

## *Does The Core Tax Administration System Simplify Compliance For Corporate Taxpayers?*

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### **ABSTRACT**

*Taxpayer convenience refers to each taxpayer's perception of whether an existing system is easy to use or not. To improve taxpayer convenience, the Coretax Administration System (CTAS) has been implemented; however, there are still complaints from taxpayers regarding this system. This study aims to examine the effect of CTAS on the convenience of corporate taxpayers. This research was conducted on corporate taxpayers in Sumenep Regency who registered at the KPP Pratama Pamekasan in 2024 in using CTAS, considering aspects of convenience, effectiveness, and efficiency. The research method used is quantitative with purposive sampling technique, resulting in 98 corporate taxpayers as research respondents. The hypothesis testing technique in this study is simple linear regression and T-test. The results of the study using the T-test show that the use of CTAS has a positive and significant effect on the convenience of corporate taxpayers in fulfilling their tax obligations. This is due to the integrated information technology through CTAS, which facilitates corporate taxpayers. The findings of this study can provide input for the Direktorat Jenderal Pajak (DJP) to evaluate the use of CTAS in improving more responsive tax services that meet taxpayer needs, thereby encouraging them to maximize the use of the system.*

**Keywords;** *ctas; convenience of corporate taxpayers; modernization of tax system*

## **1. INTRODUCTION**

The era of digitalization is rapidly advancing, bringing changes to various aspects of life, including the tax system. The development of information and communication technology is also the result of continuous innovation that has transformed the way we interact and operate across multiple sectors. Along with these advancements in time and technology, the tax administration system has also undergone reform and modernization (Harahap & Situngkir, 2023). Through reform and modernization, the government aims to create a tax system that is more transparent, efficient, and capable of increasing taxpayer compliance. In line with this, the Direktorat Jenderal Pajak (DJP) has set targets to increase tax revenue year by year. The DJP's efforts to achieve these targets include the modernization of the tax system. A quality technological system can provide satisfaction to users by facilitating the fulfillment of their tax obligations. Conversely, a complex tax administration system can hinder taxpayer compliance (Supriatiningsih et al., 2023). Poor quality of the tax system can cause taxpayers to feel confused and dissatisfied, which ultimately may reduce their level of compliance. Therefore, improvements in the quality of the tax system can not only increase taxpayer satisfaction and ease but also enhance their compliance in reporting taxes. Previously, several forms of system modernization have been developed by DJP, including e-reg, e-SPT, e-Filing, e-Faktur, and e-Billing.

One of the implementations of tax reform currently introduced by DJP is the Sistem Inti Administrasi Perpajakan (SIAP) or Coretax Administration System (CTAS) (Darmayasa & Hardika, 2024). CTAS is a technology-based system aimed at modernizing the management of tax administration through the implementation of more advanced information technology. As the legal basis, the Kementerian Keuangan (Kemenkeu) issued minister of Peraturan Menteri Keuangan (PMK) No. 81 of 2024, which regulates various tax-related aspects concerning the implementation of this system (Kementerian Keuangan, 2024). There are seven main aspects in Minister of Finance Regulation (PMK) No. 81 of 2024, one of which relates to the technical provisions for the implementation of CTAS. This regulation was created to reorganize business processes, information technology, and tax administration

databases to become more transparent, effective, efficient, accountable, and flexible (Fitriya, 2025). CTAS integrates various aspects of tax administration such as registration, payment, reporting, and law enforcement into a single, more efficient platform (Simanjuntak, 2024). In addition, with the implementation of CTAS, it is expected to improve taxpayer compliance and facilitate taxpayers in managing their tax administration, making the tax process easier, providing more accurate tax information, better tax services, and reducing the risk of tax fraud (Juwita, 2024).

Despite this, since the implementation of CTAS on January 1, 2025, there have still been a few complaints from taxpayers regarding the system. This is evident from comments on the Instagram post of @ditjenpajakri related to updates on solutions for Coretax issues, where a user with the username @deddybeladona commented, “fix the NPWP registration, the final step always shows 400 bad request ERROR,” which attracted more than 30 similar replies from other users. Meanwhile, on Twitter, in a post by @kring\_pajak regarding the Coretax impersonate guide, the account @septaginting09 also expressed similar complaints with the comment, “tried it at midnight, tried it in the morning still error. I struggled a lot to create my NPWP. Why does it keep erroring, admin? Why isn’t there an option to upload a photo?” which was then responded to with several solutions, such as ensuring sufficient lighting, a stable internet connection, clearing the browser cache, and using a private window.

Difficulties in operating CTAS were also conveyed by a private sector employee at the Pelayanan, Penyuluhan dan Konsultasi Perpajakan Office (KP2KP) Sumenep, who reported that several corporate taxpayers complained about their lack of understanding regarding CTAS. They do not understand how to use CTAS to fulfill their tax obligations, such as how to upload e-invoices and where to find them. Another challenge faced by corporate taxpayers is system issues that cause difficulties in accessing and clicking the page to upload e-invoices, leading many corporate taxpayers to visit KP2KP for further consultation and to resolve these problems.

## **2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **2.1 Literature Review**

#### **Coretax Administration System (CTAS)**

CTAS is the tax administration service system of the Directorate General of Taxes (DJP) that provides convenience for users (Simanjuntak et al., 2024). The development of CTAS is part of the Proyek Pembaruan Sistem Inti Administrasi Perpajakan Renewal Project (PSIAP regulated under Peraturan Presiden Nomor 40 of 2018). The main goal of CTAS is to modernize the tax administration system by integrating all core tax administration business processes, starting from taxpayer registration, tax return reporting, tax payments, audits and tax avoidance. According to Arianty (2024), the implementation of CTAS policy by DJP can enhance transparency in tax management by providing easier and faster access to tax information.

CTAS is a tax administration system designed to support the tasks of the Direktorat Jenderal Pajak (DJP), such as managing tax reports including tax returns, tax documents, tax payment implementation, assistance during tax inspections and collections, taxpayer registration, and taxpayer account management. This system facilitates the tax authorities in effectively detecting potential negligence or tax non-compliance (Indryani, 2024). According to Cindy & Chelsya (2024) the implementation of CTAS is currently very urgent because the government hopes that CTAS can improve tax compliance and increase Indonesia’s tax ratio, which is still low to date.

#### **Modernization of the Tax System**

Modernization of the system is a form of innovation or renewal aimed at making it easier for taxpayers to fulfill their tax obligations. The implementation of system modernization can also improve taxpayer compliance because a system that is easy to apply tends to be favored and adopted by its users. Currently, there are several forms of system modernization developed by the DJP, including e-registration, which aims to enable online registration of Taxpayer Identification Numbers (NPWP), as well as e-SPT, e-Filing, and e-Payment (Putra, 2020). The overall goal of these system modernizations is to make it easier for taxpayers to fulfill their tax obligations from anywhere via the internet without having to visit the tax office.

Modernization of tax reporting through the use of a digital tax administration system is one of the efforts by the DJP to carry out tax reform in order to improve the quality of tax services provided to the taxpayer community (Setyobudi & Muchayatin, 2022). The Direktorat Jenderal Pajak (DJP) offers effective, fast, and easy-to-use online and digital services, which underline the modernization of the tax administration system. This is driven by advancements in the implementation of administration processes using digital technology and organizational structure improvements.

There are 3 indicators of tax modernization in the research by Marcini et al., (2023), namely:

1. Based on communication and information technology
2. Simple and easy to understand for taxpayes
3. Provides many benefits to taxpayers

According to Bahrien & Purba (2024) there are 5 indicators of tax modernization, namely:

1. Modernization of tax administration is easier to understand and comply with
2. Updates in the tax administration system contribute to increased compliance in tax payments
3. Improvements in tax administration management play a role in redusing the level of tax regulation violations
4. Modernization of tax administration increases the level of compliance
5. Modernization of tax administration enhaces better services

### **Taxpayer Convenience**

Taxpayer convenience refers to each taxpayer's perception of whether a system is easy to use or not. Tax convenience can be defined as the taxpayer's assessment of a simple tax scheme and management, supported by the establishment and implementation of government regulations that are straightforward in calculation, payment, and reporting. This simplicity facilitates taxpayers when calculating, paying, and reporting their owed income tax or vice versa. Tax convenience can be defined as the ease with which taxpayers calculate and report taxes (Saputri & Nuswantara, 2021).

According to the definition above, ease of use is the idea that using a system in one's work will make it easier to complete tasks and free from effort. Furthermore, taxpayer convenience can be interpreted as information technology that must be easy to use and understand. The perception of ease will influence an individual's willingness to use an information system (Purwiyanti & Laksito, 2020). If a system is considered easy to understand and operate, individuals will not hesitate to use the information system continuously.

There are 3 indicators of taxpayers convenience in the study by Budiatin & Rustiyaningsih (2021), namely:

1. Easy to use
2. Easy to learn
3. Skilled

According to Yasa et al., (2021) there are 4 indicators of taxpayer convenience, namely:

1. Clear and easy to understand system
2. Requires little effort
3. Easy to use system
4. Flexible system

Meanwhile, in the study by Alisa & Suyadi (2023), there are 4 indicators of taxpayer convenience, namely:

1. Improves performance
2. Increases effectiveness
3. Enhances productivity
4. Simplifies the reporting process

### **2.2 Previous Research**

First, the study conducted by A.P Indryani (2024) titled "Analysis of Unesa Student's Perceptions of the Implementation of the Core Tax Administration System (CTAS) in Indonesia in 2025" aims to identify the views of students at UNESA regarding the potential and challenges of CTAS in improving tax compliance in Indonesia. This research is descriptive quantitative, with the population being students

of Universitas Negeri Surabaya. The sample was obtained using the Slovin formula, resulting in 101 respondents. Data collection was done through questionnaires, and data analysis used a Likert scale, including descriptive statistics, validity tests, reliability tests, normality tests, and chi-square tests. Additionally, the study employed the Likert scale to measure respondents' perceptions of CTAS implementation. Data were analyzed using SPSS 26 software and Google Forms as the data collection medium. The results show that the majority of UNESA students agree with the implementation of CTAS in Indonesia in 2025. Compared to that study, this research selects corporate taxpayers in Sumenep Regency as the population, thus focusing more on the opinions of taxpayers after using CTAS to determine whether this system facilitates corporate taxpayers. Furthermore, the dependent variable in this study is taxpayer convenience.

Second, the study conducted by Panjaitan (2024) titled "Pengaruh Coretax Terhadap Transparansi dan Akuntabilitas Sistem Perpajakan". aims to analyze the effect of Coretax on the transparency and accountability of the tax system through a literature review method. Coretax, as a digital technology-based tax system, is expected to enhance information openness and strengthen oversight mechanisms in tax management. The literature review shows that the implementation of Coretax significantly contributes to improving transparency by providing taxpayers with real-time access to tax information, minimizing reporting errors, and facilitating access to regulation-related information. From the accountability aspect, Coretax strengthens the tax authorities' ability to track transaction data, reduce opportunities for manipulation, and accelerate more efficient audit processes. The results indicate that Coretax can increase public trust in a more transparent and accountable tax system. However, challenges such as digital literacy and readiness of technological infrastructure still need to be addressed to optimize the positive impact of this system in Indonesia. Compared to this study, the current research uses taxpayer convenience as the dependent variable and employs a quantitative method by distributing questionnaires to corporate taxpayers in Sumenep Regency.

The third study, conducted by Simanjuntak (2024) titled "Analisis Coretax Administration System Sebagai Strategi Mendorong Kepatuhan Wajib Pajak KPP Pratama Surabaya Mulyorejo". This study aims to understand the process carried out by KPP Pratama Surabaya Mulyorejo in preparing for the implementation of CTAS on January 1, 2025. The research uses a qualitative descriptive method through direct observation and interviews with informants from the functional counseling team at the KPP Pratama Surabaya Mulyorejo Tax Service Office. The pre-launch process is continuously supported by the Ministry of Finance headquarters through the issuance of new regulations related to adjustments in CTAS usage, tax education by KPP, and taxpayers' personal practices. It is hoped that in the future, CTAS will enhance taxpayers' understanding and awareness of their tax obligations and encourage more active tax reporting and payment. Compared to that study, which focuses more on the preparation for CTAS implementation, this research focuses on the experiences felt by taxpayers after using CTAS, allowing exploration of the real impact of CTAS use on the convenience and satisfaction of corporate taxpayers in Sumenep.

Fourth, the study conducted by Cindy & Chelsya (2024) titled "Persepsi Mahasiswa Terhadap Penerapan Coretax Administration Sytem (CTAS) di Indonesia". This study aims to understand the perceptions of accounting students regarding the potential and challenges of CTAS in promoting tax compliance in Indonesia, as well as to analyze the challenges of implementing the Coretax system within Indonesia's tax administration. The research uses a quantitative approach with descriptive and survey methods. Primary data were obtained from 102 student respondents through a questionnaire consisting of 6 questions, which were analyzed using standard diagram techniques. The results show that the students agree with the implementation of CTAS because they believe it will increase tax compliance. They are also optimistic that the system's implementation will run smoothly. Compared to that study, the population of this research consists of corporate taxpayers in Sumenep. Additionally, this study focuses more on the impact of CTAS on the convenience of corporate taxpayers after the implementation of CTAS.

Fifth, the study conducted by Rahmi et al., (2023) titled "Analisis Manajemen Strategi Kebijakan Pembaharuan Coretax Administration System (CTAS) dalam Upaya Penguatan Reformasi Administrasi

Perpajakan di Indonesia”. aims to analyze the strategic management policies of CTAS renewal as part of efforts to strengthen tax administration reform in Indonesia. The research uses a qualitative approach with data collection techniques including observation, interviews, and documentation. The results show that the strategy implementation phase has been optimally prepared, but there are still aspects that need improvement and refinement. Support is also available from several key areas such as funding, leadership, organizational structure, human resources, and information technology. SWOT analysis reveals strengths in the legal foundation, weaknesses in socialization, opportunities in service and field audits, and threats from potential system hacking. There are inhibiting factors such as digital infrastructure vulnerable to disputes and incentives in the form of preparations carried out according to plan. Compared to this study, the current research is quantitative, with measurable numerical data, and focuses more on the convenience experienced by corporate taxpayers in Sumenep Regency after using CTAS to fulfill their tax obligations in 2025.

Sixth, the study conducted by Darmayasa & Hardika (2024) titled “*Coretax Administration System: the Power and Trust Dimensions of Slippery Slope Framework Tax Compliance Model*”. aims to understand whether the Core Tax Administration System (CTAS) will strengthen the power or trust dimensions in the Slippery Slope Framework (SSF) tax compliance model. The research hypothesis is that the implementation of CTAS will reinforce both the power and trust dimensions within the SSF tax compliance model. This qualitative study uses Krippendorff’s content analysis technique. Data were obtained from discussions by tax authorities and tax practitioners regarding CTAS published on YouTube channels. Some texts relate to strengthening authority to integrate taxpayer data to create comparative compliance arrangements and increase tax revenue. The study confirms the hypothesis by finding that CTAS implementation will begin by strengthening the tax authorities’ power, followed by an increase in trust. The Technology Acceptance Model (TAM) explains the increase in tax authority power through CTAS implementation from the perspective of perceived usefulness. This strengthening of power legitimizes tax authorities to develop programs supporting increased tax revenue after integrating taxpayer profile data. Compared to that study, this research uses the Unified Theory of Acceptance and Use of Technology (UTAUT) as the basis for the research process, thus providing new findings from the UTAUT perspective. Additionally, the data in this study come from questionnaires answered by corporate taxpayers in Sumenep Regency.

Seventh, the study conducted by Juwita & Qadri (2024) titled *Unveiling the “Five Catalysts” for the Success of the Core Tax Project*”. aims to evaluate the determining factors that influence the success of the third phase of tax reform, particularly the implementation of CTAS, among employees as users at the Kantor Pelayanan Pajak (KPP) Pratama Muara Bungo. Using primary data from questionnaires and interviews, and secondary data sourced from an extensive literature review, this study employs thematic analysis to dissect the data. The findings identify five key factors that inform the Directorate General of Taxes about important considerations needed to enhance readiness and optimize the implementation of tax reform initiatives. Compared to that study, which uses empirical data, this research uses numerical and measurable data.

### **2.3 Hypothesis Development**

#### ***The Influence of Using the Coretax Administration System on the Convenience of Corporate Taxpayers***

Modern tax administration systems implement good governance and provide excellent public service. The tax administration system undergoes improvements and technological development to enhance services by utilizing technology more effectively and efficiently (Ardiana & Fitria, 2021). The continuous development of the tax administration system by DJP is certainly aimed at making it easier for taxpayers to fulfill their tax obligations. One example is the implementation of E-Bupot, where taxpayers use the digital technology "E-Bupot" to meet their tax obligations because they consider this technology easy to use and beneficial in improving their performance (Faisol & Norsain, 2024). Similarly, CTAS, which is a more complex tax modernization system, can facilitate taxpayers in fulfilling their tax obligations. This aligns with what Fitriya (2024) stated, that CTAS can simplify the

process of tax administration implementation, both from the DJP's side in carrying out its duties and for taxpayers in meeting their tax obligations.

Supported by the UTAUT theory, by using CTAS, corporate taxpayers will find it easier so that they feel their performance in fulfilling tax obligations improves because the CTAS system is designed to be more complex, allowing taxpayers not to be confused in meeting their obligations (Susilo, 2023). In addition, government policy encouragement that mandates the use of CTAS, along with support from quality technology, will also motivate corporate taxpayers to use CTAS in fulfilling their tax obligations.

According Septriliani (2021) and Helmina & Chandra Putry (2022) the existence of this modern tax administration system can simplify taxpayers in fulfilling their tax obligations, so taxpayers no longer have any reason not to pay taxes, which in turn will increase taxpayer compliance. Putri & Umaimah (2023) also stated that tax reform or modernization in providing services implemented by the Tax Service Office will facilitate taxpayers in fulfilling their tax obligations. Based on the above explanation, the researcher concludes that the use of CTAS affects the convenience of corporate taxpayers in Sumenep Regency.

**H<sub>a</sub>. The use of CTAS affects the convenience of corporate taxpayers.**

**3. RESEARCH METHOD**

**3.1 Research Type**

This study uses a quantitative method involving data in the form of numbers and statistics (Abdullah et al., 2021) with the research object being corporate taxpayers in Sumenep Regency registered at KPP Pratama Pamekasan, totaling 4,654 with active status. The quantitative research method is used with the aim of testing the effect of CTAS usage on the convenience of corporate taxpayers in Sumenep in fulfilling their tax obligations. By using the quantitative research method, the researcher can measure the influence between variables objectively and measurably through hypotheses. Additionally, by using numerical data analyzed statistically, the researcher can provide accurate results with a broader population and valid conclusions based on the data obtained. In this study, the sampling technique used is a non-probability sampling design, namely purposive sampling, with the sample criteria being corporate taxpayers who have active status and have used CTAS, determined through the Slovin formula calculation with a 10% margin of error, resulting in 98 respondents.

**3.2 Collection Approach**

The data collection method used in this study is a questionnaire containing 20 statements regarding the use of CTAS, which is filled out by corporate taxpayers in Sumenep Regency who have used CTAS and are registered at KPP Pratama Pamekasan, as per the attached questionnaire list. The statements are measured using a 5-point Likert scale.

**3.3 Variables and Operational Definitions**

This study consists of the Coretax Administration System (CTAS) as the independent variable and the convenience of corporate taxpayers as the dependent variable. The independent variable is the cause or the factor that affects changes in the dependent variable, and conversely, the dependent variable is influenced by the independent variable (Sugiyono, 2022). The operational definitions and indicators of these variables are as follows:

**Table 1.**  
**Operational Definition of Variables**

Variable	Operational Definition	Indicators	Scale
<i>Coretax Administration System (CTAS) (X)</i>	CTAS is the DJP administrative service system launched to support better tax reform and facilitate taxpayers by integrating all tax administration processes into one system.	1. Based on communication and information technology 2. Ease of understanding the system 3. Provides many benefits to taxpayers 4. Contributes to increased compliance 5. Quality of service	5-poin Likert Scale

Variable	Operational Definition	Indicators	Scale
<b>Taxpayer Convenience (Y)</b>	Taxpayer convenience is the level of comfort and simplicity experienced by taxpayers in fulfilling their tax obligations. This convenience includes various components, such as ease in calculating and paying taxes.	1. Technology support 2. Ease of system acces in fulfilling tax obligations 3. Learnable 4. Effective in fulfilling obligations 5. Skilled	5-poin Likert Scale

Source: data processed by the researcher (2025)

### 3.4 Data Analysis Techniques

The data analysis techniques used in this study involve descriptive statistical tests, validity tests, reliability tests, normality tests, multicollinearity tests, heteroscedasticity tests, simple regression analysis, partial tests, and coefficient of determination tests. These procedures are carried out using software such as Microsoft Excel for tabulation and SPSS 26 for data analysis.

1. Descriptive Statistical Analysis provides an overview of the data using measures such as mean, standard deviation, variance, maximum and minimum values, total sum, range, kurtosis and skewness.
2. Validity Test aims to assess the accuracy of a measuring instrumet in measuring what it is supposed to measure, indicating the quality level of the instrument. The criterion for determining whether the data is valid is if the calculates r-value  $\geq$  the r-table, then the statement is considered valid.
3. Reliability test aims to examine the extent to which a measuring instrument is trustworthy and consistent in a study. Reliaility is measured using the Cronbach Alpha ( $\alpha$ ) statistic. A variable is considered reliableif it has a Cronbach Alpha value  $> 0,6$  (Ghozali, 2021).
4. Normality test aims to determine whether the research data in a regression model are normally distributed or not (Ghozali, 2021). A simple statistical test is performed based on the *Kolmogov – sminov* test value. Data are considered normally distributed if the significance value  $> 0,05$ .
5. Multicollineary test aims to identify whether there is multicollinearity between independent and dependent variables. Multicollinearty can be detected by analyzing tolerance values and the variance inflation factor (VIF). According to Ghozali (2021) if the tolerance value  $> 0,100$  or the VIF value  $< 10,00$ , it indicates no multicollinearity among independent variables in the regression model.
6. Heteroscedasticity test aims to detect the presence or absence of the variance of residuals is unequal for all observations in the regression model. The heteroscedasticity test uses the park test, with the rule that if the significance value  $> 0,05$ , then heteroscedasticity symptoms do not occur, and vice versa (Ghozali, 2021).
7. Simple linear regression is conduted to determine the direction of the relationship between the independent and dependent variables, whether it is positive or negative, and to predict the value or decreases (Ghozali, 2021). The simple linear regression equation in this study is  $Y = a + \beta X + \epsilon$
8. Partial test (t-test) aims to test the partial effect of the independent variable on the dependent variable. If the calculated t-value  $> t$ -table and the significance value  $< 0,05$  ( $\alpha = 5\%$ ), it can be concluded that the independent variable partially has a significant effect on the dependent variable (Ghozali, 2021).
9. Coefficient of determination test ( $R^2$ ) is conducted to measure the ability of the independent variable to influence the dependent variable. The  $R^2$  value is expressed as a percentage.
10. F test or Goodness of Fit Test is a test of model feasibility. A feasible model is one that can be used to estimate the population (Gani, I., & Amalia, 2015). The regression feasibility test is conducted to prove whether the regression model can be used to predict employee job satisfaction influenced by organizational commitment. If the significance value of F (Sig. F)  $< 0.05$ , then  $H_0$  is rejected and  $H_a$  is accepted (Ghozali, 2021). Additionally, the comparison between the calculated F value and the F table value can also be used, where if the calculated  $F > F$  table, then  $H_0$  is rejected and  $H_a$  is accepted.

## 4. RESULTS AND DISCUSSION

### 4.1 Results

Based on data from KPP Pratama Pamekasan, there are 4.654 active corporate taxpayers registered in Sumenep Regency, of which 98 were selected as research respondents. The questionnaire distributed included three demographic criteria: gender, age and highest education level. Most respondents in this study were male, accounting for 63%, while the remaining 37% were female respondents. Regarding the age criteria in the distributed questionnaire, 83% (83 people) of the respondents were over 30 years old, and the remaining 12% (12 people) were under 30 years old. This indicates that the majority of respondents in this study belong to the adult age group who have passed the early productive youth stage, thus likely possessing higher levels of maturity, experience, and responsibility. The percentage of respondents whose highest education level is high school (SMA) is 14% (14 people), bachelor's degree (S1) 67% (67 people), master's degree (S2) 9% (9 people), and diploma (D3) 8% (8 people). This shows that most respondents belong to the highly educated group.

#### 1. Descriptive Statistic Analysis

**Table 2.**  
**Descriptive Statistic Analysis**

	N	Minimum	Maximum	Mean	Std. Deviation
X	98	24.00	45.00	38.4388	4.52272
Y	98	24.00	50.00	40.7245	5.86933
Valid N (listwise)	98				

Source: SPSS 26 Output (2025)

The descriptive statistical results for the CTAS variable (X) show that the CTAS variable has a minimum value of 24 and a maximum value of 45. The average value is 38.439 with a standard deviation of 4.522. This indicates that the standard deviation is smaller than the average value, meaning the questionnaire responses are evenly distributed. The descriptive statistical results for the convenience of corporate taxpayer's variable (Y) show that this variable has a minimum value of 24 and a maximum value of 50. The average value is 40.724 with a standard deviation of 5.869. This also indicates that the standard deviation is smaller than the average value, meaning the questionnaire responses are evenly distributed.

#### 2. Validity Test

The validity of a measuring instrument can be determined by comparing the calculated r-value (r count) and the table r-value (r table); if the calculated r-value is higher than the table r-value, the instrument is considered valid. The reference r-table value in this study is 0.1986, obtained from the Pearson Product Moment r-table using the formula  $Df = N - 2$ . The results of the validity test in this study can be seen in Table 3.

**Table 3.**  
**Validity Test**

Variable	Indicator	r count	r table	Notes
<b>Coretax Administration System (CTAS)</b>	X1.1	0.522	0.1986	VALID
	X1.2	0.537	0.1986	
	X1.3	0.770	0.1986	
	X1.4	0.854	0.1986	
	X1.5	0.699	0.1986	
	X1.6	0.691	0.1986	
	X1.7	0.729	0.1986	
	X1.8	0.700	0.1986	
	X1.9	0.732	0.1986	
	X1.10	0.573	0.1986	
<b>Convenience of Corporate Taxpayers</b>	Y1.1	0.680	0.1986	VALID
	Y1.2	0.723	0.1986	

Variable	Indicator	r count	r table	Notes
	Y1.3	0.505	0.1986	
	Y1.4	0.735	0.1986	
	Y1.5	0.867	0.1986	
	Y1.6	0.835	0.1986	
	Y1.7	0.767	0.1986	
	Y1.8	0.789	0.1986	
	Y1.9	0.656	0.1986	
	Y1.10	0.814	0.1986	

Source: SPSS 26 Output processed by the researcher (2025)

Table 3 shows that all statement items from the CTAS variable (X) and the Convenience of Corporate Taxpayers variable (Y) have positive calculated r-values that are greater than the table r-value. This indicates that the data are valid and can be used in the study.

### 3. Reliability Test

**Table 4.**  
**Reliability Test**

Variable	Cronbach's Alpha	N of Items	Notes
Coretax Administration System (CTAS)	0.879	10	Reliabel
Convenience of Corporate Taxpayers	0.908	10	Reliabel

Source: SPSS 26 Output processed by the researcher (2025)

The reliability test results in Table 4 show that the CTAS variable (X) and the Convenience of Corporate Taxpayers variable (Y) have Cronbach's Alpha values greater than 0.60. Therefore, the questionnaire instruments used in this study can be trusted as reliable measurement tools for each variable, as demonstrated by the consistency of respondents in answering the statements. Based on this, it can be concluded that the statement instruments used in this study are reliable and suitable for use.

### 4. Normality Test

**Table 5.**  
**Normality Test**

		Unstandardized Residual
N		98
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.36451275
Most Extreme Differences	Absolute	.085
	Positive	.043
	Negative	-.085
Test Statistic		.085
Asymp. Sig. (2-tailed)		.075 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 26 Output (2025)

The Kolmogorov-Smirnov significance value for the Asymp. Sig. (2-tailed) item is 0.075. This test result shows that the significance value is greater than 0.05, which means that the data in this study are normally distributed. Therefore, the regression model is suitable for predicting the convenience of corporate taxpayers using CTAS.

**5. Multicollinearity Test**

**Table 6.**  
**Multicollinearity Test**

1	Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	-.150	2.938		-.051	.959		
	CTAS	1.063	.076	.819	14.005	.000	1.000	1.000

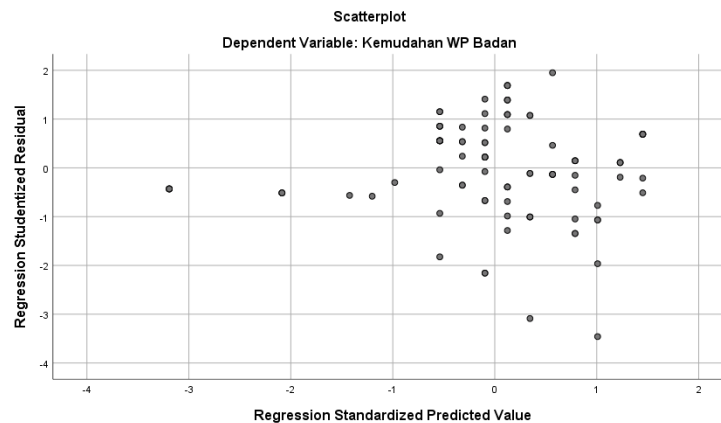
a. Dependent Variable: Kemudahan WP Badan

Source: SPSS 26 Output (2025)

The tolerance value is greater than 0.1, specifically 1.000, and the VIF is less than 10.00, also 1.000. Based on this, it can be concluded that the data in this study are free from multicollinearity. This means that there are no correlated variables that could increase the standard error, ensuring that the resulting regression coefficients are stable and valid.

**6. Heteroscedasticity**

Heteroscedasticity test can be observed through two components: first, in the Scatterplot, if the points are scattered above and below the zero axis, it is considered homogeneous. Second, in the Glejser test, if the significance value is greater than 0.05, it is considered homogeneous. The results of the heteroscedasticity test using the scatterplot can be seen in Figure 1.



Source: SPSS 26 Output (2025)

**Picture 1.**

**Heteroscedasticity Test on Scatteplot**

Based on Figure 1, the points in the scatterplot pattern are spread both above and below the zero axis. This indicates that the data in this study are free from heteroscedasticity. Additionally, the heteroscedasticity test can also be observed through the Glejser test in Table 7.

**Table 7.**  
**Heteroscedasticity Test Using the Glejser Test**

1	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	.532	1.814		.294	.770
	CTAS	.054	.047	.118	1.160	.249

a. Dependent Variable: ABS RES

Source: SPSS 26 Output (2025)

Based on Table 4.8, the significance value is greater than 0.05, specifically 0.249, which supports the scatterplot results indicating that the data in this study are free from heteroscedasticity.

## 7. Simple Linear Regression Test

**Table 8.**  
**Simple Linear Regression Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.469	3.071		.153	.879
CTAS	1.050	.079	.808	13.273	.000

a. Dependent Variable: Kemudahan WP Badan

Source: SPSS 26 Output (2025)

Based on Table 8, the regression equation model can be formulated as follows:

$$Y = \alpha + \beta X + e$$

$$Y = 0,469 + 1,050.X + e$$

The regression equation model means that the constant ( $\alpha$ ) is 0.469, which implies that when the constant is fixed, the convenience of corporate taxpayers has a value of 0.469. The regression coefficient /  $\beta(X)$  is positive at 1.050, meaning that if the CTAS usage variable increases by one unit, it will increase the convenience of corporate taxpayers by 1.050.

## 8. T- Test

Based on Table 8 and using two decision criteria-significance value and calculated t-value-the significance value of the data in this study is less than 0.05, specifically 0.000. Furthermore, the calculated t-value (13.273) is greater than the table t-value (1.661). Therefore, it can be concluded that the use of CTAS has a positive and significant effect on the Convenience of Corporate Taxpayers in fulfilling their tax obligations. Thus, the alternative hypothesis  $H_a$  is accepted.

## 9. Coefficient of Determination ( $R^2$ )

**Table 9.**  
**Coefficient of Determination Test ( $R^2$ )**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.808 <sup>a</sup>	.652	.648	3.330

a. Predictors: (Constant), CTAS

Source: SPSS 26 Output (2025)

Based on Table 9, the  $R^2$  value is 0.648, which means that the use of CTAS influences the convenience of corporate taxpayers by 64.8%, while the remaining portion is affected by other factors not examined in this study. This  $R^2$  value is considered to fall within the moderate to strong category, indicating that the simple linear regression model in this study has a good explanatory power, as more than half of the variation in the dependent variable can be explained by the independent variable in the model (Ghozali, 2016)

## 10. Test of model feasibility (F Test)

**Table 10.**  
**Test of Model Feasibility (F Test)**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1332.148	1	1332.148	196.149	.000 <sup>b</sup>
Residual	651.985	96	6.792		
Total	1984.133	97			

a. Dependent Variable: CTAS

b. Predictors: (Constant), Kemudahan WP

Source: SPSS 26 Output (2025)

The results of the regression model feasibility test in Table 10 above show a calculated F value of 196.149 with a significance level of 0.000, while the F table value is 3.94 with a significance level of 0.05 (5%). This can be concluded that the calculated F value is greater than the F table value, namely  $196.149 > 3.94$ , and the significance level of 0.000 is less than 0.05. The results of the regression feasibility test (F test) indicate that  $H_0$  is rejected, and  $H_a$  is accepted, meaning the linear regression model can be used to predict the ease of corporate taxpayers influenced using CTAS in Sumenep Regency.

## 4.2 Discussion

### The Effect of CTAS Usage on the Convenience of Corporate Taxpayers in Sumenep Regency

Based on the data analysis conducted by the researcher using SPSS 26, the study results show that the use of CTAS has a positive and significant effect on the convenience of corporate taxpayers in Sumenep Regency, thus the alternative hypothesis is accepted. This is demonstrated by the T-test results showing a positive regression coefficient of 1.050 with a significance value of 0.000 ( $< 0.05$ ). This means that if the use of CTAS increases the convenience of corporate taxpayers will also increase. CTAS is indeed designed to facilitate taxpayers, especially corporate taxpayers. This can be seen in the comprehensive and integrated features of CTAS that simplify the tax administration process from start to finish. Some of the advantages of CTAS features that ease corporate taxpayers include the SPT management feature, which automatically integrates tax invoice data and withholding tax evidence into the SPT form. Additionally, the payment feature allows taxpayers to make payments using a single billing code.

Compared to the previous DJP Online features, CTAS indeed offers more complete and better features, whereas the DJP Online system only provides limited services such as SPT reporting and manual creation of billing codes for each type of tax to be paid. Based on this, CTAS provides tangible convenience for corporate taxpayers in fulfilling their tax obligations with a simpler process and comprehensive services. This is also supported by empirical data from a questionnaire consisting of 5 indicators on the CTAS variable, where 42% of respondents chose "strongly agree" and 46% chose "agree." Based on this, it can be concluded that the use of CTAS, which is based on information technology, facilitates taxpayers in fulfilling their tax obligations. This convenience includes faster and more practical access, simpler reporting, and real-time integrated tax data management.

This aligns with the Unified Theory of Acceptance and Use of Technology (UTAUT), which explains four components: performance expectancy, effort expectancy, social influence, and facilitating conditions. Regarding performance expectancy, it is proven that on the indicator "effective in fulfilling tax obligations," 51% of respondents chose "agree" and 34% chose "strongly agree." This means they believe that using CTAS is effective in meeting their tax obligations. This positive perception indicates that CTAS provides tangible benefits in improving their performance. The Tax Account Management (TAM) feature available in CTAS allows taxpayers to access their tax rights and obligations in real-time, thereby enhancing the performance of corporate taxpayers in fulfilling their tax obligations accurately and on time. This is consistent with the definition of performance expectancy in the UTAUT model, which emphasizes that a person will use technology if they believe it can help improve their performance.

Regarding effort expectancy, it is proven that on the indicators "ease of system access," "easy to learn," and "skillful," 53% of respondents chose "agree" and 25% chose "strongly agree." This means that with integrated information technology, respondents perceive real benefits from using CTAS in fulfilling their tax obligations. Various tax services integrated into a single platform allow corporate taxpayers to register, report, and pay taxes easily through features such as pre-populated data, tax deposit accounts, and a single billing code for various types of taxes. This indicates that CTAS provides easier access, enabling faster learning and improving users' skills in independently operating tax services through CTAS. This aligns with the definition of effort expectancy in the UTAUT model, which

emphasizes that a person will use technology if they believe it is easy to use and does not require much effort to operate.

With the government policy encouraging taxpayers to use CTAS in fulfilling their tax obligations, corporate taxpayers are also motivated to accept and use CTAS to comply with applicable regulations. This aligns with the definition of social influence in the UTAUT model, which emphasizes that a person's perception of social influence or support from people around them greatly affects their intention and behavior in using new technology.

Regarding the facilitating conditions component, it is proven that on the indicators "based on information and communication technology" and "technology support," 37% of respondents chose "agree" and 57% chose "strongly agree." This means respondents feel that the infrastructure and technological support provided are adequate to optimally support the use of CTAS. This indicates that the availability of good technological facilities can enhance the effectiveness of fulfilling tax obligations transparently and accurately. This aligns with the definition of facilitating conditions in the UTAUT model, which emphasizes that a person's level of trust in the availability of adequate technical infrastructure strongly influences the likelihood of their technology use. Thus, this is also consistent with research conducted by Safarudin & Sukamto (2023) which found that online services affect taxpayer convenience. This is because taxpayers find it easier to access information and fulfill tax obligations quickly and efficiently. Syam & Wahyuni (2024) as well as Rivanda & Dwiastuti (2022) also stated that the use of e-systems provides convenience for corporate taxpayers, thereby having a positive and significant effect on corporate taxpayer compliance.

In the discussion of this study, the findings show that the use of CTAS has a positive and significant effect on the convenience of corporate taxpayers from the UTAUT perspective, thereby providing new insights in the literature regarding the modernization of tax administration and the convenience of corporate taxpayers. These findings differ from previous studies, which mostly focused on the acceptance of tax technologies such as e-filing or e-invoicing, with a limited focus only on system usefulness and ease of use.

## 5. CONCLUSION

Based on the test results and discussion conducted regarding the effect of CTAS usage on the convenience of corporate taxpayers in fulfilling their tax obligations, it can be concluded that there is a positive and significant influence of CTAS usage on the convenience of corporate taxpayers. This is because CTAS has comprehensive and integrated features that facilitate the tax administration process. Compared to the previous DJP Online features, CTAS indeed offers more complete and better features, whereas the DJP Online system only provided limited services such as SPT reporting and manual creation of billing codes for each type of tax to be paid.

The findings of this study imply that integrated information technology through CTAS can simplify the tax administration process, encouraging taxpayers to consistently use this system. With the convenience experienced, taxpayers are more motivated to fulfill their tax obligations on time. Easy access, efficient data entry, and reporting through this system also reduce the administrative burden for taxpayers, thereby increasing comfort and satisfaction in carrying out their tax obligations.

Based on the results of the research conducted by the researcher, several recommendations can be proposed, namely:

- a. For future researchers, it is recommended to use a mixed-method approach to gain a deeper understanding of CTAS usage and to enhance the reliability of the research findings by validating quantitative results with qualitative data as a complement. Additionally, future researchers can expand the research sample to achieve better data accuracy, adjusting to the conditions of CTAS usage after one year.
- b. For corporate taxpayers in Sumenep Regency, it is expected to further improve their knowledge in operating CTAS, either through self-learning or training. Moreover, corporate taxpayers are encouraged to enhance their digital literacy to better understand technology and adapt to CTAS, which utilizes advanced technology.

For the government, it is hoped that continuous education and assistance related to CTAS usage will be provided. Furthermore, the government should improve the stability of CTAS so that taxpayers can operate the system to fulfill their tax obligations without being hindered by server downtime.

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