis of public opinion on social media platform X, found that the majority of taxpayer complaints centered on technical issues and dissatisfaction with the system's performance. These findings indicate that the effectiveness of Coretax's implementation requires in-depth examination, particularly in relation to taxpayer compliance.

This study selected Tax Center X as the research site for several strategic reasons. First, Tax Center X actively assists taxpayers in fulfilling their tax obligations, thereby providing direct access to a population that has used both DJP Online and Coretax, enabling a valid comparative analysis. Second, as an official partner of the DJP within the higher education sector, the Tax Center plays a strategic role in educating and assisting taxpayers; thus, the experiences of taxpayers served at Tax Center X can provide a representative reflection of the impact of Coretax's implementation. Third, no similar research has been conducted specifically at Tax Center X; therefore, this study is expected to yield original findings and make a tangible contribution to the development of the institution's services.

In addition, this study is limited in several respects to ensure that the discussion remains focused and well-directed. First, this study examines only the implementation of Coretax within Tax Center X; it does not cover other Tax Offices (KPP) or Tax Centers. Second, the research subjects are employees of Tax Center X who assist taxpayers, not the end taxpayers themselves. Third, the study focuses on the initial transition period of Coretax implementation, specifically from January to June 2025. Fourth, the discussion is limited to the dimensions of Coretax implementation (ease of use, usefulness, and system quality) as well as taxpayer compliance (formal and material compliance), using an exploratory descriptive qualitative approach without statistical testing between variables; thus, the findings are best understood as an in-depth portrayal of the specific context of Tax Center X rather than a representation of national tax conditions.

Based on the background, empirical findings, and research gaps outlined above, this study formulates the following six research questions: (1) How is Coretax implemented at Tax Center X? (2) How do taxpayers perceive the ease of use of Coretax? (3) What are the benefits of Coretax in facilitating tax reporting and payment? (4) What obstacles do taxpayers face when using Coretax? (5) What is the role of Tax Center X in assisting taxpayers? (6) How does Coretax support taxpayer compliance? In line with these research questions, this study aims to: (1) describe the implementation of Coretax at Tax Center X, (2) analyze taxpayers' perceptions of Coretax's ease of use, (3) identify the benefits of Coretax in tax reporting and payment, (4)

identify the challenges faced by taxpayers in using Coretax, (5) describe the role of Tax Center X in assisting taxpayers, and (6) analyze how Coretax supports taxpayer compliance at Tax Center X.

2. RESEARCH METHOD

This study employs a descriptive qualitative approach an approach used to understand and describe phenomena in depth by prioritizing the process of exploring meaning rather than merely measuring variables, thereby yielding data in the form of rich and contextual narrative descriptions (Syahza, 2021). The qualitative approach was chosen because this study seeks to explore the real-life experiences of Tax Center X employees in using Coretax as a replacement for DJP Online, including their perceptions regarding ease of use, benefits, technical challenges, and its impact on the tax compliance of the taxpayers they assist. Through this approach, the researcher can gain a more holistic and contextual understanding of the effectiveness of Coretax's implementation one that cannot be adequately captured through a quantitative approach alone. The study was conducted at Tax Center X from January through June 2025, covering the active transition period from DJP Online to the Coretax system.

The population in this study consists of all 25 employees of Tax Center X. Given the relatively small population size, this study employed total sampling, or a census, in which all members of the population were included as research subjects (Sugiyono, 2019). Thus, all 25 employees of Tax Center X served as informants in this study. The informants were selected because they are directly involved in the process of assisting taxpayers using Coretax, and thus possess relevant and in-depth knowledge and experience regarding the system's effectiveness. The informants include the Tax Center coordinator, tax administration staff, and junior tax consultants who interact with Coretax on a daily basis while assisting taxpayers in fulfilling their tax obligations.

The primary data collection method used in this study was in-depth interviews. The interviews were conducted in a semi-structured format with all 25 employees of Tax Center X, using an interview guide developed based on the dimensions of the research variables. Each interview session lasted 20 to 25 minutes and was recorded with the informants' consent, after which the recordings were transcribed verbatim. The interview questions covered: (1) the informants' experiences using Coretax compared to DJP Online; (2) their perceptions of the ease of use and benefits of the Coretax system; (3) technical obstacles encountered while using Coretax; and (4) the perceived impact on the formal and material compliance of the taxpayers they assist. All interview data were analyzed using triangulation to ensure the validity and credibility of the data obtained. Triangulation was conducted in two main ways. First, source triangulation, which involved comparing and cross-checking interview results among informants with different roles at Tax Center X (coordinator, tax administration staff, and junior tax consultant), so that consistent findings from various perspectives could be considered more valid. Second, technical triangulation, which involves comparing data from in-depth interviews with photographic documentation (system screenshots, tax return evidence, and evidence of technical issues) to verify the consistency between what informants reported and the visual evidence observed in the field. Through this triangulation process, researchers can identify patterns and themes relevant to the research focus more accurately and in a more accountable manner (Miles, Huberman & Saldaña, 2013).

More specifically, the analysis of interview data was conducted systematically following three concurrent stages in the interactive model proposed by Miles, Huberman, and Saldaña (2014): data condensation, data presentation, and drawing and verifying conclusions. During the data condensation stage, all verbatim transcripts were read repeatedly to ensure the researcher gained a comprehensive understanding; followed by open coding of each informant's statements based on the five dimensions of the research variables: ease of use (X1), system utility (X2), system quality (X3), formal compliance (Y1), and material compliance (Y2). The resulting codes were then grouped into more specific categories and themes, such as the themes "ease of logging in without an EFIN" and "due date notifications" under the usefulness dimension, or the themes "server disruptions" and "user adaptation curve" under the system quality dimension. During the data presentation stage, the coding results were summarized using Microsoft Excel to calculate the frequency and percentage of informants who mentioned each theme (for example, 17 out of 25 informants, or 68%, stated that Coretax was easier to use, and 21 out of 25 informants, or 84%, reported server disruptions), and the results were then presented in the form of thematic summary tables (Tables 1 through 6) so that patterns and trends in the informants' responses could be systematically observed and easily compared across dimensions. During the conclusion-drawing and verification stage, the researcher compared patterns that emerged across themes and among groups of informants (coordinators, administrative staff, and junior tax consultants), linked them to photographic documentation, and cross-checked the initial findings with several key informants (member checking) to ensure that the researcher's interpretations aligned with the informants' intended meanings. All of these stages were conducted iteratively that is, moving back and forth repeatedly between condensation, presentation, and verification until data saturation was achieved and conclusions were consistent with the results of source triangulation and methodological triangulation, as previously explained.

In addition to interviews, this study also utilized photographic documentation as a supplementary data collection technique. Photographic documentation was conducted to visually record empirical evidence related

to the implementation of Coretax at Tax Center X, including: (1) screenshots of the Coretax system interface used by employees when assisting taxpayers, (2) evidence of tax returns successfully submitted via Coretax, (3) documentation of the interview process as evidence of the research's conduct, and (4) technical issues or error messages that appeared during system use as evidence of implementation barriers. Photographic documentation serves to strengthen the credibility of the qualitative data obtained through interviews while providing a concrete visual representation of the conditions of Coretax implementation in the field (Creswell & Creswell, 2023). All photographs taken were approved by Tax Center X and collected with due regard for taxpayer data confidentiality.

Each research variable was measured through a combination of in-depth interviews and photographic documentation tailored to the established dimensions and indicators. The independent variable (X) the implementation of Coretax was measured across three dimensions: ease of use (X1), system utility (X2), and system quality (X3). The dependent variable (Y) taxpayer compliance was measured through two dimensions: formal compliance (Y1) and material compliance (Y2). The operationalization of the variables, dimensions, indicators, and measurement methods for each variable are presented in full in Table 1.

Table 1. Operationalization of Research Variables

Variable	Dimension	Indicator	Measurement Method
Coretax (X) Independent Variable	Ease of Use (X1)	System navigation, menu accessibility, user interface	In-depth interviews & photo observations of the Coretax system interface
	System Benefits (X2)	Efficient reporting, reduced input errors, easy access to tax history	In-depth interviews with employees at Tax Center X
	System Quality (X3)	Server stability, response speed, taxpayer data security	Interviews and photographic documentation of technical issues encountered
Taxpayer Compliance (Y) Dependent Variable	Formal Compliance (Y1)	Timeliness of tax return filing, timeliness of tax payments	Interviews & photos as evidence of tax return filing via Coretax
	Substantive Compliance (Y2)	Completeness and accuracy of tax reporting data	In-depth interviews & photographic documentation of the tax return filing process

Source: Compiled by the researcher (2025)

3. RESULTS AND DISCUSSION

3.1. Implementation of Coretax at Tax Center X

Tax Center X officially implemented the Core Tax Administration System (Coretax) effective January 1st, 2025, in accordance with the DJP policy requiring all tax services to transition to this new platform. The implementation process began with an internal briefing for all 25 Tax Center X employees in late December 2024, followed by the replacement of the login system from EFIN to registered email addresses or cell phone numbers, as well as a comprehensive update to taxpayer assistance procedures. Figure 1 below shows the DJP Online interface (the old system) previously used by Tax Center X employees before the migration to Coretax.

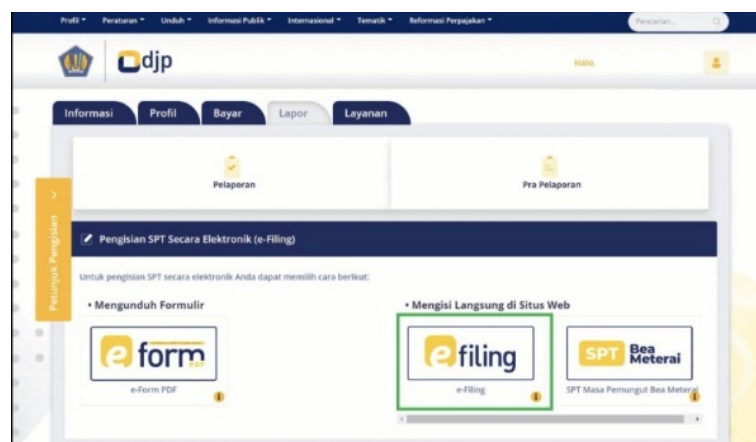


Figure 1. DJP Online Interface (djponline.pajak.go.id). Source: Tax Center X Documentation, 2024

Meanwhile, Figure 2 below shows the Coretax system interface currently used by employees at Tax Center X. The most noticeable difference for employees is the consolidation of all tax modules into a single integrated dashboard, replacing the multiple separate applications previously run on DJP Online.

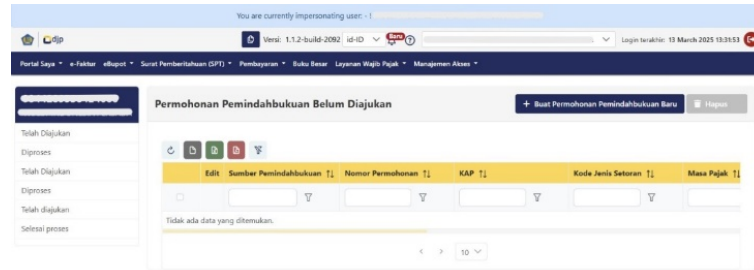


Figure 2. Coretax DJP Interface (coretaxdjp.pajak.go.id). Source: Tax Center X Documentation, 2025

Based on the results of in-depth interviews, all employees at Tax Center X stated that the migration process to Coretax is proceeding in phases. In the first phase (January-February 2025), employees prioritized familiarizing themselves with the new interface while continuing to assist taxpayers in fulfilling their annual tax return filing obligations. In the second phase (March-April 2025), Tax Center X began optimizing Coretax's advanced features, such as audit status monitoring, digital correspondence, and real-time taxpayer data management. Informant K-02 stated: "We are implementing Coretax at Tax Center X in phases, not all at once. We are first ensuring that all staff are familiar with the new workflow before using it to assist taxpayers on a large scale".

3.2. Taxpayers' Perceptions of the Ease of Use of Coretax

Taxpayers' perceptions of Coretax's ease of use were examined through the experiences of Tax Center X employees in assisting taxpayers during the transition period. From the 25 informants interviewed, a varied picture emerged regarding the system's ease of use.

Table 2. Taxpayers' Perceptions of the Ease of Use of Coretax

Ease of Use	Positive Perceptions	Negative Perceptions	Notes
System Interface	More modern and informative	More complex menus than DJP Online	Takes 2-4 months to get used to
Login Process	Easier without an EFIN	Many taxpayers forget their registered email or phone number	Data needs to be re-verified
Menu Navigation	All features on a single screen	Too many menu options for tech-novice WordPress users	Requires a visual guide
Mobile Access	Responsive on smartphones	Some features aren't optimized for small screens	App update needed
Taxpayer Data Search	Easy access to tax history	The initial data synchronization process takes time	Real-time data is more accurate

Source : Compiled from interviews with employees of Tax Center X (2025)

Based on Table 2, the majority of taxpayers served by Tax Center X had a positive perception of Coretax's ease of use after going through an adaptation period. A total of 17 out of 25 informants (68%) stated that the taxpayers they assisted ultimately found Coretax easier to use because it no longer required an EFIN to log in and all necessary features were available on a single platform. This finding is consistent with Davis's (1989) Technology Acceptance Model (TAM), which states that perceived ease of use has a positive effect on users' acceptance of new systems. Informant K-03 stated: "The taxpayers we assisted initially complained because they had to change the way they logged in. But after a few sessions, they said it turned out to be more convenient because they no longer had to remember their EFIN number."

Overall, the findings of this study confirm that taxpayers' acceptance of Coretax is dynamic and gradual, rather than static as is often assumed in the application of the conventional Technology Acceptance Model (TAM). Davis (1989) emphasizes that perceived ease of use and perceived usefulness determine user acceptance of new technology, however, this study shows that these two perceptions only become positive after passing through a 2–4-month adaptation curve marked by significant technical disruptions (84% of respondents reported server disruptions). This temporal nuance complements more recent TAM studies in the context of Indonesian taxation, such as Nafisah (2024), which also emphasizes the importance of an adaptation period in the acceptance of digital tax administration systems but has not yet explicitly linked it to the intensity of technical disruptions as found in this study.

3.3. Challenges Faced by Taxpayers in Using Coretax

Coretax offers a number of tangible benefits to taxpayers in the process of filing tax returns and paying taxes. Tax Center X employees have consistently identified the following benefits based on their firsthand experience assisting taxpayers in using this system.

Table 3. Benefits of Coretax for Tax Reporting and Payment

1	Automatic due date notifications	The system sends reminders via email or SMS before the filing and payment deadlines	Taxpayers meet their obligations more promptly
2	Direct e-Billing Integration	Billing codes are generated on a single platform without switching between applications	The payment process is faster and more efficient
3	Automatic data validation	The system detects data entry errors before the tax return is submitted	Reduces the risk of underpayment or incorrect information on the tax return
4	Integrated Information Dashboard	Complete tax history, reporting status, and obligations are available on a single screen	Taxpayers can easily monitor the status of their tax obligations
5	Access to tax history	Tax return and payment data from previous years can be accessed directly	More accurate and comprehensive guidance for filing tax returns
6	Contextual Guidance	The system provides context-specific instructions for filling out forms	Lay taxpayers can more easily file their tax returns on their own

Source: Compiled from interviews with employees of Tax Center X (2025)

Of the six key benefits identified, automatic due-date notifications and e-Billing integration were the features most appreciated by taxpayers. All 25 respondents (100%) stated that automatic notifications significantly helped taxpayers who previously often missed reporting deadlines due to forgetfulness. Respondent K-01 stated: “Our taxpayers, who used to frequently file late, are now much more disciplined since Coretax started sending automatic notifications. That’s the benefit we’ve felt most immediately.” This finding aligns with a study (Nathanael & Widodo, 2025) that found Coretax improves the timeliness of taxpayers’ compliance with their tax obligations.

3.4. Challenges Faced by Taxpayers in Using Coretax

In addition to the various benefits it offers, the implementation of Coretax has also presented a number of challenges faced by taxpayers during the transition period. These challenges were identified through in-depth interviews with all employees of Tax Center X who directly observed and addressed taxpayer complaints during the assistance process.

Table 4. Challenges Faced by Taxpayers in Using Coretax

Type of Challenge	Percentage	Informant	Dominant Period	Impact on Compliance
Server/system outage; system inaccessible	84%	21 out of 25	January–May 2025	Involuntary delay in filing tax returns
Difficulty verifying email/mobile phone information for login	64%	16 out of 25	January–February 2025	Users cannot access the system on their own
Unfamiliar interface	80%	20 out of 25	January–March 2025	Longer mentoring time per taxpayer
Certain features are not yet fully functional	52%	13 out of 25	January–April 2025	Some types of tax returns must be processed manually
Slow response times from the DGT help desk	44%	11 out of 25	January–March 2025	Technical issues are not resolved promptly
Data discrepancies between the old and new systems	32%	8 out of 25	January–February 2025	Requires time-consuming manual data reconciliation

Source: Compiled using Microsoft Excel Based on the results of interviews with employees at Tax Center X (2025)

The most significant challenge was server outages reported by 84% of respondents, particularly from January through May 2025. These outages directly caused delays in taxpayers’ tax return filings, even though the taxpayers actually intended to fulfill their obligations on time. Respondent K-05 stated: “Those first two

months were really tough. The server frequently went down precisely when the highest number of taxpayers were trying to file. Some ended up facing penalties not because they didn't want to file, but because the system was inaccessible." This finding supports the observation (Kanel & Tiopan, 2025) that technical uncertainties with Coretax during the transition period directly influenced taxpayer compliance behavior.

3.5. The Role of Tax Center X in Assisting Taxpayers

Tax Center X plays a strategic role as a partner of the DJP in assisting taxpayers during the transition to Coretax. Based on the interview findings, Tax Center X fulfills at least five key roles in the context of Coretax implementation.

Table 5. The Role of Tax Center X in Assisting Taxpayers

No	Role of Tax Center X	Types of Activities	Achievements
1	Coretax Education and Outreach	Client meetings, technical guidance, and the creation of visual guides for using Coretax	Taxpayers adapt more quickly to the new system
2	Direct technical assistance	One-on-one sessions with taxpayers who are having difficulty accessing Coretax	Taxpayers are able to use Coretax independently
3	Taxpayer Data Update	Helps taxpayers update their registered email addresses and cell phone numbers, which are required to access Coretax	Taxpayers can now access Coretax without any issues
4	Mediation of technical issues	Reporting technical issues encountered to the DGT helpdesk on behalf of the taxpayer	A more structured approach to resolving technical issues
5	Taxpayer Compliance Monitoring	Monitor the reporting and payment status of assisted taxpayers via the Coretax dashboard	Early identification of taxpayers at risk of late filing

Source: Compiled from interviews with employees of Tax Center X (2025)

Tax Center X's role as a bridge between the DJP and taxpayers has proven to be crucial during this system transition. Without Tax Center X's guidance, a large number of taxpayers especially those who are less tech-savvy are expected to face greater difficulties in adapting to Coretax. Informant K-01, who serves as the Coordinator of Tax Center X, stated: "Our role isn't just about teaching people how to click buttons in Coretax. We serve as a place for taxpayers to voice their difficulties; we act as the bridge to the DJP; and we ensure that no taxpayer falls through the cracks due to this system change." This finding reinforces the research (Muttiwijaya et al., 2025), which concluded that Tax Centers play a significant role in improving taxpayer compliance by enhancing the quality of tax services.

The role of Tax Center X as a support partner further strengthens the argument put forth by Puspita Sari et al., 2026 that the digital transformation of the tax system requires structured mechanisms to mitigate challenges so as not to negatively impact compliance; in the context of this study, the existence of Tax Center X serves as one such mitigation mechanism, in line with the findings of Teguh et al. (2025) regarding the role of advisory services in promoting taxpayer compliance.

3.6. Coretax's Role in Supporting Taxpayer Compliance

The impact of Coretax on taxpayer compliance was analyzed through two main dimensions: formal compliance and material compliance. Based on the results of in-depth interviews with all employees at Tax Center X, a comprehensive picture emerged of how Coretax supports improved taxpayer compliance.

Table 6. The Impact of Coretax on Taxpayer Compliance at Tax Center X

Dimension	Indicator	DJP Online Status	Coretax Status	Coretax Support Mechanism
Formal Compliance	Timeliness of Tax Return Filing	Many taxpayers are still late because they forget the deadline	Significant increase	Automatic notifications 7 days, 3 days, and 1 day before the due date
Formal Compliance	Timeliness of Tax Payments	Often late after filing due to separate processes	Improving; more integrated processes	Direct integration between tax return filing and billing code generation
Substantive Compliance	Completeness of Tax Return Filing	Items are often omitted or filled out incorrectly	More complete and accurate	Automatic validation prevents the submission of tax returns with incomplete data

Material Compliance	Accuracy of reported data	Depends on the taxpayer's knowledge and attention to detail	Better; automatic data references are available	Historical data and third-party data are already integrated into the system
Material Compliance	Data consistency across periods	Prone to inconsistencies due to fragmented data	More consistent	A single centralized database for all taxpayer reporting periods

Source: Compiled from interviews with employees of Tax Center X (2025)

Based on Table 6, Coretax has been shown to provide comprehensive support for improving taxpayer compliance across both dimensions studied, through the key enabling mechanisms outlined in Sections 3.3 and 3.4: automatic notifications, integrated payment processes, and automatic data validation. All 25 informants (100%) agreed that, overall, Coretax better supports taxpayer compliance than DJP Online in the medium to long term, although technical challenges during the early stages of implementation temporarily disrupted short-term compliance. This finding aligns with the research by Wijaya, Sutanto, and Prakoso (2023), which found that the implementation of Coretax has a positive impact on taxpayers' formal compliance, as well as the research by Lestari and Selfiani (2025), which found a positive influence of Coretax on tax transparency and accountability as prerequisites for voluntary compliance. Nevertheless, the full consensus (100%) in this study should be interpreted with caution given the relatively small number of informants (25 people) and the descriptive-exploratory nature of the study without statistical testing between variables; thus, its level of generalizability differs from larger-scale studies such as that by Kurniawan and Edtiyarsih (2025), which analyzed the effectiveness of tax digitization at the national level.

The findings regarding Coretax's effectiveness in improving formal and material compliance are consistent with a number of previous quantitative studies, such as those by Wijaya, Sutanto, and Prakoso (2023), Teguh et al. (2025), and Lestari and Selfiani (2025). However, these studies generally measured perceptions of compliance after the system had been operating relatively stably, so they tended to capture only medium to longterm effects. This study, employing a descriptive qualitative approach covering the active transition period (January-June 2025), reveals a different aspect rarely discussed in these quantitative studies: the existence of a short-term period of compliance vulnerability caused by server disruptions. These findings align more closely with the results of critical studies such as those by Erstiawan (2025), who highlighted the erosion of taxpayer trust due to recurring technical failures, and Prasilda et al. (2025), who, through social media sentiment analysis, found that technical complaints dominated public discourse regarding Coretax. Thus, this study demonstrates that Coretax's effectiveness is context-dependent over time: it poses risks during the initial transition phase but yields positive outcomes that support compliance during the later adaptation phase a nuance that has not been explicitly revealed by either optimistic or critical studies when examined in isolation.

By critically linking the findings across all dimensions of the study, Coretax's success in improving taxpayer compliance at Tax Center X can be interpreted not merely as a result of the system's quality alone, but rather as the result of the interaction between system design, the readiness of supporting infrastructure, and the active role of supporting institutions such as Tax Center in bridging a challenging transition period.

4. CONCLUSION

Based on the results of a study of 25 employees at Tax Center X conducted through in-depth interviews and photographic documentation, the implementation of Coretax as a replacement for DJP Online has, overall, been effective in improving taxpayer compliance. Coretax has proven to be superior to DJP Online in terms of service integration, feature completeness, and real-time data capabilities. In terms of ease of use (X1), 76% of employees stated that Coretax was easier to use after a two- to four-month adaptation period; in terms of utility (X2), automatic notifications and a unified platform provided tangible efficiency gains; and in terms of system quality (X3), Coretax was rated better in the long term despite experiencing technical glitches at the beginning of implementation. These positive impacts are reflected in improved formal compliance regarding the timeliness of tax return filing and tax payments, as well as material compliance in the form of reduced errors in tax return completion due to automatic data validation consistent with Davis's Technology Acceptance Model (1989) and the research by Wijaya et al. (2023), Teguh et al. (2025), and Kurniawan & Edtiyarsih (2025).

Nevertheless, there are enabling and hindering factors that influence the effectiveness of Coretax's implementation. The main enabling factors include single-platform integration, automatic validation, due-date notifications, and DJP helpdesk support. The most dominant hindering factors are server technical glitches experienced by 84% of respondents during the January-May 2025 period, coupled with a steep user adoption curve, limited outreach efforts, and the fact that not all taxpayers have updated their email addresses and cell phone numbers which are required for Coretax access. These hindering factors must be addressed immediately to fully optimize Coretax's effectiveness. Therefore, the DJP is recommended to strengthen its server

infrastructure, expand its outreach programs, and optimize the role of Tax Centers as strategic partners in the transition to Indonesia's digital tax system.

Further critical analysis indicates that the acceptance of Coretax is dynamic and context-dependent over time, rather than static as assumed by Davis's (1989) conventional Technology Acceptance Model (TAM), in line with the temporal nuances also emphasized by Nafisah (2024). Compared to quantitative studies that measure compliance after the system has stabilized (Wijaya et al., 2023; Teguh et al., 2025; Lestari & Selfiani, 2025), this study reveals a short-term period of compliance vulnerability that aligns more closely with the critical findings of Erstiawan (2025) and Prasilda et al. (2025). Thus, the success of Coretax is not solely the result of system quality but rather the interaction between system design, infrastructure readiness, and the active role of the Tax Center as a mechanism to mitigate transition challenges, as reinforced by Puspita Sari et al., 2026.

Based on the findings and limitations of this study, As a recommendation based on the findings of this study, the Directorate General of Taxes (DJP) is advised to strengthen its server infrastructure capacity to minimize the risk of system disruptions which the majority of informants experienced during the initial transition period intensify outreach programs accompanied by visual guides on using Coretax, expedite the updating of taxpayer contact information, and improve the responsiveness of the help desk so that technical issues can be resolved more quickly.

For Tax Center X, it is recommended to maintain and optimize the technical assistance provided to taxpayers which has proven to be crucial during the transition period to develop internal training modules in a more systematic manner, to establish a structured mechanism for reporting technical issues to the DJP, and to continuously enhance the competencies of its human resources so that the role of mitigating these challenges can be consistently carried out.

For future researchers, it is recommended to directly involve taxpayers as primary informants to obtain more representative data, expand the scope of the study to include other Tax Centers or Tax Service Offices (KPP) to test the generalizability of the findings, assess the effectiveness of Coretax during the post-transition period, and apply quantitative or mixed methods to empirically test the significance of the relationships between variables.

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