

The Moderating Role of Trust in Coretax Implementation and Taxpayer Compliance in Southeast Sulawesi, Indonesia

Intan Aprilianiswah Bunduwula ^{1*} La Ode Almana ² Fauzih Fauzih ³ Muhammad Flyad Baidloo ⁴

^{1*, 2, 3, 4} Sekolah Tinggi Ilmu Ekonomi Enam-Enam Kendari, Kendari, Indonesia

Email: intanaprilia847@gmail.com

ARTICLE HISTORY

Submitted : August 28, 2026
Reviewed : September 12, 2026
September 17, 2026
Revised : September 24, 2026
Accepted : September 26, 2026
Published : September 27, 2026

Conflict of Interest Statement:

The author(s) declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

ABSTRACT

Purpose: This study examines the effects of Coretax implementation and trust on taxpayer compliance and tests whether trust moderates the relationship between Coretax implementation and taxpayer compliance in Southeast Sulawesi, Indonesia.

Research Method: The study adopts a quantitative explanatory design using a cross-sectional survey of individual taxpayers in Kendari City and Kolaka Regency. Primary data were collected through a Likert-scale questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM), including measurement-model, structural-model, and moderation tests.

Results and Discussion: Coretax implementation does not have a significant direct effect on taxpayer compliance ($\beta = 0.087$, $p = 0.546$). Trust has a positive and significant effect on taxpayer compliance ($\beta = 0.443$, $p = 0.003$). The Coretax implementation $\times$ trust interaction is not significant ($\beta = -0.123$, $p = 0.307$), indicating that trust does not moderate the relationship.

Implications: The study is geographically focused and cross-sectional. The findings emphasize strengthening trust through transparent, secure, and fair digital tax administration.

Originality: The study distinguishes the direct and moderating roles of trust in the early implementation context of Indonesia's Coretax system.

Keywords: Coretax; Trust; Taxpayer Compliance; Tax Digitalization; Southeast Sulawesi; Digital Tax Administration.

1. Introduction

Digital transformation in tax administration has become a strategic agenda for the Directorate General of Taxes (DGT) in Indonesia. Coretax, the country's integrated tax administration system, is designed to connect core administrative processes such as registration, filing, payment, examination, and enforcement within a data-based platform. Recent studies have examined Coretax in relation to administrative effectiveness, tax revenue, transparency, public trust, and taxpayer compliance (Arniati *et al.*, 2025; Fatimah, 2025; Lestari & Selfiani, 2025; Misbahuddin & Kurniawati, 2025; Nurhaeni *et al.*, 2025; Oktaviani *et al.*, 2025; Winardi, 2025). Although digital integration is expected to simplify procedures, improve transparency, and strengthen fiscal accountability, the behavioral response of taxpayers remains an important issue because technological availability alone does not necessarily translate into compliant behavior.

Table 1. Tax Revenue Realization in Southeast Sulawesi

Period	Total Tax Revenue
As of 30 November 2024,	IDR 3,974.71 billion
As of 30 November 2025,	IDR 3,039.82 billion

Source(s): Direktorat Jenderal Perbendaharaan Kementerian Keuangan RI (2025).

The research problem is particularly relevant in the period following the implementation of Coretax. Nationally, formal taxpayer compliance as of 1 May 2025 was reported at 71% of 19.78 million taxpayers required to submit annual tax returns, below the DGT target of 81.92% and the previous year's reported achievement of 85.72% (Wildan, 2025). In Southeast Sulawesi, tax revenue also declined: realization up to 30 November 2024 was IDR 3,974.71 billion, whereas realization for the same period in 2025 was IDR 3,039.82 billion, representing a nominal decrease of IDR 934.89 billion or 23.52% year on year (Direktorat Jenderal Perbendaharaan Kementerian Keuangan RI, 2025). These developments indicate a gap between the policy objectives of digital tax administration and the outcomes observed during the transition period.

Previous literature suggests that the effectiveness of digital tax administration depends not only on system capabilities but also on psychological and behavioral factors. The Slippery Slope Framework places trust in tax authorities, together with the power of authorities, at the center of tax-compliance behavior (Kirchler *et al.*, 2008). Evidence also links trust and perceived fairness to taxpayer compliance at both macro and micro levels (Fajriana *et al.*, 2020; Kurniawan & Larasati, 2023; Mas'ud *et al.*, 2019). In addition, administrative ethics, service quality, transparency, and the perceived security of digital systems may shape taxpayers' willingness to comply (Alexander, 2024; Nurhaeni *et al.*, 2025). However, empirical evidence is not fully consistent regarding whether trust functions primarily as a direct predictor of compliance or as a condition that strengthens the effect of digital tax systems on compliance.

This inconsistency defines the research gap addressed in this study. Research on Coretax and taxpayer compliance has increasingly considered technology acceptance, digital literacy, awareness, and trust, yet the moderating role of trust remains uncertain. Junaidi *et al.* (2026) report that technology trust is more consistent as a direct predictor of taxpayer compliance than as a moderator of Coretax utilization, while Sulistyono and Mappanyukki (2023) find that trust in government does not moderate the relationship between a digitalized tax system and compliance. These findings raise an empirical question about whether trust changes the strength of the relationship between Coretax implementation and taxpayer compliance in a different regional context.

The novelty of this study lies in simultaneously examining the direct effect of Coretax implementation, the direct effect of trust, and the interaction between Coretax implementation and trust among individual taxpayers in Southeast Sulawesi, particularly in Kendari City and Kolaka Regency. Rather than assuming that trust necessarily amplifies the effectiveness of a digital tax system, the study explicitly tests whether trust acts as a moderator and compares that role with its direct association with taxpayer compliance. This distinction is important in the early transition to Coretax because resistance may arise from technical problems, concerns about data security, and difficulties in adapting to a new digital system.

Accordingly, this study addresses three questions: (1) Does Coretax implementation affect taxpayer compliance? (2) Does trust affect taxpayer compliance? and (3) Does trust moderate the effect

of Coretax implementation on taxpayer compliance? The study aims to test these three relationships using a quantitative explanatory survey and PLS-SEM. The study contributes to the literature by clarifying the behavioral role of trust in digital tax administration and provides policy-relevant evidence for efforts to strengthen transparency, security, fairness, and taxpayer support during the implementation of Coretax.

The remainder of this paper is organized as follows. Section 2 reviews the theoretical and empirical literature and develops the hypotheses. Section 3 describes the research methodology. Section 4 presents the results and discussion. Section 5 concludes the study and outlines its contributions, implications, limitations, and directions for future research.

2. Literature Review and Hypothesis Development

2.1 Coretax Implementation and Taxpayer Compliance

Coretax is intended to integrate tax-administration processes within a unified digital system. In principle, such integration can reduce procedural fragmentation, improve service efficiency, and support more transparent administration. Recent Indonesian studies have examined the implementation and effectiveness of Coretax from several perspectives, including tax collection effectiveness, tax revenue, transparency, administrative challenges, and taxpayer compliance (Arniati *et al.*, 2025; Fatimah, 2025; Karlinah *et al.*, 2025; Lestari & Selfiani, 2025; Misbahuddin & Kurniawati, 2025; Winardi, 2025). The literature nevertheless notes transition challenges, including technical disruptions, differences in digital literacy, and adaptation costs for taxpayers.

Taxpayer compliance refers to the fulfillment of tax obligations, including registration, timely payment, and reporting. Digital tax administration may facilitate compliance by reducing administrative burdens and improving access, but the behavioral effect depends on whether taxpayers can use the system effectively and perceive it as useful and reliable. Oktaviani *et al.* (2025) examine Coretax utilization together with tax literacy and service accessibility in relation to taxpayer compliance, while Junaidi *et al.* (2026) analyze Coretax utilization alongside digital-tax and artificial-intelligence literacy. These studies indicate that the relationship between digital systems and compliance should be understood together with behavioral and capability-related factors. Based on the intended administrative benefits of Coretax and prior research linking digital tax-system utilization with compliance, this study proposes that better Coretax implementation is associated with higher taxpayer compliance.

H1. *Coretax implementation has a positive effect on taxpayer compliance.*

2.2 Trust and Taxpayer Compliance

Trust is a central behavioral determinant in tax-compliance research. The Slippery Slope Framework argues that voluntary compliance is closely related to taxpayers' trust in authorities, whereas enforced compliance is associated with the perceived power of authorities (Kirchler *et al.*, 2008). Evidence from Indonesia and other settings likewise shows that trust, perceived fairness, and the authority-taxpayer relationship are important for voluntary compliance (Djajanti, 2020; Fajriana *et al.*, 2020; Inasius *et al.*, 2020; Prastiwi *et al.*, 2024; Tahar & Bandi, 2024; Wahyuni *et al.*, 2022). Studies in Indonesia further associate taxpayer trust with perceptions of fairness, integrity, and the quality of tax administration (Kurniawan & Larasati, 2023).

In a digital tax environment, trust also concerns the system through which taxpayers interact with the tax authority. Taxpayers may be more willing to use a digital system and fulfill their obligations when they believe that the system is secure, transparent, reliable, and administered fairly. Research on Coretax and public trust highlights the importance of maintaining confidence during the transition to a new tax-administration platform (Nurhaeni *et al.*, 2025). Darmayasa and Hardika (2024), using the Slippery Slope Framework in the context of the core tax administration system, also position trust as an important dimension of tax compliance. These arguments imply that trust can directly shape taxpayer behavior even when technological implementation itself is not sufficient to generate compliance. Therefore, the second hypothesis is formulated as follows.

H2. *Trust has a positive effect on taxpayer compliance.*

2.3 Trust as a Moderator in Digital Taxation

Beyond its direct effect, trust may theoretically condition how taxpayers respond to digital tax administration. When taxpayers perceive a system and the authority operating it as secure, transparent, and fair, they may be more receptive to digital procedures and less resistant to administrative change. Conversely, low trust may weaken the behavioral benefits expected from a new system, particularly when taxpayers experience technical difficulties or concerns about data security. Empirical evidence, however, is mixed. Junaidi *et al.* (2026) find that the interaction between technology trust and Coretax utilization is not significant for taxpayer compliance, suggesting that technology trust may operate more consistently as a direct predictor. Similarly, Sulistyono and Mappanyukki (2023) report that trust in government does not moderate the effect of a digitalized tax system on taxpayer compliance. The inconsistency between the theoretical moderating argument and non-significant empirical interactions creates a basis for re-examination in the Southeast Sulawesi context. Accordingly, this study tests whether trust changes the strength of the relationship between Coretax implementation and taxpayer compliance.

H3. *Trust moderates the effect of Coretax implementation on taxpayer compliance.*

2.4 Theory of Reasoned Action and Compliance Behavior

The Theory of Reasoned Action (TRA) explains behavior through behavioral intention, which is shaped by attitudes and subjective norms. In tax settings, the framework is relevant because compliance behavior can reflect taxpayers' evaluations of the tax system and social expectations surrounding tax obligations. Indonesian evidence has combined the Slippery Slope Framework with TRA to explain the socio-psychological foundations of tax compliance (Adini *et al.*, 2021), while Nuriasih *et al.* (2025) use TRA to understand determinants of tax compliance among non-employee individual taxpayers. Related behavioral research also emphasizes the role of attitudes, subjective norms, and perceived behavioral control in tax-compliance intentions (Mulatsih *et al.*, 2024).

In the present study, TRA complements the trust-based perspective by explaining why perceptions of the tax system and authority may influence behavioral responses. Coretax implementation represents the digital administrative environment with which taxpayers interact, while trust reflects a psychological evaluation that may influence compliance directly and potentially condition taxpayers' responses to the system. The empirical model therefore examines both direct effects and the Coretax implementation × trust interaction.

3. Research Method

3.1 Research Design, Context, and Unit of Analysis

This study uses a quantitative explanatory approach with a cross-sectional survey design to examine the relationships among Coretax implementation, trust, and taxpayer compliance. The unit of analysis is the individual taxpayer. The study context is Southeast Sulawesi Province, with respondents drawn from Kendari City and Kolaka Regency. These locations are important economic and tax centers in the province and reflect diverse taxpayer characteristics. The empirical model tests the direct effect of Coretax implementation on taxpayer compliance, the direct effect of trust on taxpayer compliance, and the moderating effect of trust on the relationship between Coretax implementation and taxpayer compliance.

3.2 Data Collection and Measurement

The study uses primary data collected through a questionnaire distributed to individual taxpayers in Kendari City and Kolaka Regency. The instrument uses a Likert-type scale to measure Coretax implementation, trust, and taxpayer compliance. Taxpayer compliance is represented through registration, payment, and timely reporting; Coretax implementation through perceived ease of use, benefits, integration, and efficiency; and trust through perceived fairness, transparency, sanction power, and tax morale. These construct descriptions provide the basis for evaluating the measurement model and the structural relationships tested using PLS-SEM.

3.3 Data Analysis

The data are analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The analysis consists of descriptive assessment, evaluation of the measurement model, evaluation of the structural model, and hypothesis testing. Convergent validity is assessed using outer loadings and Average Variance Extracted (AVE), construct reliability is assessed using Cronbach's alpha and composite reliability, and discriminant validity is assessed using the Heterotrait-Monotrait Ratio (HTMT). The structural model is evaluated using collinearity diagnostics and the coefficient of determination (R^2), followed by path-coefficient tests for the direct and moderation effects. The moderation hypothesis is evaluated through the reported interaction effect between Coretax implementation and trust on taxpayer compliance. Statistical inference is based on the path coefficients and p-values reported for the direct and interaction effects.

4. Results and Discussion

4.1 Analysis Results

4.1.1 Measurement Model Evaluation

Convergent validity was evaluated using indicator outer loadings and the AVE of each construct. The results show that almost all indicators had outer loadings above 0.70. Indicator X1.3 for Coretax implementation had an outer loading of 0.535; it was retained because the loading remained above 0.50. The AVE values for Coretax implementation, taxpayer compliance, and trust were 0.649, 0.739, and 0.813, respectively, all exceeding 0.50.

Table 2. Construct Reliability and Convergent Validity

Construct	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	AVE
Coretax Implementation (X)	0.950	0.966	0.956	0.649
Taxpayer Compliance (Y)	0.968	0.973	0.971	0.739
Trust (Z)	0.979	0.981	0.981	0.813

Source(s): Primary survey data.

Construct reliability was high. Cronbach's alpha and composite reliability values for all three constructs exceeded 0.90, which is above the 0.70 threshold applied in this study. These results indicate strong internal consistency of the measurement instrument.

Discriminant validity was assessed using the HTMT criterion. All reported HTMT values were below 0.90, with the highest value being 0.841 between Coretax implementation and trust. The results therefore indicate adequate empirical distinction among the constructs.

Table 3. Heterotrait-Monotrait Ratio (HTMT) Matrix

	X	Y	Z	Z × X
X	-			
Y	0.586	-		
Z	0.841	0.675	-	
Z × X	0.560	0.572	0.645	-

Source(s): Primary survey data.

4.1.2 Structural Model Evaluation

The structural-model results report inner VIF values of 1.000 for the $X \rightarrow Y$ and $Z \rightarrow Y$ paths, which are below the stated threshold of 5.00 and indicate no collinearity problem for those reported predictor relationships.

Table 4. R-Square Overview

Endogenous Construct	R-Square	R-Square Adjusted
Taxpayer Compliance (Y)	0.489	0.469

Source(s): Primary survey data.

The R^2 value of 0.489 indicates that Coretax implementation, trust, and their interaction jointly explain 48.9% of the variance in taxpayer compliance, while 51.1% of the variance is attributable to factors outside the model.

4.1.3 Hypothesis Testing

Table 5. Path Coefficients and Hypothesis Decisions

Path	Original Sample (O)	p-value	Decision	Interpretation
$X \rightarrow Y$	0.087	0.546	H1 not supported	Not significant
$Z \rightarrow Y$	0.443	0.003	H2 supported	Positive and significant
$Z \times X \rightarrow Y$	-0.123	0.307	H3 not supported	Moderation not significant

Source(s): Primary survey data.

Coretax implementation has a positive but statistically non-significant direct effect on taxpayer compliance ($\beta = 0.087$, $p = 0.546$). H1 is therefore not supported. Trust has a positive and significant effect on taxpayer compliance ($\beta = 0.443$, $p = 0.003$), supporting H2. The interaction between trust and Coretax implementation has a negative but non-significant coefficient ($\beta = -0.123$, $p = 0.307$), meaning that the moderating effect is not statistically supported; H3 is therefore not supported.

4.2 Discussion

4.2.1 Coretax Implementation and Taxpayer Compliance

The non-significant effect of Coretax implementation on taxpayer compliance indicates that the presence or use of the new digital tax-administration system does not automatically translate into compliant behavior. Although Coretax is designed to integrate processes and increase administrative efficiency, taxpayers may still face adaptation barriers during the transition period. Technical problems, differences in digital capability, and the need for assistance can limit the behavioral effect of the system even when its administrative functions are available. This finding differs from Junaidi et al. (2026), who report a positive and significant effect of Coretax utilization on taxpayer compliance among micro, small, and medium-sized enterprises in Medan. The difference may be related to respondent characteristics, research location, and readiness to use digital tax systems. The result therefore suggests that the effectiveness of digital tax administration should not be evaluated solely from system deployment; behavioral and contextual factors remain relevant to whether digitalization produces higher compliance. The finding contributes to the Coretax literature by showing that, in the Southeast Sulawesi context examined here, digital implementation itself is insufficient to explain taxpayer compliance. This supports a more behaviorally informed interpretation of tax digitalization in which system effectiveness depends on how taxpayers perceive and interact with the system.

4.2.2 Trust and Taxpayer Compliance

Trust has a positive and significant effect on taxpayer compliance. This result means that taxpayers who have greater confidence in the tax system and tax authority are more likely to fulfill their tax obligations. Trust is relevant because compliance is not determined only by taxpayers' ability to use a digital platform; it is also influenced by whether they believe that the system is secure, reliable, transparent, and fairly administered. The result is consistent with the Slippery Slope Framework, which emphasizes trust as a basis for voluntary compliance (Kirchler et al., 2008), and with empirical evidence linking trust, fairness, and authority relationships to tax compliance in Indonesia (Djajanti, 2020; Fajriana et al., 2020;

Inasius *et al.*, 2020; Prastiwi *et al.*, 2024; Tahar & Bandi, 2024). It also aligns with Junaidi *et al.* (2026), who argue that technology trust may be better understood as a direct predictor of compliance than as a conditioning variable. In the present study, the direct trust effect is statistically significant whereas the moderation effect is not. Theoretically, the finding reinforces the importance of psychological evaluations in explaining taxpayer behavior in a digital environment. Practically, it suggests that efforts to improve compliance during Coretax implementation should address not only technical functionality but also taxpayer confidence in data security, transparency, fairness, and the integrity of tax administration.

4.2.3 The Moderating Role of Trust

The interaction between Coretax implementation and trust is not statistically significant. Thus, taxpayers with higher trust do not show a significantly stronger relationship between Coretax implementation and compliance than taxpayers with lower trust. The result indicates that trust does not function as the hypothesized moderator in this model. This finding is consistent with Junaidi *et al.* (2026), who report a non-significant Technology Trust $\times$ Coretax Utilization interaction, and with Sulistyono and Mappanyukki (2023), who find that trust in government does not moderate the effect of a digitalized tax system on taxpayer compliance. Across these studies, trust appears capable of influencing compliance directly without necessarily changing the strength of the relationship between tax digitalization and compliance. The contribution of this result is the distinction between a direct behavioral role and a moderating role of trust. In the Southeast Sulawesi sample, trust is relevant because it directly predicts compliance, not because it significantly amplifies the effect of Coretax implementation. This distinction cautions against assuming that favorable psychological perceptions will automatically convert system implementation into stronger compliance effects. Digital readiness, user experience, service quality, and other behavioral factors may also shape the relationship and should be examined in future research.

5. Concluding Remarks and Recommendation

This study examines the role of trust in the relationship between Coretax implementation and taxpayer compliance in Southeast Sulawesi. The results show that Coretax implementation does not have a significant direct effect on taxpayer compliance, trust has a positive and significant direct effect on taxpayer compliance, and trust does not significantly moderate the relationship between Coretax implementation and taxpayer compliance. The findings therefore indicate that trust is more relevant as a direct behavioral predictor than as a variable that strengthens the effect of Coretax implementation.

The study contributes theoretically by distinguishing the direct and moderating functions of trust in a digital tax-administration context. The results support trust-based explanations of voluntary tax compliance while showing that the expected interaction between trust and digital-system implementation is not necessarily observed empirically. The study also contributes to the emerging Coretax literature by providing evidence from Southeast Sulawesi during the transition to a newly implemented digital tax system. From a practical and policy perspective, the findings suggest that the Directorate General of Taxes should combine technical implementation of Coretax with sustained efforts to build taxpayer trust. Relevant priorities include transparent data management, system security, consistent and fair enforcement, continuing public education, and technical assistance for taxpayers

who have difficulty operating Coretax. Public communication about personal-data protection may also help reduce concerns about digital tax administration.

This study is limited by its geographical focus on Kendari City and Kolaka Regency and by its cross-sectional design. Future research should expand geographical coverage and respondent numbers, investigate alternative moderators or mediators such as digital literacy, service quality, or tax awareness, and use longitudinal designs to examine how trust and compliance evolve after the transition to Coretax. The originality of the study lies in testing trust simultaneously as a direct predictor and as a moderator of the Coretax implementation–taxpayer compliance relationship in Southeast Sulawesi. The evidence shows that trust matters for compliance, but its role is direct rather than moderating in the tested model.

Acknowledgment

The authors gratefully acknowledge the Ministry of Higher Education, Science, and Technology of the Republic of Indonesia (Kemendikristek) for the research funding support provided through the Beginner Lecturer Research (Penelitian Dosen Pemula/PDP) program. The authors sincerely appreciate the support and contributions of all parties involved in the successful completion of this research.

Statement of Use of Generative AI

During the preparation of this work, the author used generative artificial intelligence tools to support the scientific writing process. Grammarly was used to check grammar, refine writing style, and improve clarity in scientific writing. All interpretations, analyses, and conclusions presented in this study are the sole responsibility of the author.

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Corresponding author

Intan Aprilianiswah Bunduwula can be contacted at: intanaprilia847@gmail.com

