

# Multitheoretical Analysis of Taxpayer Compliance in the Coretax Era

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**Abstract:** Tax compliance plays an important role in supporting state revenue, which is used to finance development and provide public services. Although the government has implemented tax reforms by simplifying the administrative system and implementing Coretax, the level of corporate taxpayer compliance in Indonesia still faces various challenges, including limited understanding of taxation, suboptimal effectiveness of sanctions, and technical obstacles in implementation. This study aims to analyze the influence of tax knowledge, tax sanctions, and Coretax implementation on corporate taxpayer compliance, with tax socialization as a moderating variable. Data were obtained from 400 corporate taxpayers registered at the Jakarta Pademangan Tax Office through random sampling and analyzed using Structural Equation Modeling (SEM) based on SMARTPLS 3.2.9. The results show that tax knowledge and sanctions have a positive effect on compliance, while Coretax has no direct effect. Tax socialization strengthens the influence of knowledge and Coretax, but weakens the influence of tax sanctions.

**Keywords:** Tax Compliance; Tax Knowledge; Tax Sanction; Coretax; Tax Socialization.

**Abstrak:** Kepatuhan perpajakan memegang peranan penting dalam mendukung penerimaan negara yang digunakan untuk pembiayaan pembangunan dan penyediaan layanan publik. Meskipun pemerintah telah melakukan reformasi perpajakan melalui penyederhanaan sistem administrasi serta penerapan Coretax, tingkat kepatuhan wajib pajak badan di Indonesia masih menghadapi berbagai tantangan, antara lain keterbatasan pemahaman perpajakan, efektivitas sanksi yang belum optimal, dan kendala teknis dalam pelaksanaannya. Penelitian ini bertujuan menganalisis pengaruh pengetahuan perpajakan, sanksi perpajakan, dan implementasi Coretax terhadap kepatuhan wajib pajak badan, dengan sosialisasi perpajakan sebagai variabel moderasi. Data diperoleh dari 400 wajib pajak badan yang terdaftar di KPP Pratama Jakarta Pademangan melalui teknik *random sampling* dan dianalisis menggunakan *Structural Equation Modeling* (SEM) berbasis SMARTPLS 3.2.9. Hasil penelitian menunjukkan bahwa pengetahuan dan sanksi perpajakan berpengaruh positif terhadap kepatuhan, sementara Coretax tidak berpengaruh langsung. Sosialisasi perpajakan memperkuat pengaruh pengetahuan dan Coretax, namun melemahkan pengaruh sanksi perpajakan.

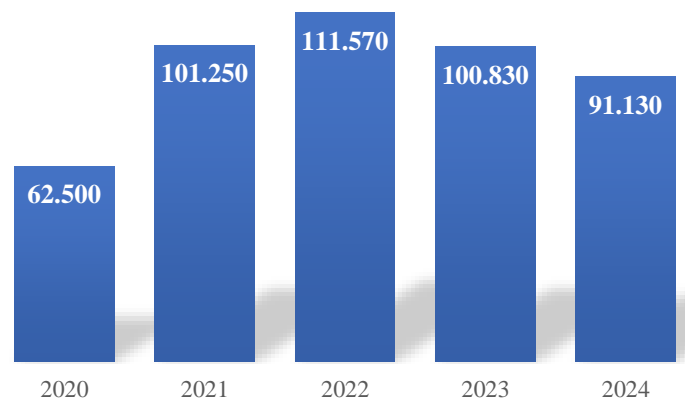
**Kata Kunci:** Kepatuhan Pajak; Pengetahuan Pajak; Sanksi Pajak; Coretax; Sosialisasi Pajak.

## INTRODUCTION

Taxes constitute the main source of government revenue used to finance public services and national development (Saptono & Khozen, 2023). Under Article 1 of Law No. 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law), taxes are defined as mandatory contributions imposed on individuals or legal entities and collected by the state in accordance with prevailing statutory provisions. Taxes provide no direct return to taxpayers but are utilized for public welfare (Khozen & Setyowati, 2023). As a

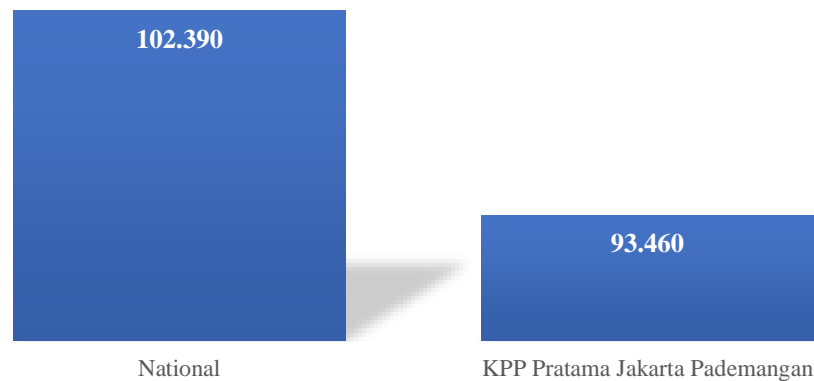


crucial instrument for national development, taxes finance education, healthcare, transportation, and other essential infrastructure. Therefore, enhancing taxpayer compliance is essential to strengthen state revenue. Although the government continues to simplify the tax system to improve compliance (Safitri et al., 2022), corporate taxpayer compliance in Indonesia remains a concern due to tax avoidance practices and low awareness of tax obligations (Oktris et al., 2024). To illustrate this issue further, the following figure presents the taxpayer compliance rate at KPP Pratama Jakarta Pademangan, followed by a comparative overview between national compliance levels and those specifically recorded at the local tax office (KPP).



**Figure 1.** Tax Ratio KPP Pratama Jakarta Pademangan  
 Source: KPP Jakarta Pademangan, (2025)

**Figure 1** shows that the taxpayer compliance ratio at KPP Pratama Jakarta Pademangan fluctuated during 2020 to 2024. Compliance was relatively low in 2020 at sixty two point five per cent due to the economic downturn caused by the COVID-19 pandemic. The ratio increased sharply in 2021 to one hundred one point two five per cent and continued to rise in 2022 to one hundred eleven point five seven per cent, reflecting post-pandemic recovery, broader use of digital tax services, and intensified socialization efforts. A mild decline occurred in 2023, with the ratio decreasing to one hundred point eight three per cent and then further to ninety one point one three in 2024. Although still near the target, this downward trend indicates emerging challenges related to economic uncertainty and reduced policy effectiveness. Overall, the data reveal a strong recovery after 2020 but highlight the need for consistent strategic measures to sustain taxpayer compliance over time.



**Figure 2.** Comparison of Taxpayer Compliance  
 Source: KPP Jakarta Pademangan, (2025)

**Figure 2** shows a comparison of taxpayer compliance in 2025 between the national level and KPP Pratama Jakarta Pademangan. National compliance reached one hundred two point three nine, exceeding the government's target and reflecting strong taxpayer engagement supported by effective digital tax systems and monitoring mechanisms. In contrast, compliance at KPP Pratama Jakarta Pademangan was recorded at ninety three point four six, which remains high but falls short of the national benchmark. This difference indicates localized challenges related to taxpayer awareness, administrative capacity, and the intensity of socialization or enforcement activities. Overall, the gap underscores the need for ongoing improvements in taxpayer education, digital service utilization, and policy implementation to strengthen regional performance and achieve alignment with national standards.

Tax knowledge is considered a key factor affecting taxpayer compliance, as a higher level of understanding of tax regulations increases the probability that taxpayers will fulfill their obligations accurately and in a timely manner (Zulma, [2020](#)). Based on the Theory of Planned Behavior (TPB), tax knowledge influences taxpayers' attitudes, subjective norms, and perceived behavioral control. A solid comprehension of tax rules enhances taxpayers' confidence and perceived ability to comply voluntarily, as they feel well informed about their rights and responsibilities. Therefore, tax knowledge plays an essential role in shaping compliance intentions and actual compliance behavior (Nalik et al., [2021](#)). Empirical evidence from previous studies remains mixed; several studies find a positive and significant relationship between tax knowledge and compliance (Musimenta, [2020](#); Dewi et al., [2022](#)), while others report no significant effect (Kumi et al., [2024](#); Machfuzhoh & Puspanita, [2021](#); Kurniawan, [2020](#)). These inconsistencies suggest that the effect of tax knowledge on compliance may vary depending on contextual factors such as enforcement strength, the effectiveness of taxpayer education initiatives, and the complexity of tax regulations.

Tax sanctions play a crucial role in promoting taxpayer compliance. Strict penalties increase awareness of the consequences of noncompliance and motivate taxpayers to fulfill their obligations (Musda et al., [2024](#)). Based on Deterrence Theory, sanctions influence taxpayer behavior by creating fear of punishment and increasing the perceived cost of noncompliance (Farrar & King, [2023](#)). Data from KPP Pratama Jakarta Pademangan

indicate that Indonesia's tax system enforces compliance through collection and audit mechanisms, supported by the issuance of Tax Underpayment Assessment Letters (SKPKB) and administrative fines. These measures aim to ensure fairness and strengthen tax enforcement. Previous studies show mixed results some (Turyana & Supriatiningsih, [2025](#); Mansur et al., [2023](#); Rahmayanti et al., [2020](#)) found that tax sanctions significantly affect compliance, while others (Putra et al., [2023](#); Buckenmaier et al., [2021](#); Octavia & Wangdra, [2024](#)) found no effect suggesting that the effectiveness of sanctions depends on their consistency and enforcement.

Based on information from KPP Pratama Jakarta Pademangan, the early implementation of the Coretax system between January and February faced several technical challenges, including system errors, login failures, and application submission difficulties. These issues were expected since Coretax was still in its initial rollout phase, requiring significant adjustments in both technological infrastructure and human resources.

During the transition from the previous system, the Directorate General of Taxes (DGT) implemented a series of ongoing enhancements between March and May, which contributed to improved system stability and more responsive tax services. Coretax represents a crucial component of Indonesia's tax reform agenda, aimed at increasing administrative efficiency, transparency, and fairness (Rahmawati & Nurcahyani, [2025](#)).

According to the Theory of Planned Behavior (TPB), Coretax can improve corporate taxpayer compliance by enhancing perceived control, fairness, and trust in the tax system (Putri & Lia, [2025](#)). By simplifying tax procedures and reducing direct interaction between taxpayers and officers, Coretax helps minimize opportunities for bias, errors, and tax avoidance. From the perspective of the Cost Benefit Theory, taxpayer compliance behavior can also be explained through rational decision making, where taxpayers weigh the benefits of non compliance (e.g., reduced payments) against the potential costs (e.g., penalties, audits, reputational damage).

The implementation of Coretax increases the perceived cost of non compliance by improving detection capabilities and data integration across the DGT's digital ecosystem, while simultaneously reducing the compliance burden by making tax administration more accessible and efficient. As a result, the cost benefit balance shifts in favor of compliance, encouraging taxpayers to fulfill their obligations more consistently. However, previous studies have produced mixed findings. Research (Arifin et al., [2025](#); Darmayasa & Hardika, [2024](#)) report that Coretax positively influences compliance, while others (Joselin et al., [2024](#); Zairin et al., [2024](#); Hidayat & Inayati, [2025](#)) find no significant effect, suggesting that the success of Coretax depends not only on its technical reliability but also on taxpayer readiness, system accessibility, and the effectiveness of DGT's socialization and support mechanisms.

Tax socialization has a crucial role in reinforcing the effects of tax knowledge, tax sanctions, and the implementation of Coretax on taxpayer compliance. Through effective socialization, taxpayers gain a better understanding of tax regulations and newly introduced systems, which strengthens subjective norms and perceived behavioral control, thereby increasing taxpayers' confidence and ability to comply with their tax obligations (Putra et al., [2024](#); Putri & Lia, [2025](#)).

Based on information from KPP Pratama Jakarta Pademangan, KPP Kembangan has taken proactive steps in preparing taxpayers for the Coretax transition through both in person tax classes and live online sessions held before the official launch on January 1,



2025. These efforts aim to expand outreach, enhance awareness, and ensure a smoother adaptation to the new digital tax system. Previous studies show mixed results some (Gantino et al., [2021](#); Karnowati & Handayani, [2021](#); Ardika et al., [2023](#)) found that tax socialization moderates taxpayer compliance, while others (Iqbal, [2024](#); Tanjung, [2023](#); Luthfiana et al., [2023](#)) found no effect indicating that the impact depends on the consistency and effectiveness of the socialization strategy.

This study presents a clear novelty by developing an integrative framework that combines five theoretical perspectives to explain corporate taxpayer compliance behavior amid the implementation of the Coretax system. Compliance Theory serves as the grand theory, forming the foundation for understanding the general motivation and obligation of taxpayers to adhere to tax regulations.

Meanwhile, four middle range theories Deterrence Theory, Institutional Theory, Theory of Planned Behavior (TPB), and Cost Benefit Analysis (CBA) Theory are applied to reflect the multidimensional nature of taxpayer compliance. Deterrence Theory explains how sanctions and enforcement mechanisms influence compliance through fear of punishment; Institutional Theory highlights how organizational norms, regulatory frameworks, and institutional trust shape compliance behavior; The Theory of Planned Behavior (TPB) highlights the psychological factors underlying intention formation, namely attitudes, subjective norms, and perceived behavioral control; and CBA Theory introduces the rational economic perspective, where taxpayers evaluate the perceived benefits and costs of compliance versus non compliance.

By integrating these five theoretical lenses, this research provides a novel and comprehensive approach that bridges behavioral, institutional, and economic perspectives to analyze how Coretax, along with factors such as tax knowledge, sanctions, and socialization, collectively affect taxpayer compliance within Indonesia's digital tax transformation context.

This research is motivated by significant changes in tax regulations and the digitalization of tax administration through the implementation of the Coretax system. It aims to examine the influence of factors such as tax knowledge, tax sanctions, and Coretax implementation on taxpayer compliance using a comprehensive approach grounded in five theories: Compliance Theory as the grand theory, and Deterrence Theory, Institutional Theory, Theory of Planned Behavior (TPB), and Cost Benefit Analysis (CBA) as middle theories. The selection of KPP Pratama Jakarta Pademangan as the research site is based on its large and diverse taxpayer base, its early adoption of the Coretax system that initially faced technical challenges but has since improved, and its active implementation of both online and offline socialization programs. These conditions make it a relevant setting to explore the moderating role of socialization in strengthening taxpayer understanding and compliance in the digital era.

## THEORETICAL REVIEW

**Compliance Theory.** Compliance theory, introduced by Stanley Milgram (1963), explains why individuals obey rules or authority, either voluntarily or under pressure, through two main approaches: instrumental and normative. The instrumental approach sees compliance as a rational act based on personal benefits or the fear of punishment, while the normative approach is based on moral values and social responsibility.



Normative commitment appears in two forms: moral commitment, when people obey because they believe the rule is right, and legitimacy-based commitment, when they follow because they accept the authority's right to regulate behavior (Paulus, 2025). In the context of taxation, compliance refers to the consistent fulfillment of taxpayers' obligations, including accurate reporting and timely payment of taxes, which in turn supports government revenue and national development (Hasanudin et al., 2020). Tax knowledge reflects normative compliance based on awareness, while tax sanctions and the Coretax system represent instrumental compliance based on deterrence. Tax socialization strengthens both by increasing understanding and awareness of consequences. Therefore, compliance theory provides a strong basis to explain taxpayer behavior and the relationship among tax knowledge, sanctions, and compliance.

**Deterrence Theory.** Deterrence Theory, developed in law and criminology, explains that people tend to avoid breaking rules when they know there are clear and severe consequences for doing so. According to Becker (1968), individuals obey the law not only because of moral reasons but because they make rational decisions by comparing the benefits of violation with the risk of punishment. The theory is divided into two types: general deterrence, which affects society by showing that violations are punished, and specific deterrence, which prevents offenders from repeating their mistakes. In taxation, this theory helps explain how tax sanctions and Coretax implementation influence taxpayer compliance. Tax sanctions, such as fines, interest, or criminal penalties, discourage taxpayers from disobeying the law. The stricter and more consistent these sanctions are, the higher the level of compliance. The Coretax system also strengthens deterrence by using automation, transparency, and data integration to reduce opportunities for violations and increase the chance of detection. Additionally, tax socialization reinforces both effects by increasing taxpayers' awareness of the legal consequences and risks associated with non-compliance. Therefore, Deterrence Theory provides a strong foundation for understanding how sanctions, technology, and education encourage taxpayers to comply.

**Institutional Theory.** Institutional Theory explains that organizations are formed and shaped by institutional pressures from their environment, which lead to institutionalization. The main idea of this theory is that in order to survive, organizations must gain legitimacy by convincing the public that they are credible and appropriate entities (Prasad et al., 2021). It suggests that both individual and organizational actions are influenced by external, social, and environmental factors, as well as public expectations. According to Huq & Stevenson, (2020), organizations respond to these pressures by adopting socially accepted practices and structures to gain legitimacy within their institutional context. This process of conformity is facilitated through three forms of isomorphism. Coercive isomorphism emerges from formal or informal demands imposed by dominant or authoritative actors. Mimetic isomorphism occurs when organizations replicate the practices of successful counterparts as a strategy to cope with uncertainty. Meanwhile, normative isomorphism develops through professional standards, norms, and values that define appropriate organizational behavior. Accordingly, Institutional Theory offers a robust conceptual lens for explaining how organizations adjust their actions and strategic choices to meet external expectations and prevailing social norms, thereby sustaining legitimacy and supporting long-term organizational viability.

**Theory of Planned Behavior.** The Theory of Planned Behavior (TPB), introduced by Ajzen (1991) as an extension of the Theory of Reasoned Action (TRA), posits that human behavior is largely driven by behavioral intentions. These intentions emerge from



the interaction of three fundamental components: attitudes toward the behavior, subjective norms, and perceived behavioral control. Attitudes reflect an individual's evaluative judgment of a particular action based on expected consequences, subjective norms denote perceived social pressures and normative expectations that influence decision-making, and perceived behavioral control refers to an individual's assessment of their capability to perform the behavior, shaped by personal resources as well as situational opportunities and constraints. Within the context of taxation, attitude toward tax compliance can be associated with tax knowledge, as well-informed taxpayers tend to develop positive attitudes toward fulfilling their obligations due to an understanding of both the benefits of compliance and the risks of non-compliance. Subjective norms relate to external social influences, including government regulations, professional associations, and peer groups, with tax sanctions acting as reinforcing mechanisms that strengthen the perceived social pressure to comply. Meanwhile, perceived behavioral control corresponds to the implementation of the Coretax system, a digitalized tax administration platform that enhances taxpayers' ability to report and pay taxes efficiently; higher system usability increases perceived control and, consequently, compliance intention, whereas technical barriers may weaken it. Furthermore, tax socialization serves a moderating function within this framework by improving awareness, understanding, and self-efficacy, thereby enhancing attitudes, reinforcing social norms, and increasing perceived control over tax-related behaviors. Thus, the TPB provides a comprehensive conceptual foundation for explaining taxpayer compliance as an outcome of cognitive, social, and structural determinants operating within an integrated behavioral framework.

**Cost Benefit Analysis Theory.** The Cost-Benefit Analysis (CBA) Theory, rooted in neoclassical economics and first introduced by Jules Dupuit in 1844, explains that individuals make rational decisions by comparing expected benefits and costs. This theory has evolved to include both monetary and non-monetary factors such as risk, fairness, and social preferences in decision-making (Mishan & Quah, 2020). In taxation, CBA is closely related to rational behavior theory, which assumes that taxpayers will comply when the benefits of compliance such as avoiding sanctions, protecting their reputation, and gaining access to efficient digital tax services are greater than the costs, such as time, effort, and financial burden. Conversely, if the perceived benefits of tax evasion are higher and the risk of being caught is low, non-compliance becomes more likely (Becker, 1968). The Coretax system helps reduce compliance costs through automation and transparency, tax knowledge increases the perceived benefits of compliance, and tax sanctions represent the potential cost of non-compliance. Meanwhile, tax socialization strengthens social norms and awareness, encouraging taxpayers to act more rationally toward compliance. Thus, Cost Benefit Analysis Theory offers a systematic framework for explaining taxpayer behavior within the context of digital taxation and ongoing tax reforms.

**Tax Knowledge on Tax Compliance.** Tax knowledge can be understood as the extent of a taxpayer's comprehension of tax regulations, encompassing both substantive provisions and procedural requirements (De Clercq, 2023). It also represents the process through which taxpayers become aware of and understand tax procedures and obligations as part of their contribution to national revenue and development (Nalik et al., 2021). From the standpoint of Compliance Theory, tax knowledge is a key determinant of voluntary compliance, since taxpayers with a clear understanding of the tax system, including their rights and responsibilities, are more likely to comply with regulations and reduce the likelihood of sanctions (Nalik et al., 2021). Consistent with this perspective, the Theory of



Planned Behavior suggests that higher levels of tax knowledge enhance awareness of the benefits and social value of taxation, thereby fostering more positive attitudes toward fulfilling tax obligations (Fadhilatunisa et al., [2024](#)). Furthermore, social contexts such as family and peers influence compliance through subjective norms, particularly when individuals are well informed about applicable regulations and potential consequences (Sani, [2022](#)).

Moreover, perceived behavioral control reflects taxpayers' perceptions of their ability to meet tax obligations. Sufficient tax knowledge enhances confidence in accurately calculating, paying, and reporting taxes, thereby reducing the risk of mistakes and non-compliant behavior (Rusnan et al., [2020](#)). Consequently, a higher level of tax knowledge increases the likelihood of compliance, as taxpayers understand appropriate procedures and are aware of the implications of non-compliance (Antameng et al., [2024](#)). Empirical evidence from prior studies also demonstrates that tax knowledge has a significant effect on taxpayer compliance (Kushwah et al., [2021](#); Safitri & Afiqoh, [2022](#); Putra, [2023](#)), which leads to the following hypothesis:

**H1:** Tax knowledge affects corporate taxpayer compliance.

**Tax Sanction on Tax Compliance.** Tax sanctions serve as a guarantee that taxpayers will comply with tax laws, acting as a preventive tool to deter violations (Mardiasmo, [2019](#)). Sanctions are coercive measures aimed at ensuring adherence to regulations, with the objective of increasing taxpayer awareness and compliance. From the perspective of Compliance Theory, tax compliance occurs when taxpayers consciously and voluntarily obey applicable tax regulations, driven not only by fear of punishment but also by moral awareness, trust in tax authorities, and perceptions of fairness in the tax system.

Similarly, Deterrence Theory posits that the certainty, severity, and swiftness of sanctions influence taxpayer behavior, as individuals are motivated to comply to avoid penalties and negative consequences. In this context, tax sanctions strengthen both voluntary and enforced compliance; when applied consistently, firmly, and fairly, sanctions encourage adherence while fostering trust in the tax system (Mohammed & Tangl, [2023](#)). The Theory of Planned Behavior further suggests that taxpayers' attitudes toward compliance are shaped by their perception of consequences: stringent sanctions create a positive attitude toward compliance, while weak or inconsistent sanctions may encourage tax avoidance (Kara et al., [2023](#)). Social influences or subjective norms from family, colleagues, or society also affect compliance; when paying taxes is perceived as mandatory and violations are sanctioned, individuals are more likely to comply, whereas tolerance of avoidance reduces compliance (Anjarwi et al., [2025](#)).

Perceived behavioral control reflects taxpayers' confidence in fulfilling obligations; effective enforcement and sanctions enhance the perception that compliance is necessary and unavoidable, whereas weaknesses in enforcement or legal loopholes reduce perceived control, increasing non-compliance risk (Haryanti et al., [2022](#)). Therefore, firm, consistent, and fair tax sanctions, guided by deterrence principles, enhance taxpayers' perception that compliance is rational and obligatory. Empirical studies confirm that tax sanctions positively influence taxpayer compliance (Putra et al., [2023](#); Ristanti et al., [2022](#); Haryanti et al., [2022](#)), leading to the following hypothesis:

**H2:** Tax sanction affects corporate taxpayer compliance.





**Implementation of Coretax on Tax Compliance.** Tax digitalization is the transformation of tax services through information technology, providing taxpayers with easier access to tax processes (Palar et al., [2024](#)). Online tax applications allow taxpayers to access regulations, report income and expenditures, and make payments without visiting tax offices. Coretax is an integrated tax administration system covering registration, reporting, payment, audits, and collections, aiming to improve efficiency, effectiveness, and transparency while reducing human errors and enhancing compliance (Ningsih et al., [2024](#)).

From the Cost-Benefit Analysis (CBA) perspective, digitalization lowers compliance costs, making the benefits of compliance such as time savings, convenience, and avoiding penalties greater than the perceived costs (Surjadi, [2023](#)). According to the Theory of Planned Behavior, Coretax influences attitudes, subjective norms, and perceived behavioral control: a modern, transparent system improves positive attitudes, creates social pressure to comply, and increases taxpayers' confidence in fulfilling obligations (Saptono & Khozen, [2023](#)).

From the Institutional Theory perspective, Coretax reflects institutional reform in the tax authority, creating coercive, normative, and mimetic pressures for compliance (Depoers & Jérôme, [2020](#)). Empirical studies confirm that tax digitalization through Coretax positively affects taxpayer compliance (Arifin et al., [2025](#); Darmayasa & Hardika, [2024](#); Dewani & Setiyawati, [2025](#)), leading to the following hypothesis:

**H3:** Implementation coretax affects corporate taxpayer compliance.

**Tax Socialization as a Moderator Between Tax Knowledge and Taxpayer Compliance.** Tax knowledge constitutes an important determinant of taxpayer compliance, as individuals who possess a strong understanding of tax regulations are more likely to fulfill their obligations accurately (Adawiyah et al., [2023](#)). Nevertheless, compliance behavior is not solely driven by individual knowledge, but is also influenced by external factors, including tax socialization efforts carried out by tax authorities (Hartinah et al., [2023](#)).

Tax socialization improves taxpayers' understanding by delivering clear information, education, and awareness regarding the importance of compliance for national development. It may function as a moderating variable that either amplifies or diminishes the influence of tax knowledge on taxpayer compliance (Antameng et al., [2024](#)). When socialization is implemented effectively, taxpayers with higher levels of knowledge are more inclined to comply due to enhanced understanding and institutional support, whereas ineffective socialization weakens the role of tax knowledge in encouraging compliant behavior (Anjarwi et al., [2025](#)).

According to Compliance Theory, knowledge strengthens voluntary compliance, but without effective socialization, its influence is limited (Antameng et al., [2024](#)). Similarly, the Theory of Planned Behavior highlights that socialization reinforces subjective norms and perceived behavioral control, enabling taxpayers to act on their positive attitudes toward compliance (Jaeng & Yadnyana, [2024](#); Agusti et al., [2025](#)). From an Institutional Theory perspective, socialization transmits institutional norms and values, fostering legitimacy and encouraging taxpayers to comply with established rules (Belahouaoui & Attak, [2024](#)). Empirical studies confirm that both tax knowledge and socialization significantly influence compliance (Zelmiyanti & Amalia, [2020](#); Haryanti et al., [2022](#);



Putra et al., [2023](#); Lestari et al., [2021](#); Belahouaoui & Attak, [2024](#); Nuryadi et al., [2024](#)), leading to the following hypothesis:

**H4:** Tax socialization moderates tax knowledge on corporate taxpayer compliance.

**Tax Socialization as a Moderator Between Tax Sanction and Taxpayer Compliance.** Tax sanctions serve as a legal enforcement instrument designed to increase taxpayer compliance through deterrence, with stricter and more consistent sanctions expected to raise compliance levels (Mohammed & Tangl, [2023](#)). However, the effectiveness of sanctions depends on taxpayers' understanding of tax regulations (Hamzah et al., [2023](#)).

Tax socialization acts as a moderating factor, enhancing the impact of sanctions by increasing awareness of legal consequences and the benefits of compliance, thereby clarifying the deterrent effect of sanctions (Sidauruk et al., [2024](#)). According to Compliance Theory, compliance results from the interaction between moral awareness and legal pressure, distinguishing between voluntary compliance, driven by moral responsibility, and enforced compliance, driven by supervision or sanctions. Without adequate communication and understanding, sanctions alone may be less effective, making socialization crucial in strengthening this relationship (Yulia et al., [2020](#)).

Deterrence Theory explains that compliance arises from a rational assessment of benefits versus risks, and effective socialization increases taxpayers' perception of potential penalties and enforcement consistency (Dulatif & Rustiarini, [2022](#)). The Theory of Planned Behavior further highlights that sanctions influence attitudes toward compliance, while socialization enhances perceived behavioral control and subjective norms, motivating taxpayers to fulfill obligations (Taing & Chang, [2024](#); Sani, [2022](#)). Empirical studies confirm that both tax sanctions and socialization positively affect compliance (Anggini et al., [2021](#); Karlina & Ethika, [2020](#); Palar et al., [2024](#); Yulia et al., [2020](#); Zaikin et al., [2023](#); Maqsudi et al., [2021](#)), leading to the following hypothesis:

**H5:** Tax socialization moderates tax sanction on corporate taxpayer compliance.

**Tax Socialization as a Moderator Between Implementation of Coretax and Taxpayer Compliance.** The implementation of Coretax reflects a digital transformation initiative by the Directorate General of Taxes (DJP) designed to enhance the efficiency of tax administration through integrated systems, automated processes, and greater transparency in tax reporting and payment (Arianty, [2024](#)). Through these features, Coretax is expected to improve taxpayer compliance by simplifying access to information, expediting administrative procedures, and minimizing the likelihood of administrative errors.

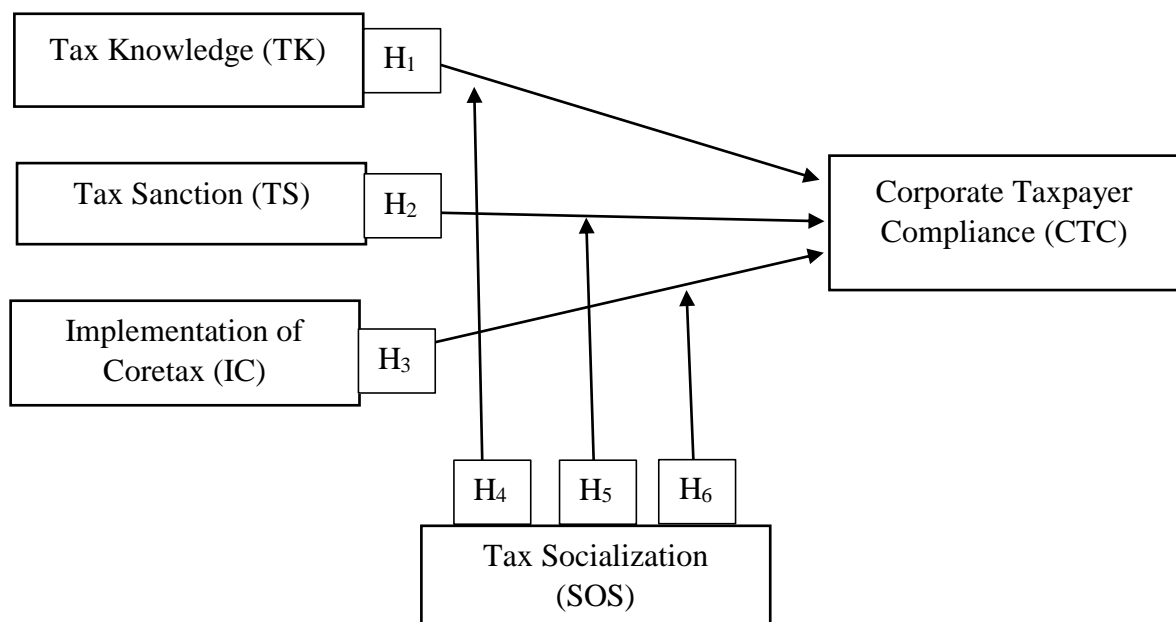
However, its effectiveness depends not only on technical aspects but also on taxpayers' understanding and readiness to adopt the system (Darmayasa & Hardika, [2024](#)). Effective tax socialization through seminars, digital media, or educational campaigns improves tax literacy, reduces misunderstandings, and encourages proactive compliance behavior (Putri & Lia, [2025](#)). According to Compliance Theory, voluntary compliance is strengthened when taxpayers understand and trust the system, and socialization provides clear, transparent, and continuous education to support this process (Arifin et al., [2025](#)).



From a Cost-Benefit Analysis perspective, socialization reduces perceived compliance costs and clarifies the benefits of Coretax, making compliance a rational choice (Kustyana et al., 2025). The Theory of Planned Behavior explains that Coretax affects attitudes, subjective norms, and perceived behavioral control, and socialization reinforces these factors by increasing understanding, ease of use, and social pressure to comply (Darmayasa & Hardika, 2024). Institutional Theory highlights that socialization strengthens regulatory, normative, and cognitive pressures, fostering institutional legitimacy and acceptance of Coretax. Empirical studies confirm that both Coretax implementation and tax socialization significantly influence taxpayer compliance (Arifin et al., 2025; Darmayasa & Hardika, 2024; Dewani & Setiyawati, 2025; Gantino et al., 2021; Karnowati & Handayani, 2021; Ardika et al., 2023), leading to the following hypothesis:

**H6:** Tax socialization moderates implementation of coretax on corporate taxpayer compliance.

Building on the relevant theoretical perspectives and prior empirical evidence, this study constructs a research framework to investigate the effects of tax knowledge, tax sanctions, and Coretax implementation on taxpayer compliance, with tax socialization incorporated as a moderating variable. As shown in **Figure 3**, tax knowledge, tax sanctions, and Coretax implementation are treated as independent variables that exert a direct influence on taxpayer compliance, while tax socialization is proposed to modify the strength of these relationships by enhancing taxpayers' comprehension, awareness, and responsiveness toward tax regulations.



**Figure 3.** Research Model

Source: Data Proceed by Authors, (2025)



## METHODS

This study employs a causal research design to investigate the effects of tax knowledge, tax sanctions, and the implementation of Coretax on corporate taxpayer compliance, as well as to examine the moderating role of tax socialization in these relationships. A quantitative approach was adopted, with data collected through a structured questionnaire distributed to corporate taxpayers registered at KPP Pratama Jakarta Pademangan. All questionnaire items were closed-ended and measured using a five-point Likert scale to ensure consistency in capturing respondents' perceptions. The data were analyzed using SmartPLS version 3.2.9 with a Moderated Regression Analysis (MRA) approach to assess both direct and moderating effects among the research variables.

To reduce the potential occurrence of common method bias (CMB), both procedural and statistical remedies were applied. Procedurally, the researcher submitted an official research request through the e-Riset system to KPP Pratama Jakarta Pademangan, and the distribution as well as collection of questionnaires were carried out by the tax office rather than by the researcher. This procedure minimized direct interaction between the researcher and respondents, thereby lowering the risks of social desirability bias, evaluation apprehension, and consistency motif bias. Furthermore, respondents were assured that their responses were anonymous, used exclusively for academic purposes, and had no implications for their tax obligations, which further helped to mitigate response bias.

From a statistical perspective, common method bias was assessed using Harman's single-factor test within the PLS-SEM framework. The results indicate that no single factor explains the majority of the variance, suggesting that common method bias does not pose a significant issue in this study. Accordingly, the application of both procedural and statistical controls provides assurance that the research findings are not substantially influenced by common method bias.

This study draws on both primary and secondary data sources. Primary data were collected from corporate taxpayers who completed questionnaires distributed by KPP Pratama Jakarta Pademangan, either electronically or through direct submission. These responses capture taxpayers' perceptions and experiences related to tax knowledge, tax sanctions, Coretax implementation, taxpayer compliance, and tax socialization. Secondary data were obtained from internal records of the Directorate General of Taxes, official reports and archives of KPP Pratama Jakarta Pademangan, materials related to Coretax socialization, as well as relevant academic sources, including journals, books, and applicable tax regulations. The combination of primary and secondary data strengthens the robustness of the analysis and enhances the contextual validity of the study's findings.

The study population comprised 10,703 active and registered corporate taxpayers at KPP Pratama Jakarta Pademangan. Considering the large population, a simple random sampling technique was employed to provide equal selection opportunities for all taxpayers. The required sample size was calculated using Slovin's formula with a 5 percent margin of error, yielding a minimum sample of 385.690 respondents. To enhance statistical robustness and ensure adequate power for multivariate analysis, the sample size was increased to 400 respondents.

Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 3.2.9. The analysis followed a two-step procedure consisting



of measurement model and structural model evaluations. Convergent validity was examined through indicator loadings, where values above 0.700 were considered optimal and values above 0.500 acceptable. Discriminant validity was assessed using cross-loading criteria, ensuring each indicator loaded highest on its associated construct. Reliability was evaluated using Cronbach's Alpha and Composite Reliability, with values exceeding 0.700 indicating adequate internal consistency.

After the measurement model satisfied the required validity and reliability standards, the evaluation proceeded to the structural model. The model's explanatory capability was examined using the coefficient of determination ( $R^2$ ), where values of 0.750, 0.500, and 0.250 represent strong, moderate, and weak explanatory power, respectively. Effect size ( $f^2$ ) was computed to assess the relative contribution of each independent variable to the dependent variable. Model fit was evaluated using the Standardized Root Mean Square Residual (SRMR) and the Normed Fit Index (NFI). Hypotheses were tested through the bootstrapping procedure, with path coefficients deemed statistically significant when the t-statistic exceeded 1.960 and the p-value was less than 0.050.

## RESULTS

**Respondent Profiles.** The respondent characteristics in this study describe the profile of corporate taxpayers represented by company personnel responsible for fulfilling tax obligations at KPP Pratama Jakarta Pademangan; this information helps provide context for analyzing corporate taxpayer compliance with tax socialization as a moderating variable, based on gender, age, education level, job position, and length of employment.

**Table 1.** Respondent Characteristics Based on Gender

Gender	Amount	Percentage
Female	223	55.750
Male	177	44.250
Total	400	100.000

Source: Primary Data Proceed by Authors, (2025)

**Table 1** shows the respondents in this study were predominantly female, with 223 individuals, while male respondents totaled 177 individuals. This indicates that tax administration and reporting activities in companies within the KPP Pratama Jakarta Pademangan area are mostly handled by women. This condition is relevant to the study because women are often involved in administrative and financial roles, which may influence the company's tax compliance, particularly in terms of accuracy and adherence to regulations.

**Table 2.** Respondent Characteristics Based on Age Range

Age Range	Amount	Percentage
19 to 25	48	12.000
26 to 30	173	43.250
31 to 35	93	23.250



36 to 40	45	11.250
41 to 45	31	7.750
More than 45	10	2.500
Totals	400	100.000

Source: Primary Data Proceed by Authors, (2025)

**Table 2** shows most respondents were in the 26 to 30 age group, with 173 individuals, followed by the 31 to 35 age group with 93 individuals. This shows that the majority of those managing corporate taxation are in their early productive years. Individuals in this age range generally have a strong ability to adapt to changes, including new tax regulations. Therefore, tax socialization is expected to be more easily understood and accepted by this age group, which can support increased corporate taxpayer compliance.

**Table 3** shows most respondents hold a bachelor's degree, totaling 279 individuals, followed by 66 respondents with a diploma, 54 respondents with a master's degree, and 1 respondent with a doctoral degree. This shows that respondents generally have a strong academic background, which enables them to understand tax regulations and administrative procedures. However, even with sufficient educational qualifications, practical tax knowledge often depends on work experience and the effectiveness of tax socialization provided by KPP Pratama Jakarta Pademangan, especially regarding the use of the Coretax system. Limited understanding of reporting procedures or tax sanctions may still lead to administrative errors or late submissions.

**Table 3.** Respondent Characteristics Based on Education Level

Education Level	Amount	Percentage
Diploma	66	16.500
Bachelor	279	69.750
Master	54	13.500
Doctor	1	0.250
Totals	400	100.000

Source: Primary Data Proceed by Authors, (2025)

Therefore, besides providing technical guidance, consistent communication about tax sanctions is necessary to build awareness and reinforce company tax compliance, ensuring that employees not only understand the rules but are motivated to comply due to clear responsibilities and legal consequences.

**Table 4.** Respondent Characteristics Based on Job Position

Job Position	Amount	Percentage
Staff	237	59.250
Supervisor	86	21.500
Manager	62	15.500
Director	15	3.750
Totals	400	100.000

Source: Primary Data Proceed by Authors, (2025)



**Table 4** shows that the majority of respondents are positioned at the staff level, comprising 237 individuals, followed by 86 respondents at the supervisor level, 62 at the manager level, and 15 at the director level. This distribution suggests that most respondents are engaged in operational roles that are directly responsible for the execution of corporate tax obligations. Given their functions, staff members play a crucial role in determining the level of corporate taxpayer compliance, as they are directly involved in ensuring that tax reporting and payments are conducted accurately and in a timely manner. Nevertheless, tax socialization at KPP Pratama Jakarta Pademangan has not been fully effective, particularly in relation to the utilization of the Coretax system. Insufficient understanding at the operational level may lead to suboptimal fulfillment of tax obligations, despite the relatively high awareness of the importance of tax compliance across all organizational levels.

**Table 5.** Respondent Characteristics Based on Length of Employment

Length of Employment (in Years)	Amount	Percentage
Less than 1	41	10.250
1 to 3	167	41.750
3 to 5	102	25.500
More than 5	90	22.500
Totals	400	100.000

Source: Primary Data Proceed by Authors, (2025)

**Table 5** illustrates the distribution of respondents based on their length of employment. The majority, 167 respondents, have worked for 1 to 3 years, followed by 102 respondents with 3 to 5 years of experience, 90 respondents with more than 5 years, and 41 respondents with less than 1 year of tenure. This composition suggests that most respondents possess moderate experience, enabling a balanced understanding of organizational procedures, particularly in tax management. Employees with longer tenure generally demonstrate higher familiarity and compliance awareness, whereas newer employees may still be in the adaptation phase. Hence, ongoing capacity-building and supervision are essential to ensure consistent tax compliance across all employment levels.

**Descriptive Analysis.** This section provides an overview of respondents' perceptions regarding tax knowledge, tax sanctions, Coretax implementation, corporate taxpayer compliance, and tax socialization. The overall mean scores, which range from 4.003 to 4.154, indicate that respondents generally demonstrate a high level of awareness and positive perceptions toward the constructs examined in this study. For the Tax Knowledge variable, the highest-rated indicator, "I know that there are some income that is deducted by the recipient of the service," recorded a mean value of 4.185, indicating that respondents possess a strong understanding of taxable income and withholding mechanisms. In contrast, the lowest-rated indicator, "I know the type of tax object in accordance with the applicable General Tax Provisions," obtained a mean score of 4.122, suggesting that although respondents' knowledge of basic tax concepts is adequate, there remains a need to strengthen their understanding of specific tax objects as defined by regulation.

Regarding the Tax Sanctions variable, the highest mean score was observed for the statement "I feel that criminal sanctions that are quite heavy are one of the means to



educate taxpayers to give the impression of fear,” with a mean value of 4.088. This finding implies that respondents perceive deterrent sanctions as effective in promoting taxpayer compliance. Conversely, the lowest-rated statement, “I feel that administrative sanctions in the form of reasonable fines are given to taxpayers who commit tax violations,” achieved a mean score of 4.022, reflecting moderate agreement and indicating that perceptions of fairness in the enforcement of administrative sanctions could still be improved.

With respect to Coretax Implementation, respondents assigned the highest rating to the statement indicating that tax administration through Coretax does not require additional costs, which yielded a mean score of 4.065, suggesting satisfaction with the system’s accessibility and efficiency. Meanwhile, the lowest-rated item, “I feel like my complaints and questions are processed quickly on the Coretax app,” recorded a mean score of 3.953, highlighting concerns related to system responsiveness and indicating the need for further technical and service enhancements to improve user experience.

In the Corporate Taxpayer Compliance variable, the highest mean score was found for the indicator “I am willing to provide correct information if needed by the tax officer,” with a mean value of 4.162, demonstrating a strong ethical and procedural commitment among respondents. The lowest indicator, “I believe that carrying out tax obligations properly is a form of action as a good citizen,” obtained a mean score of 4.088, which, although still positive, suggests that procedural compliance may be more prominent than moral or civic motivation.

Finally, within the Tax Socialization dimension, the statement “I got complete and correct information from the website of the Directorate General of Taxes” achieved the highest mean score, namely 4.048, indicating that digital platforms are perceived as reliable sources of tax information. In contrast, the lowest mean score, amounting to 3.915, was observed for the statement “I see that the Directorate General of Taxes has worked professionally.” This finding suggests that while overall trust in the tax authority is relatively high, perceptions of institutional professionalism could be further enhanced through more transparent, consistent, and proactive communication efforts.

**Validity Test.** Table 6 shows the results of the convergent validity assessment using SmartPLS. All indicators exhibit outer loading values greater than 0.700, indicating that each indicator is valid and provides a strong representation of its corresponding construct (Hair et al., 2021). The Tax Knowledge (TK) indicators (0.768 to 0.839) show good validity in measuring respondents’ understanding of tax rules. The Tax Sanctions (TS) indicators (0.800 to 0.839) reflect clear perceptions of how sanctions influence taxpayer behavior. The Coretax Implementation (IC) indicators (0.828 to 0.844) confirm that respondents consistently assess the system’s efficiency and accessibility. The Corporate Taxpayer Compliance (CTC) indicators (0.781 to 0.842) effectively represent compliance behavior and attitudes. Lastly, the Tax Socialization (SOS) indicators (0.803 to 0.884) show strong validity in explaining the impact of tax information and education efforts.

**Table 6.** Validity Test

Variables	Indicator	Loading	Information
Tax Knowledge (TK)	TK.1 to TK.8	0.768 to 0.839	Valid
Tax Sanction (TS)	TS.1 to TS.5	0.800 to 0.839	Valid





Implementation of Coretax (IC)	IC.1 to IC10	0.828 to 0.844	Valid
Corporate Taxpayer Compliance (CTC)	CTC.1 to CTC6	0.781 to 0.842	Valid
Tax Socialization (SOS)	SOS.1 to SOS 7	0.803 to 0.884	Valid

Source: Data Proceed by SmartPLS, (2025)

**Reliability Test.** Table 7 presents the results of the reliability assessment using Cronbach's Alpha, Composite Reliability (CR), and Average Variance Extracted (AVE). All constructs satisfy the recommended thresholds, with Cronbach's Alpha and CR values exceeding 0.700 and AVE values above 0.500, indicating adequate reliability and convergent validity (Hair et al., 2021). The constructs of Tax Knowledge, Tax Sanctions, Coretax Implementation, Corporate Taxpayer Compliance, and Tax Socialization demonstrate stable and consistent measurement properties, reflected in CR values ranging from 0.918 to 0.949 and AVE values between 0.630 and 0.657. These findings confirm that all variables are measured reliably and validly, supporting the suitability of the measurement model for subsequent analysis using SmartPLS.

**Table 7.** Reliability Test

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)	Information
Tax Knowledge (TK)	0.893	0.918	0.651	Reliable
Tax Sanction (TS)	0.916	0.932	0.630	Reliable
Implementation of Coretax (IC)	0.903	0.923	0.632	Reliable
Corporate Taxpayer Compliance (CTC)	0.941	0.949	0.652	Reliable
Tax Socialization (SOS)	0.913	0.931	0.657	Reliable

Source: Data Proceed by SmartPLS, (2025)

**R-Square Test.** The R-square value for Corporate Taxpayer Compliance is 0.873, indicating that 87.300 per cent of the variance in taxpayer compliance can be explained by the independent variables tax knowledge, tax sanctions, implementation of coretax, and tax socialization. This value shows a very strong level of explanatory power, meaning the model effectively captures the main factors influencing corporate taxpayer compliance. The remaining 12.700 per cent is influenced by other variables not included in this study.

**Model Fit Test.** The Standardized Root Mean Square Residual (SRMR) value is 0.076 for the saturated model and 0.094 for the estimated model. Both values fall below the recommended threshold of 0.100, indicating an adequate model fit. These results suggest that the discrepancies between the observed and predicted correlation matrices are minimal, implying that the structural model provides a satisfactory representation of the data and is suitable for further analysis.

**Hypothesis Test.** Table 8 show the results of the structural model analysis indicate varying levels of influence among the tested variables on Corporate Taxpayer Compliance (CTC). The path coefficient for Tax Knowledge (TK → CTC) is 0.288 with p-value of 0.001, which is statistically significant, thus **H1 is accepted**. This finding suggests that a



higher level of taxpayer understanding regarding tax regulations and obligations contributes positively to compliance behavior. Similarly, the path from Tax Sanctions (TS → CTC) shows a significant effect with a coefficient of 0.210 with p-value of 0.011, meaning **H2 is accepted**. This implies that firm and consistent enforcement of sanctions serves as a deterrent and motivates taxpayers to fulfill their obligations correctly and timely.

Conversely, the effect of Coretax Implementation (IC → CTC) is found to be insignificant with a coefficient of 0.047 with p-value of 0.649, leading to **H3 is rejected**. This result indicates that merely implementing a digital taxation system, such as Coretax, does not automatically improve taxpayer compliance without adequate training and user support. In terms of moderating effects, Tax Socialization (SOS) significantly moderates the relationship between Tax Knowledge and Corporate Taxpayer Compliance with an interaction coefficient of -0.358 and a p-value of 0.000, meaning **H4 is accepted**. This demonstrates that effective tax socialization strengthens the impact of taxpayer knowledge on compliance by increasing awareness and understanding of tax obligations. Meanwhile, the moderating effect of Tax Socialization on the relationship between Tax Sanctions and Compliance with coefficient of 0.079 and a p-value 0.360 is not significant, hence **H5 is rejected**. This suggests that socialization efforts do not substantially influence how sanctions affect compliance behavior. Finally, Tax Socialization also moderates the relationship between Coretax Implementation and Compliance with coefficient of 0.211 and a p-value of 0.030, indicating a significant interaction and **H6 is accepted**. This finding implies that when tax authorities conduct consistent and comprehensive socialization, the benefits of Coretax implementation become more apparent, improving users digital literacy and enhancing compliance.

**Table 8.** Hypothesis Test

	Coefficient	P-Value	Information
(TK) -> (CTC)	0.288	0.001	Accepted
(TS) -> (CTC)	0.210	0.011	Accepted
(IC) -> (CTC)	0.047	0.649	Rejected
(SOS)*(TK) -> (CTC)	-0.358	0.000	Accepted
(SOS)*(TS) -> (CTC)	0.079	0.36	Rejected
(SOS)*(IC) -> (CTC)	0.211	0.03	Accepted

Source: Data Proceed by SmartPLS, (2025)

**Structural Model Analysis.** Structural equations, also known as structural models, which if each dependent or endogenous variable is determined uniquely by a set of independent/exogenous variables. A path diagram is also an image that shows the structure of the causal relationship between variables. Represents the regression model explaining Corporate Taxpayer Compliance (CTC) as influenced by Tax Knowledge (TK), Tax Sanctions (TS), Coretax Implementation (IC), and their interactions with Tax Socialization (SOS).

**Table 8** shows that Tax Knowledge with coefficient of 0.288 and Tax Sanctions with coefficient of 0.210 have positive and significant effects on Corporate Taxpayer Compliance, meaning that better understanding of tax obligations and stronger sanction enforcement both encourage higher compliance. In contrast, Coretax Implementation with



coefficient of 0.047 has a positive but insignificant effect, suggesting that technology alone does not guarantee improved compliance without adequate user adaptation and training. The interaction terms reflect how Tax Socialization (SOS) moderates these relationships. The negative coefficient for SOS\*TK with coefficient of -0.358 indicates that when socialization is extensive, the independent influence of tax knowledge on compliance decreases slightly implying that knowledge alone becomes less critical when taxpayers already receive sufficient external information through socialization programs. Conversely, the positive coefficient for SOS\*IC with coefficient of 0.211 shows that socialization enhances the effectiveness of Coretax implementation; taxpayers who are well-informed through socialization are better able to use digital systems effectively, thereby improving compliance. The interaction between SOS and TS with coefficient of 0.079, however, is not significant, meaning that socialization does not significantly alter how sanctions influence compliance behavior.

## DISCUSSION

**Tax Knowledge on Tax Compliance.** Tax knowledge is found to have a positive and statistically significant effect on corporate taxpayer compliance, suggesting that a stronger understanding of taxpayers' rights, obligations, and applicable tax regulations increases the likelihood of fulfilling tax responsibilities accurately and in a timely manner (Surugiu et al., 2025). From the perspective of Compliance Theory, this result indicates that tax knowledge not only supports enforced compliance through the deterrent effect of sanctions but also enhances voluntary compliance by fostering intrinsic awareness of the role of taxation in supporting national development (Musimenta, 2020). In line with Institutional Theory, tax knowledge serves as part of the regulative pillar that guides individual and organizational behavior, enabling taxpayers to align with formal rules, social norms, and institutional expectations (Lestari, 2023).

Similarly, the Theory of Planned Behavior (TPB) posits that knowledge influences both attitudes toward behavior and perceived behavioral control. Taxpayers who have a clear understanding of tax regulations are more likely to perceive compliance as beneficial and attainable, which in turn strengthens their intention to comply (Garg et al., 2024). The respondent profile further reinforces this result. Most respondents are in the productive age range, indicating high adaptability and professional responsibility, particularly in administrative compliance. In terms of education, the majority hold at least a bachelor's degree, while others possess postgraduate qualifications, suggesting strong cognitive capacity to comprehend complex tax regulations. Most respondents work as staff or supervisors, positions closely related to financial and tax administration, making tax knowledge a critical practical skill.

Regarding tenure, most have between one to five years of experience, indicating sufficient exposure to taxation processes while remaining open to new learning through tax socialization programs. These findings are consistent with previous studies (Biru, 2020; Akims et al., 2023; Le et al., 2020; Taing & Chang, 2021; Soetjahyo et al., 2025), which confirm that tax knowledge significantly enhances taxpayer compliance, emphasizing the essential role of education and understanding in fostering a sustainable culture of voluntary tax compliance.



**Tax Sanction on Tax Compliance.** The findings indicate that tax sanctions have a positive and statistically significant effect on taxpayer compliance, implying that clearer, stricter, and more consistent enforcement of sanctions enhances taxpayers' willingness to meet their obligations. Both administrative and criminal sanctions function as effective control mechanisms that deter violations and promote adherence to tax regulations (Simpson & Evens, 2024). From the perspective of Compliance Theory, tax sanctions primarily promote enforced compliance, where taxpayers comply due to the risk of fines, penalties, or prosecution, but over time, this can evolve into normative compliance, driven by internal awareness of the importance of supporting the national fiscal system (Azmi & Daud, 2024).

In line with Deterrence Theory, firm and immediate sanctions create a deterrent effect that discourages noncompliant behavior such as delayed payments or inaccurate reporting (Umanhonlen & Umanhonlen, 2020). The respondent profile also supports this result, as most are in productive age, well-educated, and work in positions directly related to tax administration, indicating rational behavior when weighing risks and benefits. Thus, clear and consistent sanctions effectively enhance tax compliance. These findings align with prior studies (Pratiwi et al., 2025; Baeli, 2021; Granfon et al., 2023; Turyana & Supriatiningsih, 2025; Dewi et al., 2022), indicating that tax penalties have a meaningful and positive impact on taxpayer compliance, serving dual roles as deterrents and corrective measures within the tax framework.

**Implementation of Coretax on Tax Compliance.** The results indicate that the implementation of Coretax does not have a significant effect on taxpayer compliance, suggesting that although this modern tax system was intended to enhance efficiency, transparency, and access to information, it has not directly translated into increased compliance behavior (Arianty, 2024). This suggests that technology alone is not enough; taxpayers still depend on factors such as understanding of tax rules, motivation, attitudes, and perceived risks of sanctions (Putri & Lia, 2025). From the Cost-Benefit Analysis (CBA) perspective, taxpayers will comply only if the perceived benefits of using Coretax outweigh the time, effort, or risks involved (Boardman et al., 2020). According to the Theory of Planned Behavior (TPB), Coretax increases perceived control over tax processes but does not automatically build positive attitudes or social motivation to comply (Taing & Chang, 2021).

In the Institutional Theory view, Coretax serves as regulatory pressure, but its success depends on proper socialization, legitimacy, and the internalization of a compliance culture (Arifin et al., 2025). Most respondents in this study are young, educated staff and supervisors who can use technology well but have limited authority in strategic tax decisions, explaining why Coretax implementation alone has little effect on overall compliance. These findings align with previous studies (Khusniah et al., 2025; Muttiwijaya et al., 2025; Ilyas et al., 2025; Mahadianto et al., 2025; Siagian, 2025), which also found that Coretax implementation does not significantly influence taxpayer compliance, emphasizing that technology must be supported by behavioral and institutional change to be effective.

**Tax Socialization as a Moderator Between Tax Knowledge and Taxpayer Compliance.** The study demonstrates that tax socialization enhances the link between taxpayers' knowledge and their compliance, reflecting a quasi-moderating role. In other words, while tax knowledge directly influences compliance, its impact is amplified when reinforced by ongoing and effective socialization efforts. Through such initiatives,



taxpayers acquire not only theoretical insights but also practical awareness via guidance and formal communications, which in turn foster trust, consciousness, and a greater willingness to comply (Zaikin et al., 2023). From the perspective of Compliance Theory, tax socialization supports voluntary compliance by helping taxpayers understand the purpose and benefits of taxes, not just the fear of sanctions (Lestari & Rejeki, 2025). According to the Theory of Planned Behavior (TPB), socialization also strengthens attitudes and subjective norms, shaping the belief that tax compliance is a positive and socially expected behavior, which increases taxpayers' intention to comply (Winda et al., 2025).

In line with Institutional Theory, tax socialization plays a role in building legitimacy and strengthening norms. Knowledge becomes more meaningful when reinforced through official communication from tax authorities, helping taxpayers internalize compliance as part of social and organizational culture. Most respondents in this study were young professionals with higher education backgrounds who can easily understand information from tax authorities. Many of them work as administrative staff, so tax socialization helps them connect theoretical knowledge with daily tax practices. Overall, the findings indicate that combining tax knowledge and effective socialization produces higher compliance than relying on knowledge alone. This result aligns with previous research (Adem et al., 2024; Akbari et al., 2025; Belahouaoui & Attak, 2024; Greenham et al., 2024; Tirayoh et al., 2023), which also found that tax socialization significantly enhances the impact of tax knowledge on taxpayer compliance.

**Tax Socialization as a Moderator Between Tax Sanction and Taxpayer Compliance.** The findings suggest that tax socialization diminishes the impact of tax sanctions on taxpayer compliance, functioning as a predictor moderator. This indicates that, although sanctions typically encourage compliance, their effectiveness is reduced when taxpayers are exposed to extensive socialization. Individuals who gain a clear understanding of the purpose, advantages, and societal value of taxes through comprehensive socialization rely less on the fear of penalties as a motivator for compliance (Górecki & Letki, 2021). From the perspective of Compliance Theory, this finding reflects a transition from enforced compliance to voluntary compliance. When socialization is effective, taxpayers comply more because of internalized awareness of the importance of taxes for national development rather than fear of penalties. Compliance, therefore, becomes driven by internal norms rather than external pressure (Suci et al., 2023). In relation to the Deterrence Theory, the findings show a shift from fear-based compliance toward awareness-based compliance.

Tax socialization reduces the dominance of punishment as a motivating factor, as taxpayers become more educated and aware that compliance is both a rational action and a moral responsibility (Purwanto & Puspita, 2024). According to the Theory of Planned Behavior (TPB), tax socialization enhances attitudes and subjective norms, leading taxpayers to comply due to positive attitudes and supportive social expectations rather than perceived behavioral control based on fear of sanctions. This indicates that socialization encourages compliance rooted in shared values and moral understanding rather than external threats (Liu et al., 2022).

Most respondents in this study were educated and in their productive working years, showing strong cognitive ability to understand tax materials. This implies that sanctions are no longer the main factor influencing compliance. Educated and experienced taxpayers tend to emphasize moral awareness and social responsibility when fulfilling tax



obligations. Thus, as socialization intensifies, the effect of sanctions on compliance decreases because compliance becomes guided by understanding and civic responsibility rather than fear of punishment. These findings are supported by previous research (Biru, [2020](#); Hartanto, [2025](#); Rahmayanti et al., [2020](#); Soetjahyo et al., [2025](#); Zanaria & Lestari, [2020](#)), which also found that tax socialization weakens the relationship between tax sanctions and taxpayer compliance.

**Tax Socialization as a Moderator Between Implementation of Coretax and Taxpayer Compliance.** The findings indicate that tax socialization enhances the effect of Coretax implementation on taxpayer compliance, representing a pure moderating role. In other words, the effectiveness of the Coretax system in improving compliance increases with more consistent and intensive socialization efforts. These results highlight that modern tax administration technologies like Coretax require robust educational and communicative support to ensure taxpayers can effectively understand and utilize the system (Misbahuddin & Kurniawati, [2025](#)).

From the perspective of Compliance Theory, this result reinforces the idea that compliance is not solely driven by regulations or sanctions but also by the clarity of information and accessibility provided by tax authorities. Through socialization, taxpayers gain a clearer understanding of the Coretax system's functions, which enhances voluntary compliance and encourages a more cooperative attitude toward taxation (Buzohera, [2025](#); Slemrod, [2019](#)). Viewed through the lens of Cost-Benefit Analysis (CBA), tax socialization reduces perceived costs such as time, effort, and technical barriers while increasing perceived benefits in terms of convenience, efficiency, and transparency. When the perceived benefits outweigh the costs, taxpayers are more likely to adopt and comply with the Coretax system (Kustyana et al., [2025](#)).

According to the Theory of Planned Behavior (TPB), tax socialization enhances taxpayers' perceived behavioral control by boosting their confidence in using Coretax, while simultaneously fostering positive attitudes toward compliance and reinforcing subjective norms. This implies that utilizing the Coretax system is perceived as both professional and normative within organizational contexts (Zebua & Putra, [2025](#)). From the perspective of Institutional Theory, the effectiveness of Coretax implementation relies not only on technology but also on institutional legitimacy. Tax socialization contributes to this legitimacy by cultivating public trust in the Directorate General of Taxes' professionalism and by framing Coretax as a normative practice supported by institutional authority (Nurbekova et al., [2024](#)). These findings are consistent with prior studies by (Arifin et al., [2025](#); Darmayasa & Hardika, [2024](#); Dewani & Setiyawati, [2025](#)), which concluded that Coretax implementation positively affects taxpayer compliance. They are also supported by (Gantino et al., [2021](#); Karnowati & Handayani, [2021](#); Ardika et al., [2023](#)), who found that tax socialization has a significant impact on improving taxpayer compliance.

## CONCLUSION

Based on the findings and analysis, this study concludes that tax knowledge, tax sanctions, Coretax implementation, and tax socialization jointly influence taxpayer compliance. Tax knowledge and tax sanctions are found to have positive and significant effects, indicating that taxpayers with a clear understanding of their rights, obligations, and



applicable regulations, combined with the consistent enforcement of sanctions, are more likely to comply accurately and punctually. In contrast, Coretax implementation does not demonstrate a direct effect on compliance. Despite its objective to enhance efficiency, transparency, and accessibility in tax administration, Coretax has not been sufficient to promote compliant behavior without adequate taxpayer comprehension and involvement. Furthermore, tax socialization serves an important moderating function by reinforcing the impact of tax knowledge on compliance, as continuous education, communication, and outreach improve the effectiveness of taxpayers' understanding. Socialization also reduces the reliance on sanctions, as informed taxpayers tend to comply voluntarily when they understand the value and purpose of taxation. Furthermore, socialization enhances the effectiveness of Coretax implementation by helping taxpayers adapt to and optimize the system's use, showing that technological advancement in tax administration must be supported by proper education and communication to drive voluntary and sustainable taxpayer compliance.

This study suggests that strengthening interactive and continuous tax socialization particularly regarding the use of the Coretax system remains essential for enhancing taxpayer compliance, as effective communication, consistent enforcement of sanctions, and improved consultation services from the Directorate General of Taxes can significantly increase understanding and voluntary compliance. Likewise, the Pademangan Tax Office should tailor its outreach programs based on taxpayer characteristics and provide direct assistance, while corporate taxpayers are encouraged to enhance their tax literacy and fully utilize Coretax to improve efficiency and reporting accuracy. Future research should expand across multiple tax offices and include additional behavioral and institutional variables such as trust, service quality, and technological readiness to provide broader generalization and deeper insights. However, this study is limited by its single-location scope, self-assessment data collection method, and restricted variable set, which may not fully capture the complex, multidimensional nature of taxpayer compliance behavior in Indonesia's evolving digital tax environment.

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