

Coretax, Tax Literacy, Sanctions, and Individual Taxpayer Compliance**Yolanda Oktaviani¹, Siti Asmonah²**^{1,2} Faculty of Economics and Business, Universitas Pamulang, Indonesia**Article History**

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Abstract: Tax compliance supports public services, but evidence on digital systems, literacy, and sanctions is mixed; their joint role under Coretax remains underexamined. **Objective:** This study examined their association with individual taxpayer compliance at KPP Pratama Serpong. **Method:** A cross-sectional quantitative survey purposively sampled 104 eligible respondents from 120 questionnaires. An online 28-item, five-point Likert survey was analyzed in SPSS 26 using multiple regression, t and F tests, R², and validity, reliability, and assumption tests. **Findings:** Coretax, literacy, and sanctions were positively associated with compliance ($\beta = 0.153$, $t = 6.737$; $\beta = 0.182$, $t = 7.423$; $\beta = 0.186$, $t = 6.153$; all $p < 0.001$); the model yielded $F(3, 100) = 96.765$, $p < 0.001$, $R^2 = 0.744$, and adjusted $R^2 = 0.736$. **Implications:** Findings can guide digital-service evaluation, taxpayer education, and sanction communication. **Originality:** The study jointly tests these factors among local individual taxpayers during Coretax implementation.

Keywords: Coretax; individual taxpayer compliance; tax literacy; tax sanctions; KPP Pratama Serpong

INTRODUCTION

Taxation is a compulsory contribution to the state and an important source of funding for public services and national development (Republik Indonesia, 2007). Using its internationally comparable measure, the OECD reported Indonesia's tax-to-GDP ratio at 12.1% in 2022, below the Asia-Pacific average of 19.3% (OECD, 2024). Indonesia's tax administration has also entered a new digital phase: the Directorate General of Taxes launched Coretax on 31 December 2024, and the platform has provided tax registration, filing, payment, and related services from January 2025 onward (Direktorat Jenderal Pajak [DJP], n.d.). These developments make individual taxpayer compliance an important issue for evaluating how administrative systems, taxpayers' understanding, and enforcement perceptions relate to fulfillment of tax obligations.

Previous studies have examined digital administration, tax literacy, and sanctions as potential correlates of tax compliance, but their findings vary by system and taxpayer group. Aprilani and Astuti (2025) reported a positive relationship between Coretax implementation effectiveness and compliance, while Utama and Yuliana (2025) examined Coretax in relation to employee work efficiency within the Directorate General of Taxes. In an earlier digital-tax context, Djo (2022) reported positive relationships between information technology, e-filing, and compliance. Findings on literacy are mixed: positive associations were reported by Athaya and Valentino (2021) and by Putri, Maryam, Tanno, and Rahmawaty (2023), whereas Yuliati and Fauzi (2020) and Mardhatilla, Marundha, and Eprianto (2023) did not find a significant literacy effect in their respective UMKM samples. Findings on sanctions also differ: Mahendra and Budiarta (2020) and Fabian and Sunanto (2025) reported significant associations with compliance, while Wulandari and Wahyudi (2022) did not find a significant sanction effect in a local property-tax setting. Putra, Ardianti, and Mahaputra (2025) likewise examined sanctions among a broader set of factors associated with individual taxpayer compliance. These studies are consistent with the view that compliance behavior is shaped by multiple behavioral beliefs and perceived conditions, as described in the Theory of Planned Behavior (Ajzen, 1991).

Despite emerging evidence on Coretax, evidence that jointly examines Coretax, tax literacy, and tax sanctions among individual taxpayers at KPP Pratama Serpong remains limited. A Serpong study by Fabian and Sunanto (2025) examined sanctions and tax socialization, but did not test Coretax and tax literacy together in the same model. Prior studies also use different administrative systems, taxpayer groups, and settings, which may help explain their inconsistent findings. The contribution of this study is therefore contextual and integrative: it examines the three predictors together among individual taxpayers at KPP Pratama Serpong in the period of Coretax implementation. The purposive, questionnaire-based sample limits the scope of inference to respondents who met the study criteria.

This study aims to examine the partial and simultaneous statistical relationships of the Coretax Application, Tax Literacy, and Tax Sanctions with Individual Taxpayer Compliance at KPP Pratama Serpong. It is expected to provide local empirical evidence that can inform evaluation of digital tax services, taxpayer education, and the communication and application of tax sanctions. Given the cross-sectional survey design, the findings are interpreted as associations within the analyzed sample rather than causal effects.

RESEARCH METHOD

This study used a quantitative associative design with cross-sectional data to examine the statistical relationships between the Coretax Application (X_1), Tax Literacy (X_2), Tax Sanctions (X_3), and Individual Taxpayer Compliance (Y). Data were collected through a questionnaire at one point in time. Accordingly, the design supports analysis of associations among the measured variables but does not establish causal effects.

The study population comprised 74,830 active individual taxpayers registered at KPP Pratama Serpong, according to the population figure used in the original study. The sample was selected purposively. Eligible respondents had to hold a tax identification number (NPWP), be active taxpayers, have filed an annual tax return (SPT), and have knowledge of or experience with Coretax. Of 120 questionnaires collected, 104 met the stated criteria and were analyzed; the original manuscript does not specify the reasons for excluding the other 16 questionnaires. The initial target of 100 respondents was calculated using Slovin's formula with a 10% error level. Because the actual selection used non-probability purposive sampling, this calculation is treated only as a recruitment target and does not establish a population margin of error or statistical representativeness.

Primary data were collected through an online questionnaire administered using Google Forms. Each of the four variables was measured with seven statements, for a total of 28 items, using a five-point Likert scale. The source manuscript does not report the individual indicators, item wording, response anchors, or the source or adaptation of each scale; these details should be checked against the questionnaire before submission.

The source manuscript does not identify the data-collection dates, screening records, or specific reasons why the other 16 questionnaires were excluded. No further reason is inferred here, and these details should be confirmed against the original records before submission.

Data were analyzed using IBM SPSS Statistics version 26. The analysis comprised descriptive statistics, item-validity testing by comparing item correlation coefficients with the critical r value, and reliability testing using Cronbach's Alpha. Classical assumptions were assessed using the Kolmogorov-Smirnov test for residual normality, Tolerance and VIF for multicollinearity, and an absolute-residual (Glejser) test for heteroskedasticity. Multiple linear regression was used to estimate the model; partial relationships were evaluated using t tests, the overall model using the F test, and explanatory capacity using R^2 and adjusted R^2 . The significance level was set at 0.05.

The multiple linear regression model was specified as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon.$$

In this equation, Y is Individual Taxpayer Compliance; α is the intercept; β_1 – β_3 are the regression coefficients; X_1 is the Coretax Application; X_2 is Tax Literacy; X_3 is Tax Sanctions; and ε is the error term.

A predictor was considered statistically significant when its p value was below 0.05. SPSS values displayed as 0.000 are reported as $p < 0.001$.

RESULT AND DISCUSSION

Study Setting and Respondents

The study focused on individual taxpayers registered at KPP Pratama Serpong, a vertical office of the Directorate General of Taxes responsible for tax services, supervision, and administration in its working area. The analysis examined the relationships of the Coretax Application, Tax Literacy, and Tax Sanctions with Individual Taxpayer Compliance.

The study population was reported as 74,830 active individual taxpayers. Coretax forms part of the digital tax-administration context considered by this study. The respondent data were obtained through an online questionnaire and analyzed using SPSS version 26.

A total of 120 questionnaires were collected. After applying the purposive sampling criteria—holding an NPWP, active taxpayer status, prior SPT filing, and knowledge of or experience with Coretax—104 responses were retained for analysis. The reasons for excluding 16 responses were not specified in the original manuscript and require confirmation by the authors.

Descriptive Statistics

Table 1. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_X1_REV	104	12.00	35.00	27.8750	4.28293
TOTAL_X2_REV	104	18.00	35.00	26.7885	3.58983
TOTAL_X3_REV	104	17.00	35.00	27.0481	3.26910
TOTAL_Y_REV	104	19.00	35.00	27.1154	3.14166
Valid N (listwise)	104				

Table 1 summarizes the scores for 104 respondents. The mean score was 27.8750 for the Coretax Application, 26.7885 for Tax Literacy, 27.0481 for Tax Sanctions, and 27.1154 for Individual Taxpayer Compliance. The maximum score for each variable was 35. Assuming higher scores indicate more favorable responses, the means are relatively close to the maximum possible score.

Standard deviations ranged from 3.14166 to 4.28293. The Coretax Application had the largest dispersion, while Individual Taxpayer Compliance had the smallest. Standard deviations being lower than the means does not by itself demonstrate response consistency; interpretation should be based on the score ranges and prespecified scale criteria.

Instrument Validity and Reliability

Item validity was assessed by comparing each item's calculated correlation with the critical r value of 0.192. The original results report seven items for each of the four variables and indicate that all items exceeded this threshold.

Table 2. Summary of Item Validity Results

Variable	Items	Calculated r Range	Critical r	Decision
Individual Taxpayer Compliance (Y)	7	0.300–0.729	0.192	Valid
Coretax Application (X1)	7	0.581–0.827	0.192	Valid
Tax Literacy (X2)	7	0.498–0.626	0.192	Valid
Tax Sanctions (X3)	7	0.310–0.714	0.192	Valid

As shown in Table 2, the item-correlation ranges were 0.300–0.729 for Individual Taxpayer Compliance, 0.581–0.827 for the Coretax Application, 0.498–0.626 for Tax Literacy, and 0.310–0.714 for Tax Sanctions. All reported item correlations exceeded the critical value of 0.192; therefore, all 28 items met the validity criterion used in the study.

Instrument reliability was evaluated using Cronbach's Alpha, with a threshold of 0.60 as specified in the original study. The reported values were 0.612 for Individual Taxpayer Compliance, 0.855 for the Coretax Application, 0.610 for Tax Literacy, and 0.640 for Tax Sanctions.

Table 3. Summary of Reliability Results

Variable	Items	Cronbach's Alpha	Criterion	Decision
Individual Taxpayer Compliance (Y)	7	0.612	> 0.60	Reliable
Cortex Application (X1)	7	0.855	> 0.60	Reliable
Tax Literacy (X2)	7	0.610	> 0.60	Reliable
Tax Sanctions (X3)	7	0.640	> 0.60	Reliable

All four Cronbach's Alpha values exceeded 0.60, as shown in Table 3. The Cortex Application had the highest reported alpha (0.855), whereas Tax Literacy had the lowest (0.610). The values for Compliance and Tax Literacy are close to the study's threshold and should be interpreted with that qualification.

Classical Assumption Tests

**Table 4. Residual Normality Test
One-Sample Kolmogorov-Smirnov Test**

		TOTAL_Y_FIN ALL
N		104
Normal Parameters ^{a,b}	Mean	27.12
	Std. Deviation	1.658
Most Extreme Differences	Absolute	.061
	Positive	.061
	Negative	-.059
Test Statistic		.061
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

The Kolmogorov-Smirnov test reported a statistic of 0.061 and an Asymp. Sig. value of 0.200 for 104 observations. Because the reported significance exceeds 0.05, the test does not indicate a statistically significant departure from normality in the residuals under the criterion applied.

Table 5. Multicollinearity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12.954	.850		15.240	.000		
	TOTAL_X1_REV	.153	.023	.395	6.737	.000	.746	1.340
	TOTAL_X2_REV	.182	.025	.395	7.423	.000	.907	1.103
	TOTAL_X3_REV	.186	.030	.366	6.153	.000	.724	1.381

a. Dependent Variable: TOTAL_Y_FINAL

The Tolerance values were 0.746 for the Cortex Application, 0.907 for Tax Literacy, and 0.724 for Tax Sanctions. The corresponding VIF values were 1.340, 1.103, and 1.381. All Tolerance values exceeded 0.10 and all VIF values were below 10, so the results do not indicate problematic multicollinearity under these thresholds.

Table 6. Heteroskedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.397	.543		.732	.466		
	TOTAL_X1_REV	-.014	.014	-.108	-.944	.347	.746	1.340
	TOTAL_X2_REV	.017	.016	.111	1.062	.291	.907	1.103
	TOTAL_X3_REV	.007	.019	.039	.337	.737	.724	1.381

a. Dependent Variable: ABS_RESS

The absolute-residual test reported significance values of 0.347 for the Coretax Application, 0.291 for Tax Literacy, and 0.737 for Tax Sanctions. Each value exceeded 0.05. Thus, the test did not indicate heteroskedasticity according to the procedure and threshold used in the study.

Multiple Linear Regression

Table 7. Multiple Linear Regression Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12.954	.850		15.240	.000		
	TOTAL_X1_REV	.153	.023	.395	6.737	.000	.746	1.340
	TOTAL_X2_REV	.182	.025	.395	7.423	.000	.907	1.103
	TOTAL_X3_REV	.186	.030	.366	6.153	.000	.724	1.381

a. Dependent Variable: TOTAL_Y_FINAL

The estimated regression equation was:

$$Y = 12.954 + 0.153X_1 + 0.182X_2 + 0.186X_3 + \varepsilon.$$

The intercept was 12.954. The unstandardized coefficients were positive for all three predictors: 0.153 for the Coretax Application, 0.182 for Tax Literacy, and 0.186 for Tax Sanctions. Conditional on the other predictors in the model, a one-point increase in a predictor score was associated with the corresponding coefficient-point increase in the predicted compliance score. The intercept represents the model estimate when all predictors equal zero; because zero may lie outside the observed scale, it has limited practical interpretation.

The Coretax Application coefficient was 0.153 ($t = 6.737$, $p < 0.001$), and the Tax Literacy coefficient was 0.182 ($t = 7.423$, $p < 0.001$). Both coefficients were positive and statistically significant in the fitted model. These results support the study's hypotheses of positive statistical relationships for these two predictors, while remaining associational given the cross-sectional survey design.

Tax Sanctions had a positive coefficient of 0.186 ($t = 6.153$, $p < 0.001$). This result indicates a positive and statistically significant relationship between respondents' sanction scores and their reported compliance scores, conditional on the other predictors.

The standardized beta coefficients were 0.395 for the Coretax Application, 0.395 for Tax Literacy, and 0.366 for Tax Sanctions. The first two predictors therefore had the largest standardized coefficients in this model, tied at 0.395. These values describe relative associations within the fitted model and should not be interpreted as causal importance.

Table 8. Simultaneous F Test

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	210.587	3	70.196	96.765	.000 ^b
	Residual	72.543	100	.725		
	Total	283.130	103			

a. Dependent Variable: TOTAL_Y_FINALL

b. Predictors: (Constant), TOTAL_X3_REV, TOTAL_X2_REV, TOTAL_X1_REV

The ANOVA results in Table 8 show $F(3, 100) = 96.765$, with SPSS reporting a significance value of 0.000 ($p < 0.001$). The model therefore provides statistically significant evidence that the three predictors are jointly associated with Individual Taxpayer Compliance in this sample.

Table 9. Model Summary and Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.862 ^a	.744	.736	.852

a. Predictors: (Constant), TOTAL_X3_REV, TOTAL_X2_REV, TOTAL_X1_REV

b. Dependent Variable: TOTAL_Y_FINALL

The model summary in Table 9 reports $R = 0.862$, $R^2 = 0.744$, and adjusted $R^2 = 0.736$. The unadjusted R^2 indicates that the model accounts for 74.4% of the observed variation in compliance scores in this sample; the adjusted value is 73.6%. The remaining share is not explained by the predictors included in the model and may reflect other factors or unexplained variation. These values do not establish causal contributions.

Discussion

Joint Relationship of the Coretax Application, Tax Literacy, and Tax Sanctions with Compliance

The simultaneous test was statistically significant, $F(3, 100) = 96.765$, $p < 0.001$. The adjusted R^2 of 0.736 indicates that the three predictors jointly account for a substantial proportion of the variation in reported compliance scores in this sample. The result supports the use of the three-predictor model for this respondent group, while the design does not establish that changing these factors would cause a corresponding change in compliance.

The combined result is consistent with a view of compliance as a behavior associated with both administrative conditions and taxpayer perceptions. The present study did not test a mediation model or experimentally vary system quality, literacy, or sanctions; therefore, the mechanisms behind the observed relationships remain open for further study.

Relationship of the Coretax Application with Individual Taxpayer Compliance

The Coretax Application had a positive coefficient of 0.153 and was statistically significant ($t = 6.737$, $p < 0.001$). Respondents reporting more favorable Coretax scores also tended to report higher compliance scores, controlling for Tax Literacy and Tax Sanctions. This finding is directionally consistent with the positive association reported by Aprilani and Astuti (2025). Earlier evidence on digital tax services, including Djo (2022), also supports the relevance of technology-enabled administration, although e-filing is not the same system as Coretax.

The result may reflect the role of perceived access, integration, or ease of administration in taxpayers' experiences. However, the study's questionnaire-based measure does not by itself establish that Coretax improved actual filing or payment behavior. In addition, respondents had to report knowledge of or experience with Coretax to qualify for the sample, so the finding should not be generalized to taxpayers without such exposure.

Relationship of Tax Literacy with Individual Taxpayer Compliance

Tax Literacy had a positive coefficient of 0.182 and was statistically significant ($t = 7.423$, $p < 0.001$). In this sample, higher literacy scores were associated with higher reported compliance scores. This direction is consistent with findings reported by Athaya and Valentino (2021) and Putri et al. (2023), while other studies have reported nonsignificant results in different taxpayer groups (Mardhatilla et al., 2023; Yuliati & Fauzi, 2020). Differences in population, instruments, and local administrative contexts may contribute to variation across studies, but the present data do not identify which factor explains those differences.

Within the Theory of Planned Behavior, tax literacy may relate conceptually to perceived behavioral control because understanding procedures can help individuals assess their ability to fulfill tax obligations (Ajzen, 1991). This study did not measure that construct separately or test it as a mediator; the theoretical connection is therefore an interpretation rather than a tested mechanism.

The practical implication is that tax education may help taxpayers understand their rights, obligations, and reporting procedures. This recommendation should be considered alongside the study's measurement limitations and does not imply that literacy alone is sufficient to ensure compliance.

Relationship of Tax Sanctions with Individual Taxpayer Compliance

Tax Sanctions had a positive coefficient of 0.186 and was statistically significant ($t = 6.153$, $p < 0.001$). The result indicates that higher sanction scores were associated with higher reported compliance scores after accounting for the other predictors. This direction is consistent with Mahendra and Budiarta (2020) and Fabian and Sunanto (2025), while Wulandari and Wahyudi (2022) reported a nonsignificant result in a different tax and geographic context.

One possible interpretation is that awareness of the consequences of noncompliance is related to taxpayers' reported compliance. Because the measure reflects questionnaire responses rather than observed enforcement or administrative records, the result does not show that stricter sanctions cause higher compliance. Communication and application of sanctions should also be considered in relation to fairness, consistency, and taxpayers' understanding of their obligations.

CONCLUSION

This study found positive and statistically significant partial relationships between the Coretax Application, Tax Literacy, and Tax Sanctions and Individual Taxpayer Compliance among the 104 analyzed respondents at KPP Pratama Serpong. The three predictors were also jointly significant ($F(3, 100) = 96.765$, $p < 0.001$). The model reported $R^2 = 0.744$ and adjusted $R^2 = 0.736$. These findings describe associations within the purposively selected, questionnaire-based sample and should not be interpreted as causal effects or as estimates representative of all taxpayers registered at the tax office.

The results suggest that maintaining accessible digital services, strengthening taxpayer education, and communicating sanctions clearly and consistently are relevant areas for administrative attention. The study is limited by its single-office setting, purposive sampling, self-reported data, and incomplete reporting of data-collection dates, screening exclusions, and instrument indicators. Future studies may include additional taxpayer groups and variables, document measurement procedures more fully, and use administrative or longitudinal data to assess compliance behavior more directly.

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