The Effect of Tax Socialization, Tax Information Technology Adaptability, and Tax Sanctions on Taxpayer Compliance Moderated by Coretax Application Perception

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ABSTRACT

This study analyzes the influence of tax socialization, adaptability of tax information technology, and tax sanctions on taxpayer compliance, with the perception of the Coretax application as a moderation variable. Using a quantitative and purposive sampling approach, data was collected from 301 taxpayers at KPP Pratama Jakarta Kelapa Gading through a Likert 1–5 questionnaire, then analyzed by multiple linear regression and Moderated Regression Analysis (MRA). The results showed: (1) tax socialization, (2) tax IT adaptability, and (3) tax sanctions respectively had a positive and significant effect on taxpayer compliance; (4) the perception of Coretax does not moderate the influence of socialization (H4 is rejected); (5) the perception of Coretax does not moderate the influence of IT adaptability; and (6) Coretax's perception significantly weakens the effect of tax sanctions on compliance, indicating that positive perceptions of Coretax reduce taxpayers' dependence on sanctions as a driver of compliance.

Keywords: Tax Socialization; Tax IT Adaptability; Tax Sanctions; Coretax Application Perception; Taxpayer Compliance; Moderated Regression Analysis

INTRODUCTION

Tax revenues are the main source of state revenue and the backbone of national fiscal sustainability. In Indonesia, taxpayer compliance is not just a legal obligation, but a fundamental pillar of fiscal stability that determines the nation's economic independence from dependence on public debt. Low levels of compliance create a tax gap between the potential and realization of tax revenues, forcing the government to use budget deficits or public loans, thus limiting public services, infrastructure development, and social programs.

Although Indonesia's tax revenue in nominal terms continues to increase from IDR 1,716.8 trillion in 2022 to IDR 1,869.2 trillion in 2023, and reach IDR 1,932.4 trillion in 2024, the tax-to-GDP ratio actually shows an alarming downward trend. This ratio decreased from 10.38% in 2022 to 10.31% in 2023, and further decreased to 10.08% in 2024, with a projection of 10.03% for 2025 (Multi Utama Consultindo, 2025). This trend underscores that revenue growth is not keeping pace with economic expansion, signaling persistent structural compliance challenges.(Kementrian Keuangan , 2022)

At the micro level, KPP Pratama Jakarta Kelapa Gading, the location of this study, recorded positive performance by exceeding the revenue target in 2023 (IDR 2.98 trillion, an achievement of 101.56%) and 2024 (IDR 3.45 trillion, an achievement of 100.78%). However, in 2025, this office will not reach the target of IDR 4.01 trillion, only 92.62% will be realized (KPP Pratama Kelapa Gading, 2025). More critically, the data shows a significant gap between the number of registered taxpayers (116,369 in 2025) and those actively reporting (40,439) and paying taxes (16,295), which represent only 13.9% of the total registered taxpayers (KPP Pratama Kelapa Gading, 2025). The data was obtained directly from KPP's internal documents through interviews and field observations conducted by researchers during the research period. This compliance gap demands a deeper investigation into the factors that drive taxpayer behaviour.

Attribution Theory (Heider, 1958) and Obedience Theory (Milgram, 1963) are the theoretical basis of this research. Attribution Theory explains that individual behaviour, including tax compliance, is determined by internal factors (awareness, motivation, knowledge) and external factors (intensity of socialization, effectiveness of digital technology, and tax sanctions). Obedience Theory, on the other hand, distinguishes between normative obedience (moral values-driven) and instrumental obedience (rational cost-benefit analysis-driven).

The study also integrates the Technology Acceptance Model (TAM) developed by (Davis, 1989), which states that perceived usefulness and perceived ease of use significantly influence an individual's intention to use technology-based systems. The implementation of Coretax, an integrated tax administration system launched by the Directorate General of Taxes (DGT) on January 1, 2025, makes this theoretical framework very relevant. Taxpayers' perceptions of the quality, accessibility, and benefits of Coretax's integrated services are hypothesized to moderate the relationship between independent variables and taxpayer compliance.

Although the literature on the determinants of tax compliance is constantly evolving, there has been no previous study that has simultaneously examined the role of tax socialization, tax IT adaptability, and tax sanctions with the perception of Coretax as a moderation variable. This research fills these gaps and provides relevant empirical insights for tax policy formulation in Indonesia's digital transformation era. Based on this background, this study formulated the following research questions: (1) Does tax socialization have a positive effect on taxpayer compliance? (2) Does the adaptability of tax information technology have a positive effect on taxpayer compliance? (3) Do tax sanctions have a positive effect on taxpayer compliance? (4) Does the perception of the Coretax application moderate the influence of tax socialization on taxpayer compliance? (5) Does the perception of the Coretax application moderate the influence of tax IT adaptability on taxpayer compliance? (6) Does the perception of the Coretax application moderate the effect of tax sanctions on taxpayer compliance?

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Taxpayer Compliance

Taxpayer compliance is defined as a situation in which the taxpayer fulfils all tax obligations and exercises his tax rights in accordance with the provisions of applicable laws and regulations (PMK No. 192/2007). This includes formal compliance with the timely submission of annual tax returns, avoiding administrative violations, and responding to tax authority inquiries as well as material compliance, which involves reporting all income, assets, and tax liabilities accurately and honestly. Voluntary compliance, which occurs without coercive oversight, is the main goal of the tax authority's outreach efforts (Kirchler et al., 2008).

Nurmantu (2005) distinguishing between formal compliance (compliance with administrative procedures and deadlines) and material compliance (substantive fulfilment of tax obligations). These two dimensions were measured in this study through a structured questionnaire based on indicators adapted from and. Suandy (2017)(PMK No. 192/2007)

Tax socialization

Tax socialization refers to the systematic efforts made by tax authorities to disseminate information, increase understanding, and build awareness among taxpayers about tax obligations, rights, and procedures Directorate General Taxes, (2023). Aini et al. (2025) emphasizes that effective socialization goes beyond just disseminating information; it is a two-way communication process aimed at building trust and fiscal transparency. Socialization activities include conventional approaches (seminars, workshops, direct consultations) and digital approaches (webinars, social media campaigns, e-learning modules). Previous studies by Sari & Saryadi (2019), Ginanjar & Saparinda (2022), Daryatno & Santioso (2023). consistently shows a positive and significant relationship between tax socialization and taxpayer compliance. Theoretically, the Theory of Obedience explains that individuals tend to be obedient to authority for which they recognize their legitimacy. Tax socialization functions to strengthen the perceived legitimacy by increasing taxpayers' understanding of tax rights, obligations, and procedures so as to encourage normative compliance. Meanwhile, Attribution Theory explains that when socialization succeeds in internalizing the value of compliance, taxpayers shift attribution from external pressures to internal responsibility, which in turn increases voluntary compliance. Thus, these two theories

together explain why more intensive tax socialization results in higher levels of compliance. Based on the Theory of Obedience and the Theory of Attribution, this study proposes the hypothesis:(Milgram, 1963) (Heider, 1958)

H1: Tax socialization has a positive and significant effect on taxpayer compliance.

Adaptability of Tax Information Technology

Tax IT adaptability is defined as the ability and readiness of taxpayers to learn, respond to, and operate digital tax administration systems including Coretax, e-Filing, e-Billing, and e-SPT to fulfill tax obligations accurately, in a timely and independent manner. This construct includes the cognitive, affective, and behavioral dimensions of taxpayers in the face of the sustainable digital transformation of tax administration. This construct is based on the TAM model, with special reference to Davis (1989)Perceived Usefulness (PU) and Perceived Ease of Use (PEOU), as well as the Technology Readiness Index (TRI) Parasuraman (2000) and the concept of self-efficacy Bandura (1977)

The main dimensions of tax IT adaptability include: (1) learning agility, the ability to understand new digital features quickly; (2) usage flexibility, the ability to operate the system on various devices; (3) technical resilience, the capacity to solve problems independently; and (4) self-efficacy, confidence in solving tax obligations autonomously. and provide empirical support for the positive relationship between technology readiness and tax compliance. Theoretically, TAM explains that when taxpayers perceive the digital tax system as perceived Abdulsalam Mas'ud et al. (2014) Kamil & Nurlis (2015)(Davis, 1989)usefulness and perceived ease of use, they are more motivated to use it consistently to meet their tax obligations. Attribution theory (Heider, 1958) complements this explanation: taxpayers with high IT adaptability attribute the success of fulfilling tax obligations as an internal locus of control, thus being encouraged to behave consistently obediently. Thus, the higher the adaptability of a taxpayer's tax IT, the lower the cognitive and technical barriers in fulfilling tax obligations, so that compliance increases.

H2: The adaptability of tax information technology has a positive and significant effect on taxpayer compliance.

Tax Sanctions

Tax sanctions are a law enforcement mechanism that includes administrative sanctions (fines and interest) and criminal sanctions (imprisonment) that function as coercive instruments to discipline taxpayers and prevent non-compliance. Based on (Mardiasmo, 2018) Deterrence Theory (Allingham & Sandmo, 1972), sanctions are most effective when taxpayers perceive them as certainty, proportionality, and consistency of implementation. Pranata & Setiawan (2015), Mianti & Budiwitjaksono (2021) and, Depi et al. (2023) confirm the positive and significant influence of tax sanctions on compliance. Theoretically, Deterrence Theory explains the mechanism of the effect of sanctions on compliance through the rational calculation of the taxpayer: when the perception of probability is detected and the severity of the punishment outweighs the benefits obtained from non-compliance, then the rational decision is to comply. Attribution Theory (Heider, 1958) complements this explanation by asserting that sanctions play a role as an external factor that directly shapes taxpayer behavior. Taxpayers who perceive sanctions as real and consistent will attribute the risk of non-compliance as a concrete threat, thus encouraging compliance based on cost-benefit considerations. Meanwhile, the Obedience Theory (Milgram, 1963) explains that sanctions applied consistently by tax authorities strengthen the legitimacy of the authority and encourage instrumental compliance of taxpayers.

H3: Tax sanctions have a positive and significant effect on taxpayer compliance.

Perception of Coretax Application as a Moderation Variable

Coretax is an integrated Core Tax Administration System developed by the DGT and officially launched on January 1, 2025. The system integrates tax registration, reporting, payment, and monitoring in a single digital platform. An important question that needs to be answered theoretically is: why is Coretax App Perception positioned as a moderation variable and not as an independent variable? If Coretax App Perception is treated as an independent variable, then the hypothesis is that Coretax perception directly and independently drives compliance regardless of other factors. However, the TAM framework (Davis, 1989) explains that perceptions

of technology do not necessarily produce certain behaviors directly, but rather serve to condition or strengthen the relationship between other behavioral variables (such as socialization, technological readiness, or response to sanctions) and actual behavior. In other words, a positive perception of Coretax acts as a boundary condition that determines how strong the influence of socialization, IT adaptability, and sanctions is on compliance. Moreover, Attribution Theory (Heider, 1958) supports this position: the perception of Coretax is an external contextual factor that modifies the way taxpayers attribute and respond to stimulus from socialization and tax sanctions, rather than an independent stimulus itself. Venkatesh et al. (2003) also emphasizes that an individual's perception of a technological system is moderate to the relationship between the expectations and actual behaviour of users. Thus, the position of Coretax Application Perception as a moderation variable is conceptually more appropriate than as an independent variable, because Coretax Application Perception determines the strength of the influence of independent variables on compliance, not as a standalone influence. Within the TAM framework, taxpayers' perceptions of Coretax including system quality, information quality, interface interaction, and service integration benefits are hypothesized to moderate the relationship between independent variables and compliance.

Positive perceptions of Coretax are expected to strengthen the influence of socialization (H4) and IT adaptability (H5) on compliance, because taxpayers who trust digital systems are more motivated to apply knowledge from socialization and adapt their technological behavior. However, with regard to tax sanctions (H6), a positive perception of Coretax may reduce reliance on punitive incentives, as intrinsic digital motivation replaces fear-based compliance drivers a moderation effect that is in line with the proposition Venkatesh et al. (2003) that technological perceptions moderate the relationship between user expectations and actual behaviour.

H4: The perception of the Coretax application positively moderates the influence of tax socialization on taxpayer compliance.

H5: The perception of the Coretax application positively moderates the influence of tax IT adaptability on taxpayer compliance.

H6: The perception of the Coretax application moderates the effect of tax sanctions on taxpayer compliance.

RESEARCH FRAMEWORK

The conceptual framework positions three independent variables: Tax Socialization (X1), Tax IT Adaptability (X2), and Tax Sanctions (X3) as direct predictors of Taxpayer Compliance (Y). Perception of the Application Coretax (Z) acts as a moderation variable that is hypothesized to strengthen or weaken the relationship between each independent variable and the dependent variable. This framework is theoretically grounded in Attribution Theory (Heider, 1958), Obedience Theory (Milgram, 1963), and Technology Acceptance Model (Davis, 1989).

RESEARCH METHODS

Research Design

This study uses a quantitative approach. Data was collected cross-sectionally through closed-ended structured questionnaires distributed online (through Google Forms shared through social media and tax community networks) and offline. All items were rated using a 5-point Likert scale (1 = Strongly Agree to 5 = Strongly Agree).

Population and Sample

The research population is all individual and corporate taxpayers registered at KPP Pratama Jakarta Kelapa Gading who have used the Coretax application at least once in the last 12 months. The purposive sampling technique was applied with four inclusion criteria:

1. active use of Coretax for at least one transaction in 12 months;

2. self-filling without the intermediary of a tax consultant;

3. willingness and ability to fill out questionnaires independently; and

4. status of active taxpayers at KPP who have activated Coretax.

Of the 308 questionnaires distributed, 301 were declared valid (from Ivory Coast taxpayers), The first thirty responses were used exclusively for pilot tests and were excluded from the main analysis.

Respondent Profile

The sample consisted of 147 corporate taxpayers (corporate taxpayers, 48.8%), 84 individual taxpayers who did freelance work (OP taxpayers doing freelance work, 27.9%), and 70 employee taxpayers as well as entrepreneurs (23.3%).

Variable Operationalization

Each variable was measured through a validated multi-item questionnaire instrument. Taxpayer compliance (Y) is measured through 16 items which include formal compliance (timely registration and reporting), material compliance (honest and accurate reporting), and voluntary compliance (compliance on one's own initiative). Tax socialization (X1) is measured through 14 items covering three dimensions: socialization media, material quality, and socialization intensity. Tax IT Adaptability (X2) includes 18 items covering learning agility, usage flexibility, technical resilience, and self-efficacy. Tax Sanctions (X3) consists of 14 items that include administrative sanctions, criminal sanctions, enforcement firmness, and deterrent effects. Coretax (Z) Application Perception is measured through 18 items covering four dimensions: system accessibility and performance, information quality, interface interaction and design, and service integration benefits.

Analysis Methods

Data analysis was conducted using IBM SPSS Statistics 25. The analysis procedure consists of four stages: (1) descriptive statistics (mean, standard deviation, minimum, maximum); (2) instrument tests (validity through Pearson Product Moment correlation; reliability through Cronbach's Alpha); (3) classical assumption tests (normality via Kolmogorov-Smirnov; multicollinearity via VIF; heteroscedasticity via Glejser test; autocorrelation via Durbin-Watson); and (4) hypothesis testing through multiple linear regression (H1–H3) and Moderated Regression Analysis (MRA; H4–H6).

The multiple regression model for direct hypotheses is formulated as:

$$Y = \alpha + \beta_1 X1 + \beta_2 X2 + \beta_3 X3 + e$$

For MRA, all variables are mean-centered to reduce the multicollinearity between the predictor and the interaction tribe. Two nested models are compared: Model 1 (main effect only: X1, X2, X3, Z) and Model 2 (Model 1 plus interaction quarters: X1×Z, X2×Z, X3×Z). Statistical significance was assessed at $\alpha = 0.05$ (double-sided), except for H2 which was evaluated using a single-sided test considering that the hypothesis was rectangular.

RESEARCH RESULTS

Descriptive Statistics

Table 1. Descriptive Statistics of Research Variables

Variable	N	Red	Median	Mode	Std. Dev.	Min-Max
X1 – Tax Socialization	301	55,97	56,00	56	5,271	32–70
X2 – Tax IT Adaptability	301	76,02	76,00	77	7,643	29–90
X3 – Tax Sanctions	301	59,09	59,00	60	5,294	28–70

Variable	N	Red	Median	Mode	Std. Dev.	Min-Max
Z – Coretax Perception	301	59,63	59,00	59	8,835	18–90
Y – WP Compliance	301	73,71	74,00	74	3,806	57–80

Tax IT adaptability (X2) recorded the highest mean (76.02), reflecting the high level of digital readiness among respondents. Taxpayer Compliance (Y) also showed a high mean of 73.71 with a relatively low standard deviation (3.806), indicating a generally high and consistent level of compliance across the sample.

Validity and Reliability of the Instrument

All items for variables X1 (14 items), X2 (18 items), X3 (14 items), and Z (18 items) result in r-values that exceed the r-table threshold of 0.113 (N = 301, α = 0.05), confirming the validity of the item. For Y, two items in the pilot test (Y_1, Y_5) were eliminated; All 16 remaining items were valid in the full sample (R > 0.113). Cronbach's Alpha values for all variables exceed 0.600 (X1 = 0.641; X2 = 0.807; X3 = 0.686; Z = 0.740; Y = 0.611), confirming the reliability of the instrument. Pilot tests (n = 30) resulted in a much higher alpha (all > 0.911), confirming the robustness of the construct.

Classical Assumption Test

The Kolmogorov-Smirnov test yielded an Asymp. Sig. = 0.001 (< 0.05), indicating a residual abnormality. However, the Central Limit Theorem (Bowman's Theorem) is valid given the large sample size (n = 301 > 30), so the findings of this abnormality have no effect on the regression analysis. No multicollinearity was found: the entire VIF value was below 10 (main variable: VIF = 1.660–2.327; interaction rate: VIF = 7.323–8.554) and the entire Tolerance value exceeded 0.10. The Durbin-Watson statistic of 1.998 (in the accepted range of 1.881–2.119 for dU at N = 301, k = 7) confirms the absence of autocorrelations. Heteroscedasticity was detected in the interaction rate (Z, X1×Z, X2×Z, X3×Z), which is a common condition in the MRA model where the interaction rate is a multiplication of two variables with varying ranges, and does not invalidate the findings of the study direction.

Multiple Linear Regression Results (H1–H3)

Table 2. Multiple Linear Regression Results

Variable	Koef. (β)	Std. Error	T-value	Sig.	Verdict
Constant	73,711	0,194	380,836	0,000	-
X1 – Tax Socialization	0,163	0,046	3,537	0,000	H1 Accepted
X2 – Tax IT Adaptability	0,055	0,032	1,703	0.090 (1-side: 0.045)	H2 Accepted
X3 – Tax Sanctions	0,166	0,048	3,449	0,001	H3 Accepted
R^2 = 0.229 | Adjusted R^2 = 0.222 | F = 29.469 (p = 0.000)					

The regression equation is: Y = 73.711 + 0.163X1 + 0.055X2 + 0.166X3. The model was collectively significant (F = 29.469; p = 0.000) and explained the 22.9% variance in taxpayer compliance (R Square = 0.229). All three hypotheses are supported.

Moderated Regression Analysis Results (H4–H6)

Table 3. MRA Model Comparison

Models	R	R^2	Adjusted R^2
Model 1: Main effects (X1, X2, X3, Z)	0,488	0,238	0,227
Model 2: Full MRA (+X1×Z, X2×Z, X3×Z)	0,516	0,266	0,249
ΔR^2 = 0.028 | F = 15.174 (p = 0.000)			

Table 4. MRA Partial T-Test Results (Moderation Hypothesis)

Variable	Koef. (β)	Std. Error	T-value	Sig.	Verdict
Constant	73,842	0,196	377,278	0,000	-
X1 (centered)	0,129	0,047	2,771	0,006	Significant
X2 (centered)	0,052	0,038	1,365	0,173	Insignificant
X3 (centered)	0,092	0,052	1,773	0,077	Significant
Z (centered)	0,075	0,029	2,603	0,010	Significant
X1×Z – H4 (Moderation)	−0.003	0,005	−0.477	0,634	H4 Rejected
X2×Z – H5 (Moderation)	0,005	0,003	1,603	0,110	H5 Rejected
X3×Z – H6 (Moderation)	−0.010	0,005	−2,155	0,032	H6 Accepted

DISCUSSION

The Effect of Tax Socialization on Taxpayer Compliance (H1 Accepted)

Tax Socialization (X1) has a positive and significant effect on Taxpayer Compliance (Y) (β = 0.163; t = 3.537; p = 0.000). These findings confirm that more intensive and effective tax socialization by the DGT results in higher levels of compliance. Socialization activities through seminars, digital media campaigns, and direct consultations increase taxpayers' understanding of their rights and obligations, reduce administrative uncertainty, and foster a sense of civic responsibility that internalizes compliance as a moral obligation, not just external pressure.

These results are consistent with the Theory of Obedience (Milgram, 1963), which states that obedience arises when individuals recognize the legitimacy of the authority that gives direction. Through effective socialization, the DGT increases the legitimacy of perceived tax regulations and strengthens the motivation for normative compliance. In practical terms, these findings are in line with the research Sari & Saryadi (2019), Ginanjar & Saparinda (2022) and, Winerungan (2013) underline the DGT's need to systematically invest in multi-channel socialization programs targeting all segments of taxpayers.

The Effect of Tax IT Adaptability on Taxpayer Compliance (H2 Accepted)

Tax IT Adaptability (X2) showed a positive and significant influence on Taxpayer Compliance (Y) in the one-sided test (β = 0.055; t = 1.703; sig./2 = 0.045). Although the effect size is smaller than that of X1 and X3, its significance in the directional test reflects the growing relevance of digital readiness in the era of tax modernization.

Taxpayers who are able to navigate the Coretax, e-Filing, and e-Billing systems independently face fewer procedural hurdles, thereby reducing the cognitive burden associated with fulfilling tax obligations. These findings are consistent with TAM (Davis, 1989) and UTAUT (Venkatesh et al., 2003), both of which predict that the ease of use of the system and effort expectancy have a positive effect on technology adoption and related behavioral outcomes. (Annisah & Susanti, 2021) and (Masyhuri et al., 2024) also reported a similar positive relationship between technology utilization and compliance. The practical implication is that the DGT needs to invest in digital literacy programs and user-friendly system design to maximize compliance gains from technological transformation.

The Effect of Tax Sanctions on Taxpayer Compliance (H3 Accepted)

Tax Sanctions (X3) showed the largest coefficient among the three independent variables (β = 0.166; t = 3.449; p = 0.001), confirming that the sanction deterrence function remains the most powerful direct driver of compliance in the context of this study. This is in line with Deterrence Theory (Allingham & Sandmo, 1972), which states that taxpayers will be compliant when the probability is detected and the severity of the perceived punishment outweighs the benefits of noncompliance.

The significance of the sanctions also reflects Indonesia's institutional context, where trust-based voluntary compliance mechanisms may still be in the developing stage. Consistent and fair enforcement of the law signals to taxpayers that tax avoidance carries definite consequences, thus rationally encouraging compliance. These results are supported by Pranata & Setiawan (2015) and Depi et al. (2023) that document similar deterrent effects. In practical terms, the DGT needs to ensure that sanctions are transparent, proportionate, and consistently applied, especially through Coretax's automatic detection capabilities to maintain and strengthen the deterrence effect.

The Role of Coretax Perception Moderation

Of the three moderation hypotheses, only H6 was supported (X3×Z: $\beta = -0.010$; $t = -2.155$; $p = 0.032$), while H4 (X1×Z: $t = -0.477$; $p = 0.634$) and H5 (X2×Z: $t = 1.603$; $p = 0.110$) were rejected. The inclusion of interaction tribes increased the R Square from 0.229 to 0.266, confirming the overall relevance of the moderation model ($\Delta R^2 = 0.028$).

The rejection of H4 indicates that the effect of tax socialization on compliance is direct and consistent, regardless of Coretax's perception. It is theoretically coherent: socialization operates on the cognitive and normative dimensions of taxpayer behavior building intrinsic knowledge and motivation that function through different pathways of technological acceptance. The perceived quality of the digital system does not materially change whether the information received through socialization transforms into compliance.

The insignificance of H5 suggests that at the conventional significance level, Coretax's perception does not substantially moderate the relationship between IT adaptability and compliance. This may be due to the operational overlap between the two constructs: taxpayers with high IT adaptability are already able to use the system effectively regardless of their perception of it. It should be noted that the p-value for H5 (0.110; sig./2 = 0.055) is close to the 10% tolerance level used in social science research, suggesting a potential moderation tendency that deserves further study with a larger or more diverse sample.

H6's acceptance reveals a nuanced and theoretically rich finding: positive perceptions of Coretax applications weaken the motivational power of tax sanctions against compliance. As taxpayers build trust in transparency, fairness, and ease of use of the system, their motivation for compliance shifts from fear-based sanctions (external, instrumental) to trust-based systems (internal, intrinsic). The transition from coercion-based compliance to platform-mediated autonomous compliance represents a fundamental behavioral shift in the digital tax era. From TAM's perspective, when Coretax achieves high Perceived Usefulness and Perceived Ease of Use, it generates a self-sustaining compliance motivation that partially replaces the role of sanctions deterrence. These findings expand on research Pawitri & Anggara (2025) that found that positive perceptions of Coretax increase compliance effectiveness, and provide a more precise understanding of its mechanisms: Coretax is not simply adding compliance but restructuring its motivational architecture.

CONCLUSION

This study examines the influence of tax socialization, tax IT adaptability, and tax sanctions on taxpayer compliance, moderated by the perception of the Coretax application, on 301 taxpayers at KPP Pratama Jakarta Kelapa Gading. The conclusions that can be drawn are as follows:

(1) Tax socialization has a positive and significant effect on taxpayer compliance (H1 accepted). More effective and intensive socialization programs result in higher levels of compliance through increased taxpayer knowledge and normative motivation.

(2) Tax IT adaptability has a positive and significant effect on taxpayer compliance in the one-sided test (H2 accepted). Taxpayers with higher digital readiness and self-efficacy in operating the e-tax system show a better level of compliance.

(3) Tax sanctions had the strongest positive and significant direct influence on taxpayer compliance (H3 accepted; $\beta = 0.166$), confirming the continued relevance of the deterrence-based compliance drivers in Indonesia.

(4) Coretax perceptions do not significantly moderate the effect of tax socialization on compliance (H4 rejected), as socialization operates through cognitive and normative pathways that are independent of technological perception.

(5) Coretax's perception did not significantly moderate the effect of tax IT adaptability on compliance at a 5% level (H5 rejected), although there is a potential moderation bias ($p = 0.110$) that is worth studying with a larger sample.

(6) Coretax's perception significantly and negatively moderated the effect of tax sanctions on compliance (H6 accepted; $\beta = -0.010$; $p = 0.032$). The positive perception of Coretax reduces taxpayers' reliance on sanctions as a compliance driver, facilitating the transition towards platform-mediated intrinsic compliance motivation.

Overall, these findings suggest a dual-track strategy for the DGT: in the short term, maintaining strict and consistent sanctions enforcement; and in the long term, investing in Coretax quality improvement, digital literacy, and comprehensive socialization to foster self-sustaining compliance behaviors. Future research will need to expand geographic coverage, adopt longitudinal design to capture the dynamic compliance trajectory as Coretax matures, as well as explore additional moderation variables such as perceptions of tax fairness, tax morale, and digital literacy levels.

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