

TAXPAYER PERCEPTIONS OF THE IMPLEMENTATION OF THE CORETAX ADMINISTRATION SYSTEM (CTAS) AND ITS IMPLICATIONS FOR ANNUAL TAX RETURN REPORTING COMPLIANCE AT THE SURAKARTA PRIMARY TAX OFFICE

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Abstract: This study aims to examine taxpayers' perceptions of the implementation of the Coretax Administration System (CTAS) and its implications for compliance with Annual Tax Return (*Surat Pemberitahuan/SPT Tahunan*) reporting at the Surakarta Primary Tax Office (*KPP Pratama Surakarta*). The study is motivated by the implementation of CTAS as a form of digital-based tax administration modernization expected to enhance service efficiency and taxpayer compliance. This research employed a qualitative approach using a descriptive method. Data were collected through interviews, observations, and documentation involving 10 informants consisting of four corporate taxpayers and six individual taxpayers who had used CTAS. Data analysis utilized the interactive model of Miles, Huberman, and Saldaña, which includes data reduction, data display, and conclusion drawing, while data credibility was tested through source and technique triangulation. The findings indicate that the implementation of CTAS is positively perceived by taxpayers as it is considered more modern, practical, and supportive of tax administration processes through integrated data features and automatic validation. Nevertheless, several technical obstacles remain, including slow server performance, login failures, and delays in one-time password (OTP) verification. Furthermore, the implementation of CTAS has positive implications for Annual Tax Return reporting compliance, as a more practical and flexible system encourages taxpayers to become more disciplined and timely in fulfilling their tax reporting obligations.

Keywords: *Annual Tax Return reporting, Coretax, tax compliance, tax digitalization, taxpayer perception*

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1. Introduction

The advancement of information technology has accelerated the transformation of public services across various sectors, including tax administration. Tax digitalization has become one of the government's strategic initiatives to enhance the effectiveness, transparency, and efficiency of taxpayer services while simultaneously strengthening state revenue through improved tax compliance (Nataherwin & Defin, 2025). Tax administrative reform in Indonesia has been realized through the implementation of the Core Tax Administration

System (CTAS), also known as Coretax DJP, which officially came into effect on January 1, 2025, as an integrated tax administration system replacing various previous tax services into a single digital platform (Tamba, 2025). This system is designed to improve tax administration efficiency through data integration, real-time processing, automatic validation, and risk-based supervision in order to establish faster, more effective, and accountable tax services ((PSIAP Direktorat Jendral Pajak, 2024).

The implementation of CTAS is expected to improve taxpayer compliance, particularly in the submission of Annual Tax Returns (Surat Pemberitahuan Tahunan/SPT Tahunan). Through an integrated system, taxpayers are able to conduct registration, payment, and tax reporting in a more convenient and efficient manner (Hamid, 2026). The digitalization of tax administration is considered capable of reducing compliance costs, minimizing administrative errors, and enhancing procedural certainty in tax reporting (Alm, 2013). Data from the Directorate General of Taxes indicate that as of March 31, 2025, approximately 11.3 million Annual Tax Returns had been submitted by individual taxpayers, representing an increase of 9.2% compared to the previous year, while more than 92% of corporate taxpayers had utilized digital e-filing services (Tamba, 2025). These conditions suggest that the modernization of tax administration systems has the potential to enhance formal taxpayer compliance.

Nevertheless, the initial implementation of CTAS continues to face several challenges. Server disruptions, login difficulties, system complexity, and limited digital literacy remain obstacles experienced by some taxpayers in utilizing digital tax systems (Diana Putri et al., 2025). Furthermore, in 2026, the Directorate General of Taxes introduced adjustments to tax reporting policies as part of efforts to refine the Coretax system. The filing deadline for the 2025 Corporate Income Tax (PPh) Annual Tax Return was extended until May 31, 2026, accompanied by the removal of administrative sanctions during the relaxation period (Nurmansyah, 2026). Previously, a similar relaxation policy had also been granted to individual taxpayers through an extension of the reporting deadline from March 31 to April 30, 2026 (Yuantisya, 2026). These circumstances indicate that the successful implementation of CTAS depends not only on technological readiness but also on users' preparedness and the quality of tax services provided.

Considering that CTAS is a newly implemented tax administration system in Indonesia, understanding taxpayers' responses toward its implementation has become increasingly urgent. The transition from conventional tax administration systems to an integrated digital platform may influence taxpayers' experiences, adaptability, and compliance behavior in Annual Tax Return reporting. Moreover, technical constraints and policy adjustments during the early implementation phase indicate that evaluating taxpayers' perceptions is necessary to identify challenges and opportunities for improving tax digitalization policies. Therefore, this research is expected to contribute practically by providing evaluation material for the Directorate General of Taxes in improving CTAS implementation and enhancing taxpayer services, while theoretically contributing to the development of tax digitalization and technology acceptance studies in the taxation context.

In the implementation of tax technology, taxpayer perception plays a crucial role in determining system acceptance. Perception refers to the process by which individuals organize and interpret information in order to assign meaning to a particular object or environment (Robbins & Judge, 2024). Taxpayer perceptions regarding usefulness, ease of use, social influence, and facilitating conditions may determine the level of acceptance of digital tax technology. Therefore, this study adopts the Unified Theory of Acceptance and

Use of Technology (UTAUT) developed by Venkatesh et al. (2003), which explains that technology acceptance is influenced by four key constructs: performance expectancy, effort expectancy, social influence, and facilitating conditions. In addition, the tax compliance theory proposed by Alm (2013) is employed to explain that taxpayer compliance is influenced not only by economic factors but also by service quality, administrative convenience, and trust in government institutions.

Previous studies have reported varying findings regarding the implementation of digital tax systems and taxpayer compliance. Research by Putri et al. (2024) found that digital literacy plays an important role in improving taxpayer compliance in the digital era. Similarly, (Wulandari, 2025) demonstrated that perceived usefulness and ease of use of Coretax positively affect individual taxpayer compliance. Comparable findings were reported by (Idris et al., 2025), (Hamid, 2026), and (Syahra et al., 2026), who concluded that the implementation of Coretax enhances tax administration efficiency and taxpayer compliance through data integration and simplified reporting procedures. However, (Diana Putri et al., 2025) found that technical constraints, the quality of system socialization, and users' adaptability remain obstacles to effective implementation. Furthermore, (Alamri et al., 2025) revealed that digital literacy does not fully exert a significant influence on taxpayer compliance, thereby indicating inconsistencies in previous findings.

Based on the literature review, a research gap remains regarding taxpayers' perceptions of CTAS implementation and its implications for Annual Tax Return reporting compliance, particularly at the level of specific local tax offices. Most previous studies have primarily focused on system effectiveness, digital literacy, and the general implementation of Coretax, whereas studies specifically examining taxpayers' perceptions of CTAS implementation and its implications for Annual Tax Return reporting compliance at the Surakarta Primary Tax Office remain limited. In addition, prior studies predominantly employed quantitative approaches to examine relationships among variables, while in-depth qualitative exploration of taxpayers' direct experiences during the early implementation phase of CTAS remains limited. Therefore, the novelty of this study lies in its focus on exploring taxpayers' perceptions of CTAS implementation and its implications for Annual Tax Return reporting compliance through a qualitative approach based on the UTAUT framework during the initial implementation period of CTAS at the Surakarta Primary Tax Office. Moreover, differences in taxpayer characteristics, service quality, and levels of technological understanding across regions may lead to varying experiences in system utilization. Therefore, this study is important as an evaluation of the initial implementation of CTAS and to provide empirical evidence regarding taxpayers' responses toward digital tax administration systems.

To address these issues, this study analyzes taxpayers' perceptions of CTAS implementation based on system usefulness, ease of use, social influence, and facilitating conditions using the UTAUT approach, while also identifying its implications for Annual Tax Return reporting compliance at the Surakarta Primary Tax Office. Accordingly, the objective of this study is to examine taxpayers' perceptions of the implementation of the Core Tax Administration System (CTAS) and its implications for Annual Tax Return reporting compliance at the Surakarta Primary Tax Office. This study is expected to contribute empirical evidence to the development of tax digitalization studies while also serving as evaluation material for the Directorate General of Taxes in improving the effectiveness of digital tax administration system implementation.

2. Research Method

This study employed a qualitative approach using a descriptive method to understand taxpayers' perceptions of the implementation of the Core Tax Administration System (CTAS) and its implications for compliance with Annual Tax Return (Surat Pemberitahuan Tahunan/SPT Tahunan) reporting at the Surakarta Primary Tax Office (KPP Pratama Surakarta). A qualitative approach was selected because it enables an in-depth understanding of informants' experiences, perspectives, and perceptions regarding a social phenomenon that is difficult to measure quantitatively (Muhtadi, 2025). The descriptive method was applied to systematically describe taxpayers' perceptions of CTAS usage during the initial implementation period of the digital tax administration system.

The scope of this study focused on taxpayers registered at the Surakarta Primary Tax Office who had utilized the Core Tax Administration System (CTAS) in filing Annual Tax Returns during the 2025–2026 implementation period. The object of the study encompassed taxpayers' perceptions of CTAS implementation and its implications for Annual Tax Return reporting compliance. The research specifically focused on perceptions regarding performance expectancy (system usefulness), effort expectancy (ease of use), social influence, facilitating conditions, system usage constraints, and their implications for tax reporting compliance.

The sources of data in this study consisted of primary and secondary data. Primary data were obtained directly from taxpayers who used CTAS through in-depth interviews. Informants were selected using a purposive sampling technique, which refers to the selection of participants based on specific considerations to ensure the provision of relevant information aligned with the research objectives (Tajik et al., 2024). The criteria for selecting informants included: (1) taxpayers who had used CTAS in filing Annual Tax Returns, (2) taxpayers who understood electronic tax reporting procedures, and (3) taxpayers willing to provide information regarding their experiences in using CTAS. Meanwhile, secondary data were obtained from supporting documents such as tax regulations, reports, archives, and previous studies related to CTAS implementation and Annual Tax Return reporting compliance.

Data collection techniques in this study consisted of interviews, observations, and documentation. Interviews were conducted directly with taxpayers to obtain information regarding their experiences and perceptions of using CTAS in filing Annual Tax Returns (Rahmawati et al., 2024). The interview guidelines were developed based on the indicators derived from the Unified Theory of Acceptance and Use of Technology (UTAUT) proposed by Venkatesh et al. (2003) and tax compliance theory proposed by Alm (2013). The interview indicators included: (1) performance expectancy, referring to taxpayers' perceptions regarding the usefulness and benefits of CTAS in facilitating tax reporting; (2) effort expectancy, referring to taxpayers' perceptions regarding the ease of use and system operation; (3) social influence, referring to the influence of surrounding parties, tax officers, or social environment on taxpayers' willingness to use CTAS; (4) facilitating conditions, referring to supporting facilities, infrastructure, and technical assistance available during CTAS implementation; and (5) taxpayer compliance, referring to taxpayers' perceptions regarding the implications of CTAS implementation for Annual Tax Return reporting compliance, including timeliness, procedural convenience, and willingness to fulfill tax obligations. Based on these indicators, interview questions explored taxpayers' understanding of CTAS, experiences in using the system, perceptions of ease of use, perceived system benefits, challenges encountered, and the implications of CTAS implementation for Annual

Tax Return reporting compliance. Observations were carried out through direct examination of the CTAS utilization process in tax services and reporting activities in order to obtain a comprehensive understanding of system implementation (Ardiansyah et al., 2023). Furthermore, documentation techniques were applied by reviewing documents such as archives, reports, tax regulations, and other supporting materials relevant to the study (Priatna et al., 2025).

3. Results and Discussion

3.1. Results

This study involved 10 informants consisting of four corporate taxpayers and six individual taxpayers registered at the Surakarta Primary Tax Office (*KPP Pratama Surakarta*). All informants had utilized the Core Tax Administration System (CTAS) for filing Annual Tax Returns during the 2025–2026 implementation period. The findings indicate that the implementation of CTAS has introduced changes in tax administration processes, particularly in the digital submission of Annual Tax Returns. Informants expressed varying perceptions regarding CTAS implementation, its implications for tax reporting compliance, and the advantages and disadvantages experienced during system utilization.

Table 1. Summary of Interview Findings on the Implementation of the Core Tax Administration System (CTAS)

Research Focus	Main Interview Questions	Summary of Informants' Responses
Taxpayer Perceptions of CTAS Implementation (Performance Expectancy)	How do taxpayers perceive the implementation of CTAS? What benefits are experienced when using CTAS?	Most informants perceived CTAS positively as a modernization of tax administration. The system was considered more digital, integrated, and practical. Corporate taxpayers emphasized centralized documentation and tax administration management, while individual taxpayers highlighted convenience, flexibility, and efficiency in tax reporting.
Ease of Use (Effort Expectancy)	Is CTAS easy to use? What difficulties are experienced during system usage?	Several informants experienced confusion during the early implementation stage due to unfamiliar interfaces and menu structures. However, after repeated use, most taxpayers perceived CTAS as easier to operate and understand.
Social Influence	Are taxpayers influenced by tax officers, colleagues, consultants, or the surrounding environment in using CTAS?	Some informants stated that support and information from tax officers, colleagues, or consultants facilitated system understanding. However, system usage was primarily influenced by mandatory tax reporting requirements.
Facilitating Conditions	Are supporting facilities and technical assistance available during CTAS implementation?	Informants acknowledged the availability of assistance and online guidance. Nevertheless, technical issues such as server slowdowns, login failures, delayed OTP verification, and synchronization problems remained common, especially during peak reporting periods.
Implications for	Does CTAS influence	Most informants perceived CTAS as positively

Research Focus	Main Interview Questions	Summary of Informants' Responses
Taxpayer Compliance	taxpayer compliance in Annual Tax Return reporting?	influencing reporting compliance by improving convenience, accessibility, flexibility, and timeliness in Annual Tax Return submission.
Advantages of CTAS Implementation	What advantages are perceived from CTAS implementation?	Informants identified advantages including integrated tax data, automatic validation, simplified reporting procedures, time efficiency, and online accessibility without visiting tax offices.
Disadvantages of CTAS Implementation	What disadvantages or challenges are encountered during CTAS implementation?	The primary disadvantages involved system adaptation challenges, unfamiliar menus, server instability, delayed OTP verification, login failures, and technical disruptions during high-traffic reporting periods.

Based on the summary of interview findings presented in Table 1, taxpayers demonstrated varying perceptions regarding the implementation of CTAS, its implications for Annual Tax Return reporting compliance, and the advantages and disadvantages experienced during system utilization. A more detailed discussion of these findings is presented in the following sections.

Taxpayer Perceptions of the Implementation of the Core Tax Administration System (CTAS) at the Surakarta Primary Tax Office

Based on the interview findings, most informants perceived the implementation of CTAS as a positive step toward the modernization of tax administration in Indonesia. The system was generally viewed as more digital, practical, and integrated, thereby facilitating tax administration processes and Annual Tax Return reporting.

Among corporate taxpayers, CTAS was perceived as beneficial in improving administrative organization and tax data management. Informants reported that the system enabled company tax data to become more centralized and systematically documented. One corporate taxpayer explained that the implementation of CTAS represented “a positive step for the modernization of tax administration in Indonesia” because company data became “more centralized and better documented” (Corporate Taxpayer). Similarly, another informant emphasized that tax administration had become “more digital and integrated” through the implementation of CTAS (Corporate Taxpayer). Comparable perceptions were expressed by other corporate taxpayers, who considered CTAS to be a tax administration system that aligns with digital transformation and supports better organization of company tax administration (Corporate Taxpayer).

Among individual taxpayers, the implementation of CTAS was also positively perceived. Informants indicated that tax services had become more efficient and practical than under the previous system. One informant stated that CTAS had improved tax services by making them “more digital and efficient” (Individual Taxpayer). Another respondent viewed CTAS as evidence that Indonesia’s tax administration system is gradually progressing toward a more modern digital environment (Individual Taxpayer). Similarly, another taxpayer emphasized that tax administration processes had become more practical following the implementation of CTAS (Individual Taxpayer).

Despite these positive perceptions, several informants reported experiencing confusion during the initial stage of CTAS implementation due to differences in system interfaces and menu structures compared to previous tax systems. A corporate taxpayer admitted that the first impression of using CTAS was “quite confusing because the interface was significantly different from the previous system” (Corporate Taxpayer). Similar experiences were also reported by individual taxpayers, who indicated that several system menus were unfamiliar and required adaptation during the initial usage period (Individual Taxpayer). Furthermore, one informant emphasized that the use of CTAS still requires adjustment, particularly for taxpayers who have limited understanding of digital tax administration systems (Individual Taxpayer).

Nevertheless, most informants stated that the system became easier to use after repeated utilization and familiarization with its operational flow. Several respondents explained that their understanding of CTAS improved after using the system multiple times, making the reporting process easier to understand and manage. One taxpayer noted that “after using it several times, we gradually became more familiar with the process” (Corporate Taxpayer). Similar opinions were expressed by individual taxpayers who considered CTAS relatively easy to use once users had understood the reporting procedures (Individual Taxpayer).

In addition to ease of use, several CTAS features were perceived as particularly helpful in facilitating tax reporting processes. Data synchronization and automatic validation were the most frequently mentioned features by informants. Corporate taxpayers emphasized that synchronization features simplified data entry because certain information could be automatically retrieved from previous reports. One informant stated that “the synchronization and automatic data retrieval features from previous reports are the most helpful” (Corporate Taxpayer). Another respondent emphasized that automatic validation features helped minimize reporting errors within company tax administration (Corporate Taxpayer).

Similarly, among individual taxpayers, automatic data synchronization was perceived as useful in accelerating data entry because part of the required information was automatically generated within the system. One respondent stated that “automatic data synchronization is particularly helpful because some information already appears in the system” (Individual Taxpayer). In addition, another taxpayer highlighted that validation features prior to submission made the reporting process more secure and minimized potential administrative errors (Individual Taxpayer).

Implications of CTAS Implementation for Taxpayer Compliance in Annual Tax Return Reporting at the Surakarta Primary Tax Office

The interview findings indicate that the implementation of CTAS has positive implications for taxpayer compliance in Annual Tax Return reporting at the Surakarta Primary Tax Office. Most informants reported that a more practical, flexible, and digitally integrated system facilitated tax reporting processes and encouraged taxpayers to become more disciplined and timely in fulfilling their tax obligations.

Among corporate taxpayers, informants emphasized that the more practical reporting system enabled companies to better organize tax reporting schedules. One corporate taxpayer stated that “the reporting process has become more practical, making it easier for companies to organize reporting schedules” (Corporate Taxpayer). Another informant explained that the implementation of CTAS had improved monitoring processes because the reporting system became easier to supervise and manage (Corporate Taxpayer). Furthermore, one respondent highlighted that system flexibility enabled companies to prepare tax-related

documents earlier, thereby making reporting activities more structured and manageable (Corporate Taxpayer).

The integrated nature of CTAS was also perceived to improve the efficiency of tax administration within companies. One corporate taxpayer noted that centralized and well-documented tax data facilitated company tax management processes (Corporate Taxpayer). These findings suggest that the implementation of CTAS contributes not only to reporting convenience but also to more efficient organizational tax administration.

Among individual taxpayers, CTAS implementation was similarly perceived to positively influence Annual Tax Return reporting compliance. Informants stated that the more practical reporting system encouraged greater discipline in fulfilling tax obligations. One respondent explained that “because the system is more practical, I have become more disciplined in reporting taxes” (Individual Taxpayer). Another taxpayer stated that the reporting process had become easier and more supportive of timely tax submission (Individual Taxpayer). Likewise, another informant expressed that the practicality of CTAS motivated more punctual tax reporting behavior (Individual Taxpayer).

In addition to improving reporting discipline, CTAS was perceived as increasing reporting efficiency because the entire process could be completed online without requiring taxpayers to visit tax offices directly. One informant explained that tax reporting had become faster because all procedures could now be conducted remotely from home (Individual Taxpayer). Similar views were expressed by taxpayers who considered online reporting to be more efficient and accessible, reducing both time constraints and administrative burdens (Individual Taxpayer).

Overall, the interview findings demonstrate that the implementation of CTAS has positive implications for taxpayer compliance in Annual Tax Return reporting, as a more practical, flexible, and integrated reporting system supports taxpayers in fulfilling their tax obligations in a more disciplined, efficient, and timely manner.

Advantages and Disadvantages of the Implementation of CTAS in Annual Tax Return Reporting at the Surakarta Primary Tax Office

The findings indicate that taxpayers perceived both advantages and disadvantages in the implementation of CTAS for Annual Tax Return reporting. The primary advantages were associated with simplified tax administration, integrated data systems, time efficiency, and the flexibility of digital reporting. Conversely, the disadvantages were mainly related to adaptation challenges and technical system constraints, particularly during peak reporting periods.

The advantages of CTAS were reflected in taxpayers’ perceptions that the system had modernized tax administration by making reporting processes more digital, practical, and integrated. Informants particularly highlighted the usefulness of data synchronization and automatic validation features, which simplified reporting procedures and minimized administrative errors. Additionally, taxpayers emphasized the convenience of online reporting, which eliminated the need to visit tax offices and significantly improved time efficiency and accessibility.

However, several disadvantages were also reported. Most informants acknowledged experiencing confusion during the early stages of implementation due to differences in system interfaces and unfamiliar menu structures compared to previous tax systems. In addition, technical issues remained a major concern. Informants frequently reported slow server performance, system errors, login failures, delayed one-time password (OTP)

verification, and data synchronization problems, particularly near Annual Tax Return submission deadlines. One corporate taxpayer explained that the system often became slow as reporting deadlines approached (Corporate Taxpayer), while another reported system errors and extended loading times during periods of high user traffic (Corporate Taxpayer). Similar concerns were expressed by individual taxpayers, who reported login failures, delayed OTP verification, and server slowdowns during peak reporting periods (Individual Taxpayer).

Despite these limitations, most informants agreed that CTAS continued to provide substantial benefits in tax reporting activities. Taxpayers generally stated that system usage became easier after repeated use and gradual familiarization with the reporting process. These findings suggest that although CTAS implementation still faces technical and adaptation challenges, the system is generally perceived positively due to the practical benefits it provides in supporting digital tax administration.

3.2. Discussion

Taxpayer Perceptions of the Implementation of the Coretax Administration System (CTAS) at KPP Pratama Surakarta

The findings indicate that taxpayers generally perceived the implementation of the Coretax Administration System (CTAS) at KPP Pratama Surakarta positively, although several challenges related to adaptation and technical issues were experienced during the early stage of implementation. Most taxpayers viewed CTAS as part of the modernization of tax administration that provides greater convenience in annual tax return reporting through a more digital, integrated, and practical system. The implementation of CTAS was perceived to simplify tax administration, improve accessibility, and support more structured reporting activities.

Based on the perception theory proposed by Robbins and Judge (2024), taxpayer perceptions are influenced by individual experiences, expectations, and environmental conditions. In this study, positive perceptions toward CTAS emerged because taxpayers considered the system beneficial in improving efficiency and simplifying administrative procedures. However, several taxpayers also reported adaptation challenges, particularly during the transition from previous tax reporting systems due to differences in interfaces, menu structures, and reporting procedures.

These findings can be explained using the Unified Theory of Acceptance and Use of Technology (UTAUT) proposed by Venkatesh et al. (2003), particularly through the constructs of performance expectancy, effort expectancy, and facilitating conditions.

a. Performance Expectancy

The findings demonstrate that taxpayers perceived CTAS as beneficial in supporting tax administration and annual tax return reporting. The system was considered useful in improving administrative efficiency, organizing tax data more systematically, and facilitating reporting procedures. Corporate taxpayers particularly emphasized centralized tax documentation and easier monitoring of tax obligations, whereas individual taxpayers highlighted convenience, flexibility, and easier access to tax reporting services.

This finding supports the concept of performance expectancy in the UTAUT framework, which explains that technology is more likely to be accepted when users perceive clear benefits from its implementation. The findings are consistent with Wulandari (2025), who found that perceived usefulness positively influences the acceptance of Coretax and taxpayer compliance. Similarly, Idris et al. (2025) reported that

Coretax improves tax administration efficiency and reduces reporting complexity through digital integration. However, this study further demonstrates that perceived usefulness may vary depending on taxpayer characteristics and administrative needs, particularly between corporate and individual taxpayers.

b. Effort Expectancy

Although taxpayers perceived CTAS positively, several informants reported difficulties during the initial implementation period due to unfamiliar system interfaces and reporting procedures. These findings indicate that ease of use was not immediately achieved and required an adjustment process.

However, taxpayers generally reported that CTAS became easier to use after repeated utilization and increased familiarity with the reporting process. This finding suggests that ease of use develops gradually through user experience and adaptation rather than being immediately established upon initial implementation.

These findings are consistent with Wulandari (2025), which found that perceived ease of use positively affects Coretax acceptance. Likewise, Tanty et al. (2026) identified technical obstacles such as login disruptions and server instability as barriers affecting system usability, particularly during reporting periods. Similarly, Uleng (2025) found that although CTAS provides convenience in tax administration, taxpayers still face adaptation difficulties due to limited system familiarity and technical disruptions.

c. Facilitating Conditions

The findings further reveal that supporting conditions play an important role in taxpayer acceptance of CTAS. Features such as automatic data synchronization and validation were perceived as useful in minimizing reporting errors, reducing repetitive data input, and improving reporting efficiency. These features increased taxpayers' confidence and convenience in completing annual tax returns.

Nevertheless, several taxpayers reported technical constraints, including server slowdowns, delayed one-time password (OTP) verification, login failures, and synchronization issues, particularly near reporting deadlines. These findings indicate that supporting infrastructure and technical readiness remain important challenges during the early implementation of CTAS.

The findings are in line with Hamid (2026), Syahra et al. (2026), and Tanty et al. (2026), which reported that technical problems, digital literacy limitations, and system instability remain major obstacles in the implementation of Coretax. However, despite these challenges, most taxpayers in this study continued to perceive CTAS positively because the administrative convenience, flexibility, and efficiency provided by the system outweighed the technical difficulties experienced.

Overall, taxpayer perceptions toward the implementation of CTAS at KPP Pratama Surakarta were predominantly positive. Although taxpayers encountered adaptation challenges and technical issues during the initial implementation period, CTAS was generally accepted as a beneficial digital tax administration system that supports more efficient and accessible annual tax reporting.

The Implications of the Implementation of the Coretax Administration System (CTAS) on Taxpayer Compliance in Annual Tax Return Reporting at KPP Pratama Surakarta

The findings indicate that the implementation of the Coretax Administration System (CTAS) has positive implications for taxpayer compliance in annual tax return reporting at KPP Pratama Surakarta. Taxpayers perceived that a more practical, integrated, and accessible

reporting system simplified tax administration procedures, thereby encouraging more disciplined and timely compliance with tax obligations. The convenience provided by CTAS reduced administrative barriers and enabled taxpayers to complete reporting activities more efficiently.

These findings can be explained using the tax compliance theory proposed by Alm (2013), which argues that taxpayer compliance is influenced not only by economic factors but also by administrative simplicity, service quality, and accessibility. In this study, CTAS functioned as a form of tax administration modernization that facilitated reporting activities through digital integration, online accessibility, and automatic validation features. As a result, taxpayers perceived tax reporting as less complicated and more manageable.

Among corporate taxpayers, the implementation of CTAS was perceived to improve compliance primarily through more organized administrative management, systematic monitoring, and better preparation of tax-related documents. The integrated nature of the system enabled companies to organize reporting schedules more effectively and manage tax obligations in a more structured manner. Meanwhile, individual taxpayers perceived compliance improvements through easier access, greater flexibility, and time efficiency, as tax reporting could be completed online without requiring direct visits to tax offices.

The findings are consistent with Wulandari (2025), who found that perceived usefulness and ease of use positively influence taxpayer compliance through the acceptance of Coretax technology. Similarly, Hamid (2026) concluded that Coretax contributes to improved formal taxpayer compliance through integrated reporting mechanisms and automated validation systems. Syahra et al. (2026) also emphasized that digital tax administration systems improve compliance by simplifying procedures, increasing transparency, and strengthening accessibility to tax services.

Furthermore, the findings support Idris et al. (2025), which reported that digital tax systems reduce compliance burdens and improve tax administration efficiency. In this study, taxpayers perceived CTAS as reducing procedural complexity and increasing reporting efficiency, thereby supporting more voluntary and timely tax compliance.

However, the findings also suggest that improvements in taxpayer compliance did not occur immediately. Compliance developed gradually through adaptation, increased familiarity with the system, and greater digital understanding. This finding complements Timothy & Abbas (2021), who emphasized that taxpayer compliance is influenced not only by administrative systems but also by taxpayer awareness, trust, and behavioral adaptation.

Overall, the implementation of CTAS was perceived to positively influence taxpayer compliance in annual tax return reporting at KPP Pratama Surakarta. The system contributed to greater reporting convenience, administrative efficiency, and accessibility, thereby encouraging taxpayers to fulfill their tax obligations in a more timely and disciplined manner.

Advantages and Disadvantages of the Implementation of the Coretax Administration System (CTAS) on Taxpayer Compliance in Annual Tax Return Reporting at KPP Pratama Surakarta

The findings reveal that taxpayers perceived both advantages and disadvantages in the implementation of the Coretax Administration System (CTAS) in annual tax return reporting. The advantages were mainly related to administrative efficiency, data integration, flexibility, and simplified reporting procedures, whereas the disadvantages were associated with adaptation challenges and technical system disruptions during peak reporting periods.

a. Advantages of the Implementation of CTAS

Taxpayers generally perceived CTAS positively because it simplified tax administration and improved reporting efficiency. Features such as automatic data synchronization and validation helped reduce reporting errors, minimized repetitive data entry, and accelerated tax reporting procedures. In addition, the online-based reporting mechanism provided greater flexibility, enabling taxpayers to submit annual tax returns without visiting tax offices directly.

For corporate taxpayers, the primary benefits were associated with centralized tax administration and more systematic monitoring of tax obligations. Meanwhile, individual taxpayers emphasized convenience, accessibility, and time efficiency in completing tax reporting activities.

These findings are consistent with Hamid (2026), who found that Coretax improves formal taxpayer compliance through integrated reporting mechanisms and automated validation features. Similarly, Syahra and Furqon (2026) reported that digital tax systems improve administrative efficiency and taxpayer services through greater transparency and data integration. Idris et al. (2025) also found that digital tax administration reduces reporting complexity and improves efficiency in tax-related activities.

b. Disadvantages of the Implementation of CTAS

Despite these advantages, several taxpayers experienced difficulties during the early stage of implementation. The transition from previous tax systems created confusion due to unfamiliar interfaces, menu structures, and reporting procedures, requiring taxpayers to adapt to new administrative mechanisms.

Technical issues were also frequently reported, including server slowdowns, login failures, delayed one-time password (OTP) verification, and synchronization problems, particularly during tax reporting deadlines when system traffic increased significantly. These challenges affected user experiences and occasionally disrupted reporting activities.

The findings support Uleng (2025), who found that although CTAS offers administrative convenience, taxpayers still encounter technical disruptions and adaptation difficulties during implementation. Likewise, Tanty et al. (2026) reported that technical constraints, particularly server instability and login disruptions, remain challenges affecting the effectiveness of Coretax implementation.

Nevertheless, most taxpayers continued to perceive CTAS positively because the practical benefits and efficiency provided by the system were considered more significant than the technical difficulties experienced. These findings suggest that although CTAS implementation still requires improvements in technical readiness and user support, the system has substantial potential to strengthen digital tax administration and support taxpayer compliance.

4. Conclusion

This study examined taxpayers' perceptions of the implementation of the Core Tax Administration System (CTAS) and its implications for Annual Tax Return reporting compliance at the Surakarta Primary Tax Office (KPP Pratama Surakarta). The findings indicate that taxpayers generally perceived CTAS positively as a more digital, practical, and integrated tax administration system that facilitates tax reporting processes. Taxpayers considered CTAS beneficial in improving administrative efficiency, accessibility, and flexibility in Annual Tax Return reporting. However, several challenges were identified during the early implementation stage, particularly related to user adaptation and technical

issues such as server slowdowns, login failures, delayed OTP verification, and synchronization problems.

The implementation of CTAS was also perceived to positively influence taxpayer compliance by encouraging more disciplined, timely, and efficient tax reporting. Corporate taxpayers mainly benefited from improved administrative management and reporting organization, whereas individual taxpayers emphasized convenience and time efficiency. Despite the challenges encountered, most taxpayers continued to accept CTAS positively because its practical benefits were considered more significant than the technical obstacles. Therefore, continuous improvements in technical infrastructure, system stability, and taxpayer assistance are necessary to optimize the effectiveness of CTAS implementation and strengthen digital tax administration.

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