

THE IMPACT OF DIGITAL TAX SERVICES, TAX SYSTEM QUALITY, AND TAX SOCIALIZATION ON TAX COMPLIANCE



Salma Putri Nur Amalina¹

Universitas Swadaya Gunung Jati, Cirebon, Indonesia

salma.122040044@ugj.ac.id

Janiman Lie²

Universitas Swadaya Gunung Jati, Cirebon, Indonesia

janiman@ugj.ac.id

Abstract

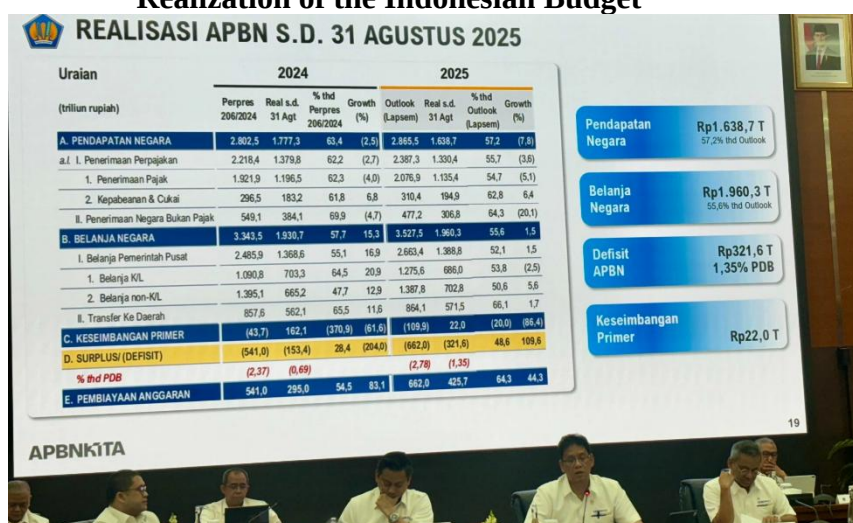
The decline in tax revenue caused by the new tax administration system prompted this study to examine the impact of digital tax services, tax system quality, and tax socialization on tax compliance at the KPP Pratama Cirebon 1. Primary data was obtained through a questionnaire survey. The population in this study consisted of 163,994 individual taxpayers. The sampling method used was purposive sampling with the criteria of individual taxpayers who already had an NPWP and individual taxpayers who were registered at the Cirebon Satu Tax Office. The sample measurement technique used the Slovin formula, resulting in 399 respondents. This study's analysis used SmartPLS 4 software with SEMPLS. The results of this study stated that the p-values of all variables were below 0.05 and the t-statistics were greater than 1.96. Indicating that all hypotheses were accepted. Therefore, it can be stated that the digital tax service variable (T-statistics = 5.458 & p-values < 0.5) has a significant effect on tax compliance, the quality of the tax system (T-statistic = 13.995 & p-values < 0.5) has a significant effect on tax compliance, and tax socialization (T-statistics = 4.535 & p-values < 0.5) has a significant effect on tax compliance.

Keywords: Digital Tax Service, Tax System Quality, Tax Socialization, Tax Compliance

INTRODUCTION

Taxes are contributions from the community to the state that are collected by the government to fund the state's needs, in accordance with legal provisions. Tax collection can be enforced on a mandatory basis, and taxpayers do not receive direct compensation for the services provided. Therefore, without the enforcement of taxes, the state would lose its main source of funding to provide basic services to its citizens (Mustaqiem, 2014). According to the 2025 State Budget Report, by the end of August 2025, total state revenue was recorded at Rp1,638.7 trillion, which is 57.2% of this year's projection. Finance Minister Purbaya Yudhi Sadewa revealed that the majority of realized revenue came from the tax sector, reaching IDR 1,330.4 trillion, which is 55.7% of the set target. This result shows a decrease of 3.6% compared to 2024, which reached IDR 1,379.8 trillion (Kementerian Keuangan Republik Indonesia, 2025)

Figure 1
Realization of the Indonesian Budget



Source: Ministry of Finance press conference (Arifa, 2025)

One of the reasons for this decline in tax revenue is the new digital tax service, Coretax (Rachman, 2025). Coretax itself was created because the Indonesian government recognized the importance of having a taxation system that is capable of responding and adapting to various changes. In addition, implementing a more balanced and effective taxation policy is seen as an important measure to strengthen sustainable economic growth. By simplifying the taxation process, it is hoped that taxpayers, both individual taxpayers and corporate taxpayers, will find it easier to understand and fulfill their tax obligations. It is also hoped that this will increase the level of compliance with tax obligations (Mahardhika, 2024). However, Coretax launched with various problems. Some of the problems with Coretax included server disruptions that made it difficult for taxpayers to access it, tax reports that could not be validated, and issues with the issuance of tax invoices (Nugraha, 2025). These various problems could result in taxpayers becoming increasingly reluctant to comply with their tax obligations. If the Coretax system is not improved immediately,

the government's efforts to increase tax revenue through this new digital tax service could fail. There are also other problems besides Coretax itself, such as whether the tax authorities or the government itself has socialized all taxpayers so that they are ready to operate the new administration system. This also emphasizes the importance of improving digital literacy in the taxation sector. The government must also be actively involved in educating the public about developments in taxation, such as through the use of social media, including infographics and short videos, to encourage more taxpayers to stay informed about these developments.

Due to the increasing issue of tax compliance in recent years, especially with the development of digital technology in the digital taxation service system. An international study confirms that the quality of the E-Tax system, as perceived by taxpayers, and the perception of reduced compliance costs have a positive effect on taxpayers' willingness to comply with tax regulations (Saptono et al., 2023). These results encourage tax officers to improve and upgrade the E-Tax system, which will ultimately increase tax compliance. But, another study explains the implementation of E-filing significantly increased taxpayer compliance, while tax socialization did not show any significant direct effect on tax compliance (Alfika et al., 2025). However, the implementation of e-Filing had a positive but insignificant effect. Tax awareness campaigns had a positive but insignificant effect (DEWI et al., 2023).

In this studies tax Socialization and Understanding of Tax Regulations do not have a significant effect on Taxpayer Compliance in Surabaya (Nurmalasari, 2023). However, the policy requires modification to reflect the pros and cons of implementing DST, enabling compliance with suitable tax principles (Wulandari, 2024). And the results of the study show that the implementation of the tapping box has been successful. The implementation of the tapping box aims to optimize taxpayer compliance, as evidenced by the fact that nearly 71% of hotel and restaurant taxpayers have used the tapping box. However, in real terms hotel and restaurant tax revenue has not reached the target (Putri Rismadhani & Nusri Leapatra Chamalinda, 2024). However, The results of the multiple regression analysis indicate that the dimension of tax digitization has a positive and significant effect on tax compliance (Adesoga et al., 2024).

However, several studies examining the digital transformation implemented by the Directorate General of Taxes (DGT) have found a gap in the discussion of the influence of digital tax services, tax system quality, and tax socialization on tax compliance, which is still limited. Although many previous studies have discussed this topic, such as digital tax services, most studies in Indonesia still emphasize factors such as administrative tax sanctions and tax fairness. Other factors, such as taxpayer understanding and awareness, meanwhile, variables related to tax system quality and tax socialization have not been studied in depth, especially in the context of the new digital tax service, Coretax. Therefore, this study aims to examine the influence of digital tax services, tax system quality, and tax socialization on tax compliance.

REVIEW OF LITERATURE

The Impact of Digital Tax Services on Tax Compliance

This variable is based on the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). Based on this theory, access to digital tax services (such as DJP Online and Coretax) that are increasingly easy and fast will increase taxpayers' perception of behavioral control, which in turn can increase their intention and positive behavior to comply with their tax obligations. The results prove the research hypothesis by showing that the implementation of the Core Tax System (CTAS) has an effect on tax compliance (Darmayasa & Hardika, 2024). The results of this study support the assumption of the theory that effective digital tax services

can increase taxpayer trust in the tax officers and encourage increased tax compliance. Based on the above framework, the researchers propose the following hypothesis:

H1: Digital Tax Services Affect Tax Compliance.

The Impact of Tax System Quality on Tax Compliance

This variable is based on the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). Based on this theory, compliance is affected by individuals' intentions, which are shaped by their attitudes and perceptions of control over the system being implemented. The quality of the tax system, especially in terms of tax services, includes reliability, responsiveness, assurance, empathy, and tangible evidence (Fajri Nur Aini, 2024). Quality tax system services will improve taxpayers' positive attitudes and strengthen perceived behavioral control in fulfilling their tax obligations. The results of the study show that the quality of services perceived by E-Tax users and the reduction in compliance costs have a positive impact on their willingness to comply with tax regulations (Saptono et al., 2023). The results of this study strengthen the opinion found in the theory that a good quality taxation system, particularly in terms of the tax officer service to taxpayers, can encourage taxpayers to comply with their tax obligations. Based on the above framework, the researcher proposes the following hypothesis:

H2: Tax System Quality Affects Tax Compliance.

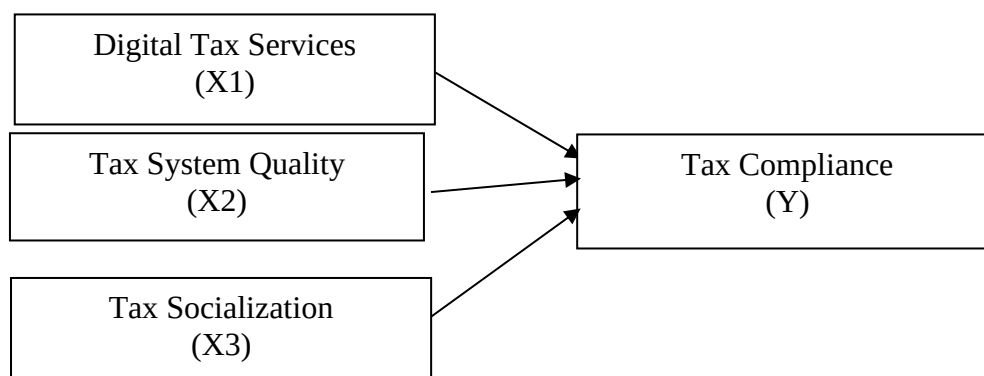
The Impact of Tax Socialization on Tax Compliance

This variable is based on the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). Based on this theory, subjective norms refer to an individual's perception of social influence or pressure and environmental expectations, which are important factors in deciding how to act. Tax socialization through workshops, digital media, and tax education can shape positive subjective norms and improve taxpayers' understanding of the importance of tax compliance. The study results show that socialization regarding tax compliance has a positive effect (Sarpong et al., 2024). The results of this study support the theory that socialization about taxes has an important role in building trust and strengthening good relations between taxpayers and tax officers, in order to influence increased compliance in taxation terms. Based on the above framework, the researchers propose the following hypothesis:

H3: Tax Socialization Affects Tax Compliance.

Research Model

Figure 2
Path Diagram



RESEARCH METHOD

This study uses a quantitative method with a survey approach, which involves using questionnaires as the main tool. We collected information directly from people using Google Forms. The research focuses on tax socialization activities by the Tax Office in the Cirebon City.

The population is a group of objects or subjects that have specific characteristics determined by the researcher for analysis, which will then be used to make conclusions. A sample can be defined as a representative part of the number and characteristics contained in the population (Sugiyono, 2013). The population in this study amounted to 163,994 taxpayers registered at the Cirebon Satu Tax Office in 2025. Due to limitations in time, manpower, and budget, the sampling method used in this study was purposive sampling.

Purposive sampling is a research method that selects samples based on specific characteristics that are in accordance with the research objectives set by the researcher (Sugiyono, 2013). In this study, the sample taken had representative characteristics, specifically individual taxpayers who already had a Taxpayer Identification Number (TIN) and were registered with the Cirebon Satu Tax Office. The sample measurement technique used the Slovin formula, and from the calculations made, a total of 399 respondents were obtained.

The data analysis study employs Partial Least Squares (PLS) analysis to assist researchers in estimating latent variables. The research was conducted in three stages using the variance-based structural equation model (SEM) approach, or PLS method, utilizing SmartPLS Version 4 software.

RESULTS AND DISCUSSION

Table 1
Research Sample Data

No.	Description	Amount	Percentage (100%)
1.	Number of returned questionnaires	476	100%
2.	Number of unreturned questionnaires	0	0%
3.	Number of questionnaires that could not be processed	77	16,2%
4.	Number of questionnaires that could be processed	399	83,8%

Source: Processed primary data (2026)

A total of 476 questionnaires were returned. A total of 77 questionnaires could not be analyzed due to discrepancies in the respondents' data. A total of 399 questionnaires were analyzed.

Table 2
Respondent Characteristics

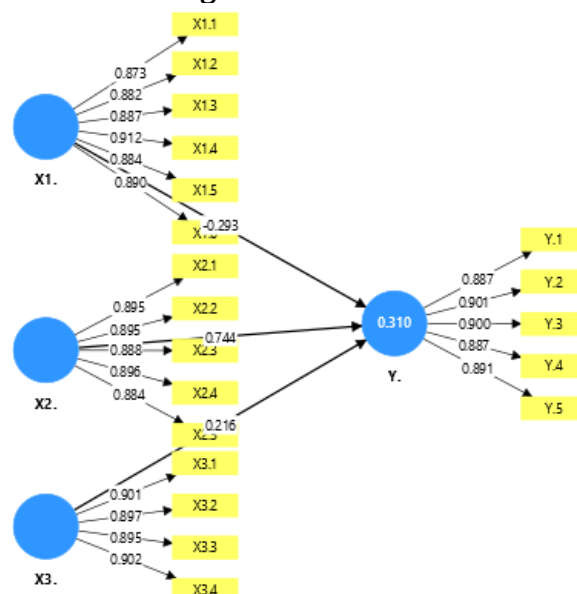
Respondent Characteristics	Number of Respondents	Percentage (100%)
Gender		
Male	209	43,9%
Female	267	56,1%
Total		
Age		
20-30	143	30%
31-40	239	50,2%
41-50	64	13,4%

>51	30	6,3%
Total		
Type of Education		
High School	38	8%
D3	85	17,9%
S1	269	56,5%
S2	83	17,4%
S3	0	0%
More	1	0,2%
Total		
Type of Work		
Entrepreneurship	56	11,8%
Private Employee	213	44,7%
Civil Servant	154	32,4%
TNI/Polri	43	9%
More	10	1,2%
Total		

Source: Processed primary data (2026)

Analysis Results of Measurement Model Testing (Outer Model) The Results of The Convergent Validity Test

Figure 3
PLS-SEM algorithm Final Test Results



Source: Output SmartPLS 4, 2026

The outer loading factor value of all indicators stated in each research variable is > 0.7 . Therefore, it can be concluded that all items in the questionnaire are valid. The results of the outer loading factor test are presented in the table below.

Table 3
Outer Loading Test Results

	X1.	X2.	X3.	Y.
X1.1	0.873			
X1.2	0.882			
X1.3	0.887			
X1.4	0.912			
X1.5	0.884			
X1.6	0.890			
X2.1		0.895		
X2.2		0.895		
X2.3		0.888		
X2.4		0.896		
X2.5		0.884		
X3.1			0.901	
X3.2			0.897	
X3.3			0.895	
X3.4			0.902	
Y.1				0.887
Y.2				0.901
Y.3				0.900
Y.4				0.887
Y.5				0.891

Source: Output SmartPLS 4, 2026

Table 4
Average Variance Extracted (AVE) Test Results

	Average variance extracted (AVE)
X1.	0.788
X2.	0.795
X3.	0.808
Y.	0.798

Source: Output SmartPLS 4, 2026

The Average Variance Extracted (AVE) value of all research variables is ≥ 0.5 . Therefore, it can be said that the convergent validity value based on the Average Variance Extracted (AVE) shows good results and fulfills the criteria.

The Results of The Discrimination Validity Test

Table 5
Discriminant Validity Test Results

	X1.	X2.	X3.	Y.
X1.				
X2.	0.545			
X3.	0.076	0.479		
Y.	0.104	0.530	0.144	

Source: Output SmartPLS 4, 2026

Heterotrait-Monotrait Ratio (HTMT) value < 0.9 . Therefore, it can be said that the discriminant validity value is good and fulfills the criteria.

The Result of The Reliability Test

Table 6
Reliability Test Results

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
X1.	0.947	1.004	0.957
X2.	0.936	0.936	0.951
X3.	0.921	0.922	0.944
Y.	0.937	0.937	0.952

Source: Output SmartPLS 4, 2026

The Cronbach's Alpha value of each research variable is > 0.7 , and the Composite Reliability value is > 0.7 . So it can be concluded that all variables fulfill the reliability criteria.

Analysis Results of Structural Model Testing (Inner Model)

The Results of The Multicollinearity Test

Table 7
Collinearity Test Statistics Results (VIF)

	VIF
X1. -> Y.	1.602
X2. -> Y.	1.987
X3. -> Y.	1.468

Source: Output SmartPLS 4, 2026

The Variance Inflation Factor (VIF) value is < 10 . So the model can be said to be free from multicollinearity.

The Results of The R-Square Test

Table 8
R-Square Test Results

	R-square	R-square adjusted
Y.	0.310	0.305

Source: Output SmartPLS 4, 2026

Based on Table 6 above, it shows that the R-Square result in this study has a value of 0.305, which means that this research model is weak because it is > 0.25 . However, it is < 0.50 (moderate model). The percentage of Digital Tax Services (X1), Tax System Quality (X2), and Tax Socialization (X3) on Tax Compliance (Y) is 30.5%, of which 69.5% is explained by other variables not examined here.

The Results of the Goodness-of-Fit Test

Table 9
Model Fit Test Results

	Saturated model	Estimated model
SRMR	0.034	0.034
d_ULS	0.238	0.238
d_G	0.162	0.162
Chi-square	390.725	390.725
NFI	0.946	0.946

Source: Output SmartPLS 4, 2026

The Standardized Root Mean Residual (SRMR) value in this study is 0.034. Based on these results, it can be concluded that the structural model in this study is acceptable because the Standardized Root Mean Residual (SRMR) is <0.10.

The Results of Hypothesis Testing Analysis

Table 10
Path Coefficients Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
X1. -> Y.	-0.293	-0.267	0.054	5.458	0.000
X2. -> Y.	0.744	0.723	0.053	13.995	0.000
X3. -> Y.	0.216	0.200	0.048	4.535	0.000

Source: Output SmartPLS 4, 2026

The results of this study can be explained as follows.

First Hypothesis Test (H1)

The impact of digital tax services on tax compliance has p-values of 0.000, which is less than 0.05 and a t-statistic values of 5.458, which is greater than 1.96. But, $\beta = -0.293$ is negative, which indicates that digital tax services have a significant negative impact on tax compliance. In conclusion, the first hypothesis is accepted.

Second Hypothesis Tests (H2)

The impact of tax system quality on tax compliance has p-values of 0.000, which is less than 0.05 and a t-statistic values of 13.995, which is greater than 1.96. Based on these results, it can be concluded that the second hypothesis, namely that the quality of the tax system can significantly increase tax compliance, is acceptable. Therefore, it can be concluded that the quality of the tax system has a significant effect on tax compliance.

Third Hypothesis Test (H3)

The impact of tax socialization on tax compliance has a p-value of 0.000, which is less than 0.05, and a t-statistic value of 4.535, which is greater than 1.96. Based on these results, it can be concluded that the third hypothesis, namely that tax socialization can significantly increase tax compliance, is accepted. Therefore, it can be concluded that tax socialization has a significant effect on tax compliance.

Discussion

In this study, the hypothesis was tested using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method with the use of SmartPLS software. The results of this study were analyzed using the Theory of Planned Behavior (Ajzen, 1991). A theory in social psychology that explains how individuals' actions are influenced by their intentions. The Theory of Planned Behavior posits that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control.

The results of testing the digital tax service hypothesis show that digital tax services has significant effect on tax compliance. However, digital tax services have a significant negative impact on tax compliance. According to the Theory of Planned Behavior, the negative impact of digital tax services on tax compliance indicates that current digital services have not yet fully succeeded in encouraging taxpayers to comply with their tax obligations. Barriers to using the system, a lack of knowledge about the system or the application, and the perception that digital services do not facilitate the fulfillment of tax obligations can lead to negative perceptions among taxpayers. This situation results in a reduced willingness to comply with tax regulations, which in turn leads to low levels of tax compliance. The research implementation of the tapping box aims to optimize taxpayer compliance. Almost 71% of hotel and restaurant owners have used it. However, in real terms, hotel and restaurant tax revenue has not reached the target (Putri Rismadhani & Nusri Leapatra Chamalinda, 2024).

The results of the tax system quality hypothesis testing indicate that the quality of the tax system has a significant effect on tax compliance. This shows that the quality of the tax service system, which includes reliability, responsiveness, assurance, empathy, physical evidence, and good performance, can encourage taxpayers to be more compliant in fulfilling their tax obligations. In planned behavior theory, the quality of the tax system is directly related to attitudes and perceptions of behavioral control, which means that taxpayers' perceptions of the quality of the tax system can impact their attitudes toward tax compliance behavior. Therefore, the results of this study are in alignment with planned behavior theory, as a high-quality tax service system will create positive perceptions, trust, and satisfaction with tax services, resulting in increased taxpayer compliance in fulfilling their tax obligations. The results of this study are also in alignment with (Saptono et al., 2023), which indicates that the quality of services experienced by taxpayers in the form of E-Filing and the perception of reduced compliance costs have an impact on increased tax compliance.

The results of testing the tax socialization hypothesis indicate that tax socialization has a significant effect on tax compliance. This shows that the more intensive and effective tax socialization is, the more it will increase taxpayers' compliance with their tax obligations. In planned behavior theory, tax socialization is related to subjective norms, which are a personal view of social influence or pressure, and environmental expectations, which have an important role in forming intentions to behave in a certain way. Therefore, the results of this study are in line with planned behavior theory, in which tax socialization conducted through workshops, social media, seminars, and official information from tax officers can create the perception that tax compliance is a behavior that is expected and considered important by the social environment. As a taxpayer feels that tax compliance is supported and expected by the surrounding environment, the intention to comply will become stronger, in improving tax compliance. The results of this study are also in alignment with (Sarpong et al., 2024), which shows that socialization of taxpayer compliance has a significant positive impact.

CONCLUSION

Based on the results of the analysis, it can be concluded, tax system quality, and tax socialization have a significant impact on tax compliance, but digital tax services have no significant impact on tax compliance. This study is also in accordance with the theory used,

namely the theory of planned behavior, which states that a person's behavior is influenced by attitudes toward behavior, subjective norms, and perceptions of behavioral control.

In this study, digital tax services significant negative impact on tax compliance. Specifically, the higher the level of digital tax services, the less likely taxpayers are to comply with their tax obligations. Digital services that are not yet fully optimized can lead to negative attitudes and undermine taxpayers' perception of the ease of fulfilling their tax obligations. As a result, the willingness to comply decreases, leading to a decline in tax compliance rates.

Quality tax system is characterized by good service, reliability, responsiveness, assurance, empathy, tangible evidence, and proven performance, which can increase tax compliance through attitudes and perceptions of behavioral control. This is because taxpayers feel capable and confident in fulfilling their tax obligations when the service system used is supportive and reliable. With this research, it is hoped that the tax officer can increasingly improve the quality of the tax system, especially in providing more reliable and responsive services to taxpayers.

Tax socialization plays an important role in establishing subjective norms, whereby a good understanding of regulations, tax benefits, and the consequences of tax evasion can increase tax compliance. This is due to social pressure and taxpayer awareness. With this research, it is hoped that the tax officer will strengthen their tax socialization and education programs to be performed regularly and utilize social media, such as Instagram, TikTok, YouTube, and other social media, using an interactive educational approach that can attract taxpayers to be interested in understanding it and have the awareness to pay taxes, while forming subjective norms that encourage taxpayers to comply with their tax obligations.

There are some limitations in this study: 1) This study only examines the variables of digital tax services, tax system quality, and tax socialization on tax compliance. The variables in this study are still few and limited, so there are still many factors from other variables that are relevant to the topic being studied but were not examined by the researcher; 2) In this study, the questionnaire still uses old questionnaire statements that include the use of TIN (Taxpayer Identification Number), while the current tax administration system, namely Coretax, no longer uses TIN, but is connected to the NIN (National Identification Number) on the IC (Identity Card). Therefore, there are limitations in this study, due to the unavailability of studies discussing Coretax based on questionnaire distribution; 3) The questionnaire distribution process was also performed through social media, such as WhatsApp and Instagram, so that the answers given by respondents may not be based on personal opinions and experiences, and it is also possible that there were respondents who did not fulfill the criteria but still filled out the questionnaire. Due to some limitations in this study, the researcher has suggestions for further research: 1) It is hoped that future researchers can add other variables so that other factors that can influence tax compliance can be identified, which will be able to increase the novelty (research novelty); 2) It is hoped that future researchers can update the statements in the questionnaire, if they use the same dependent variable of tax compliance, by updating it to reflect that the current tax administration system now uses Coretax. Therefore, TIN is no longer used but is connected to NIN; 3) It is hoped that future research can expand the research area and the distribution area of the questionnaire so that the research results can be more accurate.

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