

## THE EFFECTIVENESS OF CORETAX IMPLEMENTATION ON TAXPAYERS THROUGH A HUMANISTIC AND VALUE-BASED GOVERNANCE APPROACH: A CRITICAL PARADIGM FRAMEWORK

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### Abstract

Indonesian taxation has undergone continuous reforms since 1984. It is currently in the digital transformation stage, with the Core Tax Administration System (CTAS) representing a significant initiative to digitalize tax governance. The Coretax system, as an integrated digital platform, aims to enhance the effectiveness of implementing taxpayers' rights and obligations by automating registration, reporting, and payment procedures. Within the framework of value-based governance, this study explores how the implementation of Coretax aligns technological efficiency with humanistic values to strengthen trust, transparency, and compliance. Using a qualitative approach within a critical paradigm, this research analyzes the effectiveness of Coretax implementation from the perspective of taxpayers and tax authorities. Primary data were collected from ten informants, including representatives from the Directorate General of Taxes, corporate and individual taxpayers, and tax consultants. Data were processed using NVivo 14 to identify contextual relationships between system readiness, socialization, and humanistic value orientation. The findings reveal that the implementation of Coretax has not yet been fully effective—both in socialization and system substance—due to the limited integration of humanistic and value-based elements in policy communication and system design. The novelty of this study lies in integrating a humanistic perspective into the framework of value-based governance to assess digital fiscal transformation, offering an alternative lens for evaluating the effectiveness of Indonesia's tax reform policies. This study highlights the need for a governance model that harmonizes digital transformation with ethical and human-centered public service values to ensure equitable taxpayer participation and sustainable fiscal reform.

Keywords: Coretax, Critical Paradigm, Humanistic Approach, Tax Digitalization, Value-Based Governance

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### 1. Introduction

The process of reforming Indonesia's tax system started in 1983 and is still continuing now. The Core Tax Administration System (CTAS) is an integrated digital tax administration system that was set up by the Directorate General of Taxes (DGT), which is the tax authority. The Directorate General of Taxes website is where CTAS is put into action. As a new system, which was first and simultaneously implemented across Indonesia for all taxpayers on January 1, 2025, there have been some operational challenges. This is likely due to the system's imperfections and ongoing refinement based on operational constraints. Operational constraints can be caused not only by technical constraints but also by human resources. Human resources include tax officers as communicators and taxpayers as recipients of communication regarding Coretax implementation. Comprehensive information delivery is a process, and implementation

effectiveness is the goal. Therefore, to determine the effectiveness of system implementation, we can determine how the information delivery process is carried out. Therefore, this research is important.

Similar research has been conducted not only in Indonesia but also in several countries that have already implemented CTAS, but in Indonesia similar research is still very limited because it only started to be implemented in early 2025. Research conducted by (Rahmi et al., 2023) stated that strategically CTAS is a means to minimize audit risks, but on the other hand, challenges include implementing the program according to the timeline, coordination with various parties, and harmonization of regulations with the information technology used, while the main supporting factors are leadership commitment, good communication and stakeholder support, and a clear legal basis. Similar challenges were also raised by (N. P. Ananda et al., 2025) that there are challenges such as limited digital infrastructure, low technological literacy, and vulnerability to system disruptions. Therefore, there is a need for continuous efforts to strengthen the supporting ecosystem for tax digitalization, including investment in technological infrastructure, digital education for the public, and strengthening the cybersecurity system. Education related to CTAS for all taxpayers is also a challenge, as stated by Dimetheo et al., 2023. It is crucial to prepare a competent functional team to manage it. Furthermore, it is also important for tax officials to maximize the services and education provided to taxpayers.

The implementation of CTAS aims to improve taxpayer compliance through real-time data and minimize tax fraud, as proposed by (Dimetheo et al., 2023). This is in line with research presented by (Korat & Munandar, 2025), which states that CTAS is a step towards improving tax compliance. This research was conducted to fill the gap between the implementation and objectives of CTAS, more fundamentally, whether the educational process through the delivery of comprehensive information from the taxpayer's perspective with a humanistic approach in a critical paradigm. The importance of conducting research on how taxpayers are educated or understood about CTAS is also demonstrated in research conducted by (Bassey et al., 2022). Using an ecosystem metaphor, the CTAS conceptual framework highlights the interconnectedness of stakeholders, suitable technology, and desired results. Contributing to the digital tax literature and offering a solid reference point for future researchers and policymakers in designing effective digital services in tax administration, the framework will ensure that changes to one part of the framework, such as new legislation or technological developments in a country's context, have implications for other parts. The process of communicating any changes in the ecosystem is crucial for achieving objectives effectively.

Research conducted by (Frățilă et al., 2023) states that digitalization of tax administration communication means the creation of paperless communication between taxpayers and the tax administration. The research does not explain how the changes are communicated to the Slovak public as stakeholders. The provisions on how digitalization of tax administration must be met, based on OECD provisions in (Aribowo et al., 2022), do not address how digital transformation is communicated to citizens. African countries' experience demonstrates that automation plays a significant role in improving tax administration. However, a country's tax structure, fiscal framework, and economic structure, as well as its administration's receptivity to change, often limit the potential of automation (Owens & Schlenther, 2022). This emphasises the significance of informing the public about these changes. According to Slimani's (2025) research, the digitalisation

of tax administration is a game-changing strategy that boosts tax compliance and behavioural improvements, which in turn improves the system's overall efficiency. Building trust between taxpayers and tax authorities should be a top priority, thus additional study should look into ways to modernise tax administration infrastructure, create advanced digital tools, and introduce policies that encourage voluntary compliance. There is a lack of discussion and citation regarding the importance of taxpayer-tax authority communication in establishing trust.

Research in Indonesia and elsewhere has failed to address the importance of communication in light of the impending digital transformation of tax administration. To make a digital tax administration system work, communication is key. Operating the state-of-the-art system is just as important as the system itself when it comes to the program's efficacy. The system is operated by taxpayers and regulators, who are individuals with unique and dynamic backgrounds. The human aspect of stakeholders is crucial and interesting to examine to support the effective implementation of CTAS.

## **2. Theoretical Background**

### **2.1 Tax Reform**

As part of its ongoing mission to enhance the tax system, the Directorate General of Taxes (DGT) is undertaking a massive overhaul known as tax reform. Among the many components of tax reform are changes to the tax code, new policies, revised rates, and an enlarged tax base.

### **2.2 Tax Administration System**

One meaning of "tax administration" is an organisation with the legal authority to collect and oversee taxes. (ii) Elected officials and workers who collect taxes through a tax institution. (iii) A tax system that efficiently achieves tax policy goals in compliance with tax legislation, according to Masyuri (2000) in (Saragih et al., 2023).

Tax administration, a technique of governmental governance over tax relations, aims to improve tax policy enforcement. A poor tax administration will make it hard for the state to raise enough money for basic services and new infrastructure. Modern tax administration aims to eliminate tax evasion, increase international tax cooperation, and automate operations to make taxes more transparent and trustworthy. Tax authorities should provide good services and make tax legislation easy to understand and follow in addition to collecting and controlling taxes (Nurbekova et al., 2024).

Beyond legal oversight, a multidisciplinary approach, encompassing economic and sociological dimensions, is needed to fully understand tax systems and tax administration. Law, economic growth, social advancement, and income distribution are all affected by fiscal framework. Sociologists examine how fiscal changes affect community norms and tax lawmaking, while economists examine how tax systems affect economic behaviour and fiscal aims. Legal professionals evaluate tax law compliance against constitutional and international tax enforcement criteria. Thus, tax administration requires interdisciplinary synthesis for complete understanding.

Tax monitoring, an integral part of tax administration, ensures tax computations are accurate and match economic reality. Controlling fiscal deficit risk and tax break efficiency are crucial. Digital innovation is essential for data analysis, hidden links, and infraction prediction. Electronic filing (e-filing), automated processes, and financial monitoring increase administrative precision and reduce fraud and evasion, creating a more just and efficient fiscal system that promotes social and economic progress.

Tax administration extends beyond collecting taxes to improve tax computation and control systems and fix gaps in the country's tax management framework. To govern tax transactions well, develop the regulatory system. Simplifying data management, ensuring tax calculations, automating operations, and connecting information systems are important. Digital exchanges assist taxpayers and tax authorities by increasing transparency and ease. Tax services must strengthen their institutional capacity through personnel training and development to improve service quality and tax administration. These comprehensive policies aim to maximise tax collection efficiently, fairly, and equitably.

Tax administration focuses on authority-based tax control. Tax control is crucial to state financial monitoring since taxes and mandatory payments generate state budget revenue. Thus, tax authorities prioritise tax control. Control of the state's budget, money, and banks includes taxation. Tax management should consider taxpayers' economic, social, and psychological situations as well as the state's administrative and legal obligations. Nurbekova et al. (2024) say a complete approach is needed to understand and apply tax administration laws and practices. Tax administration efficiency depends on many things. A 2018–2019 research of 35 European tax administrations utilising 12 performance dimensions found that digitisation was the biggest factor affecting efficiency (Milosavljević et al., 2023).

### **2.3 Core Tax Administration System (CTAS)**

A digital tax administration system that the state has decided upon to implement fiscal policies is known as the Core Tax Administration System, and it is a taxation system. Tax digitalization in Indonesia has progressed since 2002, in line with the stages of tax reform. This is in line with the development of tax digitalization globally. The global tax administration system has undergone significant digital transformation through the development of diverse and sophisticated e-services, aimed at improving taxpayers' experience in exercising their tax rights and obligations. However, given the high failure rate in implementing e-services, identifying key elements that determine the success of digital tax platforms is crucial. A thorough theoretical framework has been devised to maximise the efficacy of digital services in overseeing tax administration, based on an exhaustive literature analysis of 96 articles addressing digital taxes, tax administration, and information systems (Bassegy et al., 2022).

According to the conceptual framework, which is based on four different models (Bassegy et al., 2022), lawmakers should think about the following fifteen points when developing tax administration digital services:

- a. Setting
- b. Stakeholders
- c. Technology
- d. Demonstrated Outcomes



**Figure 1.** Conceptual framework of digital tax administration  
 Source : (Bassey et al., 2022)

Ultimately, the conceptual framework is portrayed as an ecosystem, with the aim of promoting the idea that each theme and category is interconnected and should be considered as part of a larger whole. Also, the arrows in the conceptual framework show how tax administration digital services are always changing and how changes in one area of the framework, caused by new laws or technology in a specific country, will affect other areas of the framework. CTAS in Indonesia is known as the Coretax application, and its implementation has been carried out since January 1, 2025.

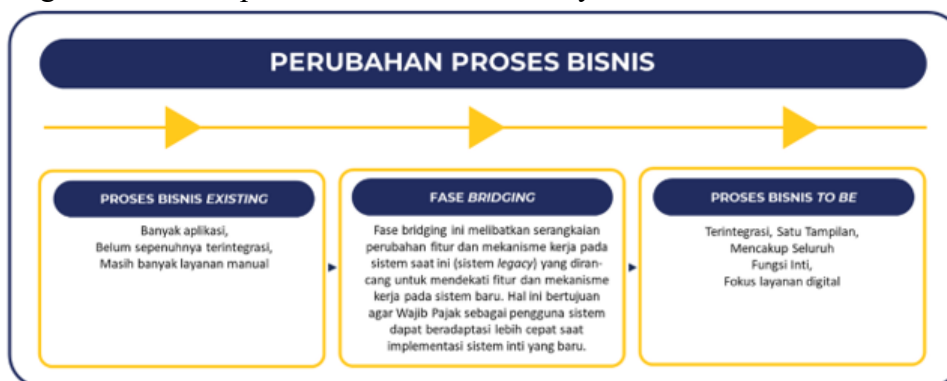
### 2.4 Coretax Sistem

The Coretax System is an integrated application that implements CTAS in Indonesia and can be operated electronically. The process of operationalizing Coretax can be described as follows:



**Figure 2.** Processes in the Core System of Tax Administration  
 Source : (DJP, 2025)

Changes in business processes in the Coretax System can be described as follows:



**Figure 3.** Coretax business process changes  
 Source : (DJP, 2025)

The ultimate goal of implementing coretax is to increase taxpayer compliance, so in order to achieve this goal several things should be considered including server readiness or the readiness of the system itself. This is explained through research conducted by (Tofan, 2023), where the research was conducted qualitatively to tax consultants before the simultaneous implementation of coretax and is input for the government. The results of the research are first: From the results of interviews with the three tax consultants, they still do not know in detail about the core tax system, second: Tax consultants provide input to the government which researchers summarized into 6, namely: 1. The presence of the Core tax system is not only to increase taxpayer compliance in carrying out tax obligations but also helps taxpayers in administering their tax rights 2. The server capacity owned can be increased again so that taxpayers can more easily carry out/fulfill their tax obligations 3. Recruiting human resources who master IT or who are experienced and not only limited to certain graduates such as economics graduates but from disciplines ready and able to operate the existing system 4. Providing training to existing human resources to better master the technology that will be implemented. 5. The hardware needs to be upgraded. 6. It can record all tax transactions and facilitate taxpayer rights and obligations.

## 2.5 Humanistic Theory

Abraham Maslow's famous theory of human needs, presented in a hierarchy, begins with the most basic human needs and progresses to the highest level, the need for self-actualization. Self-actualization is the human need to be valued or recognized as a human being worthy of being treated as a complete individual with all his or her rights. Maslow's hierarchy of human needs can be described as follows (Mcleod, 2025):



**Figure 4.** Levels of human needs according to Maslow  
Source : (Mcleod, 2025)

### 1) Physiological Needs

A person's physiological demands include things like oxygen, nutrients, water, shelter, clothes, rest, and maintaining internal temperature and humidity. To stay alive physically is our first and foremost priority, and it drives most of our actions.

- 2) **Safety and Security**  
Security necessitates regularity, structure, and command. This encompasses safety from injury, health, financial stability, and stability in one's employment. Community and family institutions, including healthcare and law enforcement, can fulfil this demand for security.
- 3) **Love and Belonging**  
The universal human desire for meaningful relationships—whether platonic, familial, or romantic—is reflected in the universal feelings of love and belonging. For some people, the necessity for safety takes a back seat to the importance of belonging and acceptance. Friendship, family, closeness, trust, acceptance, showing and receiving affection, and love are all examples of belonging needs.
- 4) **Self Esteem**  
Values such as self-respect, accomplishment, and social acknowledgement make up esteem needs. There are two types of esteem requirements according to Maslow: the first is the need to respect oneself (e.g., dignity, accomplishment, mastery, independence) and the second is the need to be respected by others (e.g., status, acknowledgement, prestige).
- 5) **Self Actualization**  
The need for self-actualization can be defined as the drive to develop one's full potential via learning new things, being creative, or accomplishing important objectives. The aspiration to realise one's full potential was Maslow's definition of it. Reaching one's maximum potential and living up to one's dreams constitute this level of need.

### **3. Methods**

The critical paradigm as a research methodology is an approach that aims not only to understand social reality, but also to uncover hidden power structures, inequalities, and systems of oppression that exist in society and then offer emancipatory social transformation. Research under this paradigm is not unbiased but takes a stance in support of oppressed communities since its adherents hold the view that power structures are responsible for shaping the world as we know it. In practice, this paradigm generally uses methods of ideological criticism, critical ethnography, and discourse analysis with ontological characteristics that view reality as a social construction formed by power relations, an epistemology that emphasizes dialogue between researchers and research subjects, and a methodology that is dialogical and dialectical.

The critical paradigm developed as an effort to create a more humanistic, reflective, and transformative social science that is able to reveal dominant ideologies and encourage more just social change. Data were obtained through information gathered from informants. The informants included individual taxpayers, corporate taxpayers, tax consultants, and employees within the Directorate General of Taxes (DGT) involved in coretax implementation.

### **4. Results and Discussion**

#### **4.1 Informant**

The information in this study was obtained from 10 informants: 1 key informant, a DGT employee; 6 primary informants, consisting of large corporate taxpayers and individual taxpayers; and 3 supporting informants, who are tax consultants.

**Table 1. Informants Group**

No	Informant Group	Represent
1	Key	DGT employee
2	Primary	Large Corporate Taxpayers
3	Primary	Large Corporate Taxpayers
4	Primary	Large Corporate Taxpayers
5	Primary	Individual taxpayers who are freelance workers
6	Primary	Individual taxpayers who are permanent employees
7	Primary	Large Corporate Taxpayers
8	Supporting	Practitioner (Tax Consultant)
9	Supporting	Practitioner (Tax Consultant)
10	Supporting	Practitioner (Tax Consultant)

#### 4.2 Relationship patterns and triangulation

Interview data was processed using NVivo14 with context analysis. The context includes understanding coretax, socialization of coretax and taxpayers should be comfortable in carrying out taxpayer rights and obligations. The pattern of relationships between contexts can be seen in triangulation, as indicated by the Pierson correlation coefficient. A Pierson correlation coefficient value above 0.7 indicates that the context is angulated, as can be seen in the following table.

**Table 1. Understanding coretax**

Pierson correlation coeffisien	Interpretation of relationship patterns between contexts
0.91093	Coretax is an integrated system that makes it easier for taxpayers
0.889421	Coretax makes it easier for taxpayers to exercise their tax rights and obligations.
0.858853	Coretax is an integrated system for implementing tax rights and obligations.
0.810293	Coretax is a system that makes it easy
0.799402	Coretax is an integrated system
0.727286	Coretax is a means to implement tax rights and obligations

**Table 2. Coretax socialization**

Pierson correlation coeffisien	Interpretation of relationship patterns between contexts
1	To follow up on the socialization of the regulator, the Coretax counter was opened and the Coretax picket was held.
1	Taxpayers were not invited to the socialization and taxpayers came themselves to receive the socialization
0.942202	Socialization has not been effective because the information during the socialization is not clear.
0.937519	Socialization is carried out by regulators through change agents and master trainers.
0.921575	The socialization carried out has not provided clear information

Pierson correlation coeffisien	Interpretation of relationship patterns between contexts
0.880057	Socialization carried out through invitations to taxpayers has not been effective
0.876756	Socialization should be carried out continuously
0.875307	Socialization was carried out through invitations to taxpayers but the information was still unclear.
0.871478	Socialization has not been carried out effectively
0.865619	Socialization is carried out through invitations to taxpayers
0.858979	Socialization has not been effective so ongoing socialization is needed
0.858006	Socialization is carried out online and offline
0.845786	The information at the time of socialization was not clear so that ongoing socialization was needed.
0.832758	Coretax was conveyed to taxpayers through socialization but it is not yet clear whether Small Business Taxpayers (MSMEs) were invited or not.
0.81919	The information obtained during the socialization was not clear and whether Small Business Owners (SMEs) were invited or not.
0.812898	Continuous socialization is needed and it is not yet clear whether Small Business Owners (SMEs) will be invited or not.
0.810436	Coretax socialization has not been effective and it is not clear whether Small Business Taxpayers (MSMEs) were invited or not.
0.791881	Coretax socialization is carried out through invitations to taxpayers and it is best if the socialization is carried out continuously.
0.769088	Coretax socialization is carried out through invitations to taxpayers and large corporate taxpayers who are invited.
0.704922	Coretax socialization was carried out through invitations to taxpayers, but informants did not yet know whether Corporate Taxpayers (MSMEs) were invited or not.

**Table 3.** Taxpayers are comfortable carrying out their tax rights and obligations

Pierson correlation coeffisien	Interpretation of relationship patterns between contexts
0.963923	The system is not yet user friendly so it still requires socialization after implementation.
0.93949	There was a technical problem with the system and there was a problem with the system.
0.90637	Taxpayers seek their own solutions to system problems
0.902751	It would be better if the socialization period was longer before launch and a public hearing was held with taxpayers after implementation regarding the obstacles faced by taxpayers.

Pierson correlation coeffisien	Interpretation of relationship patterns between contexts
0.869033	The system is not ready for implementation due to, among other things, the server's capacity being insufficient.
0.868662	The system is not ready for implementation due to, among other things, problems still occurring in the system.
0.867197	Taxpayers seek their own solutions to technical system constraints
0.8612	When a problem occurs with the system, officers cannot provide an explanation that can help taxpayers resolve the problem.
0.855091	When a problem occurs with the system, the officer cannot provide an explanation that can help the taxpayer solve the problem, so the taxpayer learns for himself by trying it himself.
0.841049	The system is not ready because the problem that occurred cannot be resolved through the officer.
0.837042	When a technical problem occurs in the system, it cannot be resolved through explanation and direction from the officer.
0.836757	The system is not ready because there is a problem with the system.
0.821551	When a problem occurs in the system that cannot be resolved through an officer, the taxpayer must find a solution to the problem themselves.
0.801638	The system is not ready yet, therefore it still requires socialization after implementation.
0.801523	Sistem belum siap, sebaiknya periode sosialisasi lebih lama sebelum diluncurkan untuk memastikan sistem sudah siap
0.780921	The system is not ready yet so taxpayers learn by themselves by trying it themselves.
0.757521	The system is not ready so taxpayers are looking for their own solutions to system problems.
0.752877	The system is user friendly but still requires socialization after implementation.
0.7524	The system is not ready and the system is not user friendly
0.750694	It would be better if the socialization period was longer before launch and socialization continued after implementation.
0.747055	When a problem occurs in the system, taxpayers resolve it themselves by studying and trying it themselves.
0.74776	It would be better if the socialization period was longer before launch because there were still technical problems after implementation.
0.741812	When technical problems occur in the system, taxpayers can solve them themselves by studying and trying them themselves.
0.731165	It would be better if the socialization period was longer before launch because problems still occurred in the system after implementation.

Pierson correlation coefficient	Interpretation of relationship patterns between contexts
0.721992	It would be better if the socialization period was longer before launch because when problems occur in the implemented system, they cannot be resolved by officers.
0.718846	It would be better if the socialization period was longer before launch because the system is not yet user friendly, so it requires a longer period to test the system.
0.71693	If there are still obstacles in the system, socialization is still needed after it is implemented.
0.716716	Lack of server capacity is one of the causes of problems that are not resolved by officers.
0.715459	It would be better if the socialization period was longer before launch so that taxpayers do not have to learn by themselves by trying it themselves.

## 5. Conclusion

Taxpayers who have not yet interacted with Coretax, based on information obtained independently, understand Coretax as an integrated system, facilitating taxpayers in exercising their tax rights and obligations. Taxpayers who have interacted with Coretax provide similar information, but after using Coretax, they conclude that Coretax is not user-friendly.

Taxpayer socialization has not yet reached all taxpayers, through a humanistic approach this not only does not reflect self-actualization for taxpayers, but is a form of structural exclusion.

Coretax is a system that is not yet user-friendly, as it still requires socialization after implementation. The humanistic approach has not been effective, as the socialization only explains general matters, with technology dominating the subject. Technology can also be perceived as dominating the subject, where the implementation of rights and obligations is already stipulated in the system, not something that taxpayers consider important.

The implementation of coretax for taxpayers through a humanistic approach has not been effective, as the government's hegemony as a regulator prioritizes large taxpayers over individual taxpayers or MSMEs, both during socialization and after the system is implemented. Equality and equality of taxpayer status should be the framework to eliminate taxpayer inferiority.

The limitation of Supporting articles on how CTAS was socialized were scarce because researchers hadn't found any articles discussing it, which represents a gap in this research. Research on how Coretax was socialized would be interesting to explore in future research, not just limited to Coretax but also to the implementation of other regulations. Individual taxpayers or MSMEs were not extensively studied in this study because they were not involved in outreach activities and therefore could not contribute information. This presents an opportunity for further research.

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