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The Effectiveness of the Role of Tax Volunteers and the Coretax Application on Taxpayer Compliance

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ABSTRACT
Taxes constitute the largest source of state revenue for Indonesia. Compliance with tax payment and reporting is crucial, as it directly impacts the amount of tax revenue collected. This study aims to examine the relationship between the role of tax volunteers and the use of the Coretax application regarding tax reporting compliance among individual taxpayers. A quantitative descriptive research method was employed, utilizing primary data collected via questionnaires from a sample selected through accidental sampling. Data was obtained from 123 respondents who completed their 2025 annual tax returns (SPT) with the guidance of tax volunteers. Multiple regression analysis was used to analyze the data. The results indicate that both the role of tax volunteers and the use of Coretax have a significant partial effect on individual taxpayer compliance (significance level of 0.00). Tax volunteers play a vital role in ensuring timely tax return filing, a process further facilitated by the Coretax application, which simplifies tax payment and reporting for taxpayers. The Directorate General of Taxes (DJP) is encouraged to expand the tax volunteer network across all regions of Indonesia and to enhance the quality of the reporting platform—specifically the Coretax application—to support the achievement of state tax revenue targets.

ABSTRAK
Pajak merupakan bagian terbesar sumber pendapatan negara Indonesia. Kepatuhan dalam pembayaran dan pelaporan pajak adalah hal yang penting karena dapat mempengaruhi besaran pajak yang diterima. Penelitian ini memiliki tujuan untuk menghubungan peran relawan pajak dan penggunaan aplikasi Coretax pada kepatuhan pelaporan pajak oleh Wajib Pajak Orang Pribadi (WPOP). Menggunakan metode penelitian deskriptif kuantitatif dengan data primer melalui penyebaran melalui kuesioner dengan pemilihan sampel menggunakan teknik Accidental. Jumlah data diperoleh sebanyak 123 responden yang melakukan pengisian Surat Pemberitahuan (SPT) tahunan tahun 2025 dipandu oleh para relawan pajak. Alat analisis yang digunakan adalah regresi berganda. Hasil penelitian yang diperoleh bahwa variabel peran relawan pajak dan penggunaan Coretax memiliki pengaruh secara parsial terhadap kepatuhan WPOP dengan signifikansi 0,00. Relawan pajak merupakan bagian penting dalam pelaporan SPT tepat waktu, didukung oleh penggunaan Coretax yang semakin memudahkan wajib pajak dalam pembayaran dan pelaporan pajak. DJP diharapkan dapat memperluas peran jejaring relawan pajak keseluruh wilayah di Indonesia serta meningkatkan kualitas media pelaporan yaitu aplikasi coretax guna mendukung pencapaian target penerimaan negara melalui pajak.

A. INTRODUCTION

Taxes are Indonesia's primary source of state revenue, contributing over 80% of the state budget (pajak.go.id). The development of digitalization, which has accompanied

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changes to the individual taxpayer (WPOP) tax reporting system, is not without challenges. The impact is evident in the national formal taxpayer compliance ratio of only 81.92% of the target of 16.21 million SPT filers in 2025, a decrease from the previous year due to digitalization constraints (ikpi.or.id, 2025).

The government, through Directorate General of Taxation (DGT), the government's representative in taxation affairs, consistently strives to implement various tax updates to improve taxpayer compliance through tax reforms, which have been in place since 1983. The implementation of tax reforms is aimed at finding the best strategies tailored to societal conditions to increase public compliance and trust in the government, particularly the DJP, in managing tax data and administration, including the integrity and productivity of its employees.

One of the tax reform products officially launched earlier this year is the Coretax Administration System, commonly known as Coretax. Coretax is a component of the Core Tax Administration System Modernization (PSIAP) project. The government initiated the PSIAP project because the Directorate General of Taxes' (DGT) existing information systems fell far short of the standards required for modern tax administration—a situation that raised concerns about potential negative impacts on individual taxpayer compliance. According to Juwita and Qadri (2024), the government aims to use Coretax to enhance transparency in tax management, improve accountability, and elevate the quality of services provided to taxpayers. This initiative represents a key strategy employed by the government to boost taxpayer compliance in fulfilling tax obligations. Through Regulation Number PER-11/PJ/2025, the DGT mandates that both individual and corporate taxpayers file their 2025 Annual Tax Returns using the Coretax application.

Prior to the implementation of Coretax, tax processes often involved direct interaction between taxpayers and tax officials, creating opportunities for corruption or the abuse of authority. With the automation system offered by Coretax, many processes can now be done digitally without the need for direct contact, such as tax reporting and payments. This reduces the potential for human error and the abuse of power, thereby enhancing the overall accountability of the tax system (Panjaitan & Yuna, 2024).

In addition to reforming the tax administration system, the Directorate General of Taxes (DGT) has partnered with universities across Indonesia to establish "Tax Centers." One of the initiatives offered by these centers is the tax volunteer program. The Tax Volunteer Program for the Nation (Renjani) was launched by the Directorate General of Taxes. Renjani activities reflect a commitment to acting as agents of change in boosting public awareness and participation regarding taxation. While assigned to tax offices, Renjani volunteers are primarily involved in assisting with the filing of Annual Tax Returns (SPT Tahunan). This approach provides an interactive platform for taxpayers to gain a deeper understanding of their filing obligations and encourages active participation in the process. The goal is that one day taxpayers will be able to report their taxes independently, correctly, completely, and clearly, without needing guidance (Pajak.go.id, 2024). The program has served thousands of individual taxpayers, resulting in a rise in timely filings of up to 39% at certain Primary Tax Service Offices (KPP Pratama). According to Inayah, Afifudin, and Nandiroh (2023), the tax volunteer program also serves as an effort to enhance taxpayer compliance in fulfilling tax obligations.

Entering 2026, the submission of the 2025 annual PPh SPT through the DGT Coretax application. Concerns have arisen from both WPOP and Corporate WP because the transition to the new system can complicate SPT reporting. Common obstacles faced include non-nil SPT status, errors in selecting Non-Taxable Income (PTKP), the emergence of other withholding evidence, the wife's withholding evidence being included in the husband's SPT even though they have separate property status, the list of assets has not been filled in and notification of new withholding evidence data being found (Pajakku.com, 2026; Kompas.com, 2026). No exception, these obstacles are also experienced by State Civil Apparatus (ASN) within the Pontianak State Polytechnic, both lecturers and educational staff who are part of the WPOP are certainly not immune to such obstacles faced when reporting SPT through the Coretax application,

The novelty of this study lies in examining whether the role of tax volunteers can enhance individual taxpayer compliance regarding the filing of annual tax returns. On the other hand, the use of the Coretax application developed by the Directorate General of Taxes as a system used for SPT reporting aims to make it easier for both WPOP and corporate WP to report their taxes. It is anticipated that the combination of assistance from tax volunteers and the use of the Coretax application will improve taxpayer compliance in filing tax returns.

B. LITERATURE REVIEW

Tax

According to Mardiasmo, (2018) taxes are defined as mandatory contributions from the people to the state treasury which are mandatory based on law, without direct reward for performance, and are used to finance general expenditures for the prosperity of the people. Taxes constitute the largest source of revenue for financing development in Indonesia, with a contribution level exceeding 80% in 2025 (Pajak.go.id, 2025).

Coretax

Coretax, or the Tax Administration Core System (SIAP), is a Commercial Off The Shelf (COTS) platform designed to redesign Directorate General of Taxation (DJP) tax business processes to make them easier and simpler, reliable, integrated, accurate and certain. Launched as part of the DJP 4.0 transformation, Coretax replaces separate systems such as DJP Online and e-invoice, with full implementation beginning January 1, 2025, based on Minister of Finance Regulation (PMK) No. 81/2024. This Ministerial Regulation regulates 11 chapters and 484 articles, covering NPWP registration, SPT reporting, payments, and administrative services. It also revokes 42 old regulations for harmonization (Asmarani, 2024).

Coretax offers seven multitasking functions: NPWP registration, SPT reporting (periodic/annual), flexible payments (e-banking, digital wallets, cross-year deposits), an automated account ledger, AI/big data-based compliance monitoring, application services (VAT/PPnBM restitution), and tax education. Featured features include calculation automation, data validation, early notification, and representative settings (myrepresentatives). Access via pajak.go.id/coretaxdjp with eFIN login, flexible account activation without a strict deadline in 2026 (Ridwan, 2025).

Tax Volunteers for the Nation (Renjani)

Tax Volunteers for the Nation (Renjani) is a DJP program involving students and university communities to support tax education and mentoring to improve taxpayer compliance. Renjani is a DJP initiative since 2018 to form tax volunteers from university students, primarily through the Tax Center, whose duties include assistance with SPT reporting, socialization of the matching of Population Identification Number (NIK) as Taxpayer Identification Number (NPWP) as stipulated in PMK No. 112 of 2022, and Coretax education. The focus is on OP Taxpayers, MSMEs, and ASN at KP2KP/KPP, with DJP collaboration for tax inclusion synergy (Thohir, 2024).

Taxpayer Compliance

According to Mardlo (2023), taxpayer compliance refers to the behavior of taxpayers in fulfilling their tax obligations in a timely, honest, and complete manner in accordance with regulations. Similarly, Atarwaman (2020) defines taxpayer compliance as the fulfillment or execution of tax obligations by taxpayers in accordance with applicable provisions. This is crucial for the operation of tax systems, particularly in Indonesia, which employs a self-assessment system. Taxpayer compliance is measured by whether taxpayers pay and report their taxes on time, in accordance with regulations and within the prescribed timeframes.

Hypothesis

Tax volunteers play a role in assisting taxpayers (WPOP) in timely reporting of their tax returns. The Tax Volunteers for the nation (Renjani), established by Directorate General of Taxation (DJP), is expected to improve taxpayer compliance in their tax reporting. Research by Darmayasa, Wibawa, & Nurhayanti (2020); Nugieanto, Probowolan, & Syahfrudin (2023); Inayah, Afifudin, & Nandiroh (2023); and Sari (2025) found that tax volunteers has a significant positive effect on taxpayer compliance.

H1: The role of tax volunteers influences WPOP compliance

Penggunaan teknologi yang dikembangkan oleh DJP seperti e-filing dapat The use of technology developed by Directorate General of Taxation (DJP), such as e-filing, can improve taxpayer compliance in reporting their tax obligations. Currently, technology in tax reporting, including SPT, is increasingly developing with the presence of the Coretax application. Ease of use, automated reporting features, and clarity in electronic tax reporting can reduce administrative obstacles such as filling errors and reporting delays, thereby encouraging compliant behavior (Mimi & Mulyani, 2022; Night & Bananuka, 2020; Nursabrina, 2024; Putri et al., 2025; Zulaikhah, 2025)

H2: The use of the Coretax application has an impact on WPOP compliance

C. RESEARCH METHOD

This research is quantitative, so primary data is the type of data used in this study. According to Sugiyono (2022), primary data is data collected directly by researchers, one source of which is distributed questionnaires. The questionnaire contains statements related to the indicators of the variables to be studied. Role of tax volunteers (X1) and the use of coretax (X2) are the independent variables in this research. Meanwhile, WPOP compliance (Y) as dependent variable.

All WPOP ASN (State Civil Apparatus) within the Pontianak State Polytechnic constitute the population of this study, totaling 619 ASN. Sampling in this study used a non-probability sampling technique with the accidental sampling method (Sugiyono, 2022). The accidental sampling method is a sampling technique in which researchers select respondents based on chance encounters at the research location. This sampling method was implemented due to time constraints for data collection, as the WPOP annual tax reporting deadline was set until March 31.

Data were obtained through questionnaires completed by 123 respondents who received direct assistance from the Renjani team in filing their Individual Taxpayer Annual Tax Returns (SPT WPOP) using the Coretax application. The results of the questionnaire recapitulation will be subjected to validation tests (sig. <0.05) and reliability tests (Cronbach Alpha >,06) first to determine whether the questions or statements that represent the variables we measure accurately and the respondents' answers can be trusted using the Eviews Version 14 statistical tool. After testing the instrument used, the next step is to conduct a classical assumption test consisting of data normality, heteroscedasticity and multicollinearity tests (Ghozali, 2018) as a requirement for multiple linear regression tests.

The multiple regression equation in this research is as follows:

$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$

Description:

Y = WPOP Compliance

X1 = Role of Tax Volunteers

X2 = Use of Coretax

In addition, a simultaneous test or F-test was also conducted to examine the effect of the independent variables simultaneously on the dependent variable. Afterward, a t-test was conducted to determine the extent to which each independent variable influences the dependent variable (Ghozali, 2018).

D. RESULT AND DISCUSSION

The study population consists of all State Civil Apparatus (ASN) personnel at the Pontianak State Polytechnic, totaling 619 individuals. For the research sample, a non-probability sampling technique was used with the accidental sampling method. The selected respondents were individual taxpayers (WPOP) encountered at the research site while filing their 2025 Annual Tax Returns (SPT) with the assistance of "Renjani" volunteers up to March 31, 2025; the sample size totaled 123 respondents. The following is the respondent profile based on the processed data.

Respondent Profile by Gender

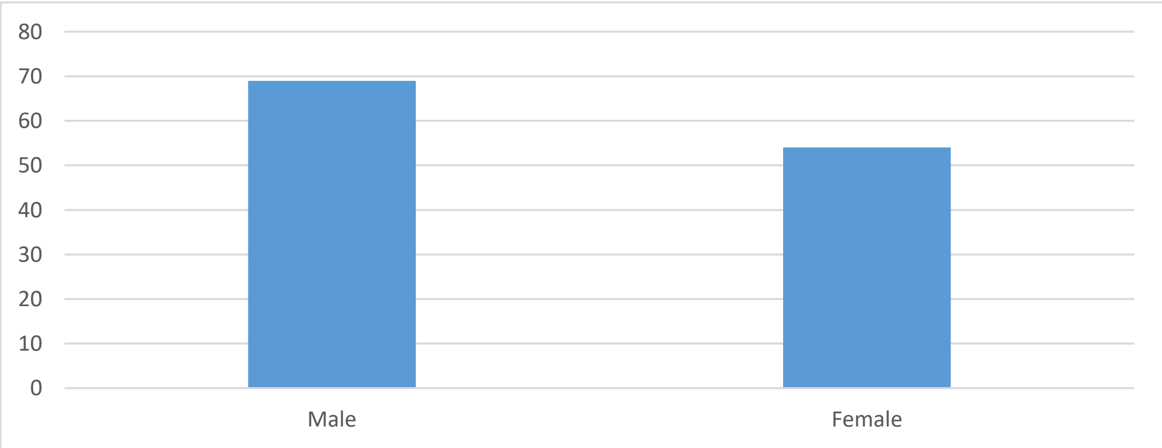


Figure 1. Respondent Profile by Gender

Source: Processed data 2026

A total of 123 respondents completed the research questionnaire, comprising 69 males (56%) and 54 females (44%).

Respondent Profile Based on Education Level

A total of 123 respondents completed the research questionnaire, with the following breakdown by education level: 4 respondents (3.25%) were high school graduates, 3 (2.44%) held a Diploma III (DIII) degree, 30 (24.39%) held a Bachelor's (S1) or Diploma IV (DIV) degree, 75 (60.98%) held a Master's (S2) degree, and 11 (8.94%) held a Doctoral (S3) degree.

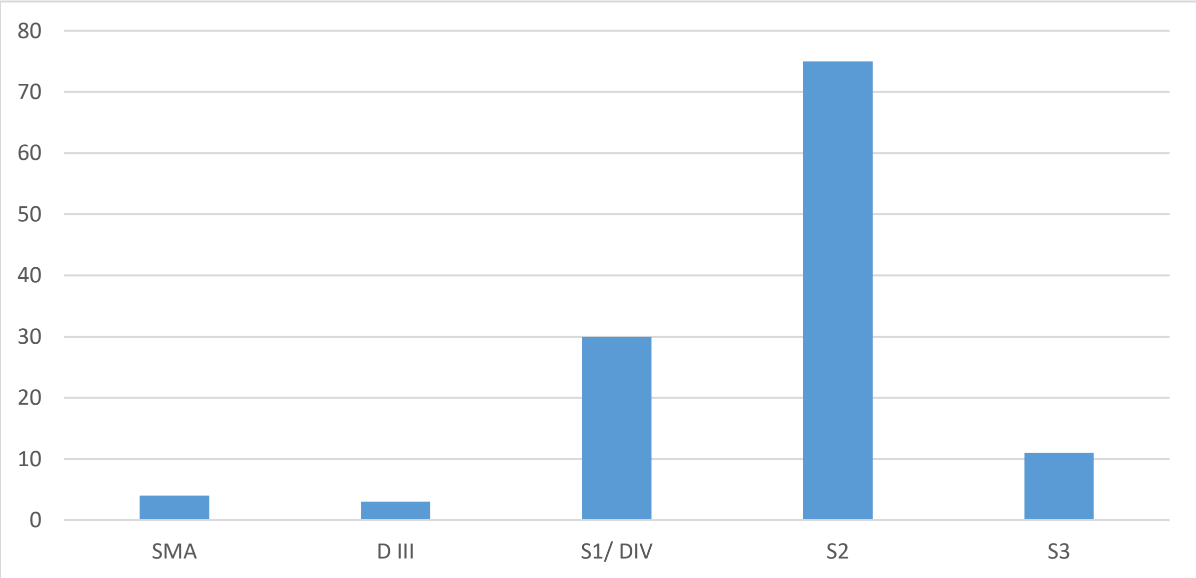
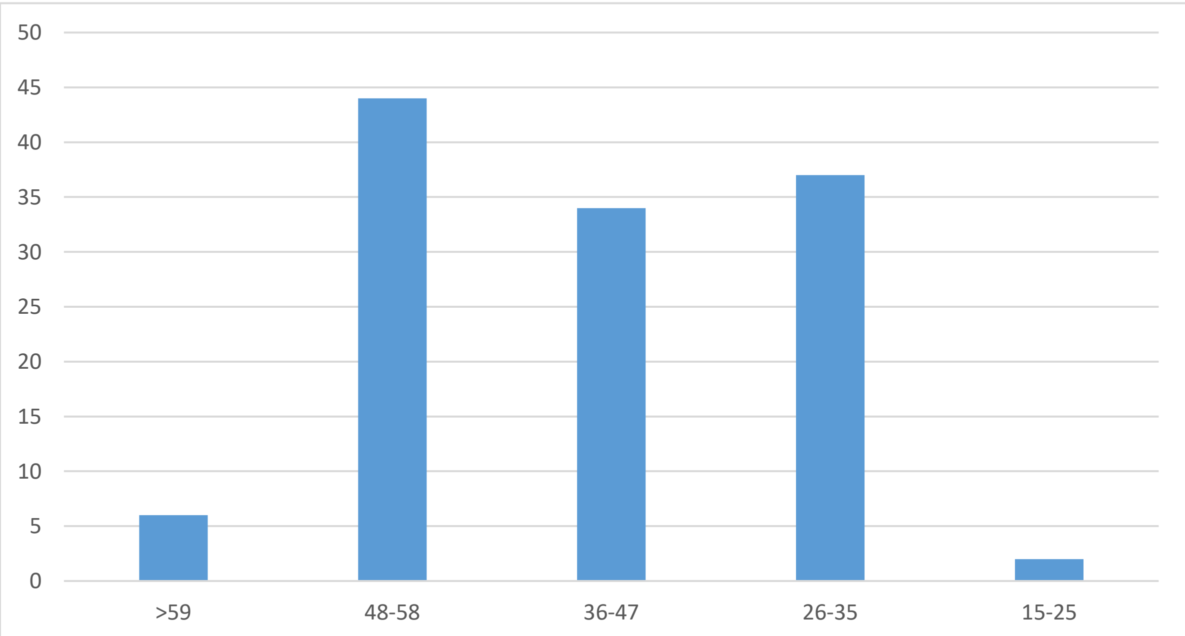


Figure 2. Respondent Profile Based on Education Level

Source: Processed data 2026

Respondent Profile by Age

A total of 123 respondents completed the research questionnaire, with the following age distribution: 6 respondents (4.88%) aged >59 years, 44 respondents (35.77%) aged 48–58 years, 34 respondents (27.64%) aged 36–47 years, 37 respondents (30.08%) aged 26–35 years, and 2 respondents (1.63%) aged 15–25 years.



Gambar 3. Respondent Profile by Age

Source: Processed data 2026

Validity Test

Table 1. Validity Test of Variable Y

Covariance Analysis: Ordinary
Date: 05/07/26 Time: 19:24
Sample: 1 123
Included observations: 122
Balanced sample (listwise missing value deletion)

Correlation Probability	Y_1	Y_2	Y_3	Y_4	Y_5	Y
Y_1	1.000000					

Y_2	0.866634	1.000000				
	0.0000	-----				
Y_3	0.666597	0.613238	1.000000			
	0.0000	0.0000	-----			
Y_4	0.708463	0.740505	0.605020	1.000000		
	0.0000	0.0000	0.0000	-----		
Y_5	0.704205	0.703618	0.757258	0.750230	1.000000	
	0.0000	0.0000	0.0000	0.0000	-----	
Y	0.895838	0.891512	0.836662	0.864577	0.896373	1.000000
	0.0000	0.0000	0.0000	0.0000	0.0000	-----

Source: Processed data 2026

The validity test results in Table 1 show a significance value of less than 0.05; therefore, all questionnaire statements regarding the Individual Taxpayer Compliance variable (Y) are considered valid.

Table 2. Validity Test of Variable X1

Covariance Analysis: Ordinary
Date: 05/07/26 Time: 17:32
Sample: 1 123
Included observations: 123

Correlation Probability	X1_1	X1_2	X1_3	X1_4	X1_5	X1
X1_1	1.000000					

X1_2	0.480451	1.000000				
	0.0000	-----				
X1_3	0.574566	0.564754	1.000000			
	0.0000	0.0000	-----			
X1_4	0.556358	0.564610	0.726279	1.000000		
	0.0000	0.0000	0.0000	-----		
X1_5	0.698497	0.663289	0.542912	0.695041	1.000000	
	0.0000	0.0000	0.0000	0.0000	-----	
X1	0.798784	0.812989	0.813646	0.840239	0.869989	1.000000
	0.0000	0.0000	0.0000	0.0000	0.0000	-----

Source: Processed data 2026

The validity test results in Table 2 show a significance value of less than 0.05; therefore, all questionnaire statements regarding the Tax Volunteer role variable (X1) are considered valid.

Table 3. Validity Test of Variable X2

Covariance Analysis: Ordinary
Date: 05/07/26 Time: 19:18
Sample: 1 123
Included observations: 123

Correlation Probability	X2_1	X2_2	X2_3	X2_4	X2_5	X2
X2_1	1.000000 -----					
X2_2	0.884125 0.0000	1.000000 -----				
X2_3	0.814113 0.0000	0.828502 0.0000	1.000000 -----			
X2_4	0.590332 0.0000	0.657106 0.0000	0.669611 0.0000	1.000000 -----		
X2_5	0.707993 0.0000	0.731146 0.0000	0.835275 0.0000	0.746228 0.0000	1.000000 -----	
X2	0.904697 0.0000	0.922994 0.0000	0.931345 0.0000	0.807776 0.0000	0.895965 0.0000	1.000000 -----

Source: Processed data 2026

The validity test results in Table 3 show a significance value of less than 0.05; therefore, all questionnaire statements regarding the Coretax Usage variable (X2) are considered valid.

Reliability Test

Table 4. Reliability Test Variable Y

	Y_1	Y_2	Y_3	Y_4	Y_5
Y_1	0,26	0,23	0,19	0,18	0,20
Y_2	0,23	0,29	0,18	0,20	0,21
Y_3	0,19	0,18	0,32	0,18	0,24
Y_4	0,18	0,2	0,18	0,27	0,22
Y_5	0,20	0,21	0,24	0,22	0,31
Average Variance		0,29			
Average covariance		0,203			
Cronbach Alpha		**0,921**			

Source: Processed data 2026

Meanwhile, for the reliability test of the WPOP Compliance variable (Y) in table 4, the Cronbach alpha value of 0.921 > 0.6 was obtained, all statement items were said to be reliable. The reliability test for the Tax Volunteer role variable (X1) in Table 5 yielded a Cronbach's alpha value of 0.87 (greater than 0.6), indicating that all statement items are reliable.

Table 5. Reliability Test Variable X1

	X1_1	X1_2	X1_3	X1_4	X1_5
X1_1	0,11	0,06	0,06	0,05	0,07
X1_2	0,06	0,15	0,07	0,06	0,08
X1_3	0,06	0,07	0,10	0,06	0,05
X1_4	0,05	0,06	0,06	0,08	0,06
X1_5	0,07	0,08	0,05	0,06	0,10
Average Variance		0,11			

Average covariance	0,062			
Cronbach Alpha	**0,87**			

Source: Processed data 2026

Table 6. Reliability Test Variable X2

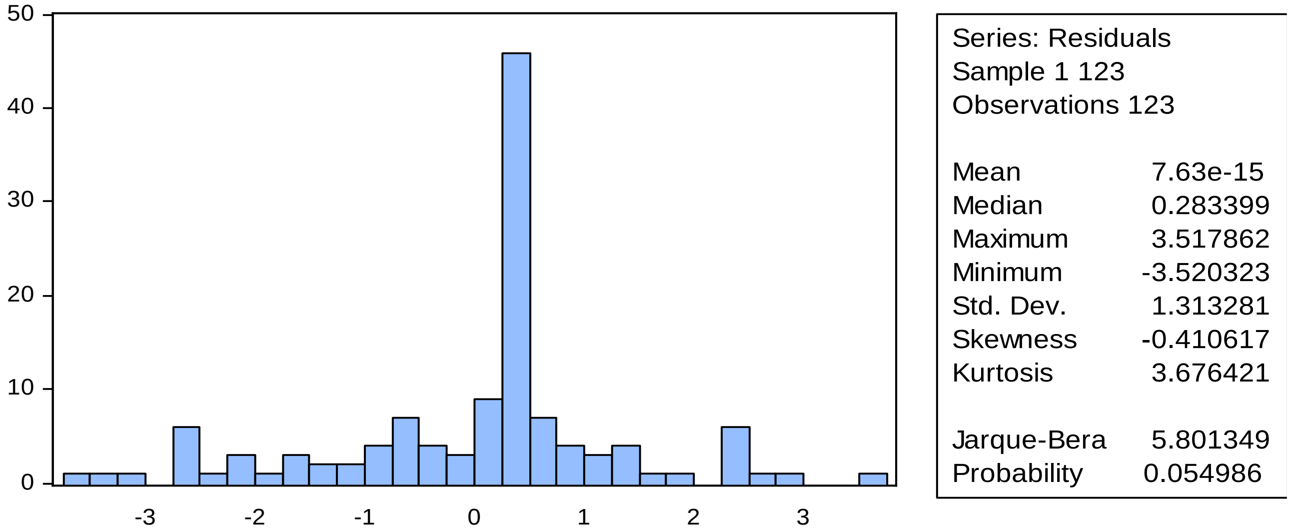
	X2_1	X2_2	X2_3	X2_4	X2_5
X2_1	0,77	0,6	0,56	0,35	0,46
X2_2	0,60	0,6	0,51	0,35	0,42
X2_3	0,56	0,51	0,63	0,37	0,5
X2_4	0,35	0,35	0,37	0,48	0,38
X2_5	0,46	0,42	0,5	0,38	0,56
Average Variance	0,608				
Average covariance	0,45				
Cronbach Alpha	**0,935**				

Source: Processed data 2026

The reliability test for the Coretax Usage variable (X2) shown in Table 6 yielded a Cronbach's alpha value of 0.87 (greater than 0.6); therefore, all statement items are considered reliable. The use of multiple regression analysis requires classical assumption testing. The results of the classical assumption tests for this study are as follows:

Normality Test

Tabel 7. Jarque-Bera Normality Test



Source: Processed data 2026

The results of the normality test using Jarque-Bera are 5.801349 and the probability value is 0.054986 which is greater than 0.05 in table 7, so it means that the residual data is normally distributed, because the significance value is > 0.05. Therefore, it can be concluded that the assumption of normal data distribution is met.

Multicollinearity Test

Table 8. Multicollinearity Test

Variance Inflation Factors
Date: 05/08/26 Time: 00:56
Sample: 1 123
Included observations: 123

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	9.345456	328.3485	NA
X1	0.019723	412.6900	1.276288
X2	0.003017	53.14382	1.276288

Source: Processed data 2026

As shown in Table 8, the VIF values for the independent variables (X1 and X2) included in the model are 1.276288 (<10.00); therefore, it can be concluded that there is no issue of multicollinearity.

Heteroskedastisity Test

Table 9. Heteroskedastisity Test

Heteroskedasticity Test: Glejser
Null hypothesis: Homoskedasticity

F-statistic	1.366131	Prob. F(2,120)	0.2590
Obs*R-squared	2.738222	Prob. Chi-Square(2)	0.2543
Scaled explained SS	4.737520	Prob. Chi-Square(2)	0.0936

Source: Processed data 2026

Based on the Obs*R-squared probability value of 0.2543 (> 0.05) in Table 9, the conclusion is that heteroskedasticity is not present; in other words, the assumption for the heteroskedasticity test is met (Table 9).

Multiple Linear Regression Analysis

Table 10. Multiple Linear Regression Analysis

Dependent Variable: Y
Method: Least Squares
Date: 05/08/26 Time: 02:31
Sample: 1 123
Included observations: 123

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.152570	3.057034	-0.049908	0.9603
X1	0.688868	0.140440	4.905078	0.0000
X2	0.294461	0.054923	5.361301	0.0000

R-squared	0.451113	Mean dependent var	23.14634
Adjusted R-squared	0.441965	S.D. dependent var	2.504694
S.E. of regression	1.871049	Akaike info criterion	4.114964
Sum squared resid	420.0991	Schwarz criterion	4.183554
Log likelihood	-250.0703	Hannan-Quinn criter.	4.142825
F-statistic	49.31219	Durbin-Watson stat	1.860777
Prob(F-statistic)	0.000000		

Source: Processed data 2026

The t-test results in Table 10 show a significance value of 0.0000 (< 0.05) for variable X1 (role of tax volunteers) regarding its effect on individual taxpayer compliance, and for variable X2 (use of Coretax) regarding its effect on individual taxpayer compliance. The results of the F test (simultaneous) in table 9 obtained an F value of 49.31219 with a significance of 0.00000 < 0.05, meaning that all independent variables, namely: the role of tax volunteers and the use of coretax simultaneously influence the dependent variable of WPOP compliance, so that the regression model in this study is feasible.

$$Y = -0.152570 + 0.688868\,X1 + 0.294461\,X2 + e$$

For the adjusted determination coefficient value R2 of 0.441965, it means that the independent variables of the role of Tax Volunteers and the use of coretax are able to explain the influence on the dependent variable of WPOP Compliance by 44.2%, the remaining 55.8% is influenced by other variables not examined in this study.

The Role of Tax Volunteers in Affecting WPOP Compliance

The role of tax volunteers has a significant influence on taxpayer compliance, empirically proven. The research results align with the proposed hypothesis that tax volunteers play a crucial role in assisting taxpayers in reporting their tax returns on time. In relation to efforts to improve taxpayer compliance, the Directorate General of Taxes (DGT) collaborated with university tax centers in Indonesia to implement a program called "Tax Volunteers for the Nation" (Renjani). Tax volunteers are tasked with assisting taxpayers in reporting their tax returns, promoting the matching of the National Identification Number (NIK) with the Taxpayer Identification Number (NPWP) as stipulated in PMK No. 112 of 2022, and providing Coretax education. One focus of tax volunteers is on taxpayers who are civil servants (ASN). Tax volunteers provide direct assistance, explanations, and guidance in simpler and more easily understood language. Through these interactions, tax volunteers help build positive attitudes and taxpayer trust in the tax system. By increasing tax understanding and awareness, it is hoped that taxpayer compliance in fulfilling their tax obligations will improve sustainably. During the tax volunteer program, university students are tasked with assisting taxpayers in reporting their annual tax returns. These research results are consistent with the findings of previous studies (Darmayasa et al., 2020; Inayah et al., 2023; Nugieanto et al., 2023; Sari, 2025).

Coretax Application Has an Impact on WPOP Compliance

The use of the Coretax application has a significant impact on individual taxpayer compliance. The research findings align with the proposed hypothesis that Coretax facilitates the tax return filing process for individual taxpayers, thereby enabling timely submission. These results indicate that the utilization of Coretax will further enhance the rate of timely tax return filing. The user-friendly features of the Coretax application simplify data retrieval, helping to mitigate administrative hurdles—such as issues with non-nil return statuses, errors in selecting the Non-Taxable Income (PTKP) threshold, the appearance of unexpected withholding tax slips, a spouse's withholding slips appearing on the husband's return despite a separate asset arrangement, incomplete asset declarations, and notifications regarding newly discovered withholding tax data. Many taxpayers fail to fulfill their tax obligations due to a lack of understanding regarding the filing process, which is often perceived as complex. To build public trust, tax authorities must strive to implement changes that align with the evolving needs of individual taxpayers through effective tax reform (Darmayasa et al., 2020; Karlinah, 2022).

The demands of the current digital era have prompted tax authorities to address the needs of individual taxpayers for greater efficiency in fulfilling their tax obligations. In order to fulfill this, the tax authority, namely the Directorate General of Taxes, has made many improvements to the tax administration system in Indonesia. Options have been introduced to allow tax reporting to be conducted online, replacing the previous manual processes. Through these changes, the stigma surrounding complex tax administration will gradually fade away. Thus, technology serves not merely as an administrative tool but also as a key driver in creating a more inclusive and participatory tax system. Therefore, efforts to increase the adoption of digital technology among taxpayers must continue to be encouraged, especially through educational programs and increased digital literacy, so that the benefits of the digital tax system can be felt by all levels of society, including in areas that previously had limited access to technology. These findings are consistent with previous research (Darmayasa et al., 2020; Mimi & Mulyani, 2022; Night & Bananuka, 2020; Nursabrina, 2024; Putri et al., 2025; Sari, 2025; Wahyuni et al., 2020; Zulaikhah, 2025).

E. CONCLUSION

Taxpayer compliance can be influenced by several factors, including the role of tax volunteers established by the Directorate General of Taxes (DGT) since 2018, who can assist taxpayers in reporting their tax obligations, as well as being encouraged by the use of technology that makes tax reporting easier, such as the Coretax application. The implication of this study is a recommendation for the government, through the DGT, to maintain the role of "Renjani" tax volunteers in assisting individual taxpayers with filing their tax returns (SPT) and to further develop the digitalization of the tax system to ensure accessibility for all segments of society without exception. Increased compliance regarding tax payments and reporting is expected to assist the government in achieving its tax revenue targets.

The research findings indicate that tax volunteers and the use of the Coretax system influence the compliance of individual taxpayers. As the study sampled only civil servants at the Pontianak State Polytechnic, the results cannot be generalized to individual taxpayers who do not receive assistance with tax return filing or to populations outside the Pontianak State Polytechnic. A limitation of this study is that respondents were assisted by tax volunteers while filing their annual tax returns via the Coretax application. Further research on other variables such as tax knowledge, perception of fairness, trust in tax authorities, digital literacy, system quality, and tax sanctions can influence taxpayer compliance.

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