Analysis Of The Impact Of Coretax System Implementation On Tax Administration Efficiency

[1] Dani Ahmad Sholeh, [2] Sutia, [3] Al Lissa Larasati Wibowo
[1,2,3]Fakultas Ekonomi Universitas Gunadarma
Jl. Margonda Raya No. 100, Depok 16424, Jawa Barat
[1] dasholeh11@gmail.com , [2] sutia248@gmail.com, [3] allissalarasatiwibowo@gmail.com

Abstract

This study aims to examine the impact of the implementation of the Coretax System on the efficiency of tax administration services. The background of this research is based on the Directorate General of Taxes' efforts to improve service quality and data integration through a technology-based digital taxation system. This research uses a quantitative approach with questionnaires as the primary instrument, collecting 30 valid responses. The sampling technique applied is probability sampling with a purposive sampling method. Data analysis was conducted through research instrument tests (validity and reliability tests), classical assumption tests (normality, linearity, and heteroscedasticity tests), simple linear regression analysis, and hypothesis testing, with the assistance of SPSS software. The findings reveal that most users experience improved convenience and faster administrative processes since the adoption of the Coretax System, particularly in data integration and online reporting. However, technical challenges such as access disruptions and server instability still affect service performance. The conclusion of this study is that the Coretax System positively contributes to administrative efficiency, but improvements in infrastructure and user training are still necessary. The implications of this research are expected to provide insights for policymakers in developing a more optimized digital tax system.

INTRODUCTION

The taxation system is a fundamental pillar for financial sustainability and sustainable development for a country, including Indonesia. With dynamic economic growth and the number of taxpayers continuing to increase every year, the efficiency of tax administration services is important to optimize state revenue and increase taxpayer compliance. A good administrative system will also have an impact on increasing public trust in tax institutions. Based on official data from the Directorate General of Taxes (DGT), the number of registered taxpayers in Indonesia at the end of 2024 increased by 17.23% from the previous year, which was 86.70 million. With this number, the scale of complexity in the administrative system is required to be more efficient, faster, and more accurate in order to support fiscal stability and public trust.

In an effort to modernize and improve the administrative system, the Directorate General of Taxes has taken a strategic step by implementing Coretax as a new system in taxation. This system update is designed to integrate all tax-related processes, from taxpayer registration, tax return reporting, tax payment, to tax audit and collection, into a single integrated digital platform. One of the tax offices that has implemented this system is the Depok Sawangan Tax Office, which is under the auspices of the West Java III Regional Tax Office. With the high volume of services at the Depok Sawangan Tax Office, this office is a relevant location to assess the extent to which the Coretax System can have an impact on the efficiency of administrative services. Although the Coretax System is expected to achieve administrative efficiency in tax services, there are still many crucial questions that need to be explored further from the direct implementation of the system.

Several previous studies have also examined both the potential and challenges of digital taxation systems. Purnomo, Sadiqin, and Arvita (2025) found that Coretax was able to improve taxpayer compliance and the efficiency of tax reporting. Utama and Yuliana (2025) showed that Coretax had a significant impact on enhancing employee performance efficiency within the DGT. Meanwhile, Lestari and Selfiani (2025) emphasized that the effectiveness of Coretax is closely linked to accountability and transparency, although technical constraints remain an obstacle to its optimal implementation. These findings indicate

that although Coretax provides substantial benefits, there are still gaps in achieving administrative efficiency at the service level.

Therefore, this study aims to measure and analyze the implementation of the Coretax System on the efficiency of tax administration services. The scope of this research is limited to the Sawangan Depok Tax Office. Specifically, this study seeks to identify factors that influence the efficiency of administrative services so that improvements in service quality can be realized by taxpayers. The findings of this research are expected to contribute practically by providing recommendations for tax authorities in improving the efficiency of administrative services, and theoretically by enriching the literature on digitalization in public sector taxation.

LITERATURE REVIEW
Taxation
According to the General Provisions and Tax Procedures Law, tax is a mandatory contribution to the state owed by individuals or entities that is enforceable by law without receiving direct compensation and is used for state purposes for the greatest prosperity of the people. According to Ratnawati (2016) tax is a levy imposed by a country that is used for general government expenditure based on the force of law and regulations that have been stipulated and can demonstrate individual consideration by the government.

Coretax System
Directorate General of Taxes (2025) Coretax is a tax directorate general service administration system that provides convenience for users with the aim of modernizing the system that integrates all core business processes of tax administration. According to Misbahuddin and Kurniawati (2025) the Coretax Administration System is a modern technology-based taxation information system developed to replace the old fragmented and non-integrated system. This system is expected to improve the efficiency, accuracy, and transparency of tax management through automated registration, reporting, and payment processes (Lestari & Selfiani, 2025).

Modernization of Tax Administration
Sukoyo and Sopiyana (2023) The modernization of tax administration not only involves improvements in organizational structure but also the utilization of technology in the implementation of tax administrative processes. This modernization aims to enhance administrative efficiency through the application of information technology that can reduce administrative burdens and accelerate services. Zumariz and Ratnawati (2024) Tax administration efficiency is the implementation of information technology that can improve reporting efficiency by reducing administrative burdens, minimizing errors, and speeding up the reporting process. According to Directorate General of Taxes (2025), administrative efficiency is achieved by integrating all taxation processes, including taxpayer registration, tax return reporting, tax payment, and tax audit and collection, into a single integrated system.

Research Hypothesis
According to Sugiyono (2019) a hypothesis can be interpreted as a statistical statement about population parameters. In the hypothesis, the problem formulation has been stated in the form of a statement. The hypothesis in this study with the independent variable being the implementation of Coretax (X) and the dependent variable being the efficiency of tax administration services (Y) is:
H1: The implementation of Coretax has an effect on the efficiency of tax administration services

RESEARCH METHOD
Type and Source of Data
The type of data used in this study is quantitative. Quantitative research is a research method whose measurement procedures use quantitative data and are processed using statistical analysis. The data source used in this study is primary data with data collection techniques through questionnaires. The questionnaire used in this study is a closed-ended questionnaire using a Likert scale as a measurement type. The respondents of this questionnaire were employees or taxpayers who used Coretax at the Sawangan Tax Office.

The questionnaire was developed based on previous studies and adapted to the research context. Items measuring the implementation of the Coretax System were adapted from Misbahuddin and Kurniawati (2025) and Purnomo, Sadiqin, and Arvita (2025), while items for measuring administrative efficiency were adapted from Zumariz and Ratnawati (2024) and Bahrien and Purba (2024).

Population and Sample
The population in this study was all employees and taxpayers registered at the Sawangan Tax Office in Depok. Meanwhile, for sample selection in this study, purposive sampling was used because not all samples met the criteria specified in certain criteria. In this study, the main criterion selected by the author as the sample was employees or taxpayers who had used the Coretax system.

The sample size of 30 respondents was determined with reference to Roscoe's rule of thumb (Roscoe, as cited in Sugiyono, 2017). which states that a sample size of 30 to 500 is generally appropriate for quantitative studies. This size also meets the minimum requirement for conducting regression analysis. Respondents were selected based on availability and willingness, provided they fulfilled the inclusion criteria.

Data Analysis
The data analysis methods used in this study were research instrument testing (validity testing, reliability testing), classical assumption testing (normality testing, linearity testing, heteroscedasticity testing), simple linear regression testing, and hypothesis testing by employing SPSS as an analytical tool to assess the impact of Coretax implementation on tax administration service efficiency.

RESULTS AND DISCUSSION
Respondent Description
Respondent descriptions can be grouped by gender, age, occupation, and Coretax users. The data obtained based on the respondent profiles is as follows:

Table 1. Respondent Identity

Identity	Number of Respondents	Percentage
Gender		
Male	11 people	36,7%
Female	19 people	63,3%
Age		
17-25 years old	15 people	50%
25-40 years old	14 people	46,7%
>40 years old	1 person	3,3%
Occupation		
Student/University Student	13 people	43,3%
Self-employed	5 people	16,7%
Private sector employees	9 people	30%
Coretax users		
Taxpayers	26 people	86,7%
Tax Office Employees	4 people	13,3%

Source: Data processed from the 2025 research results

Based on Table 1, information was obtained based on the identity of the respondents with a total of 30 respondents per identity.

Validity Test
The validity test was conducted to determine the extent to which the research instrument was able to measure what it was supposed to measure. The validity test in this study refers to the calculated r value (Corrected Item-Total Correlation) and the table r based on the degree of freedom (df = n – 2). An item is considered valid if the calculated r is greater than the table r and has a positive value, while it is considered invalid if the calculated r is less than or equal to the table r or has a negative value.

Table 2. Validity Test Results

Statement	Calculated r	Rtable	Note
X1	0.771	0.361	Valid
X2	0,691	0.361	Valid
X3	0,593	0.361	Valid
X4	0,737	0.361	Valid
Y1	0,763	0.361	Valid
Y2	0,776	0.361	Valid
Y3	0,809	0.361	Valid
Y4	0,620	0.361	Valid

Source: SPSS data processing results

From Table 2, it can be seen that the independent variable. Coretax Implementation (X), and the dependent variable, Tax Service Administrative Efficiency (Y), have a calculated r greater than the table r, which is 0.361. Therefore, the data from this questionnaire can be declared valid.

Reliability Test
The reliability test was conducted to determine the extent to which the research instrument provides consistent results when used repeatedly under the same conditions. The reliability test in this study used the Cronbach's Alpha method, with the criterion that a variable is considered reliable if it has a Cronbach's Alpha value ≥ 0.6.

Table 3.Reliability Test Results

Variable	Cronbach's Alpha	Reliability Value	Note
X	0.647	0.6	Reliabel
Y	0,727	0.6	Reliabel

Source: SPSS data processing results

From Table 3, it can be seen that the Cronbach's Alpha (a) value of each variable is >0.6. Therefore, it can be concluded that all variables in this study are reliable.

Normality Test
The normality test was conducted to determine whether the residuals in the regression model had a normal distribution. The normality test in this study used the Shapiro-Wilk test. The residual data was declared to have a normal distribution if the significance value was > 0.05, while it was declared to have a non-normal distribution if the significance value was ≤ 0.05.

Table 4. Results of Normality Test

Tests of Normality

	Shapiro-Wilk		
	Statistic	df	Sig.
X	,948	30	,151
Y	,933	30	,060

Source: SPSS data processing results

Based on the results in Table 4, it is known that the significant value of X is 0.151 and the significant value of Y is 0.06, which means that the significant number is > 0.05, so it can be concluded that the tested data is normally distributed.

Linearity Test
The linearity test was conducted to determine whether the relationship between the independent variable (X) and the dependent variable (Y) could be approximated by a linear equation. The linearity test in this study used the significance value of Deviation from Linearity. The relationship was considered linear if the significance value was > 0.05, and non-linear if the significance value was ≤ 0.05.

Table 5. Linearity Test Results

ANOVA Table

		Sig.
Y * X Between Groups	(Combined)	,042
	Linearity	,003
	Deviation from Linearity	,304

Source: SPSS data processing results

Based on the results in Table 5, it is known that the Deviation from Linearity value
of 0.304 is a significant number < 0.05, so it can be concluded that there is a linear relationship between
the independent and dependent variables.

Heteroscedasticity Test

The Heteroscedasticity Test was conducted to determine whether there was variance inequality
in the residuals between observations in the regression model. The heteroscedasticity test
significance value (Sig.) is > 0.05, while it is declared to exhibit heteroscedasticity if the significance
value is ≤ 0.05.

Table 6. Heteroscedasticity Test Results

Coefficientsa

Model		Sig.
1	(Constant)	,093
	X	,309

a. Dependent Variable: ABS_RES
Source: SPSS data processing results

Based on the results in Table 4.5, it is known that the significant value of 0.309 means that the significant
number is > 0.05, so it can be concluded that there is no heteroscedasticity.

Linear Regression Analysis

Simple Linear Regression is used to measure the effect of one independent variable on one dependent
variable. In this study, simple linear regression was used to test the effect of the independent variable of
Coretax implementation on the dependent variable of tax service administration efficiency. Using IBM
SPSS, the calculation results are shown as follows:

Table 7. Simple Linear Regression Test Results

Model		Unstandardized Coefficients B
1	(Constant)	10,913
	X	,321

a. Dependent Variable: Y
Source: SPSS data processing results

Based on Table 7, the simple linear regression equation that can be written from these results in standard
regression form is as follows:

$$X = 10.913 + 0.321Y$$

From the above equation, it can be seen that:
a. The constant value of 10.913 means that if the independent variable, namely coretax implementation
(X), is 0 (zero), then the dependent variable, namely tax service administration efficiency (Y), will
remain at 10.913

b. The regression coefficient of coretax implementation (X) is 0.321 and is positive, meaning that if the coretax implementation variable increases by one unit, assuming other variables remain constant, tax administration efficiency will increase by 0.321.

Partial Test (t-test)
The t-test (Partial Test) is conducted to determine the effect of each independent variable on the dependent variable partially. The testing criteria are H_0 is accepted if t- count < t-table at $\alpha = 5\%$, and H_1 is accepted if t-count $\geq$ t-table at $\alpha = 5\%$.

Table 8.Partial Test Results (t-test)

Model		t	Sig.
1	(Constant)	5,113	<,001
	X	3,245	,003

a. Dependent Variable: Y
Source: SPSS data processing results

From Table 8, it can be seen that the t- value for the Coretax Implementation variable (X) is 3.245, so it can be concluded that t-value > t-table, 3.245 > 2.048 meaning that the coretax implementation variable has a significant effect on the efficiency of tax administration services.

Determination Coefficient Test
Determination coefficient analysis is used to measure the extent to which the model can explain the variation in the dependent variable. The value of the determination coefficient shows the ability of the independent (free) variable to explain the dependent (bound) variable.

Table 9.Results of the Coefficient of Determination Test

Model Summary	
Model	R Square
1	,273

Source: SPSS data processing results

Based on Table 9, the R-Square calculation result is 0.273 or 27.3%. This indicates that the independent variables can explain 27.3% of the dependent variables, while the remaining 72.7% is influenced by other variables not examined in this study.

Discussion
The results of the study indicate that the Coretax Implementation variable (X) has a positive and significant effect on Tax Administration Efficiency, with the results showing that the calculated t value is greater than the table t value, namely 3.245 > 2.048. This test shows that H1 is accepted and H0 is rejected. Based on the results of observations in this study, the Coretax implementation factor shows both positive and negative behaviors in its implementation. Coretax users who show positive behavior, as seen from the implementation factor based on the highest score from the available statements in the questionnaire, indicate that taxpayer data has been integrated since the introduction of Coretax, and Coretax users feel that the Coretax system facilitates online services.

The implementation of coretax, there are still things that need to be improved, namely that access to the coretax system often experiences disruptions (server down), thereby hampering the smooth running of the administrative process. Disruptions that occur in coretax can have an impact on reducing user confidence in the stability of the taxation system. These frequent outages also have the potential to affect the performance of employees in providing services to taxpayers. If not addressed immediately, these technical disruptions can hinder the objectives of Coretax implementation, which are to create fast, accurate, and transparent tax services. These findings align with Aqilah, Wolor, and Utari (2025), who found that frequent errors and system downtime limit CTAS's administrative efficiency, even though its integrated system facilitates Coretax users. Therefore, reliable technological infrastructure is needed to support the daily operations of Coretax, including server reinforcement and real-time system monitoring to ensure stable access for all Coretax users.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of research and discussion regarding the impact of Coretax implementation on Tax Service Administration Efficiency, which has been tested using several analytical tools, it can be concluded that the Coretax Implementation variable has a positive and significant effect on Tax Service Administration Efficiency. The t-test results show a significance value of <0.05, which means the hypothesis is accepted. Thus, these findings indicate that the implementation of the Coretax system can improve the efficiency of tax administration services in a real and measurable way.

Implications and Limitations

1. **For the Directorate General of Taxes**

   The results of this study indicate that the implementation of the Coretax System has a positive impact on the efficiency of tax administration services, particularly in terms of data integration and ease of digital services. Therefore, the DGT is advised to continue optimizing the system, particularly in terms of improving technological infrastructure, such as increasing server capacity and backup systems to overcome access disruptions (server downtime) that still occur frequently. In addition, it is important to increase the frequency of socialization and training for all employees so that the features in Coretax can be utilized to the fullest.

2. **For Future Researchers**

   This study is expected to serve as a reference for future researchers in examining topics related to the digitization of the taxation system. Future research may consider other variables not discussed in this study, such as taxpayer satisfaction, compliance levels, perceptions of system security, or the quality of digital services. In addition, expanding the research location to other Tax Offices or using a mixed quantitative-qualitative approach could also provide a more comprehensive picture of the effectiveness of the Coretax System in various regions and contexts of tax administration in Indonesia

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