

ASSESSING THE DRIVERS OF INDIVIDUAL TAX COMPLIANCE IN WEST JAVA THROUGH CORETAX IMPLEMENTATION AND TAX SOCIALIZATIONS

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Abstract

This study examines the effect of Coretax implementation and tax socialization on individual tax compliance in Directorate General of Taxation Office Region 1 West Java. The study is motivated by the significant decline in tax revenue realization in January 2025 (41.86% decrease compared to January 2024) and the decline in the percentage of taxpayers filing their annual tax returns for two consecutive years, indicating that the introduction of Coretax may not have immediately improved compliance. The sample consists of 120 individual taxpayers selected using purposive sampling. Multiple linear regression analysis was employed to test the proposed hypotheses. The results indicate that tax socialization has a significant positive effect on individual tax compliance, while Coretax implementation does not have a significant effect. However, Coretax implementation and tax socialization simultaneously have a significant positive effect on individual tax compliance. These findings suggest that the combination of digital system implementation and educational outreach is more effective than either factor alone in improving taxpayer compliance, providing valuable insights for tax authorities in designing more effective strategies to enhance individual tax compliance in the digital era.

Keywords: Coretax, Implementation, Socialization, Tax Compliance.

1. Introduction

The Directorate General of Taxes continues to implement intensification and extensification in optimizing tax revenue (Korat et al., 2025). Among the intensification efforts implemented by the Directorate General of Taxes to increase tax revenue is through the application of the Coretax administration system (CTAS) to optimize the digital tax system. This system was established based on regulation PMK Number 81 of 2024 and came into effect on January 1, 2025. CTAS is a fully digital tax administration system intended to streamline the tax process (Setiadi et al., 2024). The introduction of Coretax not only makes taxpayer administrative processes easier, but it enhances tax authorities' ability to monitor and utilize real-time data to enforce compliance through collection and analysis (Dimetheo et al., 2023). The purpose of this technology is to improve tax administration efficiency and transparency (Panjaitan, 2024). According to Murtezaj (2024), the application of digital technology in tax management considerably reduces compliance costs, improves service quality, and expands the coverage of the tax base.

According to the Ministry of Finance, tax revenue realized in January 2025 was IDR 88.89 trillion. When compared to the tax revenue of IDR 152.89 trillion in January 2024, this amount shows a notable decline of 41.86%. This demonstrates the significance of taxpayer compliance and the requirement for attention. According to Jabina and Kasir

(2025), good compliance involves not only taxpayers paying their duties on time but also taxpayers who compute taxes accurately and truthfully and do not postpone payments.

Table 1. Individual Taxpayer Data at DJP West Java Regional Office 1 (2021–2025)

Tax Years	Individual Tax Payers	Individual Tax Payers Reporting Tax	Percentage
2021	177,149	170,358	96.16%
2022	735,588	716,537	97.40%
2023	716,096	695,537	98.24%
2024	1,131,391	1,080,893	95.53%
2025	1,055,939	1,007,438	95.40%

Source: Lakin DJP Office Region West Java (2021–2025)

Taxpayer data for the last five years (2021–2025) is shown in Table 1. This data indicates that while the number of taxpayers filing their annual tax return has risen, albeit irregularly, the number of registered taxpayers has climbed annually. There was a rise from 2021 to 2023, but then a 2.71% decline in 2024 and another 0.13% decline in 2025. While the number of registered taxpayers rose in 2025, the number of taxpayers submitting their annual tax return fell for two years in a row. This can be used as proof that an increase in taxpayers does not guarantee that they will file their annual tax returns and pay taxes.

A number of issues are thought to have an impact on individual taxpayers, such as the Coretax DJP's implementation, taxpayers' lack of tax socialization which results in a lack of taxpayer knowledge, and DJP's ongoing tax digitalization process (Jabina & Kasir, 2025). As the front-line service provider in this situation, the Tax Service Office in the Office Region 1 DJP West Java area is crucial to maximizing this feature. In November 2025, the Tax Service Office concurrently used the Coretax DJP application to socialize the Annual Personal Tax Return in each Tax Service Office under the jurisdiction of Office Region 1 DJP West Java.

In an attempt to solve the problem, the government, through the Directorate General of Taxation, is implementing digital-based tax reforms through Coretax DJP, which began implementation in 2025 under PMK No. 81 of 2024. E-filing, e-billing, and e-invoicing are all combined into one unified portal by this system, which is an integrated platform (Korat et al., 2025). However, there were a number of challenges with Coretax's implementation, particularly during its early phases. Following the introduction of Coretax, the realization of tax revenue declined and there were system problems in January, which had an effect on the total realization of state revenue (Cindy & Chelsya, 2024). The absence of taxpayer compliance in each Tax Service Office necessitates a review of the degree of tax socialization carried out by each Tax Service Office (Nadhir et al., 2026). Since the DJP officially introduced Coretax in January 2025 with PMK No. 81 of 2024, it has contributed to the less-than-ideal amount of tax revenue. This leads to the formulation of the study problem: Does the implementation of DJP's Coretax and tax socialization have a bearing on individual taxpayer compliance?

The urgency of this research is driven by several critical factors. First, the significant decline in tax revenue realization in January 2025 (41.86% decrease compared to January 2024) indicates a substantial threat to state revenue that requires immediate investigation into the factors affecting taxpayer compliance. Second, the decline in the percentage of taxpayers filing annual tax returns for two consecutive years (2024–2025) despite increasing registered taxpayers suggests that the introduction of Coretax may not have immediately improved compliance, necessitating empirical investigation. Third, the

inconsistency of previous research findings regarding the influence of Coretax implementation and tax socialization on taxpayer compliance indicates a research gap that needs to be addressed. Some studies demonstrate that digital tax systems positively influence compliance (Nadhir et al., 2026; Jabina & Kasir, 2025; Qorat & Munandar, 2024), while others reveal that Coretax implementation does not significantly affect compliance (Setiadi et al., 2024; Muan & Yuna, 2024; Dimetheo et al., 2023). Similarly, research on tax socialization shows inconsistent results (Anugrah & Sofiany, 2025; Firmansyah et al., 2022; Nugroho, 2020). Fourth, the role of tax socialization as a complementary factor to digital system implementation in the West Java context has not been extensively studied, particularly in the recent post-Coretax launch period. Fifth, the gap between theoretical predictions from the Theory of Planned Behavior and empirical findings necessitates renewed investigation with more comprehensive research designs.

Previous studies by Nadhir et al. (2026), Jabina and Kasir (2025), Qorat and Munandar (2024), Juwita et al. (2024), and Korat et al. (2025) provide an explanation of the connection between taxpayer compliance and digital implementation (Coretax). However, investigations carried out by Setiadi et al. (2024), Muan and Yuna (2024), and Dimetheo et al. (2023) produced different findings. Investigations by Anugrah and Sofiany (2025), Firmansyah et al. (2022), and Nugroho (2020) examine the connection between tax socialization and taxpayer compliance; however, investigations by Nadhir et al. (2026) and Agun (2022) revealed different findings.

Unlike other studies, this one has a wider scope because the data collection was done in the most recent years, 2025–2026, and the respondents were drawn from Regional Office I DJP West Java. Additionally, compared to other studies that mostly employ multiple linear regression, the regression approach used to determine the association between variables is more precise. It is envisaged that the findings of this study would contribute references pertaining to taxpayer compliance in Indonesia from a variety of prior research findings with varying values.

The purpose of this study is to examine the influence of Coretax implementation and tax socialization on individual tax compliance in Directorate General of Taxation Office Region 1 West Java. Specifically, this research aims to: (1) analyze the effect of Coretax implementation on individual tax compliance; (2) analyze the effect of tax socialization on individual tax compliance; and (3) analyze the simultaneous effect of Coretax implementation and tax socialization on individual tax compliance.

The contribution of this research is multifaceted. From a theoretical perspective, this research contributes to the enrichment of literature on tax compliance by testing the Theory of Planned Behavior in the context of digital tax system implementation in Indonesia. The findings contribute to the understanding of how technological adoption and socialization efforts influence taxpayer behavior, providing a more nuanced theoretical framework for analyzing tax compliance in the digital era. From a practical perspective, this study provides actionable insights for the Directorate General of Taxation, tax service offices, and policymakers in designing more effective strategies to improve individual tax compliance through Coretax implementation and tax socialization programs.

2. Theoretical Background

2.1 Theory of Planned Behavior

The Theory of Planned Behavior, developed by Ajzen (1985), explains that an individual's intention to perform a behavior is the primary determinant of whether they

will engage in that action. Behavioral intention is influenced by three main components: attitude toward the behavior, subjective norms, and perceived behavioral control. Attitude toward the behavior refers to the individual's positive or negative evaluation of performing the behavior. Subjective norms reflect the perceived social pressure to perform or not perform the behavior. Perceived behavioral control refers to the individual's perception of the ease or difficulty of performing the behavior, which is based on past experience and anticipated obstacles.

In the context of tax compliance, taxpayers' intention to comply with tax obligations is shaped by their attitudes toward taxation (such as perceptions of tax fairness and government spending), subjective norms (influence from family, peers, and society regarding tax compliance), and perceived behavioral control (perceived ability to understand and fulfill tax obligations). When taxpayers have positive attitudes toward taxation, perceive social pressure to comply, and feel capable of fulfilling their tax duties, they are more likely to demonstrate compliant behavior. The Theory of Planned Behavior provides a comprehensive framework for understanding how socialization efforts and system implementation influence taxpayer compliance behavior.

2.2 Individual Tax Compliance

When taxpayers perform all of their tax duties and exercise their rights in line with tax regulations, they are said to be in compliance. According to Zaikin et al. (2023), many taxpayers in Indonesia have not fulfilled their tax duties, making tax compliance a major concern. When taxpayers correctly exercise their rights and complete their tax duties in compliance with the relevant tax rules and regulations, this is referred to as taxpayer compliance.

Individual tax compliance reflects the behavioral outcome influenced by attitudes, subjective norms, and perceived behavioral control. Taxpayers who understand their obligations, perceive positive social norms regarding tax compliance, and believe they are capable of fulfilling their duties are more likely to comply with tax regulations. Factors such as the complexity of the tax system, the quality of taxpayer services, and the effectiveness of law enforcement also influence compliance behavior. In the context of this study, tax compliance is measured through indicators such as completeness of data input, timely payment, accuracy of reporting, adherence to rules, and readiness to pay taxes.

2.3 Coretax Implementation

By utilizing more sophisticated information technology, Coretax DJP, also known as the Coretax Digital System, is a technology-driven solution intended to update tax administration and management. It is anticipated that this system will combine different facets of tax administration, including reporting, payment, registration, and law enforcement, into a more effective platform. The government hopes to improve accountability, increase taxpayer service quality, and increase transparency in tax administration with Coretax (Juwita & Qadri, 2024). Prior studies have demonstrated that the introduction of Coretax improves taxpayer compliance (Anugrah & Sofianty, 2025).

The implementation of Coretax aligns with the principles of the Theory of Planned Behavior by influencing perceived behavioral control. The digital system simplifies tax procedures, reduces administrative burdens, and provides taxpayers with easier access to tax services. When taxpayers perceive that tax compliance is easier and more convenient through the digital system, their perceived behavioral control increases, which may

enhance their intention to comply with tax obligations. However, the effectiveness of Coretax implementation depends on taxpayer readiness, system reliability, and the availability of adequate support and socialization.

H1: The implementation of Coretax has a positive impact on the compliance of individual taxpayers in West Java.

2.4 Tax Socialization

According to Nugroho (2020), tax socialization is an effort to inform, educate, and counsel the general public and taxpayers, particularly with regard to all aspects of taxation and legislation. According to Maxuel and Primastiwi (2024), taxpayers should take part in tax socialization since the more socialization they receive, the better their understanding of taxes is, which in turn promotes their compliance as individual taxpayers. Individual taxpayer compliance is impacted by tax socialization, according to research by Firmansyah et al. (2022).

Tax socialization plays a crucial role in shaping taxpayer attitudes and subjective norms, as conceptualized in the Theory of Planned Behavior. Through socialization programs, taxpayers gain knowledge about tax regulations, procedures, and the importance of tax compliance. This knowledge helps taxpayers develop positive attitudes toward taxation, understand the social expectations regarding tax compliance, and perceive greater behavioral control. Effective socialization programs can reduce taxpayer ignorance, build trust in the tax system, and ultimately improve voluntary compliance.

H2: Tax socialization has a positive impact on the compliance of individual taxpayers in West Java.

3. Methods

3.1 Research Design

This study employs a quantitative approach using descriptive and verificative methods to examine the effect of Coretax implementation and tax socialization on individual tax compliance. The verificative method is used to analyze the causal relationship between the independent variables (Coretax Implementation and Tax Socialization) and the dependent variable (Individual Tax Compliance) through multiple linear regression analysis. The quantitative approach is considered appropriate because the study aims to empirically test the proposed hypotheses using statistical analysis of numerical data derived from questionnaire responses. The explanatory research design enables the examination of causal relationships between independent variables and the dependent variable.

3.2 Population and Sample

The population of this study consists of individual taxpayers in Directorate General of Taxation Office Region 1 West Java. There are 1,007,438 individual taxpayers included in the 2025 performance report. The sample size was determined using the Slovin formula with a 10% (0.1) margin of error:

$$n = 1,007,438 / (1 + (1,007,438 \times 0.1^2))$$

$$n = 1,007,438 / (1 + 10,074.38)$$

$$n = 99.99$$

$$n = 100 \text{ samples}$$

The researcher added 20 more respondents who fit the particular requirements that is, those who submit annual tax returns with an annual revenue of more than IDR 250 million

by employing purposive sampling. As a result, 120 respondents were chosen as the study's overall sample size.

The sampling technique used in this study is purposive sampling, where respondents are selected based on specific criteria relevant to the research objectives. The criteria included: (1) individual taxpayers registered at the Directorate General of Taxation Office Region 1 West Java; (2) taxpayers who have submitted annual tax returns during the observation period; and (3) taxpayers willing to participate in the survey.

3.3 Data Collection Techniques

The survey approach, which involves distributing online questionnaires, is used to acquire primary data. The operationalization of the determined variables served as the foundation for the questionnaire's design. The Google Forms platform was used to distribute the survey to individual taxpayers. The data collection procedure involved several sequential steps: (1) identification of individual taxpayers meeting the predetermined purposive sampling criteria; (2) distribution of questionnaires through online platforms; (3) collection and validation of respondent responses; and (4) documentation of all collected data systematically organized for statistical analysis using SPSS.

3.4 Operational Definition of Variables

The operational definitions of the variables examined in this study are presented in Table 2.

Table 2. Operational Definition and Measurement of Variables

Variable	Definition	Indicators	Scale	References
Individual Tax Compliance (Y)	The extent to which taxpayers fulfill their tax obligations in accordance with applicable regulations	Completeness of data input, timely payment, accuracy of reporting, adherence to rules, and readiness to pay taxes	Likert (1–5)	Zaikin et al. (2023); Ajzen (1985)
Coretax Implementation (X ₁)	The application of the Coretax Digital System to modernize tax administration and management	Usability, speed, integration, accuracy of the information, and dependability of access	Likert (1–5)	Juwita & Qadri (2024); Setiadi et al. (2024)
Tax Socialization (X ₂)	Efforts to inform, educate, and counsel the public and taxpayers regarding taxation and legislation	Socialization frequency, content clarity and relevancy, information accessibility, and media efficacy	Likert (1–5)	Nugroho (2020); Maxuel & Primastiwi (2024)

Source: Developed for this research (2026)

Individual Tax Compliance (Y) is defined as the extent to which taxpayers fulfill their tax obligations in accordance with applicable regulations. This variable reflects the behavioral outcome influenced by attitudes, subjective norms, and perceived behavioral control. Individual Tax Compliance is measured through indicators including completeness of data input, timely payment, accuracy of reporting, adherence to rules, and readiness to pay taxes.

Coretax Implementation (X₁) is defined as the application of the Coretax Digital System to modernize tax administration and management. This variable reflects the extent

to which the digital tax system is effectively implemented and utilized by taxpayers. Coretax Implementation is measured through indicators including usability, speed, integration, accuracy of the information, and dependability of access.

Tax Socialization (X_2) is defined as efforts to inform, educate, and counsel the public and taxpayers regarding taxation and legislation. This variable reflects the extent to which taxpayers have received adequate socialization regarding their tax obligations. Tax Socialization is measured through indicators including socialization frequency, content clarity and relevancy, information accessibility, and media efficacy.

All variables were measured using a five-point Likert scale ranging from 1 to 5, where 1 indicated "strongly disagree" and 5 indicated "strongly agree."

3.5 Data Analysis Techniques

Data analysis in this study is conducted using multiple linear regression with the assistance of SPSS software. The analysis stages include:

- 1) Validity Test: The validity test is conducted to ensure that each questionnaire item accurately measures the intended construct. An item is considered valid if the r-count value exceeds the r-table value or the significance value is less than 0.05.
- 2) Reliability Test: The reliability test is conducted to assess the consistency of the measurement instrument. A variable is considered reliable if the Cronbach's Alpha value exceeds 0.60.
- 3) Classical Assumption Tests: Prior to hypothesis testing, classical assumption tests are conducted to ensure that the regression model satisfies the required assumptions so that the estimation results are more reliable. The tests include:
 - a. Normality Test: Used to determine whether the residual data are normally distributed, assessed through the Kolmogorov-Smirnov test with a significance level of 5% ($p > 0.05$ indicates normal distribution).
 - b. Multicollinearity Test: Used to detect whether there is high correlation among independent variables, assessed through Tolerance and Variance Inflation Factor (VIF), where Tolerance > 0.10 and VIF < 10 indicate no multicollinearity.
 - c. Heteroscedasticity Test: Used to determine whether the variance of residuals is constant across observations, assessed through the Scatterplot test, where no systematic pattern indicates no heteroscedasticity.
- 4) Multiple Linear Regression Analysis: The regression model used in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Where:

Y = Individual Tax Compliance

α = Constant

β_1 – β_2 = Regression coefficients

X_1 = Coretax Implementation

X_2 = Tax Socialization

ε = Error term

- 5) Hypothesis Testing: Hypothesis testing is conducted using:
 - a. t-test: Used to determine the partial effect of each independent variable on the dependent variable. The hypothesis is accepted if the t-count value exceeds the t-table value and the significance value is less than 0.05.
 - b. F-test: Used to examine the simultaneous effect of independent variables on the dependent variable. The hypothesis is accepted if the F-count value exceeds the F-table value and the significance value is less than 0.05.

- c. Coefficient of Determination (R^2): Used to measure the extent to which the independent variables explain variations in the dependent variable.
All hypothesis tests are conducted at a significance level of 5% ($p < 0.05$).

4. Results and Discussion

4.1 Results

4.1.1 Validity Test

Table 3. Validity Test Results

Variable	Indicator	r-count	r-table	Sig	Condition	Remarks
Coretax Implementation (X_1)	X1.1	0.712	0.296	0.000	r-count > r-table	Valid
	X1.2	0.689	0.296	0.000	r-count > r-table	Valid
	X1.3	0.745	0.296	0.000	r-count > r-table	Valid
	X1.4	0.701	0.296	0.000	r-count > r-table	Valid
	X1.5	0.723	0.296	0.000	r-count > r-table	Valid
Tax Socialization (X_2)	X2.1	0.734	0.296	0.000	r-count > r-table	Valid
	X2.2	0.698	0.296	0.000	r-count > r-table	Valid
	X2.3	0.756	0.296	0.000	r-count > r-table	Valid
	X2.4	0.715	0.296	0.000	r-count > r-table	Valid
Individual Tax Compliance (Y)	Y.1	0.728	0.296	0.000	r-count > r-table	Valid
	Y.2	0.692	0.296	0.000	r-count > r-table	Valid
	Y.3	0.741	0.296	0.000	r-count > r-table	Valid
	Y.4	0.709	0.296	0.000	r-count > r-table	Valid
	Y.5	0.718	0.296	0.000	r-count > r-table	Valid

Source: Data processed by researchers (SPSS 26), 2026

According to the validity test results presented in Table 3, every statement item has an r-count value > r-table or Sig < 0.05, indicating that they are all valid. The r-table value for 120 respondents is 0.296 at a significance level of 5%. All indicators for Coretax Implementation (X1.1 to X1.5), Tax Socialization (X2.1 to X2.4), and Individual Tax Compliance (Y.1 to Y.5) show r-count values exceeding 0.296, confirming that the questionnaire items accurately measure their respective constructs.

4.1.2 Reliability Test

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Standard	Remarks
Coretax Implementation (X_1)	0.823	> 0.60	Reliable
Tax Socialization (X_2)	0.845	> 0.60	Reliable
Individual Tax Compliance (Y)	0.836	> 0.60	Reliable

Source: Data processed by researchers (SPSS 26), 2026

Table 4 shows that each variable has a Cronbach's Alpha value based on the results of the reliability test more than 0.60, indicating that every variable is reliable. The Cronbach's Alpha values for Coretax Implementation (0.823), Tax Socialization (0.845), and Individual Tax Compliance (0.836) all exceed the threshold of 0.60, confirming that the questionnaire instruments are consistent and dependable for measuring each variable.

4.1.3 Classical Assumption Tests

Table 5. Classical Assumption Test Results

Assumption Test	Indicator	Value	Threshold	Conclusion
Normality Test				
Kolmogorov-Smirnov	Test Statistic	0.082	-	-
	Sig. (2-tailed)	0.200	> 0.05	Residuals are normally distributed
Multicollinearity Test				
Coretax Implementation (X_1)	Tolerance	0.482	> 0.10	No multicollinearity
	VIF	2.075	< 10.00	No multicollinearity
Tax Socialization (X_2)	Tolerance	0.482	> 0.10	No multicollinearity
	VIF	2.075	< 10.00	No multicollinearity
Heteroscedasticity Test				
Scatterplot	Residual Pattern	Random distribution above and below zero	No systematic pattern	No heteroscedasticity

Source: Data processed by researchers (SPSS 26), 2026

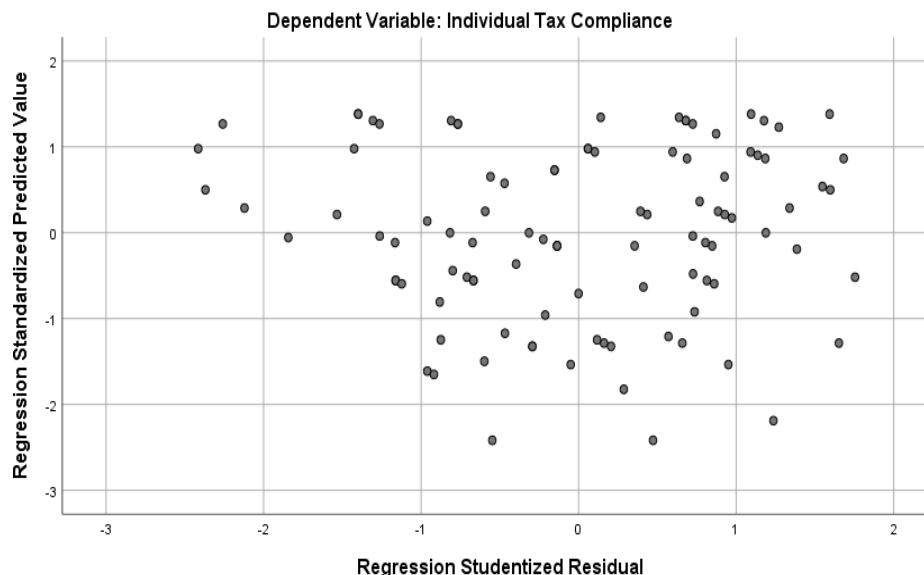


Figure 1. Scatterplot

Source: Data processed by researchers (SPSS 26), 2026

The normality test was conducted using the Kolmogorov-Smirnov test and the P-Plot of Regression Standardized Residual graph technique. The Kolmogorov-Smirnov normality test results shown in Table 4 indicate a significant value of $0.200 > 0.05$, confirming that the data is normally distributed. Additionally, the regression model exhibits normal residuals if the data spreads around the line and follows the diagonal line's orientation. It can be inferred from Figure 1 that the regression model is appropriate for usage since it satisfies the assumption of normality, as demonstrated by the spread of data points around the regression line (diagonal) and the spread of data points along the diagonal line.

Table 5 shows the multicollinearity test results. All variables have a tolerance value > 0.10 and VIF values < 10 , indicating that multicollinearity is not present. Both Coretax Implementation and Tax Socialization have tolerance values of 0.482 and VIF values of 2.075, confirming that there is no significant correlation between the independent variables.

The heteroscedasticity test was performed using the Scatterplot test. Heteroscedasticity has taken place if there is a certain pattern, such as points creating a regular pattern (wavy, merging, then narrowing). Heteroscedasticity does not arise when the points are scattered above and below zero on the Y-axis and there is no obvious pattern. It is evident from Figure 2 that there is no pattern formed by the points; they are dispersed randomly. Additionally, the dots are dispersed on the Y-axis above and below the zero mark. This indicates that the regression model is appropriate for additional investigation because it does not exhibit heteroscedasticity.

4.1.4 Multiple Linear Regression Testing

Table 6. Multiple Linear Regression Test Results

Variable	Coefficient	Std. Error	t-count	Sig.
(Constant)	6.405	1.482	4.322	0.000
Coretax Implementation (X_1)	0.060	0.107	0.561	0.576
Tax Socialization (X_2)	0.714	0.135	5.272	0.000

Source: Data processed by researchers (SPSS 26), 2026

The regression equation that is produced from Table 6 is:

$$Y = 6.405 + 0.060X_1 + 0.714X_2 + \varepsilon$$

Where:

- 1) $\alpha = 6.405$: This implies that the value of Individual Tax Compliance will rise by 6.405 units if Coretax Implementation and Tax Socialization are deemed to be nonexistent or equal to 0.
- 2) $\beta_1 = 0.060$: The value of Individual Tax Compliance will rise by 0.060 units if Coretax Implementation rises while the other variables stay the same, and vice versa.
- 3) $\beta_2 = 0.714$: The value of Individual Tax Compliance will rise by 0.714 units if Tax Socialization rises while the other variables stay the same, and vice versa.

4.1.5 Coefficient of Determination Test

Table 7. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.624	0.390	0.378	3.124

Source: Data processed by researchers (SPSS 26), 2026

Table 7 shows that the variables of Coretax Implementation (X_1) and Tax Socialization (X_2) have a simultaneous (collectively) influence of 39.0% on Individual Tax Compliance (Y), with the remaining 61.0% being explained by other factors not included in this research model, according to the coefficient of determination value of 0.390, or 39.0%.

4.1.6 Hypothesis Testing

Table 8. Partial Test Results (t-Test)

Variable	t-count	t-table	Sig.	Condition	Conclusion
Cortex Implementation (X_1)	0.561	1.979	0.576	t-count < t-table	H1 Rejected
Tax Socialization (X_2)	5.272	1.979	0.000	t-count > t-table	H2 Accepted

Source: Data processed by researchers (SPSS 26), 2026

Based on the partial test results presented in Table 8:

- 1) Since the Coretax Implementation variable (X_1) has a computed t-value of 0.561 < the table t-value of 1.979 and a sig value of 0.576 > 0.05, H1 is rejected and H0 is accepted, indicating that Coretax Implementation has no effect on individual tax compliance.
- 2) Since the Tax Socialization variable (X_2) has a computed t-value of 5.272 > the table t-value of 1.979 and a sig value of 0.000 < 0.05, H2 is accepted and H0 is rejected, indicating that Tax Socialization has a significant effect on individual tax compliance.

Table 9. Simultaneous Test Results (F-Test)

Model	F-count	F-table	Sig.	Condition	Conclusion
Regression	37.445	2.68	0.000	F-count > F-table	H3 Accepted

Source: Data processed by researchers (SPSS 26), 2026

Since the computed F value is 37.445 > the table F value of 2.68 and the sig value is 0.000 < 0.05, H0 is rejected and Ha is accepted, indicating that Individual Tax Compliance is simultaneously impacted by Coretax Implementation and Tax Socialization.

4.2 Discussion

4.2.1 The Effect of Coretax Implementation on Individual Tax Compliance

The hypothesis testing results indicate that Coretax implementation does not have a significant effect on individual tax compliance, with a t-count value of $0.561 < t\text{-table } 1.979$ and a significance value of $0.576 > 0.05$, indicating that H1 is rejected. This finding suggests that the introduction of the Coretax digital tax administration system alone is not sufficient to improve taxpayer compliance. One possible explanation is that the system was only recently implemented in January 2025, and taxpayers may still be adapting to the new system. Initial system problems and technical challenges during the early implementation phase may have created confusion and frustration among taxpayers, limiting the system's immediate impact on compliance (Cindy & Chelsya, 2024).

This finding is consistent with previous research by Setiadi et al. (2024), Muan and Yuna (2024), and Dimetheo et al. (2023), who found that Coretax implementation does not significantly affect taxpayer compliance. However, it contradicts studies by Nadhir et al. (2026), Jabina and Kasir (2025), Qorat and Munandar (2024), and Korat et al. (2025), who found a positive relationship between digital tax system implementation and taxpayer compliance. The non-significant effect in this study may reflect the early stage of Coretax implementation, where taxpayers have not yet fully experienced the benefits of the system, or where the system's technical issues have overshadowed its potential advantages.

Based on the Theory of Planned Behavior (Ajzen, 1985), Coretax implementation influences perceived behavioral control by simplifying tax procedures and reducing administrative burdens. However, the non-significant effect suggests that system implementation alone is insufficient to change taxpayer behavior without adequate support and education. Taxpayers may still perceive difficulties in using the new system, or they may lack confidence in its reliability and security, which reduces the perceived behavioral control that would otherwise encourage compliance.

4.2.2 The Effect of Tax Socialization on Individual Tax Compliance

The hypothesis testing results indicate that tax socialization has a significant positive effect on individual tax compliance, with a t-count value of $5.272 > t\text{-table } 1.979$ and a significance value of $0.000 < 0.05$, indicating that H2 is accepted. This finding suggests that tax socialization programs play a crucial role in improving taxpayer compliance by increasing taxpayer knowledge and understanding of tax regulations and procedures.

Based on the Theory of Planned Behavior (Ajzen, 1985), tax socialization influences behavioral intention through attitude toward conduct, subjective norm, and perception of behavioral control. When taxpayers receive adequate socialization, they develop more positive attitudes toward tax compliance, perceive stronger social pressure to comply, and feel more capable of fulfilling their tax obligations. The significant positive effect indicates that the more socialization taxpayers receive, the better their understanding of taxes is, which in turn promotes their compliance as individual taxpayers (Maxuel & Primastiwi, 2024).

This finding is consistent with previous research by Anugrah and Sofiany (2025), Firmansyah et al. (2022), and Nugroho (2020), who found that tax socialization positively influences individual taxpayer compliance. The strong coefficient value (0.714) suggests that tax socialization is the dominant driver of compliance in this study, emphasizing the importance of continuous and effective socialization programs, especially during the transition to new digital tax systems.

Tax socialization affects the attitude component of the Theory of Planned Behavior by improving taxpayers' understanding of the importance of tax compliance for national development. It influences subjective norms by communicating social expectations regarding tax compliance and the consequences of non-compliance. It enhances perceived behavioral control by providing clear guidance on tax procedures and the use of digital systems. The significant effect demonstrates that educational outreach is more effective than technological implementation alone in changing taxpayer behavior.

4.2.3 The Simultaneous Effect of Coretax Implementation and Tax Socialization on Individual Tax Compliance

The hypothesis testing results indicate that Coretax implementation and tax socialization simultaneously have a significant positive effect on individual tax compliance, with an F-count value of $37.445 > F\text{-table } 2.68$ and a significance value of $0.000 < 0.05$, indicating that H3 is accepted. This finding suggests that although Coretax implementation alone does not significantly affect compliance, when combined with tax socialization, the two factors work together to improve individual tax compliance.

The R-squared value of 0.390 indicates that Coretax implementation and tax socialization collectively explain 39.0% of the variance in individual tax compliance, while the remaining 61.0% is influenced by other factors not included in this research model, such as tax sanctions, taxpayer awareness, income level, and perceived fairness of the tax system. The synergistic effect suggests that tax socialization plays a complementary role in enhancing the effectiveness of Coretax implementation. Without adequate socialization, the benefits of the digital system may not be fully realized by taxpayers, limiting its impact on compliance.

The simultaneous effect supports the Theory of Planned Behavior by demonstrating that multiple factors work together to influence behavioral intention. Coretax implementation enhances perceived behavioral control by making compliance easier, while tax socialization improves attitudes and subjective norms through knowledge enhancement. Together, these factors create a synergistic effect that produces more substantial improvements in compliance than either factor alone. This finding has important implications for tax authorities. The introduction of new digital systems should be accompanied by comprehensive socialization programs to ensure that taxpayers understand how to use the system effectively and appreciate its benefits. The combination of technological innovation and educational outreach appears to be more effective than either factor alone in improving taxpayer compliance.

5. Conclusion

This study examines the influence of Coretax implementation and tax socialization on individual tax compliance in Directorate General of Taxation Office Region 1 West Java. Using multiple linear regression analysis on 120 individual taxpayers selected through purposive sampling, the results show that tax socialization has a significant positive effect on individual tax compliance, indicating that taxpayers who receive more socialization develop better understanding of tax regulations and procedures, leading to higher compliance. In contrast, Coretax implementation does not have a significant effect on individual tax compliance, suggesting that the newly introduced digital tax system alone is not sufficient to improve compliance, possibly due to early implementation challenges and taxpayer adaptation issues. However, Coretax implementation and tax socialization simultaneously have a significant positive effect on individual tax compliance, indicating

that the combination of technological innovation and educational outreach is more effective than either factor alone. The coefficient of determination (R^2) value of 0.390 indicates that all independent variables collectively explain 39.0% of the variance in individual tax compliance, while the remaining 61.0% is influenced by other factors outside the research model.

The theoretical implications extend the Theory of Planned Behavior to the context of digital tax system adoption in Indonesia. The significant positive effect of tax socialization supports the theory by confirming that educational outreach influences behavioral intention through improved attitudes, subjective norms, and perceived behavioral control. The non-significant effect of Coretax implementation challenges the assumption that technological adoption automatically improves compliance, suggesting that behavioral factors and adaptation processes play a crucial role in determining the effectiveness of digital systems. The synergistic effect of Coretax implementation and tax socialization extends the theory by demonstrating that the combination of technological and educational interventions produces more substantial improvements in compliance than either factor alone.

From a practical perspective, the Directorate General of Taxation should strengthen tax socialization programs, particularly during the transition to new digital systems, to ensure that taxpayers understand how to use the system effectively and appreciate its benefits. Tax service offices should conduct regular and targeted socialization activities, especially for taxpayers who may face difficulties adapting to digital systems. Socialization content should be clear, relevant, and accessible, using appropriate media to reach diverse taxpayer segments. Policymakers should recognize that the introduction of digital tax systems should be accompanied by comprehensive socialization programs to ensure successful adoption and improved compliance. The government should allocate adequate resources for taxpayer education and support to maximize the benefits of Coretax implementation.

This study has several limitations. First, the analysis is limited to individual taxpayers in Directorate General of Taxation Office Region 1 West Java, restricting generalizability to other regions with different characteristics. Second, the study focuses on two independent variables, excluding other potential determinants such as tax sanctions, taxpayer awareness, income level, and perceived fairness. Third, the study was conducted shortly after the Coretax implementation in January 2025, which may not capture the long-term effects of the system on taxpayer compliance. Fourth, the sample size of 120 respondents, while statistically adequate, may not fully capture the diversity of individual taxpayers across different segments.

Future research should broaden the scope to include multiple regions or cross-regional comparisons to test the generalizability of findings. Future studies should integrate additional variables such as tax sanctions, taxpayer awareness, income level, perceived fairness, and service quality to develop a more comprehensive model of taxpayer compliance. Researchers should employ longitudinal designs to capture changes in taxpayer compliance over time as adaptation to the Coretax system progresses. Comparative studies between early adopters and late adopters of digital tax systems could provide insights into adaptation processes and the role of socialization in technology acceptance. Finally, future research could incorporate qualitative methods such as in-depth interviews or focus groups to gain richer insights into taxpayer perceptions, experiences, and barriers to compliance in the digital tax era.

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