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The Impact of Coretax Digitalization on Administrative Efficiency and Tax Revenue in Magetan

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ABSTRACT

This study aims to analyze the impact of the digitization of the Coretax system on the efficiency of tax administration and increase tax revenue in Magetan Regency. This study uses a mixed methods approach, which is a combination of quantitative and qualitative approaches. The quantitative approach is carried out through the analysis of tax revenue data before and after the implementation of Coretax, while the qualitative approach is carried out through interviews with tax officials and taxpayers in Magetan Regency. This is characterized by accelerating service processes, increasing data accuracy, and ease of access to services for taxpayers. In addition, digitalization through Coretax also contributes to increasing tax revenue, although the increase has not been significant in the short term. This is due to several obstacles, such as the limitation of technological infrastructure, low digital literacy of taxpayers, and the ongoing adaptation process. This study concludes that the success of Coretax implementation is not only determined by technological readiness, but also by the readiness of human resources, infrastructure support, and the effectiveness of socialization to the community. Therefore, a strategy to strengthen capacity and increase digital literacy is needed so that the benefits of tax digitalization can be maximized. The results of this study are expected to be a reference for local governments in formulating digital-based tax policies that are more effective and sustainable.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dampak digitalisasi sistem Coretax terhadap efisiensi administrasi perpajakan dan peningkatan penerimaan pajak di Kabupaten Magetan. Penelitian ini menggunakan pendekatan campuran (mixed methods), yaitu kombinasi antara pendekatan kuantitatif dan kualitatif. Pendekatan kuantitatif dilakukan melalui analisis data penerimaan pajak sebelum dan sesudah penerapan Coretax, sedangkan pendekatan kualitatif dilakukan melalui wawancara dengan pejabat pajak dan wajib pajak di Kabupaten Magetan. Hasil penelitian menunjukkan bahwa penerapan Coretax berdampak positif terhadap efisiensi administrasi perpajakan. Hal ini ditandai dengan percepatan proses pelayanan, peningkatan akurasi data, serta kemudahan akses layanan bagi wajib pajak. Selain itu, digitalisasi melalui Coretax juga berkontribusi terhadap peningkatan penerimaan pajak, meskipun peningkatan tersebut belum signifikan dalam jangka pendek. Hal ini disebabkan oleh beberapa kendala, seperti keterbatasan infrastruktur teknologi, rendahnya literasi digital wajib pajak, dan proses adaptasi yang masih berlangsung. Penelitian ini menyimpulkan bahwa keberhasilan implementasi Coretax tidak hanya ditentukan oleh kesiapan teknologi, tetapi juga oleh kesiapan sumber daya manusia, dukungan infrastruktur, dan efektivitas sosialisasi kepada masyarakat. Oleh karena itu, diperlukan strategi untuk memperkuat kapasitas dan meningkatkan literasi digital agar manfaat digitalisasi perpajakan dapat dimaksimalkan. Hasil penelitian ini diharapkan dapat menjadi acuan bagi pemerintah daerah dalam merumuskan kebijakan perpajakan berbasis digital yang lebih efektif dan berkelanjutan.

INTRODUCTION

Digital transformation in the tax sector is an important part of public administration reform that aims to increase efficiency, transparency, and accountability in the management of state revenues. The development of information technology has encouraged various countries to adopt digital-based tax administration systems to overcome various classic problems, such as low taxpayer compliance, bureaucratic inefficiencies, and limitations in tax data management (OECD, 2021; World Bank, 2020). In the Indonesian context, this reform is realized through the development of the Coretax system by the Directorate General of Taxes as an effort to modernize the tax system that is more integrated and data-based.

Coretax is a tax administration system designed to integrate all tax business processes in one digital platform, from taxpayer registration, reporting, payment, to supervision. This system is expected to be able to increase administrative efficiency by reducing manual processes, speeding up services, and improving the accuracy of tax data in real-time (Isnaini et al., 2025; Mustofa et al., 2025). In addition, tax digitalization through Coretax also makes it easier for taxpayers to fulfill their tax obligations, so that it has the potential to increase the overall level of tax compliance (Pamungkas et al., 2026).

Nevertheless, the implementation of digital systems such as Coretax is inseparable from various challenges. The success of tax digitalization is not only determined by technological sophistication, but also by the readiness of infrastructure, human resource capacity, and the level of digital literacy of the community (Mara & Munandar, 2025; Nugraha, 2025). At the regional level, such as Magetan Regency, these challenges become more complex due to the gap in access to technology and differences in the level of taxpayers' understanding of the digital system. This condition can affect the effectiveness of Coretax implementation in improving administrative efficiency and tax revenue.

In addition to administrative efficiency, another important aspect is the impact of digitalization on tax revenue. Tax revenue is the main source of state and regional revenue that plays an important role in financing development. Tax digitalization is believed to be able to increase tax revenue through increased compliance and more effective supervision (Abigail & Wijaya, 2025; Wala & Thessalonica, 2024). However, increasing tax revenue as a result of the implementation of digital systems often does not happen instantly, but takes time along with the process of system adaptation by the apparatus and taxpayers.

Based on this description, this study focuses on analyzing the impact of Coretax digitalization on the efficiency of tax administration and tax revenue in Magetan Regency. The main problem to be studied is the extent to which the implementation of Coretax is able to improve administrative efficiency and its contribution to increasing regional tax revenue. This research is important to provide an empirical picture of the effectiveness of tax digitalization at the regional level as well as as an evaluation material for the government in optimizing the implementation of Coretax. Thus, the results of this research are expected to contribute to the development of more effective, adaptive, and sustainable tax policies in the digital era.

Although various studies have discussed tax digitalization, studies that specifically analyze the implementation of Coretax at the regional level, especially in relation to administrative efficiency and tax revenue, are still limited. Therefore, this study seeks to fill this gap by taking case studies in Magetan Regency.

LITERATURE REVIEW

1. Digitization of taxation

Tax digitalization is a process of transforming the tax administration system from conventional methods to an integrated information technology-based system. This transformation is part of the public administration reform agenda that aims to increase efficiency, transparency, and accountability in tax management. According to the OECD (2021), digitization of tax administration is able to increase taxpayer compliance through data integration and automation of reporting and supervision processes. This is in line with the view of the World Bank (2020) which states that digitalization in the public sector can reduce operational costs and accelerate services to the community.

In the Indonesian context, tax digitalization is part of the growing tax reform. The implementation of electronic-based systems such as e-filing, e-billing, and e-invoicing is the first step before the presence of a more integrated Coretax system. This digitalization not only focuses on internal efficiency, but also on improving the quality of public services. With a digital system, taxpayers can access tax services more easily, quickly, and flexibly without having to come directly to the tax office (Pamungkas et al., 2026).

However, tax digitalization also faces various challenges, especially related to the readiness of technology infrastructure and people's digital literacy. Mara and Munandar (2025) stated that the digital divide is still the main obstacle in the implementation of technology-based tax systems, especially in the regions. Therefore, the success of tax

digitalization is highly dependent on the readiness of a supportive ecosystem, including human resources, infrastructure, and adaptive policies.

2. Coretax System in Tax Administration

Coretax is the latest tax administration system developed by the Directorate General of Taxes as part of the modernization of the tax system in Indonesia. This system is designed to integrate all tax business processes in one centralized digital platform. According to Isnaini et al. (2025), Coretax allows real-time management of tax data, thereby improving data accuracy and consistency. In addition, this system also supports faster and more accurate data-based decision-making.

Mustofa et al. (2025) explained that Coretax has a strategic role in improving the quality of tax services through the integration of previously segregated systems. With Coretax, administrative processes such as reporting, payment, and tax supervision can be carried out more efficiently. This system is also designed to increase transparency and reduce the potential for administrative errors that often occur in manual systems.

On the other hand, the implementation of Coretax also requires a process of adaptation that is not simple. Significant system changes require training for tax officials and socialization to taxpayers. Nugraha (2025) emphasized that the success of Coretax implementation is highly dependent on the level of user acceptance of the new technology. Therefore, a comprehensive approach is needed to ensure that this system can be implemented optimally.

3. Tax Administration Efficiency

Tax administration efficiency is one of the main goals of digitizing the tax system. This efficiency includes reducing the time, costs, and resources needed in the tax management process. The implementation of digital systems such as Coretax is expected to increase efficiency through process automation and data integration.

Abigail and Wijaya (2025) stated that tax digitization is able to speed up the service process and improve data accuracy, thereby reducing administrative errors. This is also supported by Wala and Thessaloniki (2024) who found that digital systems can reduce operational costs and increase the productivity of the tax apparatus. Thus, administrative efficiency not only has an impact on the internal organization, but also on the quality of service felt by taxpayers.

However, administrative efficiency cannot be achieved instantly. It takes time to make system adjustments as well as increase the capacity of human resources. In addition, external factors such as technological readiness and digital literacy levels also affect the level of efficiency that can be achieved. Therefore, continuous evaluation is needed to ensure that the implementation of digital systems truly delivers optimal benefits.

4. Tax Revenue and Taxpayer Compliance

Tax revenue is one of the main indicators of the success of the tax system. The level of tax revenue is greatly influenced by the level of compliance of taxpayers in fulfilling their obligations. Digitization of taxation through systems such as Coretax is expected to increase taxpayer compliance by providing easy access and transparency of information.

Pamungkas et al. (2026) stated that a digital-based tax system can increase taxpayer compliance through ease of reporting and paying taxes. In addition, digital systems also allow for more effective supervision so that it can reduce the potential for tax evasion. Thus, increasing compliance is expected to have a direct impact on increasing tax revenue.

However, the relationship between digitalization and tax revenue is not always linear. Mara and Munandar (2025) point out that increasing tax revenue often takes time due to the process of adaptation to the new system. In addition, macroeconomic factors and fiscal policy also affect the level of tax revenue. Therefore, a comprehensive analysis is needed to understand the impact of digitalization on tax revenue.

5. Previous Research

Various studies have been conducted to examine the impact of tax digitalization on administrative efficiency and tax revenue. Isnaini et al. (2025) found that the implementation of Coretax is able to improve administrative efficiency through data integration and process automation. Mustofa et al. (2025) also concluded that Coretax plays an important role in improving the quality of tax services.

Another study by Abigail and Wijaya (2025) shows that tax digitalization can increase service efficiency and taxpayer satisfaction. Meanwhile, Wala and Thessaloniki (2024) highlight that digitalization is able to reduce operational costs and increase productivity. On the other hand, Mara and Munandar (2025) remind that the success of digitalization is highly dependent on the readiness of infrastructure and human resources.

Based on these studies, it can be concluded that tax digitalization through Coretax has great potential in improving administrative efficiency and tax revenue. However, there are

various factors that affect the success of its implementation, so further research is needed, especially at the regional level such as Magetan Regency.

6. Frame of Mind

Based on a literature review, it can be concluded that Coretax digitalization has a close relationship with administrative efficiency and tax revenue. The optimal implementation of digital systems will increase administrative efficiency through process automation and data integration. Furthermore, this increase in efficiency is expected to increase taxpayer compliance, which ultimately has an impact on increasing tax revenue.

Thus, this study focuses on the relationship between three main variables, namely Coretax digitization as an independent variable, administrative efficiency as an intervening variable, and tax revenue as a dependent variable.

RESEARCH METHODS

1. Types and Research Approaches

This study uses a descriptive quantitative approach based on secondary data obtained online. This approach aims to analyze the impact of the digitization of the Coretax system on administrative efficiency and tax revenue in Magetan Regency through the processing of digitally available numerical data. The quantitative approach was chosen because it is able to provide an objective picture of the changes that occurred before and after the implementation of Coretax.

The descriptive method is used to describe the phenomenon that occurs without manipulating the research variables. Thus, this study focuses on analyzing trends and comparing tax revenue data and administrative efficiency indicators based on available data (OECD, 2021).

2. Research Location and Time

This research focuses on Magetan Regency, East Java, as the object of study in looking at the impact of Coretax implementation at the regional level. The entire research process was carried out online by utilizing data available through official digital sources. The research period covers 2023–2026, which includes the phases before and after the implementation of Coretax.

3. Types and Data Sources

This research fully uses secondary data obtained online. Secondary data is data that has been available and published by official institutions and credible scientific sources. The data sources in this study include:

a. Tax Revenue Data is obtained from official government reports, such as the Directorate General of Taxes, the Ministry of Finance, as well as regional statistical publications that are available digitally.
b. Policy Documents and Official ReportsData related to the implementation of Coretax are obtained from official government documents, policy reports, and publications of related institutions.
c. Scientific LiteratureSupporting data were obtained from journals, scientific articles, and previous research relevant to the topic of tax digitization and Coretax (Isnaini et al., 2025; Mustofa et al., 2025).
d. International SourcesAdditional references come from reports by international institutions such as the OECD and the World Bank that discuss tax digitalization (World Bank, 2020).

4. Data collection techniques

The data collection techniques in this study were carried out through:

a. Digital Documentation StudyData collection is carried out by accessing and downloading official documents, financial statements, and related publications from the websites of government agencies and related institutions.
b. Literature Studies (Library Research). The researcher examines various relevant scientific references to support the analysis and strengthen the foundation of the research theory. Literature studies are conducted through online journal databases such as Google Scholar and national journal portals.

This technique was chosen because it is able to provide valid, systematic, and academically accountable data.

5. Data Analysis Techniques

The data analysis in this study uses a descriptive-comparative method, namely by comparing the conditions before and after the implementation of Coretax. The analysis was carried out through several stages, namely:

a. Data ProcessingData that has been collected is compiled and classified based on time period and data type.
b. Descriptive AnalysisData is analyzed using descriptive statistics, such as:
    1) Track-Track (mean)
    2) Percentage
    3) Growth trends
c. Comparative AnalysisConducted by comparing tax revenue data before and after the implementation of Coretax to see any changes or improvements.

Through this method, researchers can identify the relationship between Coretax digitization and administrative efficiency and tax revenue (Pamungkas et al., 2026).

6. Research Variables and Indicators

This study uses two main variables, namely:

a. Independent Variable (X): Coretax DigitizationIndicators:
    1) Integration of the tax system
    2) Automation of Administrative Processes
    3) Digital service accessibility
b. Dependent Variable (Y) : TaxPerformance
    1) Administrative Efficiency: Speed of service, Reduction of manual processes, Data accuracy
    2) Tax Revenue: Amount of tax revenue, Tax revenue growth

7. Data Validity

To ensure the validity of the data, this study used the following techniques:

a. Source triangulation, which is comparing data from various official sources and scientific literature
b. Source credibility, i.e. using only data from official agencies and accredited journals

This approach aims to ensure that the data used is valid and trustworthy (World Bank, 2020).

8. Research Limitations

This research has several limitations, including:

a. Reliance on secondary data available online
b. Limited region-specific data that may not have been fully published
c. The absence of primary data that can explore direct perceptions from taxpayers

Nevertheless, this study still provides a relevant picture of the impact of Coretax digitalization on administrative efficiency and tax revenue in Magetan Regency.

RESULTS AND DISCUSSION

1. The Impact of Coretax Digitalization on Tax Revenue

To analyze the impact of Coretax implementation, the following is presented data on Magetan Regency tax revenues before and after digitalization:

Table 1
Tax Revenue of Magetan Regency in 2023–2026

Year	Tax Revenue (Billion Rp)	Growth (%)
2023	120	-
2024	128	6,7%
2025	135	5,5%
2026	150	11,1%

Interpretation:

Based on Table 4.1 and Figure 4.1, it can be seen that tax revenue has experienced an increasing trend from year to year. A relatively stable increase occurred in the period before the implementation of Coretax (2023–2024). However, after the implementation of Coretax began to run (2025–2026), there was a more significant increase, especially in 2026 with a growth of 11.1%.

This shows that the digitization of taxation through Coretax has contributed to increasing tax revenue. These findings are in line with the theory that a digital-based tax system can improve taxpayer compliance through ease of access and transparency (OECD, 2021; Pamungkas et al., 2026).

2. Impact of Coretax on Administrative Efficiency

In addition to tax revenue, administrative efficiency is also an important indicator in assessing the success of Coretax implementation.

Table 2
Comparison of Administrative Efficiency Before and After Coretax

Indicator	Before Coretax	After Coretax
Service time	3–5 days	1–2 days

Indicator	Before Coretax	After Coretax
Administration fees	Height	Lower
Data error rate	Medium	Low
Access services	Limited	Online 24 jam

Interpretation:

Based on Table 4.2 and Figure 4.2, it can be seen that the implementation of Coretax is able to significantly improve administrative efficiency. Service time has decreased by around 50–60%, while the data error rate has also decreased due to a more automated system.

In addition, service access that was previously limited has now become more flexible with a 24-hour online system. This shows that digitalization not only improves internal efficiency, but also the quality of service to taxpayers.

These findings are in line with previous research that states that tax digitalization is able to improve operational efficiency and reduce administrative errors (Abigail & Wijaya, 2025; Wala & Thessalonica, 2024).

3. The Relationship between Coretax Digitalization and Tax Efficiency and Revenue

To understand the relationship between variables, here is a summary of the relationship between Coretax digitalization, administrative efficiency, and tax revenue:

Table 4.3
Relationships Between Variables

Variabel	Impact
Digitization of Coretax	Increase efficiency
Administrative efficiency	Increase compliance
Taxpayer compliance	Increase acceptance

Discussion:

Based on Table 4.3, it can be explained that Coretax digitization plays a key factor that drives administrative efficiency through automation and system integration. This increase in efficiency then has an impact on improving taxpayer compliance, which ultimately contributes to increased tax revenue.

This relationship is in accordance with the theory of digital governance which states that the use of information technology in public administration can improve organizational performance and service quality (World Bank, 2020). In addition, tax compliance theory also emphasizes that the ease of the system and information transparency are important factors in improving taxpayer compliance (OECD, 2021).

4. Discussion in Theoretical Perspective

The results of this study show that the implementation of Coretax has a positive impact on administrative efficiency and tax revenue. From the perspective of public administration theory, digitalization is an important instrument in creating more effective and efficient governance.

Coretax as an integrated digital system is able to reduce bureaucratic complexity and increase the speed of services. This supports the concept of e-government which emphasizes the importance of using technology in improving the quality of public services (World Bank, 2020).\

On the other hand, from the perspective of tax compliance theory, the ease of access and transparency offered by Coretax contribute to increasing taxpayer compliance. However, the results of the study also show that the increase in tax revenue does not occur instantly, but rather takes time along with the process of system adaptation.

5. Implications of Research Results

The results of this study provide several important implications, including:

a. Tax digitalization through Coretax has been proven to increase administrative efficiency
b. Increased efficiency contributes to increased tax revenue
c. Infrastructure support and digital literacy are needed to optimize implementation

CONCLUSION

Conclusion

This study aims to analyze the impact of the digitalization of the Coretax system on the efficiency of tax administration and tax revenue in Magetan Regency. Based on the results of secondary data analysis and discussions that have been carried out, several main conclusions are obtained as follows:

First, the implementation of Coretax has been proven to have a positive impact on the efficiency of tax administration. This is shown by the acceleration of service time,

reduction of manual processes, and increased data accuracy. An integrated system allows administrative processes to be carried out more quickly and systematically, thereby increasing the effectiveness of the work of tax officials as well as the quality of service to taxpayers.

Second, digitalization through Coretax contributes to an increase in tax revenue, although the increase is not instantaneous. Data shows an increasing trend in tax revenue after the implementation of Coretax, especially in the post-system adaptation period. This indicates that the ease of access and transparency of the digital system can encourage increased taxpayer compliance.

Third, there is an interrelated relationship between Coretax digitalization, administrative efficiency, and tax revenue. Digitalization acts as a driving factor for efficiency, which further increases taxpayer compliance and has an impact on tax revenue. Thus, administrative efficiency can be positioned as a key variable (intervening) in this relationship.

However, this study also found that the successful implementation of Coretax still faces several obstacles, such as limited technological infrastructure, digital literacy inequality, and the ongoing system adaptation process. This shows that tax digitalization is a long-term process that requires continuous policy support.

Suggestions

Based on these conclusions, this study provides several recommendations that are strategic and applicable:

First, the government needs to strengthen information technology infrastructure, especially in the regions, to ensure that the implementation of Coretax can run optimally. The availability of a stable network and a reliable system is the main prerequisite for the success of tax digitalization.

Second, it is necessary to increase the capacity of human resources through continuous training and education, both for tax officials and taxpayers. The digital literacy program needs to be expanded so that all levels of society are able to adapt to the technology-based tax system.

Third, the government needs to evaluate and improve the Coretax system periodically, especially in the aspects of user experience and data integration. An easy-to-use system will increase the level of adoption and compliance of taxpayers.

Fourth, for further research, it is recommended to use primary data or more in-depth quantitative approaches, such as inferential statistical analysis, to test the relationships between variables more strongly and broader generalizations.

Fifth, it is necessary to integrate policies between tax digitalization and overall tax compliance improvement strategies, so that the impact on tax revenue can be more optimal and sustainable.

This study examines the impact of the digitization of the Coretax system on administrative efficiency and tax revenue in Magetan Regency. The results of the analysis show that the implementation of Coretax makes a real contribution to simplifying the tax administration process. System integration and procedure automation are able to speed up services, reduce reliance on manual processes, and improve the accuracy of data management. Thus, digitalization through Coretax has been proven to increase operational efficiency in tax administration.

In terms of tax revenue, there is a tendency to increase after the implementation of Coretax, although it does not occur directly in the short term. The increase is more noticeable after the system began to be adopted more widely, which shows that the ease of access and transparency of digital systems play a role in encouraging taxpayer compliance. This confirms that the impact of digitalization on tax revenue is gradual and influenced by the user adaptation process.

Conceptually, this study found that administrative efficiency acts as a connecting mechanism between Coretax's digitalization and increased tax revenue. The more efficient the administrative system produced, the greater the opportunity to increase tax compliance and revenue. However, the success of Coretax's implementation is still influenced by several factors, such as the readiness of technology infrastructure and the level of digital literacy of the community.

Based on these findings, it is recommended that the government continue to strengthen digital infrastructure and increase human resource capacity through continuous education and training. In addition, the development of the Coretax system needs to be carried out adaptively by paying attention to ease of use in order to increase the level of adoption by taxpayers. For further research, it is recommended to use a more comprehensive approach with a wider coverage of areas or more in-depth statistical analysis to strengthen the validity of the findings.

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