Bridging Technology, Fairness, and Compliance:
A Study on Coretax Adoption and Taxpayer Behaviour in Indonesia

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Abstract. This study examines the impact of attitudes toward Coretax, the adoption of Coretax, isomorphic forces, and tax fairness on tax compliance in Indonesia. The research seeks to determine the reception of Indonesia's new electronic tax system, Coretax, among taxpayers who have used it. A quantitative, cross-sectional approach was employed, with data collected through an online survey of 204 respondents involved in business operations. The results indicate a negative relationship between attitudes toward Coretax and tax compliance, contradicting prior research that typically found a positive relationship. However, the study shows that the adoption of Coretax, isomorphic forces, and perceptions of tax fairness are positively associated with tax compliance. These findings offer valuable insights for policymakers in designing electronic tax systems, emphasizing the importance of addressing system usability, social pressures, and fairness perceptions to improve tax compliance. This study is the first to simultaneously explore these variables in the context of Attitudes towards Core Tax and its adoption following its recent implementation in Indonesia. Limitations include the early phase of Coretax adoption, capturing primarily initial user perceptions rather than long-term effects. Future research could further explore the long-term impact of Coretax and expand the scope to include comparisons with previous systems.

Keywords: Tax Compliance, Adoption of Coretax, Attitude towards Coretax, Isomorphic Forces, Tax Fairness.

1. Introduction

Tax compliance is crucial for nations worldwide, as governments continually pursue money to facilitate national growth (Sadress et al., 2019; Musimenta et al., 2017; Ibrahim et al., 2015). Tax maximization is unattainable without citizen compliance. The question of the appropriate tax burden for individuals and corporations has historically been a contentious one for governments globally (Alleyne & Harris, 2017). In Indonesia, despite ongoing efforts to reform the tax system and expand the revenue base, compliance remains a significant challenge. As of March 31, 2024, only 12,980,000 of the 19,200,000 taxpayers filed their annual tax forms, revealing a substantial disparity in compliance (Kamalina & Pernando, 2024). This issue is particularly evident in developing nations, where complex tax systems and limited resources may hinder compliance (Musimenta et al., 2017). Tax non-compliance extends beyond reporting to include tax payments, leading to financial losses for the nation. African nations forfeit around US$14 billion in income each year owing to tax non-compliance (Mwanza, 2021). Tax compliance is essential for countries experiencing global economic instability, as stated by the OECD (2025) in its March 2025 interim report.

The digitalisation of the economy poses a significant challenge to the worldwide tax structure (Hodžić, 2022). When a country has experienced rapid economic growth in its efforts to improve the quality of life for its people, it now requires more advanced technology and information systems to manage and disseminate information effectively and efficiently (Zaidi et al., 2017). Similarly, in Indonesia, the digitalization of the tax system has undergone significant developments through the implementation of the Core Tax Administration System (Coretax). Coretax is part of the tax reform launched by the Directorate General of Taxes (DJP) as an effort to improve efficiency, transparency, and the integration of tax data comprehensively (DJP, 2024). This system is designed to replace the old infrastructure with a more modern and automated platform, supporting technology-based services that align with taxpayer expectations in the digital age. With this improvement, the government expects several benefits, one of which is increased tax compliance (DJP, 2024). The adoption of electronic tax systems is intended to simplify and improve the tax compliance process for small and medium enterprises (SMEs), thereby encouraging greater voluntary compliance using digital filing platforms (Muturi & Kiarie, 2015). However, the effectiveness of these systems is influenced by various factors, including taxpayers' attitudes towards e-tax systems, the actual adoption of these systems, and the isomorphic forces that shape compliance behaviour (Sadress et al., 2019).

Even though Coretax administration system is intended to improve digital tax compliance and expedite the tax administration process, several technical problems with its deployment limit its efficacy (Octavia, 2025). Following the launch and implementation of Coretax in January 2025, approximately 30 difficulties related to Coretax have been documented (Rachman, 2025; MUC Consulting Group, 2025). A multitude of taxpayers have faced challenges in registering their Taxpayer Identification Number, entering tax invoices, having errors during filing for electronic certificates, and other related issues. This has been a central issue for some time, eliciting diverse reactions from

taxpayers and tax professionals who believe the system is not yet properly prepared. MUC Consulting Group (2025) identified multiple difficulties, such as challenges in system access, inaccuracies during data entry, delays in data synchronization, and ambiguous procedures in specific aspects. These technical obstacles can erode user confidence and impede the efficacy of its execution. Consequently, it is essential to analyze the influence of attitudes regarding Coretax and the degree of its adoption on tax compliance, to ascertain the extent to which users' perceptions and acceptance of the system can enhance compliance within the context of digital tax transformation.

Previous research has extensively explored the factors influencing tax compliance, with many studies highlighting the role of electronic tax systems in improving compliance rates. A substantial portion of the existing literature on electronic tax filing is concentrated on the issue of adoption. This strong emphasis is justifiable, as the level of usage serves as a critical criterion for evaluating the success of any implemented innovation (Koong et al., 2019). Nevertheless, Koong et al. (2019) found that the adoption of electronic tax systems also has a significant impact on tax compliance. Studies on the adoption of electronic tax systems would be incomplete without considering taxpayers' attitudes toward them. As demonstrated by Nkwe (2013), there is a positive relationship between taxpayer attitudes and tax compliance. However, the introduction of newer or more advanced e-tax systems raises questions about the continued relevance of these findings. As governments continue to modernise their tax infrastructure, understanding how taxpayer attitudes adapt to system updates becomes increasingly essential, as initial positive perceptions may not seamlessly translate to newer platforms with different technological demands or user experiences. For instance, while Manalu et al. (2021) found a strong link between favourable attitudes toward e-tax systems and compliance, such outcomes may not extend to newer versions. Therefore, further research is needed to determine whether the behavioural patterns observed in earlier studies persist under updated technological conditions.

Nevertheless, attitudes towards and the adoption of such systems are influenced not only by individual willingness but also by institutional pressures referred to as isomorphic forces. Musimenta et al. (2017) and Sadress et al. (2019) characterise these forces as coercive, normative, and mimetic influences that compel organisations to adhere to established practices and standards. Research by Musimenta et al. (2017) indicates that isomorphic forces have a significant impact on tax compliance behaviour among SMEs in Uganda. The findings are corroborated by research from Sadress et al. (2019), which reported analogous results, thereby reinforcing the notion that institutional pressures significantly influence taxpayer behaviour across various contexts. The studies support Belahouaoui's (2024) assertion that contemporary research increasingly emphasises the influence of social and psychological norms on tax compliance behaviour. Sadress et al. (2019) found that isomorphic forces account for only 57% of the variation in tax compliance, suggesting that other factors, including individual attitudes and perceptions of tax fairness, likely play a significant role.

The concept of fairness in taxation implies that tax responsibilities should correspond to a taxpayer's financial ability, establishing a proportional connection between income and tax liability (Suwailim et al., 2024). Perceptions of fairness provide critical insights into the reasons some persons adhere to tax restrictions, while others believe they are justified in evading them (Verboon & Goslinga, 2009). Nkundabanyanga (2017) indicates that SMEs' sense of tax fairness influences their tax compliance. When the tax system is perceived as just and legitimate, firms are more inclined to comply voluntarily. A lack in trust regarding the fairness and legality of the tax system increases the probability of tax evasion, hence compromising the efficacy of tax policy and enforcement initiatives (Nkundabanyanga, 2017).

Comprehending taxpayer perceptions of electronic tax systems and evaluating the influence of internal and external factors, such as isomorphic pressures, on tax compliance necessitates the utilisation of behavioural and decision-making theories. Diverse theories in technology adoption and behavioural intention have effectively explained the root causes of user behaviour (Koong et al., 2019). Ajzen and Fishbein's Theory of Reasoned Action (TRA) and the Technology Acceptance Model (TAM), which derives from TRA, are commonly employed to elucidate the decision-making processes individuals undertake when adopting and utilising new systems, such as electronic tax platforms (Zaidi et al., 2017; Koong et al., 2019; Sadress, 2019). The Theory of Technology Acceptance Model (TAM) is employed to formulate the framework and assumptions concerning the adoption and user behaviour of the electronic tax system examined in this research. Institutional theory (DiMaggio & Powell, 1983) is employed to better understand the relationship between isomorphic forces and tax compliance, due to its significant importance to the concept of isomorphism.

This research was carried out in Indonesia, which has just adopted a centralised electronic tax system. It examines the impact of attitudes towards the e-tax system, system adoption, perceptions of tax equity, and isomorphic pressures on the tax compliance of small business organisations (SMEs) in Indonesia. Until now, there has not been

much research that discusses attitudes, adoption, isomorphic forces, tax fairness, and tax compliance simultaneously in Indonesia. Moreover, there has been no research that examines these things after the change in the electronic tax system in Indonesia. Previous research also showed less significant results in terms of the effect on tax compliance (Sadress et al., 2019), thus suggesting the addition of other variables that might affect tax compliance. Lestary et al. (2021) also said the same thing to use other variables in further research. Manalu et al., (2021) suggested getting a larger sample in conducting research. Therefore, this research was conducted to fill the gap in the current literature.

This study aims to furnish critical insights for policymakers and tax authorities in emerging nations. By comprehending the determinants affecting tax compliance post-Coretax deployment, governments can formulate more efficacious tax policies and educational initiatives that promote SMEs adoption of Coretax. Moreover, the results can guide the formulation of initiatives that facilitate technological adoption while also addressing perceptions of equity within the tax system. Policymakers should contemplate modifications in the communication and implementation of tax equity to ensure that SMEs view the system as equitable, hence promoting enhanced voluntary compliance. This study not only has policy consequences but also enhances the scholarly literature on tax compliance, especially in emerging economies (Musimenta et al., 2017; Nkundabanyanga et al., 2017). It provides tangible benefits for taxpayers, particularly SME stakeholders, by enhancing their comprehension of the necessity to adjust to modifications in the tax system, including the introduction of Coretax. By acknowledging the advantages and obstacles of the latest e-tax system, taxpayers can react more constructively and participate more proactively in meeting their tax responsibilities.

2. Literature Review

This research employs the Theory of Planned Behaviour by Ajzen (1991) to investigate taxpayers' perceptions, behaviours, and responses to tax compliance. According to this theory, individual behaviour is driven by intention, which is shaped by three main determinants, namely attitude toward the behaviour, subjective norms, and perceived behavioural control (Solichin et al., 2020). In the context of tax compliance, these factors reveal important psychological aspects. Taxpayers' attitudes reflect their positive or negative evaluations of fulfilling tax obligations. Subjective norms capture the perceived social pressures from family, peers, and the broader community to comply. Perceived behavioural control refers to taxpayers' confidence in their ability to meet tax requirements despite regulatory complexities. Together, these distinct yet interconnected constructs comprehensively predict taxpayers' compliance intentions and actual behaviours. Understanding how favourable attitudes, strong normative environments, and a high sense of control influence tax compliance enables policymakers to design more effective strategies, such as improving taxpayer education, simplifying administrative procedures, and fostering a social climate that supports compliance. This in turn can help reduce the tax gap and strengthen voluntary compliance.

2.1. Tax Compliance

The challenge of tax compliance has existed since the establishment of tax collection systems (Santoso, 2023). Tax compliance denotes an individual's readiness and capacity to conform to tax regulations by remitting the accurate tax amount punctually, in alignment with legal requirements, ethical norms, and the contextual factors at a specific time and location (Braithwaite, 2009; Carsamer & Abbam, 2020; Nartey, 2023). James and Alley (2002) define tax compliance as the degree to which people or corporations meet their obligations under tax regulations. The best approach to explain tax compliance theoretically is through Economic Rationality and Behavioural Cooperation as proposed by James and Alley (2002). Economic approach considering the trade-offs between the anticipated benefits of avoiding taxes and the associated risks of detection and penalties. In this approach, taxpayers are presumed to optimize personal income and wealth (Nkundabanyanga, 2017). Meanwhile, the behavioural approach is a broader perspective compared to the economic approach. This approach is exemplified by societal behaviour that tends to follow culture, norms, and beliefs, rather than acting independently in decision-making. When most of the society complies with tax responsibilities, others will comply to be accepted by one's reference group (Górecki & Letki, 2020) and perceived as good citizens (James and Alley, 2002). Brown and Mazur (2003) assess compliance in three domains: payment compliance, filing compliance, and reporting compliance. Researchers frequently differentiate between voluntary compliance and enforced compliance, indicating whether taxpayers adhere freely or under duress (Kirchler et al., 2008). Tax non-compliance among taxpayers is frequently indicated by the disparity between the taxes SMEs remit and the taxes they are obligated to pay (Ababio & Mangueye, 2021).

2.2. Electronic Tax System

With the advancement of technology, developing countries have begun to adopt e-tax systems to address challenges in tax collection and improve tax compliance. The development and implementation of electronic tax systems began in technologically advanced countries, where robust infrastructure supported early adoption and innovation in tax administration. For instance, in the United States, the Internal Revenue Service (IRS) introduced electronic tax filing in the 1990s to streamline administrative processes for both the government and taxpayer (Akram et al., 2019).

Indonesia has utilized the computerized tax system since 2002 (DJP, 2020). In that year, the Indonesian Directorate General of Taxes collaborated with Application Service Providers (ASPs), external businesses delivering computer-based services to clients via a network. The technology initially permitted the electronic submission of tax return forms. In 2014, taxpayers were afforded the opportunity to remit taxes online through ATMs, although this service was predominantly restricted to income tax (Directorate General of Taxes, 2014). Subsequently, the government implemented the e-billing system, facilitating access from any location with internet connectivity. In 2025, the Indonesian government introduced their newest computerized tax system, Coretax. Coretax provides a comprehensive system encompassing taxpayer registration, billing code issuing, tax invoice entry, and tax return reporting. This centralized system is anticipated to enhance user experience. According to Chaouali et al. (2016), from the citizen's viewpoint, it diminishes time and effort, offers continuous access, improves interaction between the government and users, and stimulates increased public participation.

The relationship between taxpayers' attitudes toward electronic tax systems and their compliance behavior has garnered significant academic attention, leading to various theoretical frameworks that elucidate this complex interaction. A notable theory in this domain is the Technology Acceptance Model (TAM), proposed by Davis (1989), which posits that perceived ease of use and perceived usefulness are primary determinants of technology adoption intentions. TAM is more specific in scope compared to TRA, as it focuses solely on computer usage behavior. Since it builds on insights from more than decades of information systems research, it is particularly appropriate for examining how users accept and adopt computer-based technologies (Davis et al., 1989). In TAM, Davis et al. (1989) suggest that two key factors, perceived usefulness and perceived ease of use, play an important role in influencing whether someone will accept and use a technology. Perceived usefulness refers to the belief that using a certain system will improve job performance, while perceived ease of use refers to the expectation that the system will be easy to use and require little effort. If taxpayers believe that Coretax will simplify their tax filing process and help them comply with regulations more easily, their attitude toward the system will likely be positive. The TAM framework has demonstrated its applicability in examining attitudes toward e-tax systems, with empirical evidence suggesting that a positive attitude towards e-tax systems, shaped by perceived benefits such as convenience and efficiency, positively affects tax compliance (Wang, 2003; Sadress et al., 2019). Based on this theory, it can be expected that if Coretax performs as efficiently and is as easy to use as the previous tax systems, or even surpasses them, then Coretax has the potential to enhance tax compliance.

Chaouali et al. (2016) found a positive attitude toward an e-tax system significantly influences the intentions of both individuals and organizations to comply with tax regulations. This relationship is supported by theories such as TAM and the Theory of Planned Behaviour (TPB) used by Chaouali et al. (2016), which propose that attitudes directly affect behavioral intentions. Several studies have emphasized that a taxpayer's positive attitude towards e-tax systems is crucial for improving compliance rates (Chaouali et al., 2016; Manalu et al., 2016; Sadress et al., 2019; Hai, 2022). For instance, taxpayers who regard the e-tax system as user-friendly and secure are more likely to adopt it, thus enhancing their compliance with tax obligations (Hai, 2022). In Uganda, Sadress et al. (2019) found that attitudes towards the electronic tax system contribute significantly to tax compliance, demonstrating that a unit increase in positive perceptions of electronic tax systems corresponds to increased compliance levels. As with previous studies, this research also aims to reexamine the influence of attitudes toward the e-tax system on tax compliance, particularly during the transition to a new electronic tax administration system.

> H_1. A positive attitude towards Coretax increases tax compliance.

In addition to assessing taxpayer views on changes in the electronic tax system, the government must evaluate the adoption of its most recent system. Although the implementation of an e-tax system can enhance tax compliance, as demonstrated by the research by Sadress et al. (2019) in Uganda, the outcome may vary if the government change the system, requiring taxpayers to adapt to an updated system. The implementation of a new system could lead to confusion among taxpayers concerning its functionalities and use, potentially detrimentally affecting their tax compliance. If users perceive that Coretax will substantially improve their efficiency in handling tax matters, they are tempted to adopt it. Features such as enhanced data accuracy, expedited tax return filing, and superior compliance tracking can foster a positive perception of usefulness. A comparable investigation regarding perceptions of the e-tax system was carried out in Indonesia by Manalu et al. (2021). Their research produced

favourable outcomes, indicating that a good disposition towards the e-tax system improved taxpayer compliance. The study was undertaken before the implementation of the new tax system in Indonesia. Consequently, this study employs the identical idea in an alternative environmental situation.

H_2. *The adoption of Coretax increases tax compliance.*

2.3. Isomorphic Forces and Compliance

In organizations, isomorphism helps describe the dynamics of homogenization that frequently occur (DiMaggio & Powell, 1983). Isomorphic forces significantly influence organizations by shaping their structures, practices, and responses to legal frameworks and societal expectations (Edelman & Suchman, 1997). These forces are classified into coercive, mimetic, and normative isomorphism, which drive organizations toward similarity in behaviour, particularly in contexts involving legal and regulatory environments (Edelman & Suchman, 1997; Depoers & Jérôme, 2019; Musimenta et al., 2017). Organizations are sometimes influenced by external pressures, such as government regulations or prevailing social norms, which shape their internal decisions and operational practices (DiMaggio & Powell, 1983). This influence is largely felt when an organization is seeking to gain legitimacy within its industry or country, as recognized by Musimenta et al. (2017). Institutional theory is particularly relevant in explaining this phenomenon, as it delineates how external and internal factors, often beyond the direct control of individuals or entities, can shape the behaviour and decisions of organizations. For instance, a company may adhere to timely tax filing practices due to normative pressures from its peers and an acknowledgement of the government's role in ensuring equitable tax management. Musimenta et al. (2017) argue that if non-compliance with taxes is the norm, trend, or societal expectation for SMEs, individual taxpayers may follow suit and avoid paying taxes as well. This underscores that social influences, as part of isomorphic forces, impact tax compliance, a potential consideration for taxpayers in Indonesia.

H_3. *There is a positive relationship between isomorphic forces and tax compliance.*

2.4. Tax Fairness and Tax Compliance

Fairness, in its simplest sense, signifies a standard of action that ought to be just or, at the very least, acceptable and reasonable (Al-Rahamneh & Bidin, 2022). The dual role of fairness and personal ethics significantly influences taxpayer compliance behavior (Verboon & Goslinga, 2009). Tax fairness consists of two fundamental principles: procedural fairness and distributive fairness, both of which influence views and compliance. Procedural fairness pertains to the equity and consistency of tax collection and administration, guaranteeing that all taxpayers receive equal treatment. Distributive fairness emphasizes the perceived fairness in the allocation of tax burdens among socioeconomic groups. Individuals perceiving their tax burdens as excessively higher often show diminished compliance (Abbiati et al., 2020), indicating both horizontal and vertical inequity. This is especially important for entrepreneurs, who may see an inequality between their contributions and the advantages they receive from tax-funded public services. This explains that perceived fairness in tax-related matters generally strengthens tax compliance attitudes and intentions.

The theory of tax fairness roughly states that when individuals believe a system is fair, they are more likely to support and comply with it. When taxpayers perceive the tax system as fair, both in terms of distribution (the way tax burdens are shared among individuals) and process (the fairness in how taxes are collected and decisions are made), they are more likely to comply with tax laws (Verboon & Goslinga, 2009). This statement aligns with the findings of Musimenta (2017) in his research, which indicates that taxpayers' perceptions of tax fairness play a significant mediating role in their compliance behaviour concerning e-tax systems. Specifically, when taxpayers perceive the e-tax system as equitable and just, their likelihood of complying increases correspondingly. Meanwhile, taxpayers with strong personal norms about fairness are more inclined to comply, viewing tax payment as a moral obligation. This internal motivation can lead to higher compliance rates, even in less than favourable circumstances.

However, a fair system can motivate taxpayers to comply (Al-Rahamneh & Bidin, 2022). Multiple studies indicate a significant positive relationship between perceptions of tax fairness and voluntary tax compliance. For instance, findings from research in Bayelsa State, Nigeria, suggest that as taxpayers perceive the tax system as fair, their likelihood of compliance increases (Ebimobowei, 2023).

H_4. *A positive perception of tax fairness has a positive effect on tax compliance.*

To summarize the relationships between variables in this study, here is the research model of this study.
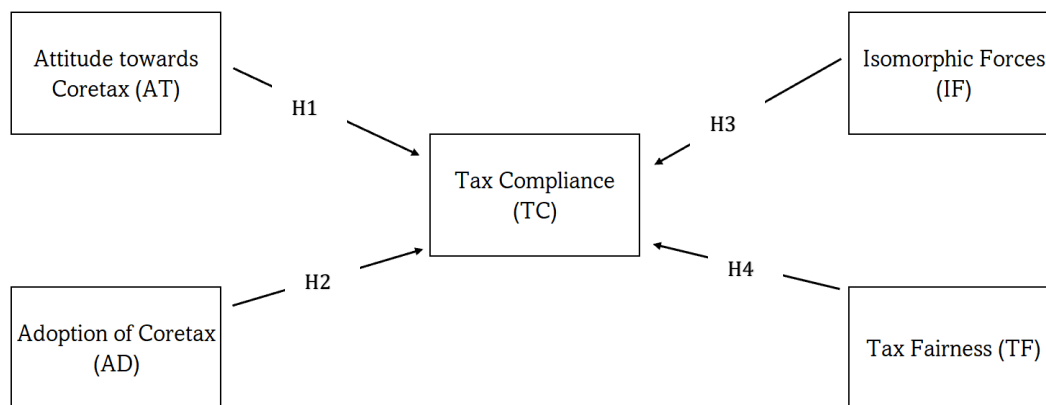
Figure 1. Research Model

3. Methodology

3.1. Data, Population, and Sample

This study is a quantitative study using cross-sectional data collected through a survey questionnaire. The research population includes all taxpayers in Indonesia, with a sample selected using purposive sampling. The sample criteria are limited to business owners, managers, freelancers, or individuals involved in the financial decisions of a business entity who have used Coretax in their business operations. The survey was distributed online through social media platforms to collect data. At the end of the data collection, 210 taxpayers participated in the survey. Of the 210 respondents, only 204 met the sampling criteria.

Data	Category	Frequency	Percentage
Gender	Male	94	46,1%
	Female	110	53,9%
Age	<20 years	5	2,5%
	20-35 years	152	74,5%
	36-50 years	46	22,5%
	50-65 years	1	0,5%
Knowledge about Taxes	I have no idea how to calculate VAT payable	1	0,5%
	I have a vague idea of how to calculate VAT payable	31	15,2%
	I have a reasonable idea of how to calculate VAT payable	109	53,4%
	I have a very good understanding of how to calculate VAT payable	42	20,6%
	I know exactly how to calculate VAT payable	18	8,8%

Source: Primary Data

Table 1. Respondent's Data

3.2. Data Analysis

In this research, Partial Least Squares (PLS) is utilized as a structural equation modelling (SEM) technique to explore complex relationships among latent variables. PLS is particularly well-suited for predictive modelling, especially when dealing with small sample sizes and non-normal data distributions (Hair et al., 2017). The analysis is conducted using WarpPLS 8.0 software, which facilitates the estimation of both measurement and structural models. This involves examining the relationships between observed indicators and their associated latent constructs, as well as assessing the influence of these constructs on one another within the structural model.

The study focuses on testing the influence of various factors, such as positive attitudes toward Coretax, Coretax adoption, isomorphic forces, and perceptions of tax fairness, on tax compliance. By employing SEM, the research assesses how well the proposed model fits the data, allowing for the identification of direct and indirect effects of these independent variables on tax compliance. The overall adequacy of the models is evaluated using fit criteria, including the p-value from PLS, which should be less than 0.05, and other relevant fit indices. And the influence of the independent variables on the dependent variables will be assessed using the results of the PLS correlation

analysis. This comprehensive approach enhances the understanding of the underlying theoretical framework and supports the effective investigation of research hypotheses.

3.3. Validity and Reliability test

Reliability is an essential component of this research. Reliability refers to the capacity of a measurement to yield consistent outcomes when the same subjects are assessed in varying conditions (Sadress, 2019). Even researchers who view reliability as less important than validity still need to consider the reliability of their measurements. In the inability of a suitable estimation of measurement error, neither the validity coefficient nor factor analysis can be accurately interpreted (Cronbach, 1951). An instrument is deemed reliable when its Cronbach's alpha coefficient exceeds 0.70 (Cronbach, 1951). After conducting a reliability test, the Cronbach's Alpha coefficient of all this research variables were above 0.7. To see the closeness between independent variables and assess whether or not multicollinearity occurs, a Variance inflation factor (VIF) measurement is carried out. VIF is used to assess the degree of redundancy in your indicators. Indicators should remain distinct, and a high VIF indicates potential multicollinearity problems (Kock, 2014). For a conservative approach, this study uses VIF threshold of 2.5 for indicators used in formative measurement leads to improved stability of estimates. Multicollinearity refers to a situation in which two or more independent variables (predictors) in a statistical model are highly correlated with each other (J. Hair, 2018). This study VIFs result ranged from 2.4 to 3.2 which are presented in Table 4.

3.4. The Questionnaire, Definitions, and Measurements

Online surveys are used in this study to reach a lot of people at once. This method not only covers a lot of ground, but it also makes the data collection process easier and faster. As Sekaran and Bougie (2016) say, one of the best things about online survey research is that it can take advantage of how easy it is to connect with people and groups that would be hard, if not impossible, to reach in other ways. This study uses items that previously existed and have been used in research by other researchers, such as Musimenta et al. (2017) and Sadress et al. (2019).

Variable	Definition	Dimensions	Measurement	Sample Items
Attitude towards Coretax	These are either positive or negative perceptions that an individual shows toward Coretax.	Evaluative Judgement	Ordinal measurement scale, eight items included in the questionnaire on a six-point Likert scale	I find it better to use Coretax than the previous system
Adoption of Coretax	The capability of a taxpayer to utilize Coretax.	Usage	Ordinal measurement scale, eight items included in the questionnaire on a six-point Likert scale	I use the Coretax to pay tax dues
Isomorphic Forces	These are pressures that come from both external and internal organizational environments that drive individuals to follow corresponding structures and practices (DiMaggio & Powell, 1983).	Coercive	Ordinal measurement scale, eight items included in the questionnaire on a six-point Likert scale	Tax authorities are committed to enforcing the tax laws
		Mimetic	Ordinal measurement scale, five items included in the questionnaire on a six-point Likert scale	We pay taxes if our peers are paying taxes
		Normative	Ordinal measurement scale, four items included in the questionnaire on a six-point Likert scale	Our staff in the tax department belong to professional organizations like ACCA or CPA
Tax Fairness	All taxpayers receive equal treatment, and the tax burden is allocated equally (Verboon & Goslinga, 2009).	General Fairness	Ordinal measurement scale, four items included in the questionnaire on a six-point Likert scale	The tax rate is fair as it is the same for every business at the same level

Variable	Definition	Dimensions	Measurement	Sample Items
		Equity of Taxpayers Burden	Ordinal measurement scale, three items included in the questionnaire on a six-point Likert scale	The tax laws don't require taxpayers to pay more than the fair share of taxes
Tax Compliance	The degree to which people or corporations meet their obligations under tax regulations (James & Alley, 2002)	Payment Compliance	Ordinal measurement scale, seven items included in the questionnaire on a six-point Likert scale	We state all taxes when declaring returns
		Regulatory Compliance	Ordinal measurement scale, five items included in the questionnaire on a six-point Likert scale	We pay taxes on time

Source: Sadress et al., (2019); Musimenta et al., (2017)

Table 2. Variables' definitions and operationalization

4. Result

Table 3 presents descriptive statistics that summarize the observed data. Mean serves as the primary representation of the data. In contrast, standard deviation indicates the degree to which the mean accurately reflects the dataset. A small standard deviation suggests that the data is tightly clustered around the mean, making the mean a reliable representation of the entire dataset. On the other hand, a large standard deviation implies that the data is widely spread out, making the mean an inadequate approximation of the full distribution (Field, 2009). With a mean of 5.08 and a standard deviation of 0.94, tax compliance indicates that those who completed the survey were taxpayers who were deemed to follow their tax duties. However, the minimum value for tax compliance, which is 1 according to the Likert Scale indicates that there are Indonesian taxpayers who are not yet tax compliant.

Variable	N	Min	Max	Mean	Standard Deviation
Attitude towards Coretax	204	1	6	5.08	1.00
Adoption of Coretax	204	1	6	5.20	0.96
Isomorphic Forces	204	1	6	4.80	0.93
Tax Fairness	204	1	6	5.04	0.90
Tax Compliance	204	1	6	5.08	0.94

Source: Primary Data

Table 3. Descriptive Statistics

A total of 210 respondents were obtained after distributing the survey online. Of the 210 respondents, 6 survey answers were eliminated because they did not meet the sampling criteria. The characteristics of the respondents are presented in Table 1 which shows their gender, age, and tax knowledge. Of the 204 remaining respondents used, female respondents dominated by 53.9%. Most respondents were in the age range of 20-35 years and overall were in various industrial fields. A total of 82.8% of respondents had above-average knowledge of taxation, thus supporting the reliability of their answers in the survey.

We tested four hypotheses related to the key factors influencing tax compliance, as discussed in the theoretical framework. The path coefficients and significance levels are summarized in Table 4.

Variable Pair	Path Coefficient (β)	Significance	Collinearity (VIF)	Cronbach's Alpha
Attitude Towards Coretax	-0.083	p =0.115	2.475	0.943
Adoption of Coretax	0.214***	p < 0.001	3.279	0.895
Isomorphic Forces	0.219***	p < 0.001	2.948	0.900
Tax Fairness	0.459***	p < 0.001	2.876	0.890

Notes: R^2 = 0.651; Adjusted R^2 = 0.644
Source: Primary Data

Table 4. Path Coefficient and Significance Result

The coefficient of determination (R^2) signifies the variance in the dependent variable that can be explained to the four independent variables. The coefficient of determination (R Square) of 0.644 signifies that the three independent variables accounted for 64.4% of the variance in the dependent variable. Nonetheless, 35.5% of other variables affecting tax compliance are not investigated in our study.

The path coefficient for attitude towards Coretax t is -0.083 and statistically significant (p = 0.115). However, the negative sign indicates a counterintuitive finding where a positive attitude towards Coretax seems to have a negative influence on tax compliance. According to Technology Acceptance Model (TAM) proposed by Davis et al. (1989), suggests that individuals' attitude would be positive and more likely to adopt a system or technology when they believe it will make their work easier. However, the findings in this study contradict this established theory by indicating that a more positive attitude towards Coretax results in a negative influence on tax compliance. This contradiction could be indicative of the limitations of TAM in the specific context of taxation systems. This result certainly contradicts many previous studies in the field of taxation. In their research, Fachrezzi and Tjaraka found a positive result regarding the perception of the e-tax system, which had a positive impact on tax compliance. Similarly, Manalu et al. (2021) also found a positive relationship between Attitude Toward E-tax System and Tax Compliance. Our result indicates that Coretax is not perceived as easy to use, which has led to a negative attitude toward the system. This negative perception, in turn, is inversely related to tax compliance. From this finding, Hypothesis H1: "Attitude towards Coretax increases tax compliance" cannot be accepted. This situation can lead to two contrasting outcomes. On one hand, taxpayers may encounter difficulties while using Coretax, prompting them to seek assistance from external professionals to fulfill their tax obligations, thereby ensuring compliance. On the other hand, taxpayers who find Coretax user-friendly may identify potential loopholes within the system, which could lead to a decrease in their honesty and adherence to tax regulations, resulting in a reduced level of compliance. Furthermore, the adoption of Coretax itself has proven to increase tax compliance, with a coefficient result 0.214 and a significance level of p < 0.001. This data supports the acceptance of Hypothesis H2: "The adoption of Coretax increases tax compliance," as the adoption of the system is significantly correlated with improved tax compliance. This suggests that as more taxpayers adopt Coretax, their compliance with tax regulations increases. It does sound like it opposes Davis et al.'s the Technology Acceptance Model (1981), but it turns out not to be completely opposed. Perceived ease of use will indeed make the community adopt it by itself without coercion. However, in this phenomenon, Coretax is an electronic system that is required by the government, so Coretax will still be adopted by the community. Although the view of ease of use towards Coretax is not so good, the community will still use Coretax. The object of the research and formulation of the problem is whether adopting Coretax, which is considered less easy to use, can increase tax compliance both in paying the nominal amount that should be paid and reporting taxes in accordance with the rules. This result supports the study by Muturi and Kiarie (2015), which stated that the adoption of an electronic tax system has a significant positive impact on tax compliance.

This study provides empirical evidence that isomorphic forces, encompassing coercive, mimetic, and normative pressures, are significantly associated with tax compliance, as indicated by a coefficient of 0.219 with a confidence level exceeding 99% (p < 0.001). This indicates that taxpayers in Indonesia have a tendency to comply when under pressure from the environment. This finding is consistent with the Institutional Theory proposed by DiMaggio and Powell (1983), which posits that organizations and individuals conform to societal pressures to gain legitimacy, stability, and efficiency. The theory argues that these pressures often lead to institutional isomorphism, where entities within a given context increasingly resemble one another as they adopt similar practices, structures, or behaviors. In this case, tax compliance is shaped by these societal pressures, where individuals and organizations adapt their behavior in response to the expectations set by external influences. This evidence supports the acceptance of Hypothesis H3: "There is a positive relationship between isomorphic forces and tax compliance." The strong correlation observed indicates that as the intensity of isomorphic pressures increases, so does the likelihood of higher tax compliance, reinforcing the notion that such pressures contribute to shaping taxpayer behavior within institutional contexts. This result is in line with what was found by Musimenta et al. (2017) in their research.

The perception of tax fairness has been found to positively influence tax compliance, as indicated by a strong correlation of 0.459 (p < 0.001). This result aligns with the Tax Fairness Theory proposed by Verboon & Goslinga (2009), which emphasizes that individuals are more likely to comply with taxes when they perceive the tax system as fair. From this research data, the positive correlation between perceived tax fairness and tax compliance suggests that taxpayers are more likely to fulfil their tax obligations when they believe the tax system is fair and just. This can be interpreted as an indicator that the public perceives the tax policies and their enforcement as equitable, transparent, and reasonable. This evidence supports the acceptance of H4. The strong correlation observed in the data indicates that, as the perception of fairness increases, so does the likelihood of higher tax compliance. This suggests that fairness is a significant factor in encouraging voluntary tax compliance in Indonesia. Both in the context of tax collecting authorities and SMEs, tax fairness has a positive impact on tax compliance, according to Nartey (2023).

5. Conclusion and Implications

This study was conducted among taxpayers in Indonesia, specifically business owners, managers, freelancers, and individuals responsible for financial decisions within business entities who have utilized Coretax in their operations. From this study population, responses were obtained from 204 taxpayers who comprised the sample for this research. Given that Indonesia has only recently transitioned to a more integrated tax system, this study aims to examine taxpayer compliance considering this systemic change. Accordingly, the research investigates the relationships between Attitude on Coretax, Adoption of Coretax, Isomorphic Forces, and Tax Fairness and their influence on tax compliance in Indonesia. This analysis is grounded in several theoretical frameworks, including the Technology Acceptance Model (Davis), James and Alley's (2002) concepts of Economic Rationality and Behavioural Cooperation, DiMaggio and Powell's (1983) Institutional Theory, and the Tax Fairness theory advanced by Verboon and Goslinga (2009).

Based on the findings of this study, several conclusions can be drawn about tax compliance. First, taxpayers' attitudes toward the transition to the new electronic tax system have a negative impact on their compliance with tax obligations. Second, adopting a new tax system has been shown to enhance taxpayer compliance. Third, isomorphic pressures, such as coercion, peer behavior, and social norms, contribute to higher tax compliance among taxpayers in Indonesia. Finally, taxpayers' perceptions of tax regulations and fairness in Indonesia positively influence their compliance with tax obligations. The factors influencing tax compliance identified in this study explain a greater proportion of variance than those reported in previous research conducted in Ghana by Sadress et al. (2019), which accounted for only about 57%. This suggests that, in the Indonesian context, these factors exert a stronger influence on tax compliance compared to the findings from Ghana. Moreover, over time, these factors appear to have an increasingly stronger impact on tax compliance. For instance, the study by Manalu et al. (2021), conducted in 2021, reported an influence of only 54.7%, compared to the higher level found in the 2025 study following the implementation of Coretax.

Based on the findings of this study, it is recommended that the government continue to develop a tax system that is not only more user-friendly but also minimizes usability issues within the electronic system that often hinder taxpayers from fulfilling their obligations. By improving ease of access and reducing these obstacles, taxpayers are expected to use Coretax more smoothly, thereby enhancing overall tax compliance. However, it is equally important for the government to ensure that increased system simplicity does not inadvertently create loopholes that could be exploited by taxpayers to avoid their tax responsibilities. This study also contributes to the tax compliance literature by demonstrating that the implementation of a new system does not necessarily lead to improved compliance. However, isomorphic pressures amid such systemic changes may exert a positive influence on taxpayer compliance.

In terms of limitations, this study acknowledges several important constraints. First, the research was conducted during the initial phase of Coretax implementation, a period when not all business entities had adopted the system, nor had many taxpayers accumulated substantial experience with its use. Consequently, the study primarily captures taxpayers' initial impressions of Coretax, which may not fully reflect its long-term impact on tax compliance. Additionally, the research did not include a detailed comparative analysis between the previous electronic tax system and the newly introduced Coretax platform, which represents a notable limitation. For future research, it is recommended to incorporate more extensive comparative assessments, either by examining compliance levels before and after the adoption of Coretax or by evaluating the effectiveness of Coretax relative to earlier electronic tax systems in enhancing taxpayer compliance. This study should be replicated approximately one year after the implementation of Coretax to better capture its sustained effects. The factors examined in this paper

account for only 64% of the variance in tax compliance, indicating that additional determinants beyond those identified here are likely to influence taxpayer behaviour. Future research is therefore encouraged to explore other potential variables that may further explain tax compliance outcomes.

6. References

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