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The Effect of Coretax Implementation and Tax Awareness on Taxpayer Compliance: The Moderating Role of Trust in Tax Authorities

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Abstract: *This study aims to examine the effect of Coretax implementation and tax awareness on taxpayer compliance, with trust in tax authorities as a moderating variable in Malang City. This study employs a quantitative approach using a survey method. The population consists of individual taxpayers subject to Article 21 Income Tax who are registered in Malang City and use or are familiar with the Coretax digital tax administration system. Using the Slovin formula with a 10% margin of error, a total of 100 respondents were selected through accidental sampling. Data were analyzed using descriptive statistics and Moderated Regression Analysis (MRA). The results show that Coretax implementation and tax awareness have positive and significant effects on taxpayer compliance. Trust in tax authorities also has a direct and significant effect on taxpayer compliance and significantly strengthens the effects of both Coretax implementation and tax awareness on taxpayer compliance. These findings indicate that trust in tax authorities functions as a quasi-moderator in the relationships between Coretax implementation and tax awareness and taxpayer compliance. The findings highlight the importance of strengthening digital tax administration while building institutional trust to encourage taxpayer compliance.*

INTRODUCTION

Taxes are a major source of government revenue and play an essential role in financing national development, public services, and social welfare. Therefore, taxpayer compliance is a critical factor in maintaining sustainable tax revenue. To improve the effectiveness of tax administration and taxpayer compliance, the Directorate General of Taxes (DGT) has undertaken tax administration reforms through digitalization, including the implementation of the Coretax Administration System (Coretax). Coretax is an integrated digital tax administration system designed to improve administrative efficiency, data integration, transparency, and the ease of fulfilling tax obligations.

The implementation of Coretax has shown positive developments. As of March 30, 2026, a

total of 10,124,668 Annual Income Tax Returns for the 2025 Tax Year had been filed, while 17,367,922 Coretax accounts had been activated (Rizky & Setiawan, 2026). The increasing number of activated Coretax accounts accompanied by the growing number of tax returns filed indicates the expanding use of digital tax administration. Hamilton (2021) explains that the digitalization of tax administration can improve service efficiency and strengthen voluntary compliance by simplifying administrative processes and improving service quality. However, the success of tax digitalization is not determined solely by technological factors but also by taxpayer behavioral factors, including tax awareness.

Tax awareness reflects taxpayers' understanding, knowledge, and willingness to voluntarily fulfill their tax obligations. Several studies have found that tax awareness has a positive effect on taxpayer compliance (Arslan et al. 2025; Maulina et al., 2025; Safitri et al., 2025). However, Dhiu & Handayani (2023) and Tan et al. (2021) reported different findings, indicating that tax awareness has no significant effect on taxpayer compliance. These inconsistent findings indicate a research gap concerning the relationship between tax awareness and taxpayer compliance.

Similar inconsistencies can be found in previous studies examining Coretax. Hidayatullah et al. (2026), Prastiwi et al. (2026), Aprilani & Astuti (2025) found that Coretax implementation affects taxpayer compliance. In contrast, Oktaviani *et al*. (2025) found that Coretax utilization has no significant effect on compliance. These conflicting findings suggest that the effect of Coretax implementation on taxpayer compliance remains inconclusive and requires further investigation, particularly because Coretax is a relatively new system in Indonesia's tax administration.

The inconsistencies in previous findings suggest that other factors may strengthen or weaken the relationship between Coretax implementation, tax awareness, and taxpayer compliance. One relevant factor is trust in tax authorities. Based on the Slippery Slope Framework, tax compliance is influenced by both the power of tax authorities and taxpayers' trust in those authorities Kirchler et al. (2008). Trust reflects taxpayers' belief that the government and tax authorities perform their responsibilities fairly, transparently, professionally, and accountably. In the context of digitalization, trust becomes increasingly important because taxpayers' acceptance of systems such as Coretax is associated with their perceptions of system security, transparency, and effectiveness.

Previous studies have also reported inconsistent findings regarding the role of trust in taxpayer compliance. Dewani & Setiyawati (2025) found that trust mediates the effect of tax digitalization on taxpayer compliance, whereas Zulkarnain & Iskandar (2019), Aini *et al*. (2025), Setiady & Budyastuti (2025), and Saniyyah & Rokhmania (2025) found no significant effect of trust in government on taxpayer compliance. Moreover, previous studies have predominantly positioned trust as an independent or intervening variable rather than as a moderating variable.

Based on these conditions, this study examines the effects of Coretax implementation and tax awareness on taxpayer compliance, with trust in tax authorities serving as a moderating variable. The novelty of this study lies in integrating technological and behavioral aspects of taxation into a single research model while positioning trust in tax authorities as a factor that may strengthen or weaken these relationships. Malang City was selected as the research setting because of its growing economic, commercial, educational, and service activities, as well as the diverse characteristics of its taxpayers. Accordingly, this study is expected to provide empirical evidence regarding the effectiveness of Coretax and the role of trust in promoting taxpayer compliance in the era of digital tax transformation.

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is a social psychological theory developed by Ajzen, (1991) as an extension of the Theory of Reasoned Action (TRA). TPB explains that an individual's behavior is determined by behavioral intention, which is subsequently influenced by three main factors: attitude toward the behavior, subjective norm, and perceived behavioral control.

Taxpayer Compliance

Nurmantu (2003) defines taxpayer compliance as a condition in which taxpayers fulfill all their tax obligations and exercise their tax rights in accordance with the applicable tax laws and regulations. This definition emphasizes that compliance is not limited to tax payments but also encompasses the entire tax administration process Kirchler (2007) explains taxpayer compliance as taxpayers' behavior in fulfilling their tax obligations, which is influenced by psychological, social, and institutional factors. Kirchler explains that taxpayer compliance may be established either through trust in tax authorities or through the enforcement power of supervision and tax penalties. James & Alley (2002), define taxpayer compliance as taxpayers' willingness to act in accordance with applicable tax regulations, including reporting income, calculating tax liabilities, paying taxes, and filing tax returns. From this perspective, taxpayer compliance reflects taxpayers' voluntary behavior in fulfilling their tax obligations.

Coretax Implementation

The implementation of Coretax is part of the tax administration reform undertaken by the Directorate General of Taxes (DGT) to modernize Indonesia's tax system. Coretax is an integrated, information technology-based tax administration system designed to improve the effectiveness, efficiency, transparency, and accuracy of tax services. The system integrates various tax services, including taxpayer registration, tax return filing, tax payments, tax audits, tax supervision, and tax data management, into a single digital platform.

According to the Direktorat Jenderal Pajak (2025), Coretax is a tax administration service system developed by the Directorate General of Taxes to provide greater convenience for users. Mustapha & Obid (2015) argue that the implementation of electronic tax systems has a positive impact on taxpayer compliance because it can reduce compliance costs, improve service convenience, and accelerate tax administration processes. Meanwhile, Gupta et al (2017) state that digital tax administration is an important strategy for improving the effectiveness of tax administration in the digital economy era. Digital tax systems enable better data integration, thereby improving the quality of tax services and tax supervision.

Tax Awareness

Tax awareness reflects an individual's attitude, understanding, and willingness to fulfill tax obligations without coercion. The higher the level of tax awareness, the greater the likelihood that taxpayers will comply with applicable tax regulations. Referring to Muliari & Setiawan (2011), tax awareness is a condition in which taxpayers know, understand, and correctly comply with tax regulations, as well as possess the willingness to fulfill their tax obligations as a form of participation in national development. This definition emphasizes that tax awareness is not limited to tax knowledge but also encompasses taxpayers' moral attitudes and social responsibility. As explained by Rahayu (2017), tax awareness is a condition in which taxpayers

understand the importance of taxes to the state, thereby developing a voluntary willingness to fulfill their tax obligations in accordance with applicable regulations. Such awareness is formed through an understanding that taxes are used to finance national development and public services.

Trust in Tax Authorities

Torgler (2012) argues that trust in government and tax institutions is closely related to tax morale, which refers to taxpayers' intrinsic motivation to pay taxes. The higher the level of taxpayers' trust in government, the higher their tax morale, which in turn may increase taxpayer compliance. The OECD (2022) explains that trust in tax authorities is an important element in building a tax compliance culture. Tax authorities that are transparent, fair, and responsive to taxpayers' needs can strengthen public trust, which ultimately contributes to higher taxpayer compliance.

Referring to the findings of Alm et al. (2015), trust in government and tax authorities influences individuals' decisions to pay taxes. Taxpayers who believe that taxes are properly managed and used for the public interest tend to be more compliant than taxpayers with lower levels of trust. Meanwhile, Kirchler (2007) emphasizes that trust in tax authorities is not limited to perceptions of government but also encompasses perceptions of the tax administration system, the quality of tax services, and fairness in the enforcement of tax laws.

Conceptual Framework

The conceptual framework of this study illustrates the relationships between Coretax implementation and tax awareness and taxpayer compliance, with trust in tax authorities serving as a moderating variable. The conceptual framework is visually presented in Figure 1.

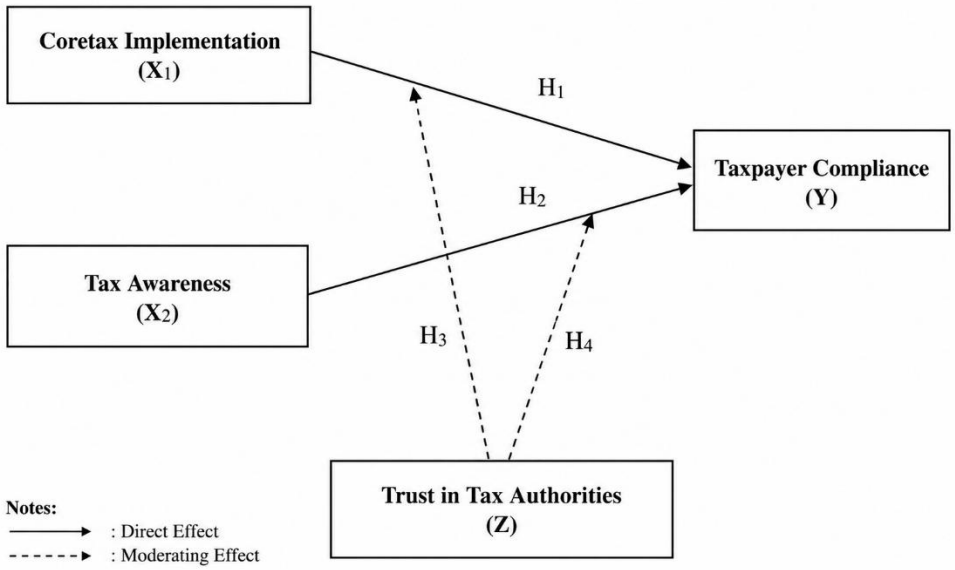


Figure 1. Conceptual Framework

Research Hypotheses

H_1 : Coretax implementation has a positive and significant effect on taxpayer compliance.

H_2 : Tax awareness has a positive and significant effect on taxpayer compliance.

H_3 : Trust in tax authorities strengthens the positive effect of Coretax implementation on

taxpayer compliance.

H_4 : Trust in tax authorities strengthens the positive effect of tax awareness on taxpayer compliance.

METHOD

Research Design

This study employs a quantitative approach with an explanatory research design. The study aims to examine the causal relationships between Coretax implementation and tax awareness and taxpayer compliance, with trust in tax authorities serving as a moderating variable. Primary data were collected through questionnaires distributed to respondents who met the research criteria.

Population and Sample

The population of this study consists of individual taxpayers (WPOP) subject to Article 21 Income Tax who are registered in Malang City and use or are familiar with the Coretax tax administration system. Based on data from the North Malang Primary Tax Office as of August 2023, there were 132,363 registered taxpayers, of whom 30,324 were compliant taxpayers, representing a compliance rate of 22.90%. The sampling technique used was non-probability sampling with an accidental sampling method. The sample size was determined using the Slovin formula with a 10% margin of error, resulting in 100 respondents. Data were collected online using Google Forms.

Operational Definitions of Variables

This study consists of two independent variables, one dependent variable, and one moderating variable.

Table 1. Operational Definitions of Variables

Variable	Indicators
Coretax Implementation (X1)	Coretax infrastructure, ease of use, and Coretax integration
Tax Awareness (X2)	Understanding of the function of taxes, awareness of tax payments, willingness to pay taxes voluntarily, understanding of tax regulations, awareness of tax reporting, willingness to fulfill tax obligations, and awareness of participation through tax payments
Taxpayer Compliance (Y)	Taxpayer registration, accurate tax calculation, timely tax payment, timely tax return filing, honest and complete tax data reporting, and compliance with applicable tax regulations
Trust in Tax Authorities (Z)	Trust in integrity, transparency, fairness, professionalism, service quality, and the security of the tax administration system

All indicators were measured using a Likert scale in accordance with the research instrument.

Data Analysis Technique

Data were analyzed using descriptive statistical analysis and Moderated Regression Analysis (MRA). Descriptive analysis was used to describe respondents' characteristics and the

distribution of responses for each variable. Furthermore, MRA was employed to examine the effects of Coretax implementation and tax awareness on taxpayer compliance and to test the role of trust in tax authorities in moderating these relationships.

The moderation regression model is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 (X_1 \times Z) + \beta_5 (X_2 \times Z) + \varepsilon$$

Where:

Y = Taxpayer Compliance
X_1 = Coretax Implementation
X_2 = Tax Awareness
Z = Trust in Tax Authorities
$X_1 \times Z$ = Interaction between Coretax Implementation and Trust in Tax Authorities
$X_2 \times Z$ = Interaction between Tax Awareness and Trust in Tax Authorities
α = Constant
β = Regression coefficient
ε = Error term

Hypothesis testing was conducted at a 5% significance level ($\alpha = 0.05$). H1 and H2 are supported when the respective coefficients of the independent variables on taxpayer compliance are positive and statistically significant. H3 and H4 are supported when the interaction coefficients between each independent variable and trust in tax authorities are positive and statistically significant.

RESULT AND DISCUSSION

Descriptive Statistics

Descriptive statistical analysis was performed to describe the distribution and characteristics of the research variables based on their minimum, maximum, mean, and standard deviation values. The descriptive statistics for Coretax Implementation, Tax Awareness, Trust in Tax Authorities, and Taxpayer Compliance are presented in Table 2.

Table 2. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Coretax Implementation	100	3.00	5.00	4.15	0.319
Tax Awareness	100	2.36	4.71	4.10	0.443
Trust in Tax Authorities	100	3.50	5.00	4.12	0.405
Taxpayer Compliance	100	2.75	5.00	4.19	0.493

Source: Primary data processed, 2026.

Based on Table 2, all research variables have relatively high mean values. Taxpayer Compliance has the highest mean value of 4.19, followed by Coretax Implementation at 4.15, Trust in Tax Authorities at 4.12, and Tax Awareness at 4.10. These results indicate that respondents generally have positive perceptions of Coretax implementation, tax awareness, and trust in tax authorities, accompanied by a relatively high level of taxpayer compliance.

Classical Assumption Tests

Classical assumption tests were conducted to ensure that the regression model met the statistical requirements before hypothesis testing. The tests included normality, multicollinearity, and heteroscedasticity tests.

Normality Test

The normality test was conducted using the One-Sample Kolmogorov-Smirnov Test at a 5% significance level. The results showed a Kolmogorov-Smirnov Z value of 0.913 and an *Asymp. Sig. (2-tailed)* value of 0.375. Since the significance value is greater than 0.05, the residuals are normally distributed, indicating that the regression model satisfies the normality assumption.

Multicollinearity Test

The multicollinearity test was performed by examining the Tolerance and Variance Inflation Factor (VIF) values. The Tolerance values for Coretax Implementation, Tax Awareness, and Trust in Tax Authorities were 0.625, 0.650, and 0.673, respectively, while the corresponding VIF values were 1.600, 1.538, and 1.485. All Tolerance values were greater than 0.10 and all VIF values were below 10, indicating that there was no multicollinearity among the variables in the regression model.

Heteroscedasticity Test

The heteroscedasticity test was conducted using the Glejser Test. The significance values for Coretax Implementation, Tax Awareness, and Trust in Tax Authorities were 0.998, 0.968, and 0.952, respectively. Since all significance values were greater than 0.05, the results indicate that heteroscedasticity was not present and that the regression model satisfies the homoscedasticity assumption.

Hypothesis Testing

Hypothesis testing was conducted using the t-test and Moderated Regression Analysis (MRA) to examine the effects of the independent variables on taxpayer compliance and the role of trust in tax authorities as a moderating variable. A hypothesis was considered supported when the significance value was less than 0.05. The results are presented in Table 3.

Table 3. Hypothesis Testing Results

Hypothesis	Relationship Between Variables	t-value	Sig.	Decision
H_1	Coretax Implementation → Taxpayer Compliance	3.374	0.001	Supported
H_2	Tax Awareness → Taxpayer Compliance	4.002	0.000	Supported
—	Trust in Tax Authorities → Taxpayer Compliance	7.400	0.000	Significant
H_3	Coretax Implementation × Trust in Tax Authorities → Taxpayer Compliance	2.027	0.046	Supported
H_4	Tax Awareness × Trust in Tax Authorities → Taxpayer Compliance	2.073	0.041	Supported

Source: Primary data processed, 2026.

Based on Table 3, H_1 is supported, with a t-value of 3.374 and a significance value of 0.001. This indicates that Coretax Implementation has a positive and significant effect on Taxpayer Compliance. H_2 is also supported, with a t-value of 4.002 and a significance value of 0.000, indicating that Tax Awareness has a positive and significant effect on Taxpayer Compliance.

Furthermore, the interaction test shows that H_3 is supported, with a t-value of 2.027 and a significance value of 0.046. This indicates that Trust in Tax Authorities strengthens the effect of Coretax Implementation on Taxpayer Compliance. Trust in Tax Authorities also has a direct and

significant effect on Taxpayer Compliance (t = 7.400; Sig. = 0.000), indicating that it functions as a quasi-moderator.

H_4 is supported, with a t-value of 2.073 and a significance value of 0.041. This finding indicates that Trust in Tax Authorities strengthens the effect of Tax Awareness on Taxpayer Compliance. Since Trust in Tax Authorities also has a direct and significant effect on Taxpayer Compliance, it is likewise classified as a quasi-moderator.

Discussion

The Effect of Coretax Implementation on Taxpayer Compliance

The implementation of Coretax has a positive and significant impact on Taxpayer Compliance. The results of this study indicate that the presence of the Coretax system has been well received by individual taxpayers in Malang City, particularly in terms of ease of service access, efficiency of reporting time, transparency of tax data, and the minimal need for direct face-to-face meetings with tax officers. This is supported by the respondents' answers, most of whom agreed that Coretax is supported by adequate technological infrastructure, is easy to use in fulfilling tax obligations, and is able to integrate various tax services. These findings are in line with the definition of Coretax according to the Direktorat Jenderal Pajak (2025), which states that Coretax is a service administration system of the Directorate General of Taxes designed to provide users with convenience in accessing and implementing various tax services. Through an integrated system, Coretax enables taxpayers to obtain tax services more quickly, efficiently, and transparently, so that the tax administration process can be carried out more simply and accurately. This positive assessment indicates that the digital-based tax administration system has made it easier for taxpayers to carry out the tax administration process, from reporting and payment to managing tax data.

The results of this study align with the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). This theory explains that a person's behavior is influenced by intention, while intention is shaped by attitude toward the behavior, subjective norms, and perceived behavioral control. Coretax implementation can improve perceived behavioral control, namely taxpayers' perceptions of the ease of fulfilling their tax obligations. When the tax system is easily accessible, easy to understand, and can be used effectively, taxpayers will feel they have a greater ability to fulfill their tax obligations. This condition encourages the formation of compliance intentions, which ultimately manifests in tax compliance behavior.

The results of this study align with those of Hidayatullah et al. (2026), who stated that Coretax implementation had a positive effect on taxpayer compliance. Prastiwi et al. (2026) study also found that Coretax implementation and the quality of Coretax services improved taxpayer compliance through ease of tax administration. Similarly, Aprilani & Astuti's (2025) study showed that Coretax application implementation had a positive effect on taxpayer compliance because the digital system increased service effectiveness and facilitated the implementation of tax obligations. The results of this study do not support this. Oktaviani et al. (2025) found that the use of the Coretax system had no effect on taxpayer compliance. The findings of this study indicate that the success of tax administration reform depends not only on the application of technology, but also on the system's ability to provide ease, reliability, and convenience for taxpayers. The better the quality of Coretax implementation, the higher the likelihood of taxpayers voluntarily fulfilling their tax obligations.

The Effect of Tax Awareness on Taxpayer Compliance

Tax awareness has a positive and significant impact on taxpayer compliance. These results indicate that the higher the taxpayer's awareness, the higher the level of taxpayer compliance in fulfilling their tax obligations. This is supported by the majority of respondents' answers, which indicate that most respondents have a good understanding of the function of taxes, recognize that paying taxes is an obligation as citizens, understand applicable tax regulations, are willing to fulfill their tax obligations, and recognize that paying taxes is a form of participation in national development.

The findings of this study align with the thinking of Muliari & Setiawan (2011), who stated that tax awareness is a condition in which taxpayers know, understand, and correctly implement tax provisions and have the willingness to fulfill their tax obligations as a form of participation in national development. Therefore, the higher the level of knowledge, understanding, and awareness of taxpayers regarding the importance of taxes, the greater their willingness to fulfill their tax obligations voluntarily without being driven by external factors. This indicates that tax awareness has been well-ingrained among individual taxpayers in Malang City. This awareness encourages taxpayers to fulfill their tax obligations in a timely manner and in accordance with applicable regulations. Therefore, tax awareness is an important factor contributing to increasing taxpayer compliance, as compliance based on awareness tends to be voluntary and sustainable.

The results of this study support the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). This theory explains that a person's behavior is influenced by behavioral intention, while intention is formed by attitude toward the behavior, subjective norm, and perceived behavioral control. Tax awareness reflects a taxpayer's positive attitude toward the importance of fulfilling tax obligations. When taxpayers understand the benefits of taxes for national development and realize that paying taxes is a responsibility as citizens, a strong intention to fulfill tax obligations voluntarily will be formed. This intention is then manifested in compliant behavior, such as calculating, paying, and reporting taxes in accordance with applicable regulations.

The results of this study align with those of Arslan et al. (2025), which stated that tax awareness has a positive effect on taxpayer compliance. Research by Maulina et al. (2025) also found that higher taxpayer awareness leads to higher compliance in fulfilling tax obligations. Similarly, research by Safitri et al. (2025) concluded that tax awareness is a key factor driving increased taxpayer compliance through an understanding of tax functions, compliance with tax regulations, and a willingness to voluntarily fulfill tax obligations. The results of this study do not support this. Dhiu & Handayani (2023) and Tan et al. (2021) stated that tax awareness does not affect taxpayer compliance. The findings of this study indicate that increasing taxpayer compliance can not only be achieved through improving the tax administration system, but also through efforts to increase taxpayer awareness.

Trust in Tax Authorities Moderates the Effect of Coretax Implementation on Taxpayer Compliance

Trust in Tax Authorities strengthens the influence of Coretax Implementation on Taxpayer Compliance. The higher taxpayer trust in the tax authorities, the stronger the influence of Coretax implementation in improving taxpayer compliance. Conversely, if the level of taxpayer trust is low, the positive effect of Coretax implementation on taxpayer compliance is weakened. This is supported by respondents' answers, which mostly agree, indicating that most respondents have a good level of trust in the tax authorities, both in terms of integrity, transparency, fairness of the tax system, professionalism of officials, quality of service, and security of the digital tax

administration system. This level of trust is a crucial asset in supporting the successful implementation of Coretax as a digital-based tax administration system.

The findings of this study align with the opinion of Mustapha & Obid (2015), who stated that the implementation of an electronic-based tax system has a positive impact on taxpayer compliance because it can reduce compliance costs, increase service convenience, and accelerate the tax administration process. These benefits will be more optimally felt if taxpayers have high trust in the tax authorities. This trust makes taxpayers more confident that the Coretax system is managed professionally, securely, and transparently, so they are more willing to utilize the system to fulfill their tax obligations. Thus, trust in the tax authorities not only increases taxpayer confidence in the credibility of the tax system administrators but also strengthens the effectiveness of Coretax implementation in encouraging taxpayer compliance. The higher the level of trust held by taxpayers, the more likely they are to optimally utilize digital tax services, thereby achieving the goal of Coretax implementation to improve tax compliance more effectively.

The results of this study can be explained through the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). This theory explains that a person's behavior is influenced by behavioral intention, while intention is influenced by attitude toward the behavior, subjective norm, and perceived behavioral control. Trust in the tax authorities shapes taxpayers' positive attitudes toward using Coretax. When taxpayers believe that the tax authorities are capable of managing the digital system professionally, transparently, and securely, they will have a more positive perception of Coretax and feel more confident in using the system to fulfill their tax obligations. This positive attitude encourages the formation of compliance intentions, which ultimately manifests in taxpayer compliance behavior.

The findings of this study are increasingly relevant considering that the implementation of Coretax in early 2025 still faces various technical challenges, such as difficulty accessing the system, login failures, slow reporting processes, facial validation issues, and problems with One Time Password (OTP) delivery. The results of this study align with those of Dewani & Setiyawati (2025), who found that trust can strengthen the influence of tax digitalization on taxpayer compliance. Taxpayers with high levels of trust in tax authorities demonstrated higher levels of compliance than those with low levels of trust. These findings reinforce the idea that the success of tax administration digitalization is determined not only by the quality of the technology used, but also by the level of public trust in the institutions managing the tax system.

Trust in Tax Authorities Moderates the Effect of Tax Awareness on Taxpayer Compliance

Trust in Tax Authorities strengthens the influence of Tax Awareness on Taxpayer Compliance. This indicates that the higher the level of taxpayer trust in the tax authorities, the stronger the influence of tax awareness in increasing taxpayer compliance. Conversely, if the level of trust in the tax authorities is low, the influence of tax awareness on taxpayer compliance is weaker. This is supported by the majority of respondents' answers, which indicate that most respondents have a good level of awareness regarding the importance of fulfilling tax obligations and a fairly high level of trust in the integrity, professionalism, transparency, and quality of service provided by the tax authorities. The combination of these two conditions is a factor supporting increased taxpayer compliance in fulfilling their tax obligations.

The findings of this study align with Rahayu (2017) opinion, which explains that tax awareness is a condition in which taxpayers understand the importance of taxes for the state, leading to a voluntary willingness to fulfill their tax obligations in accordance with applicable

regulations. This awareness is formed because of the understanding that taxes are used to finance development and public services. In the context of this study, taxpayer awareness will be more effective in encouraging compliance if accompanied by a high level of trust in the tax authorities. This trust strengthens the belief that the taxes paid are managed accountably, transparently, and used in accordance with the country's development goals. Thus, trust in the tax authorities acts as a factor that strengthens the relationship between tax awareness and taxpayer compliance. Taxpayers who not only recognize the importance of taxes but also have confidence in the integrity and professionalism of the tax authorities will be more motivated to fulfill their tax obligations voluntarily and consistently. Therefore, increasing taxpayer compliance depends not only on high tax awareness but also on building public trust in the tax authorities as managers of a credible and accountable tax system.

The results of this study support the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). According to TPB, a person's behavior is influenced by intentions, while intentions are formed from attitudes toward behavior, subjective norms, and perceived behavioral control. In this study, tax awareness reflects taxpayers' positive attitudes toward tax obligations, namely the understanding that paying taxes is a responsibility as citizens and a form of participation in development. Meanwhile, trust in the tax authorities strengthens taxpayers' belief that the tax system is managed fairly, transparently, and professionally. When taxpayers have high awareness and are followed by trust in the tax authorities, a stronger intention will be formed to fulfill tax obligations voluntarily. Thus, trust in the tax authorities strengthens the relationship between tax awareness and taxpayer compliance as explained in the Theory of Planned Behavior.

The results of this study align with those of Dewani & Setiyawati (2025), which demonstrated that trust plays a crucial role in improving taxpayer compliance, particularly in supporting the effectiveness of tax policies and modernizing tax administration. Furthermore, Kirchler et al. (2008) emphasized that a high level of trust in tax authorities is a key factor driving voluntary taxpayer compliance. These findings reinforce the view that efforts to improve taxpayer compliance require more than just raising awareness through tax education and outreach, but must also be accompanied by increased public trust in tax authorities.

CONCLUSION

Coretax implementation has a significant effect on taxpayer compliance. This finding indicates that the better the implementation of Coretax, the higher the compliance of individual taxpayers subject to Article 21 Income Tax in fulfilling their tax obligations. Ease of system use, adequate infrastructure, and integrated tax services can support improvements in taxpayer compliance.

Tax awareness has a significant effect on taxpayer compliance. The higher taxpayers' awareness of the function of taxes, the importance of fulfilling tax obligations, and their understanding of tax regulations, the higher their level of compliance in calculating, paying, and reporting their taxes.

Trust in tax authorities strengthens the effect of Coretax implementation on taxpayer compliance. Trust in tax authorities acts as a quasi-moderator, as it not only strengthens the relationship between Coretax implementation and taxpayer compliance but also has a direct effect on taxpayer compliance. The higher taxpayers' trust in the integrity, professionalism, transparency, and service quality of tax authorities, the stronger the effect of Coretax implementation in improving taxpayer compliance.

Trust in tax authorities strengthens the effect of tax awareness on taxpayer compliance. Trust in tax authorities also acts as a quasi-moderator, as it strengthens the relationship between

tax awareness and taxpayer compliance while also having a direct effect on taxpayer compliance. High tax awareness is more effective in improving taxpayer compliance when accompanied by a high level of trust in tax authorities.

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