

DIGITAL TAX TRANSFORMATION: CORETAX AND EASE OF USE ON TAXPAYER COMPLIANCE WITH TAX SOCIALIZATION AS A MODERATING VARIABLE

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Received : 10 February 2026	Accepted : 12 March 2026
Revised : 20 February 2026	Published : 23 March 2026

Abstract

Digital tax transformation through Coretax is expected to improve administrative efficiency and taxpayer compliance. However, the effectiveness of its implementation still depends on user perception and the quality of socialization. This study aims to analyze the influence of Coretax and the perceived ease of use of the Coretax system on taxpayer compliance and examine the role of tax socialization as a moderating variable. The analysis was conducted using Moderated Regression Analysis (MRA) on 150 taxpayer respondents. The instrument test results showed that all items were valid and reliable, and the regression model met classical assumptions. The research findings indicate that Coretax and perceived ease of use have a positive and significant effect on taxpayer compliance. However, tax socialization was not proven to moderate the relationship between these two variables and taxpayer compliance. These results confirm that the success of tax digitalization is more influenced by system quality and perceived ease of use, while socialization requires a more effective approach to have a meaningful impact.

Keywords: *Coretax; Perceived Ease of Use; Taxpayer Compliance; Tax Socialization*

INTRODUCTION

Taxes are the primary source of state revenue and play a crucial role in maintaining fiscal stability and supporting national development. Through tax revenue, the government can finance various public needs, including education, healthcare, infrastructure, and security. Within the State Budget (APBN), tax contributions dominate state revenue and serve as the backbone of national finances (Gantino et al., 2021). Therefore, optimizing tax revenue is a strategic agenda for maintaining fiscal sustainability and improving the quality of public services. Although the government sets an annual tax revenue target, realization has not always met expectations. Data from the Ministry of Finance (2025) shows that tax revenue has fluctuated over the past five years. In 2020, realization only reached 89.5% due to the impact of the COVID-19 pandemic. However, in 2021–2023, revenues again grew positively and even exceeded targets. However, this increase does not fully reflect structural improvements in Indonesia's tax system.

The increasing tax revenue performance has not been accompanied by an optimal tax-to-gross domestic product (GDP) ratio. According to World Bank data (2023), Indonesia's tax ratio in 2022 was recorded at 10.41%, ranking seventh, still lower than ASEAN countries such as Thailand (17.18%), Vietnam (16.21%), and Timor Leste (21.64%). With the average tax ratio in the ASEAN region around 11.8%, this condition indicates a compliance gap, namely the gap between potential tax revenue and actual realization. This means that the level of taxpayer compliance in Indonesia remains a fundamental challenge in efforts to optimize state revenue. (OECD., 2023; Rahayu et al., 2023; World Bank., 2023) This gap reflects a compliance gap, the difference between potential tax revenue and actual realization. This means that taxpayer compliance remains a major challenge in optimizing state revenue.

Table 1 Tax Ratios of ASEAN Countries in 2022

Country	Tax Ratio (%)
East Timor	21.64
Thailand	17,18
Vietnamese	16.21
Singapore	12.96
Cambodia	12.04
Malaysia	11.40
Indonesia	10.41
Laos	9.46
Myanmar	5.78
Brunei Darussalam	1.30

Source : (Rahayu et al., 2023; World Bank., 2023)

As a strategic step, the Directorate General of Taxes (DGT) is implementing the Coretax System as part of its digital transformation of tax administration. This system is designed to integrate tax registration, reporting, and payment processes electronically to improve efficiency, transparency, and accountability. (Setiadi & Saluy, 2025) However, a 2023 survey by the Katadata Insight Center showed that 37% of business owners still considered digital tax systems, including Coretax, to be less than optimal in terms of reliability and ease of use. This situation underscores the need to increase the effectiveness of digitalization and support more extensive outreach to encourage taxpayer compliance. In the context of technology acceptance, perceived ease of use (Perceived Ease of Use) is crucial. The Technology Acceptance Model (TAM) theory explains that the easier a system is to use, the more likely users are to adopt it (Tahar et al., 2020). Research Denovan & Marsasi (2025) also Rahayu & Prastiwi (2021) shows that Perceived Ease of Use influences taxpayer compliance behavior in using the electronic tax system. However, differences in digital literacy levels among Indonesians pose unique challenges in utilizing Coretax.

To bridge this gap, tax outreach is needed as a means of public education and communication. Gantino et al., (2021) found that outreach can strengthen the influence of digital systems on compliance. Malik et al., (2023) also emphasized the importance of digital outreach in strengthening the relationship between e-filing use and taxpayer compliance, although the moderating effect is not always significant. However, most previous research has focused on general digital systems such as e-filing and e-billing. Empirical studies on Coretax, the core system of digital tax reform in Indonesia, are still limited. Furthermore, research integrating Perceived Ease of Use and tax socialization into a model of their influence on taxpayer compliance is relatively rare. A recent international study further confirms the research gap. Desriana & Darma, (2024) It shows that the adoption of digital tax systems in developing countries is still influenced by technological literacy and trust levels, while Al-Okaily (2024) emphasizing that awareness and trust in digital tax systems play a significant role in improving tax compliance. Therefore, this study offers novelty by integrating Coretax, Perceived Ease of Use, and tax socialization as factors influencing taxpayer compliance within a single empirical model. Based on the description, the objectives of this study are to: (1) analyze the influence of Coretax on taxpayer compliance, (2) assess the influence of Perceived Ease of Use on taxpayer compliance, and (3) test the role of tax socialization as a moderating variable in the relationship between these two factors and taxpayer compliance.

LITERATURE REVIEW

Research on taxpayer compliance in the context of tax digitalization has developed alongside the transformation of tax administration toward the Coretax system. This literature review summarizes previous research findings that support the development of this research model. The digitalization of taxation in Indonesia through Coretax is designed to increase efficiency, transparency, and accountability. This system is believed to minimize face-to-face procedures, reduce administrative costs, and expedite tax services (Heviana et al., 2024). Coretax's implementation is also seen as part of ongoing tax reforms to strengthen databases, oversight, and data-driven fiscal policies (Sastri et al., 2025). However, the challenges of implementing this new system remain related to legal certainty and protection for taxpayers (Arifin et al., 2025), as well as its impact on the workload of tax officials (Setiadi & Saluy, 2025). Saptono et al., (2023) shows that the quality of the e-tax system (including the quality of information, systems, and services) has a significant influence on tax compliance intentions through user satisfaction. A study Saptono et al., (2023) examining e-Filing and e-Form users found that perceptions of reduced compliance costs and a satisfactory user experience were important mediators between system quality and compliance intentions,

thus confirming that improving user satisfaction should be a focus of tax digitalization policies. In addition to system factors, taxpayer acceptance of technology is largely explained through the Technology Acceptance Model (TAM). This model emphasizes the importance of perceived usefulness and perceived ease of use as determinants of technology adoption Rahayu & Prastiwi (2021). Recent studies confirm that perceived ease of use significantly influences the adoption of digital tax systems, including e-filing (Lanniari & Rahmadhani, 2025). Similar factors were also found by (Mahpudin, 2024) those highlighting digital tax reform from a policy perspective, where system adoption is influenced by simple and widely accessible service design.

Abu-Silake et al., (2024) integrates Social Cognitive Theory and TAM to show that perceived usefulness and Perceived Ease of Use directly increase behavioral intention and actual use of digital tax platforms. Abu-Silake et al., (2024) also highlights the role of social trust and subjective norms as important determinants that increase perceptions of usefulness and ease of use, which are relevant for the design of socialization interventions in the Coretax context. Taxpayer compliance within a digitalization framework is also influenced by understanding, trust, and perceptions of system quality. Sijabat, (2020) This study demonstrates that e-filing adoption in Indonesia is influenced by trust in government services (e-government services). Meanwhile, Susanto & Fiorita (2023) it emphasizes that taxpayer compliance is determined not only by technical factors but also by behavior and awareness, which can act as mediators in the relationship between technology utilization and compliance.

Adem et al., (2024) confirms that the dimensions of power and trust have a significant influence on taxpayer compliance behavior, particularly in the context of digitalization and tax administration reform. Power manifested through sanctions and supervision can increase material compliance, while trust built through transparency and quality public services encourages voluntary compliance. These findings support the argument that the successful implementation of digital tax technologies such as Coretax is determined not only by the sophistication of the system, but also by simultaneous efforts to build trust and legitimacy in the tax authorities through effective and accountable outreach (Adem et al., 2024).

Several studies have added that external moderating factors such as socialization and taxpayer satisfaction are also relevant. They Gantino et al., (2021) also Nuzba & Mayasari, (2025) found that tax socialization can increase understanding, ultimately strengthening compliance. Research by Kurniawan and Hidayat (2025) highlighted the challenges of Coretax implementation, which still requires digital literacy support and a more effective public communication strategy. Furthermore, Rani et al., (2025) a literature review found that the quality of tax services and modernization of the tax system influence compliance, with taxpayer satisfaction acting as a moderating variable. Compliance is determined not only by system quality but also by government trust and perceived service quality (Ariyanto et al., 2024). Research Ariyanto et al., (2024) finds that trust and perceived service mediate the effectiveness of tax technology in improving compliance, suggesting that strengthening Coretax's technical capabilities must be accompanied by efforts to build legitimacy and public trust. In an international context, (Mahpudin, 2024) it emphasizes that digital tax reform must address policy developments, focusing not only on technology but also on legal certainty. This aligns with findings (Darmayasa & Hardika, 2024) using the Slippery Slope Framework, which explains that power (law enforcement) and trust (trust in tax authorities) are complementary factors in shaping compliance.

Based on a literature review, this study aims to emphasize that taxpayer compliance is not solely determined by the existence of digital systems such as Coretax, but is also influenced by perceived ease of use, socialization, and other moderating factors such as taxpayer understanding and satisfaction. Therefore, this study positions Coretax and Perceived Ease of Use as independent variables, taxpayer compliance as the dependent variable, and tax socialization as a moderating variable, which is expected to clarify the relationship between the variables. This study analyzes the influence of Coretax (digital taxation) and Perceived Ease of Use (PEOU) on taxpayer compliance, with tax socialization as a moderating variable. Coretax is expected to improve administrative efficiency, transparency, and accuracy of tax services, thus positively impacting compliance. Meanwhile, PEOU emphasizes the importance of ease of use of digital systems in encouraging technology adoption and tax compliance behavior. Tax socialization is seen as playing a role in strengthening this relationship by increasing taxpayer understanding, digital literacy, and trust in the system. Tax digitalization through the Coretax system is an innovation by the Directorate General of Taxes to improve the efficiency, transparency, and accuracy of tax administration. Research Heviana et al., (2024) shows Sastri et al., (2025) that Coretax implementation can improve service quality and strengthen taxpayer trust in the tax system. The administrative process efficiency resulting from Coretax is expected to reduce compliance barriers and increase taxpayer willingness to report and pay their taxes on time.

H1: Coretax (digital taxation) has a positive effect on taxpayer compliance.

Perceived ease of use (PEOU) describes the extent to which a person believes using a technology system requires minimal effort (Davis, 1989). In the context of digital taxation, (Rahayu & Prastiwi, 2021) this (Denovan & Marsasi, 2025) demonstrates that user-friendly systems encourage compliance intentions and technology adoption. Taxpayers who perceive the Coretax system as easy to access and operate tend to be more compliant in their tax reporting.

H2: Perceived Ease of Use (ease of use of the Coretax system) has a positive effect on taxpayer compliance.

Tax socialization serves as a means of public education and communication to increase taxpayer literacy, trust, and participation. Research (Gantino et al., 2021) shows (Malik et al., 2023) that effective socialization strengthens the relationship between digital system utilization and taxpayer compliance behavior. In this context, socialization is expected to strengthen Coretax's influence on taxpayer compliance.

H3: Tax socialization strengthens the influence of Coretax on taxpayer compliance.

Furthermore, the understanding and training provided through outreach also help taxpayers operate the digital system with greater confidence. (Nuzba & Mayasari, 2025) emphasized that outreach increases user understanding and comfort with e-filing technology. Thus, tax outreach can also strengthen the relationship between perceived ease of use of Coretax and taxpayer compliance.

H4: Tax socialization strengthens the influence of Perceived Ease of Use on taxpayer compliance.

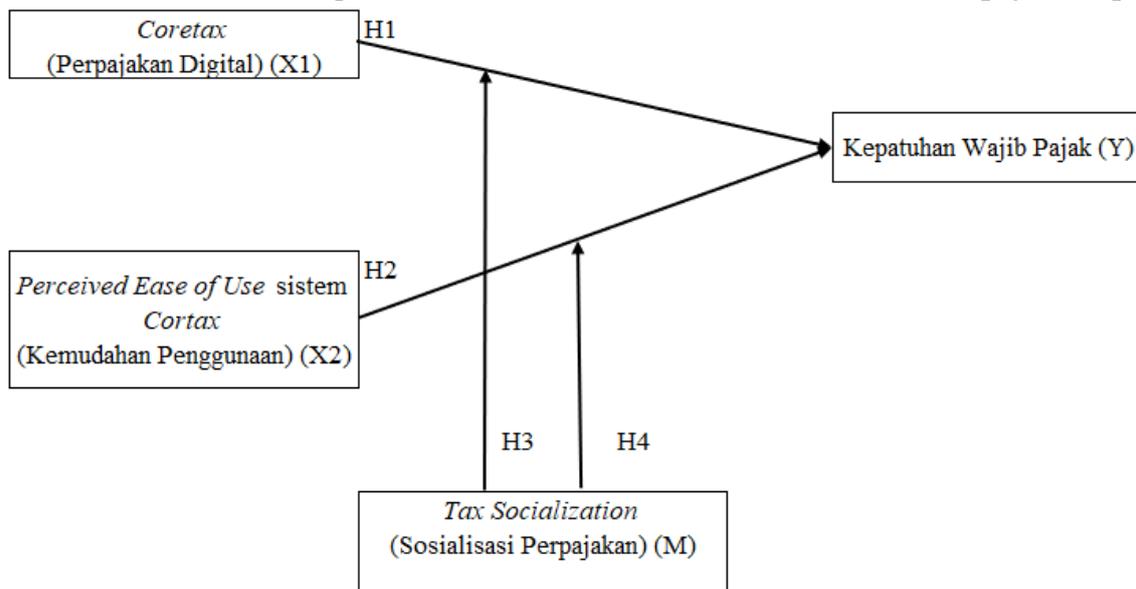


Figure 1. Conceptual Framework of the Research

METHOD

This study uses a quantitative approach with a causal survey design to analyze the influence of Coretax (digital taxation) and Perceived Ease of Use (PEOU) on taxpayer compliance, with tax socialization as a moderating variable. The research population was individual and corporate taxpayers registered with the Tax Service Office (KPP) and had used the Coretax system. The sampling technique used was purposive sampling, with the following criteria: (1) taxpayers officially registered with the KPP, (2) have used Coretax at least once in the last year, (3) understand the basics of using the digital tax system, and (4) have participated in tax socialization either in person or online. The sample size was determined using the Hair et al., (2010) approach, which is at least 5–10 times the number of research indicators. With 24 indicators, the minimum sample size is 120 respondents. The research instrument was designed using a Likert scale of 1–5 to measure the level of respondent agreement with statements on each research variable. The definition of Tax Digitalization through Coretax is a DGT innovation to increase efficiency, transparency, and accuracy of tax administration, Perceived ease of use (PEOU) is the belief that the technology system is easy to use, Tax compliance is a condition when taxpayers fulfill their tax obligations correctly, completely, and timely in accordance with applicable regulations and tax socialization is an educational activity and public communication aimed at increasing taxpayer literacy, trust, and participation.

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The Coretax variable (X1) is measured through indicators of tax administration efficiency, time saving, transparency and accountability, and accessibility of digital services. The Perceived Ease of Use variable (X2) includes perceptions of ease of understanding the system, clarity of information, minimal mental effort, ease of operating the system, and flexibility of features according to user needs. The Taxpayer Compliance variable (Y) is measured through the dimensions of power (compliance due to sanctions and supervision) and trust (belief that the tax system is managed fairly, transparently, and in the public interest). Meanwhile, the tax socialization variable (M) is assessed based on the media, material, and frequency of socialization, which reflects the extent to which taxpayers obtain information that is easily accessible, relevant, understandable, and delivered routinely.. Prior to hypothesis testing, instrument validity and reliability tests were conducted to ensure the quality of the primary data obtained. Data analysis in this study was conducted using multiple linear regression with the help of SPSS software, which included validity tests, reliability tests, classical assumption tests, regression tests, and moderation tests using the Moderated Regression Analysis (MRA) method.

Table 1. Measurement Basis

Construct	Indicator	Reference
Digital Taxation (Coretax)	4	(Leo & Alimuddin, 2023)
Ease of Use	3	(Ariasih et al., 2021)
Taxpayer Compliance	3	(Saputra et al., 2021)
Tax socialization	3	(Handayani & Kusuma, 2023)

Source:(Ariasih et al., 2021)

Table 2. Constructs and Indicators

Construct	Code	Indicator
Digital Taxation (Coretax)	X1.1	Taxpayers can easily access tax services through the Coretax system.
	X1.2	Tax digitalization helps taxpayers save time in the tax administration process.
	X1.3	Coretax increases the efficiency and convenience of taxpayers in fulfilling their tax obligations.
	X1.4	Good access to digital services reflects the effectiveness of implementing tax digitalization.
Ease of Use	X2.1	Taxpayers tend to be more compliant if the digital tax system is easy to learn and understand.
	X2.2	A simple system increases taxpayers' desire to fulfill their tax obligations on time.
	X2.3	The ease of operating the system encourages taxpayers to remain consistent in fulfilling tax compliance.
Taxpayer Compliance	Y1.1	Taxpayers who register in accordance with the provisions demonstrate initial compliance with tax regulations.
	Y1.2	Taxpayer compliance can be seen from the timeliness of reporting SPT according to the specified deadline.
	Y1.3	Taxpayers who calculate and pay their taxes correctly reflect full compliance with tax obligations.
Tax socialization	M1.1	Taxpayers often participate in tax socialization activities held by relevant agencies.
	M1.2	The material presented in the tax socialization is easy for taxpayers to understand.
	M1.3	The method of delivering tax socialization is interesting and helps taxpayers understand their tax obligations.

Source:(Ariasih et al., 2021)

RESULTS AND DISCUSSION

RESEARCH RESULT

To ensure the validity of the research data, all instruments and regression models underwent a series of tests. The validity test results showed that all items in the Coretax, Perceived Ease of Use System Coretax, Taxpayer Compliance, and Tax Socialization variables had a calculated r value higher than the table r (0.135), so all items were declared valid. The reliability test also showed that all constructs had a Cronbach's Alpha value above 0.6, so the instrument was declared reliable. The results of the classical assumption test indicate that the residuals are normally distributed (Asymp. Sig. = 0.200), there is no multicollinearity (Tolerance = 0.881; VIF = 1.135), and no heteroscedasticity (sig = 0.079 and 0.954). Thus, all instruments and regression models are declared to meet the eligibility criteria and can be used in hypothesis testing.

Hypothesis Testing

Hypothesis testing was conducted to determine the effect of the independent variables on the dependent variable and to test whether tax socialization could act as a moderating variable. The analytical method used was Moderated Regression Analysis (MRA) with the aid of SPSS software. The analysis included a coefficient of determination test, a simultaneous test (F test), and a partial test (t test). Moderated Regression Analysis was used to assess whether tax socialization could strengthen or weaken the relationship between coretax and perceived ease of use of the coretax system on taxpayer compliance. The testing process was carried out by adding interaction variables ($X_1 \times M \rightarrow Y$ and $X_2 \times M \rightarrow Y$) to the model. The coefficient of determination test aims to measure the extent to which independent variables and interaction variables are able to explain variations in the dependent variable. Adjusted R² values that are closer to 1 indicate better predictive ability of the model (Ghozali, 2021).

Table 3. Hypothesis Testing

Variables	Hypothesis Direction	Coefficient	p-Value	Conclusion
Coretax (X1)	Positive	0.403	0.003	Hypothesis Supported
Perceived ease of use of the Coretax system (X2)	Positive	0.708	0,000	Hypothesis Supported
X₁ × M → Y	Positive	-0.004	0.571	Hypothesis Not Supported
X₂ × M → Y	Positive	-0.016	0.072	Hypothesis Not Supported
Adjusted R²	0.548			
F-Test	37,070	Sig	0.000	Eligible Model

Source: Processed data, 2025

The Adjusted R² value of 0.548 indicates that 54.8% of the variation in taxpayer compliance can be explained by the Coretax variables, Perceived Ease of Use of the Coretax system, tax socialization, and the interaction between these variables. Meanwhile, the remaining 45.2% is influenced by other factors outside the regression model. The F test is used to determine the feasibility of the model simultaneously, where the model is considered feasible if the significance value is <0.05 (Ghozali, 2021). Based on the analysis results presented in Table 3, the Coretax variable (X1) was proven to have a positive and significant effect on taxpayer compliance, with a coefficient value of 0.403 and a p-value of 0.003 (<0.05). These results indicate that the better the implementation or utilization of Coretax, the higher taxpayer compliance. Thus, the first hypothesis is supported.

The variable Perceived Ease of Use of the Coretax System (X2) also showed a positive and significant influence on taxpayer compliance. A coefficient of 0.708 with a p-value of 0.000 (<0.05) indicates that perceived ease of use of the Coretax system can encourage taxpayers to be more compliant. Therefore, the second hypothesis is supported. On the other hand, the results of the moderation test indicate that tax socialization is unable to moderate the effect of Coretax on taxpayer compliance ($X_1 \times M \rightarrow Y$). This is evident from the coefficient value of -0.004 with a p-value of 0.571, indicating the insignificance of the relationship. Thus, the first moderation hypothesis is not supported. Similar results were found in the interaction between Perceived ease of use of the Coretax system and taxpayer compliance ($X_2 \times M \rightarrow Y$). The interaction coefficient of -0.016 with a p-value of 0.072 (> 0.05) indicates that tax socialization also does not act as a moderating variable in this relationship. Thus, the second moderation hypothesis is not supported.

The results of the F test show a calculated F value of 37.070 with a significance of 0.000, which means that all variables in the model have a simultaneous effect on taxpayer compliance and the regression model is declared suitable for use. Overall, the results of this study indicate that Coretax and the perceived ease of use of the Coretax system have a positive and significant effect on taxpayer compliance, but tax socialization does not function as a moderating variable. Therefore, only the main hypothesis is supported, while the two moderating hypotheses are not proven. The overall regression model is deemed adequate based on the Adjusted R² value and the F-test.

DISCUSSION

The results of the study indicate that the coretax variable has a significant effect on taxpayer compliance. This finding is in line with the view that digitalization of tax administration through the core tax administration system can improve data accuracy, transparency, and efficiency of tax services, thus having a positive impact on taxpayer compliance. Previous studies also confirmed that the implementation of the coretax administration system increases trust, perceptions of fairness, and the effectiveness of tax administration supervision (Heviana et al., 2024). Arifin et al. (2025) explained that strengthening the legal framework and legal certainty related to coretax provides a sense of security for taxpayers in digital transactions. Thus, the findings of this study are consistent with the idea that the digital transformation of the Directorate General of Taxes through coretax is an important instrument in improving the level of tax compliance in Indonesia.

Furthermore, the perceived ease of use of the Coretax system has also been shown to significantly influence taxpayer compliance. These results support the Technology Acceptance Model (TAM) theory, which states that perceived ease of use is a key factor in increasing the acceptance and use of technology (Davis, 1989). Several previous studies have shown that ease of use of digital tax systems such as e-filing, e-billing, and Coretax increases taxpayer behavioral intentions and compliance (Tahar et al., 2020). International research also supports these findings. Abu-Silake et al. (2024) confirms that ease of navigation and interface of digital tax platforms are dominant factors in encouraging actual usage of digital tax systems. Ariyanto et al. (2024) also confirms that perceived ease of use contributes directly to satisfaction and compliance in using digital tax systems. Thus, the findings of this study indicate that the easier the Coretax system is to learn and operate, the greater the tendency for taxpayers to comply.

On the moderating variable of tax socialization. Test results show that the interaction between coretax × tax socialization and perceived ease of use × tax socialization does not significantly influence taxpayer compliance. This indicates that tax socialization is unable to strengthen or weaken the relationship between coretax implementation and taxpayer compliance. This finding differs from research (Gantino et al., 2021) and (Malik et al., 2023), which states that socialization can strengthen the influence of the digital tax system on taxpayer compliance. However, the findings of this study are in line with research by Handayani & Kusuma (2023) and Desriana Dewi & Darma (2024), which found that socialization is not always effective due to inconsistent quality of information delivery, limited access, and less applicable counseling materials.

Conceptually, these results can also be explained by global research. This Al-Okaily (2024) study confirms that tax trust and awareness are often more important than formal socialization. OECD (2023) and World Bank (2023) also underscores that tax socialization must be balanced with digital skills, regulatory clarity, and consistent implementation to have a significant impact. Therefore, the lack of evidence for the moderating role of tax socialization in this study suggests that the socialization conducted may not be sufficiently adaptive to taxpayer needs, especially when the coretax system is still in the transition and development phase.

These findings are further strengthened when compared to the literature on tax digitalization. Several studies highlight that the successful adoption of a digital tax system is not solely determined by socialization, but is also influenced by perceptions of security, usefulness, service quality, and technological readiness (Saptono et al., 2023; Sijabat, 2020). Nuzba & Mayasari (2025)[1] emphasized that taxpayer understanding and direct interaction with tax officials or volunteers are more significant in increasing compliance than mass socialization. Therefore, the results of this study reinforce the view that general tax socialization is inadequate to strengthen the relationship between tax technology and taxpayer compliance.

Overall, the results of this study confirm that (1) implementation of coretax and (2) perceived ease of use of the system are the main factors driving taxpayer compliance, in line with the direction of digitalization of Indonesian taxation. However, (3) tax socialization does not act as a moderating variable, indicating that increasing compliance through digitalization cannot rely solely on socialization, but requires a more comprehensive strategy such as improving service quality, education based on taxpayer needs, and strengthening trust in tax institutions.

CONCLUSION

This study aims to analyze the influence of coretax and the perceived ease of use of the coretax system on taxpayer compliance and to examine the role of tax socialization as a moderating variable. Based on the results of the analysis using Moderated Regression Analysis (MRA), the following conclusions were obtained. First, Coretax has been shown to have a positive and significant impact on taxpayer compliance. This indicates that the better the implementation of the core tax administration system, in terms of data integration, technological reliability, and service transparency, the higher the level of taxpayer compliance. Digitization through Coretax has been proven to improve accuracy, efficiency, and convenience, thus encouraging taxpayers to be more compliant in fulfilling their obligations.

Second, the perceived ease of use of the Coretax system also has a positive and significant influence on taxpayer compliance. This finding indicates that perceived ease of use significantly determines the level of acceptance of tax technology and directly impacts compliance behavior. The easier the Coretax system is to learn, understand, and operate, the more likely taxpayers are to comply with tax reporting and payment. Third, tax socialization did not act as a moderating variable in the relationship between coretax and perceived ease of use on taxpayer compliance. Both interaction variables (coretax \times tax socialization and perceived ease of use \times tax socialization) showed no significant effect. This ineffectiveness of the moderating role indicates that tax socialization has not been able to strengthen the impact of coretax implementation or the perceived ease of use of the system on taxpayer compliance. This may indicate that socialization still needs improvement, both in terms of the quality of delivery, the intensity of education, and the suitability of the material to taxpayer needs. Overall, this study confirms that digital tax transformation through Coretax and perceived ease of use are important factors in increasing taxpayer compliance. However, tax outreach has not yet played a strategic role as a moderating mechanism, necessitating a more adaptive educational approach oriented toward taxpayer needs.

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