

The Influence Of Socialization And Technological Knowledge On Taxpayers' Understanding In Using The Coretax System

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Abstract. The impact of socialization techniques and technological expertise on taxpayers' comprehension and uptake of the Coretax system is investigated in this study. 787 taxpayers were surveyed and interviewed in-depth as part of the study's interview method. The results show that while technology expertise is strongly correlated with user trust and compliance, successful socialization greatly enhances system understanding. The study found that insufficient training materials and interface complexity were the main obstacles to system adoption. The findings imply that taxpayer comprehension of Coretax can be enhanced by focused educational initiatives and streamlined user interfaces. These observations offer tax authorities important direction for putting the Coretax system into place and creating programs for taxpayer education.

Keywords: *Coretax*, tax compliance, digital transformation, taxation system, taxpayer education, human-centered design, system errors, tax communication.

1 Introduction

One way for a country to generate revenue is by collecting taxes from its citizens. The majority of taxes that significantly contribute to the economic, socio-cultural, educational, political, and national security welfare of the population come from state revenue. Because tax revenue can be used to realize the state as stated in the fourth paragraph of the Preamble to the 1945 Constitution, there is a law that regulates how these taxes should be used as a source of state revenue. The essence of national development is to improve the standard of living of the population. Taxes are very important for the sustainability of national development as a means of achieving the welfare of the people because is one of the sources of state revenue. This process of continuous development is referred to as national development, which encompasses a society, a state, and the entire existence of the state [1]. Taxes play a very important role in the economic and social development of a country. Through funding, income redistribution, economic stability, human resource development, and incentives for investment, taxes can help create a more prosperous society and a stronger economy [2].

Tax compliance is important in the context of national development. Tax compliance is influenced by public understanding of the benefits of taxation and government efforts to raise tax awareness. Taxes are the main source of state revenue used for public welfare, and high tax compliance is essential to achieving this goal [3]. Factors that influence tax compliance include

trust in tax institutions, regulatory complexity, and low public awareness. Therefore, it is important to reform tax administration to improve compliance and the efficiency of the taxation system [4]. An efficient tax system, which includes reducing compliance burdens, using information technology, and providing good service from tax authorities, is essential to improve taxpayer compliance. By reducing complexity and improving information accessibility, taxpayers will be more motivated to fulfill their tax obligations, which in turn will support tax revenue and sustainable economic development [5] [6] [7].

Technology, particularly digital tax administration systems, has transformed the way tax administration is carried out by improving tax compliance through enhanced user experience. The use of e-tax systems, data analytics, and electronic filing not only simplifies the process for taxpayers but also helps tax authorities manage and monitor tax compliance more effectively. Improvements in the quality of the taxation system and taxpayer satisfaction can encourage tax compliance in the digital age [8][9][10].

The digitization of the taxation system saves time and resources for both taxpayers and tax authorities [11]. Tax digitization contributes positively to the efficiency of tax reporting in the MSME sector, with a reduction in reporting time and costs, as well as an increase in the accuracy of reported data. However, there are obstacles in terms of digital literacy and technology accessibility that still need to be addressed [12]. Accounting digitization emphasizes the automation of routine processes such as transaction recording and financial report preparation. This automation results in operational efficiency and transparency, as well as enabling real-time access to financial data [13]. The implementation of tax digitization can be said to be successful from a technological perspective, with indicators such as information quality, system quality, service quality, accessibility, and ease of use. However, from a contextual perspective, there are challenges such as socio-demographic characteristics, the digital divide, and global technology trends that need to be considered [14]. In the era of digital transformation, the Indonesian government continues to promote digitization in various sectors, including taxation services. This step is taken to improve efficiency, transparency, and accountability in tax management. However, despite its benefits, the digitization of tax services also presents challenges for taxpayers [15]. Starting in 2025, the Directorate General of Taxes (DGT) will implement the Core Tax Administration System (Coretax System) to improve the efficiency and transparency of tax administration in Indonesia. As a legal basis, the Ministry of Finance (Kemenkeu) issued Minister of Finance Regulation (PMK) No. 81 of 2024, which regulates various taxation aspects related to the implementation of this system [16].

Coretax is a service administration system of the Directorate General of Taxes that provides convenience for users. The development of Coretax is part of the Core Tax Administration System Renewal Project (PSIAP) regulated in Presidential Regulation No. 40 of 2018. The Core Tax Administration System Renewal Project (PSIAP) is a project to redesign the tax administration business process through the development of a COTS (Commercial Off-the-Shelf) based information system accompanied by improvements to the tax database. The main objective of the development of Coretax is to modernize the existing tax administration system. Coretax integrates all core tax administration business processes, from taxpayer registration, tax return management and reporting, Taxpayer Account Management (TAM), tax payment, tax services, to tax audit and collection. Some of the benefits of implementing Coretax include: 1). Increased Efficiency and Effectiveness. Tax administration processes become faster, more accurate, and more transparent. 2). Increased Taxpayer Compliance. The ease of tax reporting and payment is expected to encourage taxpayer compliance. 3). Improved Service Quality. Tax services become more accessible and integrated. 4). Improved Data Analysis Capabilities. Integrated tax data can be processed to produce better analysis for policy making [17].

The Coretax system is expected to improve taxpayers' understanding and compliance through various mechanisms designed to simplify, integrate, and improve taxation processes such as Easy Access to Information, Simplification of Administrative Processes, Transparency and Accountability, Analytical Technology Support, Targeted Law Enforcement, and Improved Interaction and Services. With features designed to improve accessibility, transparency, and support, Coretax is expected to significantly increase taxpayer understanding and compliance. By providing clear and easily accessible information, as well as responsive support, this system can help taxpayers feel more confident in fulfilling their tax obligations, which will ultimately contribute to an increase in overall tax compliance.

Socializing new systems, such as the Coretax System, to taxpayers can pose various challenges. Some of the main challenges that may be encountered in the dissemination process include Lack of Understanding of Technology [18], Resistance to Change [19], Limited Access to the Internet [20], System Complexity [21], Lack of Education and Training [22], Ineffective Communication [23], Concerns about Data Security [24], and Limited Resources [25].

Facing these challenges requires a comprehensive strategy, one of which is adequate education and training by organizing comprehensive training and socialization programs to improve taxpayer digital literacy and clear communication. Next is improving technological infrastructure by expanding internet access and providing the necessary devices for taxpayers. The tax authorities need to ensure that all taxpayers, regardless of their technological background, have sufficient access to and understanding of the new system. Furthermore, system security must be improved by ensuring that the system has strong security to protect taxpayer data. And finally, a phased approach and technical support by implementing the system in stages to allow for easier adaptation by taxpayers and providing responsive technical assistance services to address issues faced by taxpayers. By understanding and addressing these challenges, the socialization and implementation of the new taxation system can run more effectively, thereby increasing taxpayer compliance and participation.

An effective socialization strategy is crucial to ensure good acceptance and understanding of the new system, especially in the context of tax administration. The implementation of the Coretax system requires the support and active participation of taxpayers in order for to function properly. Here are some reasons why an effective socialization strategy is so important:

- 1). Increasing user acceptance, good socialization helps reduce resistance to change by providing clear information about the benefits and workings of the new system. When taxpayers understand the advantages of the new system, they are more likely to accept it. According to Venkatesh and Davis, acceptance of new technology is influenced by users' perceptions of its benefits and ease of use; effective socialization can increase these positive perceptions [18].
- 2). Improving Understanding and Skills: Appropriate education through outreach helps taxpayers understand how to use the new system correctly, including training on filling out forms, using online portals, and understanding tax obligations. A good outreach program can improve taxpayers' skills and understanding. Socialization carried out in a structured manner and actively involving taxpayers can improve their understanding of the adopted policies, so that they can better understand and acquire skills. The effectiveness of socialization is an important indicator in ensuring that policies can be implemented properly and have a positive impact [26].
- 3). Building Trust: Transparent and communicative socialization can build trust between tax authorities and taxpayers. When taxpayers feel that they are receiving honest and accurate information, they are more likely to participate in the new system. Overall, good communication between tax authorities and taxpayers not only improves understanding but also builds trust, which in turn contributes to increased tax compliance [27].

4). Reducing Errors and Confusion: By providing clear information and adequate training, socialization can reduce errors in tax filing and system usage, which is important to ensure compliance and avoid penalties.

5). Improving Tax Compliance: Effective outreach can improve tax compliance by ensuring that taxpayers understand their obligations and how to fulfill them. This can reduce tax evasion and increase tax revenue. Research by Okunogbe et al. shows that good outreach contributes to increased tax compliance among taxpayers [20].

Technological knowledge refers to an individual's ability and understanding to use digital tools, devices, systems, and platforms to meet specific needs [28]. In the context of taxation, technological knowledge includes the ability of taxpayers to operate digital devices, access the internet, understand electronic taxation platforms (such as e-Filing, e-Billing, and e-Invoicing), and complete tax administrative tasks independently or with minimal technical assistance [29]. Technological knowledge is becoming increasingly important as the government digitizes its taxation services [30]. Digital taxation systems aim to improve efficiency and transparency in tax reporting and payment, reduce operational costs for both taxpayers and the government, and increase tax compliance through ease of access and reduction of reporting errors [31]. However, local contexts such as access to technology, digital literacy, and education levels pose significant challenges to the adoption of these systems [32]. Taxpayers with low technological knowledge tend to face difficulties in using digital taxation systems, which can hinder the objectives of tax digitalization [33][34]. Education and training play a strategic role in improving technological knowledge. With an inclusive, relevant, and affordable approach, the public can develop better technological literacy, which will ultimately support the success of digitization in various sectors, including taxation, education, and the economy [35].

Coretax is a technology-based tax administration system designed to improve efficiency, transparency, and compliance in tax management. The success of Coretax implementation is greatly influenced by taxpayers' understanding of the system, which largely depends on the effectiveness of the socialization efforts. Socialization is closely related to taxpayers' understanding of Coretax. Well-planned, inclusive, and sustainable socialization not only improves taxpayers' understanding but also encourages the optimal use of Coretax, thereby supporting the successful implementation of the digital taxation system.

The Effect of Tax Socialization on Taxpayer Compliance with Tax Understanding as an Intervening Variable. This study highlights that effective tax socialization can increase taxpayer understanding, which in turn increases compliance in using the digital taxation system [36]. The Effectiveness of Socialization and Training in Improving Taxpayer Understanding of the Electronic Tax System found that structured socialization and training programs can improve taxpayer understanding of the electronic tax system, thereby facilitating adaptation to systems such as Coretax [37]. Analysis of the Effect of Tax Socialization on Taxpayer Understanding and Compliance in Using E-Filing, this study reveals that tax socialization has a positive impact on taxpayer understanding and compliance in using the e-Filing platform, which is similar in principle to Coretax [38].

The relationship between technological knowledge and understanding of the cortex system is an understanding of digital processes. Taxpayers with good technological knowledge find it easier to understand how the Coretax system works, including navigation, data entry, and electronic tax reporting. Ability to adapt to new systems. Taxpayers with high technological literacy tend to adapt more quickly to new systems such as Coretax than those who are less familiar with technology. Reduction of technical errors: Taxpayers with technological knowledge help taxpayers avoid technical errors that commonly occur in digital systems, such as data input errors or system failures. Technological knowledge is closely related to taxpayers'

understanding of how to use the Coretax system. Adequate technological literacy supports taxpayers in understanding and utilizing Coretax features optimally. To ensure the successful implementation of this system, a combination of increased technological literacy, comprehensive socialization, and system simplification is required. The Influence of Tax Literacy, Tax Socialization, and Technology Utilization on Taxpayer Compliance, this study highlights that tax literacy and the utilization of information technology play a significant role in increasing taxpayer compliance. Tax socialization was also found to have a positive impact on taxpayers' understanding and compliance in using the digital taxation system [39]. The Influence of Tax Education, Digital Literacy, and the E-Filing System on Taxpayer Compliance. This study discusses how tax education and digital literacy influence taxpayer compliance in using the e-Filing system. The results show that good digital literacy improves taxpayers' ability to utilize e-Filing effectively [40]. This study is expected to provide valuable insights for policymakers to identify obstacles and challenges, appropriate socialization strategies, technological knowledge enhancement, audience segmentation, program effectiveness evaluation, and inclusive policy development. By utilizing the findings from this study, policymakers can design more effective and responsive strategies, increase understanding and use of tax technology among taxpayers, and ensure better tax compliance.

The lack of research on the influence of socialization on the use of new systems. Many previous studies may not have specifically explored how socialization carried out by tax authorities influences taxpayers' understanding and acceptance of new technology systems such as Coretax. The lack of focus on technological knowledge. Existing research may not have sufficiently emphasized the importance of technological knowledge among taxpayers and how this contributes to their understanding and use of digital tax systems. Variations in taxpayer profiles. There is a lack of understanding of how taxpayers' demographic and educational backgrounds influence their understanding of the Coretax system. More in-depth research is needed to identify these differences. Long-term impact of socialization and education. Previous studies may have focused more on the short-term results of socialization and education, without exploring the long-term impact on tax compliance and technology use. The link between understanding and tax compliance: There is still a need to further explore how a better understanding of the Coretax system can contribute to increased tax compliance.

Based on the background described above, the research questions in this study are: 1. To what extent has the Directorate General of Taxes socialized the use of the Coretax System? And what obstacles do taxpayers face in using the Coretax System?

2 Literature Review

2.1 Grand Theory

The Theory of Innovation Diffusion proposed by [41] explains the process of spreading innovation in a social system through five categories of adopters: *innovators*, *early adopters*, *early majority*, *late majority*, and *laggards*. This classification is based on psychological and social characteristics that influence the speed of adoption, where *innovators* tend to be risk-takers, while *laggards* are resistant to change [42]. This theory also emphasizes the importance of innovation attributes such as *relative advantage*, *compatibility*, *complexity*, *trialability*, and *observability* in determining the level of adoption [43]. The diffusion of innovation follows an S-shaped curve pattern, where adoption begins slowly by *innovators*, then accelerates when it reaches *the early majority*, and finally reaches saturation [44]. Communication through interpersonal channels and mass media plays a crucial role in accelerating dissemination,

especially in the context of technology socialization such as Coretax [44]. A study by J Wonglimpiyarat & N Yuberk [45] shows that the effectiveness of this communication depends on the suitability of the channel to the characteristics of the adopter. In the digital age, this theory has been adapted to explain phenomena such as the adoption of e-government platforms and digital taxation systems. Research by V Karnowski & AS Kumpel [46] found that *complexity* and *compatibility* are dominant factors in the adoption of tax technology, while socialization serves as a mediator to reduce perceived barriers. These findings are reinforced by P Yu, who suggests integrating the theory with *the Technology Acceptance Model (TAM)* for a more holistic analysis [47].

2.2 Coretax System

The Coretax System is an information technology platform adopted by the Indonesian Directorate General of Taxes to manage tax administration digitally, from registration and reporting to tax payment. This system is designed to improve the efficiency, accuracy, and ease of access to tax services for taxpayers. The implementation of the Coretax System aims to increase taxpayer compliance through easy digital reporting and payment, reduce errors and delays in the tax administration process, accelerate tax data processing and decision-making by tax authorities, and include better transparency and the ability to monitor tax obligations in real time. The implementation of the Coretax System is part of a national digital transformation that keeps pace with developments in information technology. However, challenges such as the readiness of technological infrastructure, the level of digital literacy among taxpayers, and resistance to change must still be overcome. In addition, intensive socialization and training are key to ensuring that users are able to utilize the system optimally [50][48].

2.3 Socialization

Socialization is the process of conveying information, guidance, and education from one party to individuals or groups so that they understand a particular concept, rule, or system [50]. In the context of taxation, socialization is carried out by the tax authorities to taxpayers to increase their knowledge of tax obligations and procedures. According to communication and education theory, effective socialization can increase a person's level of understanding of a subject or system due to direct interaction, detailed explanations, and the provision of concrete examples [50][48]. Good socialization includes counseling, training, seminars, and the distribution of educational materials that are systematically prepared and easy to understand. The effectiveness of socialization is influenced by the method of information delivery (verbal, visual, digital), the quality of the material presented (clear, concise, relevant), the frequency and intensity of socialization, and the response and involvement of socialization participants [51]. Socialization is the process of conveying information and knowledge about the use of the Coretax System to taxpayers through various channels, such as seminars, training, and social media. The indicators of this variable are the frequency of socialization attended by taxpayers, the type of media used in socialization (offline/online), the level of understanding gained from socialization, and the quality of the socialization material delivered [52][41][53]. In the context of taxation, effective socialization can increase taxpayers' understanding of tax regulations and digital reporting systems such as the Coretax System [48]. Research shows that direct socialization through training and workshops is more effective in increasing understanding than simply providing information passively.

The conceptual framework in this study is that effective socialization can increase taxpayers' knowledge of the Coretax System, help them understand how to use it, and minimize errors. It also addresses obstacles that arise in the use of Coretax.

3 Research Method

This study is quantitative research, aiming to measure the relationship or influence between variables statistically. Quantitative research is a research method that uses numerical data to measure the relationship between variables, test hypotheses, and produce objective conclusions. This study is based on a positivistic paradigm that emphasizes testing theories through observation and measurement [56][57]. This type of research is quantitative explanatory, which is research that tests the influence of the independent variables of socialization and technological knowledge on the dependent variable of taxpayer understanding in the use of the coretax system [57].

The population in this study was taxpayers using the Coretax System in Medan City, and sampling in this study used simple random sampling. The instruments in this study were questionnaires and interviews with primary data collection through questionnaires or direct interviews with respondents.

4 Results and Discussion

4.1 Research Results

From the results of data collection using a structured questionnaire distributed via Google Forms, 787 respondents were obtained. The profile of the respondents in this study was observed to provide an overview of the research sample. Respondents were categorized into several groups based on gender, age, education, occupation, and length of employment. The respondent data is summarized in the table below:

Table 1. Respondent Data

No	Category	Number/Percentage	
1	Gender	Female	491 62.47
		Male	295 37.53
2	Age	19 - 28 years old	429 54.58
		29 - 39 years old	262 33.33
		40 - 50 years old	72 9.16
		51 - 62 years	23 2.93
3	Education	Bachelor's Degree/Diploma 4	523 66.54
		High School/Vocational School	112 14.25
		Diploma 1, 2, 3	96 12.21
		Master	53 6.74
		Doctor	2 0.25
4	Occupation	Accounting	106 13.49

		Administration	105	13.36
		Civil Servant	30	3.82
		Auditor	5	0.64
		Businessman	68	8.65
		Employee	170	21.63
		Finance	42	5.34
		Lecturer	9	1.15
		Manager	6	0.76
		Tax	164	20.87
		Tax Consultant	81	10.31
5	Years of Experience	Less than 5 years	630	80.15
		6 - 10 Years	114	14.50
		11 - 15 Years	25	3.18
		16 - 20 years	12	1.53
		21 - 25 years	3	0.38

The survey data shows that the majority of respondents were women (62%) and 38% were men, with 54% aged 19-28 and 33% aged 29-39, meaning that almost 90% were under 40 years old. Most (67%) have a bachelor's degree/diploma, while 14% are only high school/vocational school graduates, indicating a need for basic training for a small portion of respondents. The combination of young age (54%) and high education level provides a great opportunity for the adoption of Coretax's technology and digitization program. In terms of occupation, Employee (21.6%) and Tax (20.9%) were the two largest groups, followed by accounting (13.5%) and Administration (13.4%). A small number of respondents work as auditors, lecturers, or managers, so segmenting the information dissemination material by job type could increase its relevance. In addition, 80% have less than 5 years of experience in the field of taxation, indicating a strong need for intensive training, mentoring programs, and retention efforts to reduce employee turnover.

Based on the results of the questionnaire filled out by respondents, the following is an overview of the extent and intensity of the socialization of the Coretax System that has been carried out by the Directorate General of Taxes.

Table 2. An Overview of The Extent and Intensity of The Socialization of The Coretax System

No	Question	Respondent Answers	
1	How often do you participate in Coretax outreach activities organized by the Directorate General of Taxes (DJP)?	Once a year	228 29.01
		Every month	191 24.30%
		Every Quarter	149 18.96%
		At Any Time	133 16.92%
		Never	85 10.81%
2	What type of outreach activities do you most often participate in from the DJP?	Webinar	312 39.69
		Seminars	214 27.23%
		Workshop	124 15.78%
		Group Discussion	78 9.92%

		Others	21	2.67
		Never	19	2.42
		Social media	11	1.40%
		Tax Office	7	0.89%
3	Where do you usually get information about Coretax outreach activities from the DGT?	DJP invitation	249	31.68
		Social media	224	28.50%
		Email	105	13.36%
		Friends/Colleagues	94	11.96%
		DJP Website	92	11.70
		Others	14	1.78
		Tax Office	4	0.51%
		Tax Consultant	4	0.51%
4	In your opinion, the source of information from the DGT in providing clear information about socialization activities is very effective.	Strongly agree	102	13.0
		Agree	210	26.7
		Neutral	256	32.6%
		Disagree	134	17.1
		Strongly disagree	84	10.7%
5	Have you ever participated in Coretax outreach activities organized by the DJP?	Yes	617	78.6
		No	169	21.4%
6	If yes, please mention the socialization activities you have participated in.	Group Discussion	7	0.89
		Tax Office	257	32.70
		Education		
		Social media	10	1.27
		Did not participate	272	34.61
		Webinar	94	11.96
		Workshop	146	18.58%
7	What motivated you to participate in the DJP's outreach activities?	Professional needs	287	36.6
		Personal interest	162	20.6
		Recommendations from friends	145	18.5%
		Company obligations	94	12.0%
		Other (specify)	98	12.3
8	Your experience during the Coretax socialization activities organized by the DJP was Satisfactory.	Strongly Agree	106	13.5
		Agree	243	30.9%
		Neutral	271	34.5%
		Disagree	111	14.1%
		Strongly disagree	55	7.0
9	What do you expect from the DJP's Coretax outreach activities in the future?	Improved Features/Functionality	30	3.82

		More Intensive Training and Education	17	2.16
		Improvement in Service	14	1.78
		Quality/Support		
		Ease of Access to Information and Documentation	39	4.96
		Improvement of Infrastructure/Servers	5	0.64
		Offline/Hybrid System Development	6	0.76
		Others	675	85.88%
10	The impact of Coretax's outreach activities on your understanding of Coretax is significant.	Strongly agree	98	12.5
		Agree	322	41.0%
		Neutral	230	29.3%
		Disagree	108	13.7%
		Strongly disagree	28	3.6%
11	In your opinion, which is more effective for the DGT in conveying coretax information?	Offline & Online Combination	306	38.9
		Offline only	158	20.1%
		Online only	144	18.3%
		Both equally effective	92	11.7
		Neither is effective	52	6.6
12	Have you ever taken training or courses related to information technology or taxation, either from the DGT or from outside the DGT?	Yes	423	53.8
		No	363	46.2%
13	Do you feel more confident in using Coretax after participating in the DGT's outreach activities?	Yes	487	62.0
		No	299	38.0

Based on the results of the questionnaire filled out by respondents, the following is an overview of the strengths and weaknesses/limitations of the coretax system based on respondents' answers.

Table 3. Overview of the strengths and weaknesses/limitations of the coretax system

No	Question	Respondent Answers	
1	If you have ever made a mistake in the coretax system, what was the main cause of the mistake?	Lack of understanding of the system	242 30.79
		Technical errors	352 44.78
		Unclear instructions	132 16.79

		Server/infrastructure failure	2	0.25
		Human error/data input	3	0.38
		Other	55	7.00
2	What aspect do you like most about the Coretax System?	Available features	435	55.34%
		Ease of use	3	0.38%
		Process speed	94	11.96%
		Data integration	2	0.25%
		Transparency	2	0.25%
		Others	250	31.81%
3	What do you think are the advantages of the coretax system?	Ease of access	69	8.78
		Speed and efficiency	75	9.54%
		System integration	39	4.96%
		Transparency and accuracy	13	1.65%
		Full features	108	13.74%
		Others	482	61.32%
4	What are the shortcomings and obstacles of the coretax system in your opinion?	Network/server issues	104	13.23
		Lack of documentation	12	1.53
		Unclear instructions	5	0.64
		Limited features	2	0.25%
		System errors	178	22.65
		Others	485	61.70%
5	What are your suggestions for improving the coretax system?	Server/capacity improvements	111	14.12
		Add batch download feature	4	0.51
		Improved documentation/guidance	26	3.31
		More intensive training	19	2.42
		New feature development	5	0.64%
		Other	621	79.01

4.2 Research Discussion

Based on data obtained from respondents regarding their participation and perceptions of the Coretax socialization activities organized by the Directorate General of Taxes (DGT), several important findings were obtained. The majority of respondents participated in Coretax outreach activities with varying frequency. Most (29.01%) participated in these activities once a year,

followed by those who participated every month (24.30%) and every quarter (18.96%). This shows that there is variation in respondents' involvement in outreach, which may be influenced by professional needs and time availability. The most popular type of outreach activity was webinars (39.69%), followed by seminars (27.23%) and workshops (15.78%). The popularity of webinars reflects the global trend of using online platforms as a flexible and accessible means of education, especially in the digital age. In addition, interactive socialization activities such as seminars and workshops also gained significant popularity.

Information about Coretax outreach activities is most often obtained through official invitations from the DGT (31.68%) and social media (28.50%). This indicates the important role of social media in supporting the dissemination of public information. However, the fact that some respondents still obtain information via email, friends/colleagues, and the DGT website shows the importance of diversifying communication channels to reach a wider audience. However, even though various information channels have been utilized, the effectiveness of communication from the DGT is considered to vary. More than 40% of respondents gave neutral to disagree responses regarding the clarity of the information provided. This indicates the need for improvements in the delivery of material so that it is easier to understand and effectively reaches the entire target audience.

Most respondents (78.6%) admitted to having participated in Coretax outreach activities, with the most popular types of activities being education at the tax office (32.7%) and workshops (18.58%). This shows that direct education at tax agencies is still the main means of providing understanding about Coretax. The main motivation for participating was professional needs (36.6%), indicating that many participants viewed these activities as part of improving their work competencies. Personal interest and recommendations from friends were also significant factors, showing that social relationships and individual interests also influence participation in outreach activities.

Respondents showed varying levels of satisfaction with their experience of participating in the Coretax socialization program, with around 44.4% feeling satisfied (strongly agree and agree), while around 21.1% were dissatisfied. The percentage of satisfied respondents, which was not dominant, indicates that there is room for improvement in the quality of the program, in terms of material, presentation, and interaction. Respondents' expectations for future socialization activities varied greatly, but the majority chose the "other" option (85.88%), indicating the need for further exploration to determine the specific features or improvements needed. Several aspects mentioned included improvements in features/functionality and ease of access to information, which are relevant to supporting the effective use of Coretax.

The impact of socialization on understanding and confidence: most respondents (53.5%) stated that socialization had a significant impact on their understanding of Coretax (strongly agree and agree). This is a positive indicator that socialization activities contribute significantly to increasing participants' knowledge. In addition, 62% of respondents felt more confident in using Coretax after participating in socialization activities, confirming the important role of training and education in strengthening users' technical capabilities.

Respondents tended to choose a combination of offline and online methods (38.9%) as the most effective way to convey Coretax information, exceeding the options of offline only (20.1%) or online only (18.3%). This shows that a hybrid approach combining direct and digital interaction is likely to increase the effectiveness of socialization.

The discussion of the advantages and disadvantages/obstacles of the coretax system based on the results obtained is as follows. Causes of Errors in the Use of Coretax with data shows that 44.78% of respondents identified technical errors as the main cause of system errors, followed by a lack of understanding of the system (30.79%). These findings reveal that the complexity

of the digital taxation system often causes procedural errors.

Aspects that are liked and advantages of the system: 55.34% of respondents liked the features available in Coretax, but only 13.74% specifically mentioned the completeness of the features as the main advantage. These results contrast with the findings [27] that show that modern tax systems are generally valued for their ease of use and data integration. The dominance of the "other" option (61.32%) in the question about the strengths of the system indicates the need for further exploration of users' perceptions of the system's value proposition.

System deficiencies and implementation barriers, including system errors (22.65%) and network issues (13.23%), were identified by respondents as the main obstacles. Interestingly, only 1.53% of respondents highlighted a lack of documentation, even though the study emphasizes that comprehensive documentation is a key factor in the successful implementation of an electronic tax system. Suggestions for system improvements, with 79.01% of respondents choosing the "other" option for improvement suggestions, indicate the complexity of user needs that were not accommodated in the survey options. Specific suggestions included server improvements (14.12%) and improved documentation (3.31%).

5 Conclusion and Recommendations

Errors in the use of the Coretax system are predominantly caused by technical factors (44.78%) and limited user understanding (30.79%), indicating that the problems are a combination of infrastructure and human resource issues. Major obstacles such as system errors and network disruptions reflect the platform's unstable technical performance, while an evaluation of DGT communications revealed that more than 40% of users felt that the information provided was unclear. On the other hand, the majority of users responded positively to the socialization efforts, especially through the hybrid offline-online approach, which was considered the most effective, and expressed an increased understanding and confidence in using the system. To improve the quality and acceptance of Coretax, it is recommended that interactive and case-based training modules be developed to strengthen user capacity. Server and network stability needs to be improved immediately to reduce the frequency of system errors. DJP communication must be more effective through the diversification of digital channels, including the optimization of social media and other digital information platforms. In addition, it is important to conduct more in-depth qualitative research and apply a *human-centered design* approach in feature development so that the system is truly aligned with user needs. Comprehensive and accessible user documentation also needs to be improved to close the information gap that still exists.

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