

THE INFLUENCE OF CORETAX, TAX CORNER, AND TAX VOLUNTEERS ON ANNUAL PERSONAL TAX RETURN REPORTING COMPLIANCE (A STUDY ON GENERATION Z AND MILLENNIALS IN LAMONGAN)

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Abstract:

This study investigates the influence of tax education programs—Coretax, Pojok Pajak, and Relawan Pajak—on the compliance of Annual Personal Income Tax Return (SPT) reporting among Generation Z and Millennial taxpayers in Lamongan Regency. A descriptive quantitative approach was employed using a survey method, with data collected through both online and offline questionnaires. The target population included taxpayers aged 18–44 who possess a Taxpayer Identification Number (NPWP) and utilize the e-Filing system. A total of 106 respondents were selected using the Lemeshow formula and a purposive sampling technique. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4.0. The findings reveal that Coretax and Relawan Pajak have a positive and significant impact on Annual Tax Return compliance, with path coefficients of 0.512 and 0.502, respectively (t-statistics > 1.96; p-values < 0.05). In contrast, Pojok Pajak did not exhibit a statistically significant effect. Demographically, the majority of respondents were female (63.21%), from Generation Z (69.81%), had a high school/vocational school education (56.60%), and were predominantly students (60.38%). The study concludes that Coretax and Relawan Pajak are effective tools for enhancing tax compliance among young taxpayers in the digital age. Accordingly, these programs should be strengthened and further developed as part of tax policy initiatives in Lamongan Regency to foster greater awareness and voluntary compliance among Millennials and Generation Z.

Keywords: Coretax, Pojok Pajak, Relawan Pajak, Tax Reporting Compliance, Annual Tax Return, Generation Z, Millennials, PLS-SEM

INTRODUCTION

Taxes are a financial obligation that must be fulfilled by individuals and business entities to the state in accordance with applicable regulations. Although taxes are mandatory and do not provide direct compensation to taxpayers, they play a crucial role in financing national development and improving public welfare (Shoimah, S., Arisandra, M. L., & Wafa, 2024). Therefore, optimizing tax revenue is an essential factor in maintaining economic stability and social well-being.

Tax collection must be based on principles of fairness and legal provisions to ensure effective and transparent implementation. The government utilizes tax revenues to support strategic sectors such as infrastructure, education, and healthcare. One of the key factors in increasing tax revenue is the level of taxpayer compliance in submitting the Annual Tax Return (SPT) (Pajak, 2025).

The Annual Tax Return is an official document used by taxpayers to report taxable income, non-taxable income, assets, and liabilities in accordance with tax regulations (Sunarmin, 2023). Hence, optimizing compliance in SPT submission has become a primary focus of the Directorate General of Taxes (DGT). Various strategies have been implemented by the DGT, including



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administrative simplification, supervision, and law enforcement. A significant initiative is the digitalization of services through e-Filing, e-Billing, and the Core Tax Administration System (CTAS), which has been effectively implemented since 2024 to enhance tax administration efficiency (Rahmawati & Nurcahyani, 2025).

In addition to digitalization, the DGT also provides temporary service facilities such as Pojok Pajak (Tax Corners) located in strategic areas to assist with Tax Identification Number (NPWP) registration, Electronic Filing Identification Number (EFIN) activation, and SPT submission (Nabila et al., 2024). The Tax Volunteer program also plays a vital role by involving trained university students to assist taxpayers, especially the younger generation, with online SPT filing while simultaneously promoting tax literacy among Generation Z and Millennials (Adhitama & Johantri, 2023).

According to the Minister of Finance Decree No. 554/KMK.04/2020, taxpayer compliance includes fulfilling tax obligations in administrative matters, bookkeeping, withholding, reporting, and providing audit data (Sulistyowati & Nuryati, 2024).

In Lamongan Regency, the SPT submission compliance rate among individual taxpayers has fluctuated over the past five years.

Table 1. Individual Annual Tax Return (SPT) Filing Compliance Rate in Lamongan Regency

Tax Year	Reporting Year	Total Individual Taxpayers (Normal)	SPT Filed	Compliance Rate
2019	2020	41,499	36,701	88.44%
2020	2021	46,804	46,768	99.92%
2021	2022	52,258	51,497	98.54%
2022	2023	45,167	44,607	98.76%
2023	2024	57,787	52,742	91.27%

Source: Primary data processed by the researcher (2025).

Despite the overall high compliance rate, some taxpayers still fail to submit their SPTs on time, particularly among the younger generations, whose population continues to grow. Millennials (born 1980–1995) and Generation Z (born 1996–2010) have unique characteristics and play a strategic role in utilizing digital services, such as electronic tax administration systems (Rahmadani & Fauzihardani, 2024).

The number of Generation Z taxpayers in Lamongan increased from 18,913 in 2023 to 25,379 in 2024, yet only a small portion of their NPWPs are active.

Table 2. Number of Generation Z Taxpayers in Lamongan Regency

Year	Total Individual Taxpayers	Normal Status NPWP	Total Gen Z Taxpayers	Gen Z with Normal NPWP Status
2023	273,167	45,167	18,913	3,426
2024	307,858	57,787	25,379	6,708

Source: Primary data processed by the researcher (2025).

The growth in the number of young taxpayers has not been matched by a proportional increase in NPWP ownership and compliance, indicating the need for targeted approaches to improve tax awareness and compliance among the younger generation.

The Coretax system, which replaces the previous SIDJP system, aims to enhance the efficiency and resilience of the digital tax administration system. Research by Salsabila & Kurniawan (2023) suggests that digitalization has the potential to increase compliance, although other factors also



influence Generation Z's willingness to comply, necessitating further investigation into the effectiveness of digital transformation.

The *Pojok Pajak* service has been proven to significantly increase SPT compliance at the West Denpasar Tax Office (Ani, 2023). Meanwhile, the Tax Volunteer program has also been shown to enhance compliance through e-Filing assistance, although its role as a moderating variable is not statistically significant (Darmayasa I Nyoman et al., 2020). Although digitalization, assistance services, and volunteer programs have been studied separately, comprehensive studies that examine the combined impact of these three aspects, especially for young generations, remain limited (Hidayati et al., 2024).

As a Tax Volunteer at the Lamongan Tax Office from 2023 to 2025, the author has gained insights into how digitalization, assistance, and mentoring play a critical role in raising tax awareness and compliance among the younger population. This study aims to explore the contribution of these three aspects in improving the Annual Tax Return compliance of Generation Z and Millennials in Lamongan Regency.

METHODS

This study employs a descriptive quantitative approach using a survey method to systematically and objectively collect data in order to examine the causal relationships between the variables: Coretax system (X1), Tax Corner (*Pojok Pajak*) (X2), and Tax Volunteers (X3) on Annual Tax Return (SPT) Filing Compliance among Individual Taxpayers (Y) in Lamongan Regency.

The research population consists of individual taxpayers from Generation Z (born 1997–2012) and Millennials (born 1981–1996) residing in Lamongan Regency, possessing a Taxpayer Identification Number (NPWP), and having experience using the e-Filing system.

Table 3. Criteria inclusion criteria

Inclusion Criteria	Description
Residence	Individual taxpayers residing in Lamongan Regency
Age Range	Individuals within the age ranges of Generation Z (approximately 13–28 years old) and Millennials (approximately 29–44 years old)
Taxpayer Identification Number (NPWP)	Must possess a valid Taxpayer Identification Number (NPWP)
e-Filing Experience	Must have previously used the e-Filing system for Annual Tax Return (SPT) submission

A sample of 106 respondents was determined using the Lemeshow formula and selected through purposive sampling based on age criteria, NPWP ownership, and willingness to complete the questionnaire. Data were collected through questionnaires based on variable indicators using a Likert scale from 1 to 5 and analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0 to test validity, reliability, and the significance of the relationships between variables.

Table 4. Operational Definitions and Research Indicators

Variable	Operational Definition	Indicators	Scale	Source
Coretax	A tax administration system based on information technology aimed at improving efficiency and tax compliance.	Digital-based tax service applications. Ease of access to tax information.	Likert 1–5	(Fanani & Anggoro, 2025)



Variable	Operational Definition	Indicators	Scale	Source
		User experience and user-friendly interface. Innovation in digital services.		
Tax Corner	A tax counseling and assistance service is provided at strategic locations to facilitate taxpayers.	Reliability: The ability to provide promised services. Responsiveness: Willingness to help customers quickly and accurately. Assurance: Includes knowledge, skills, and a positive attitude. Empathy: Good communication and understanding of customer needs. Tangibles: Physical facilities, equipment, staff, and communication tools.	Likert 1-5	(Hidayat & Wati, 2022)
Tax Volunteers	Individuals who voluntarily assist taxpayers in education and SPT (Annual Tax Return) filing, especially using e-Filing.	Providing convenience for individual taxpayers (WPOP) in filing out annual tax returns (SPT). Assisting individual taxpayers (WPOP) in filing taxes. Tax education Awareness campaign on tax compliance. 5. Taxpayer satisfaction with volunteer services.	Likert 1-5	(Aras et al., 2024)
Individual Taxpayer Compliance in Filing SPT	The willingness and ability of individual taxpayers to report income and assets honestly and on time according to regulations.	Submitting tax reports accurately and on time. Correctly calculating the amount of tax due. Timely filing of SPT to the tax office. Paying taxes according to the amount owed. Paying taxes on time.	Likert 1-5	(Noor, 2025)

The data analysis process began with descriptive statistics to outline the profiles of respondents and the distribution of their responses. Next, the measurement model was tested to ensure validity and reliability. This included assessing convergent validity through loading factors greater than 0.7, and discriminant validity using the Fornell-Larcker criterion and the Heterotrait-Monotrait (HTMT) ratio. Reliability was evaluated by calculating Composite Reliability and Cronbach's Alpha coefficients. Following this, the structural model was examined using the coefficient of determination (R^2) to measure the variance explained by the model and effect size (f^2) to determine the impact of each exogenous variable. Hypotheses were tested through bootstrapping procedures using SmartPLS 4.0 software, with significance levels determined by t-statistics



exceeding 1.96 and p-values below 0.05. This analytical framework adheres to established methodological standards as documented in recent research (Harjon & Nugroho, 2024).

RESULT AND DISCUSSION

This study involved 125 respondents from Generation Z and Millennials in Lamongan Regency. Data was collected through offline questionnaires and online forms using Google Forms. Out of the total responses, 19 questionnaires were deemed invalid due to incomplete or inconsistent data. Therefore, the number of valid questionnaires analyzed in this study was 106.

Table 5. Questionnaire Distribution by Method

Distribution Method	Total Questionnaires	Invalid Responses	Valid Responses
Offline	71	10	61
Online	35	9	26
Total	125	19	106

Descriptive Statistics. Descriptive statistical analysis provides a general overview of the data characteristics of the variables under study. The Coretax variable (X1) has a mean ranging from 3.670 to 3.792, with a median of 4.000, and a standard deviation between 0.896 and 0.988. The Tax Corner variable (X2) shows a mean between 3.802 and 3.868, a median of 4.000, and a standard deviation of 0.891 to 0.936. The Tax Volunteers variable (X3) has a mean ranging from 3.887 to 3.953, also with a median of 4.000, and a standard deviation between 0.865 and 0.955. Meanwhile, the Individual Annual Tax Return Compliance variable (Y) has a mean between 3.736 and 3.868, a median of 4.000, and a slightly higher standard deviation, ranging from 1.038 to 1.094.

Table 6. Descriptive Statistics

Name	Mean	Median	Standard deviation
X1.1	3.755	4.000	0.950
X1.2	3.792	4.000	0.988
X1.3	3.764	4.000	0.896
X1.4	3.670	4.000	0.929
X2.1	3.821	4.000	0.899
X2.2	3.802	4.000	0.936
X2.3	3.868	4.000	0.932
X2.4	3.811	4.000	0.891
X2.5	3.840	4.000	0.902
X3.1	3.953	4.000	0.955
X3.2	3.887	4.000	0.914
X3.3	3.925	4.000	0.865
X3.4	3.925	4.000	0.876
X3.5	3.943	4.000	0.920
Y1	3.802	4.000	1.094
Y2	3.840	4.000	1.038
Y3	3.736	4.000	1.049
Y4	3.868	4.000	1.038

Source: Output from SmartPLS 4.0 (processed), 2025

These results indicate that, in general, respondents provided relatively high and consistent evaluations of the research variables, with only minor and reasonable variations.



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Validity and Reliability

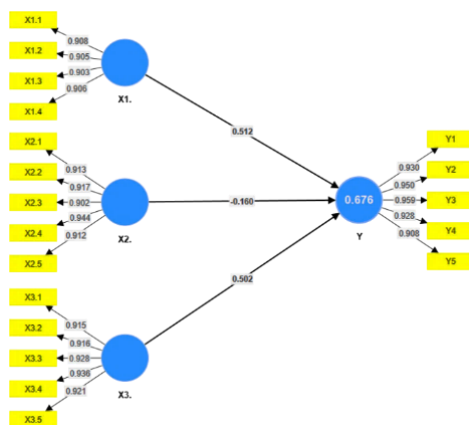


Figure 1. SmartPLS 4.0 Output, 2025

The convergent validity test shows that all indicators for each variable meet the required criteria, with loading factor values above 0.90, indicating a strong correlation between each indicator and its construct. The Coretax variable (X1) has loading factors ranging from 0.903 to 0.908, Tax Corner (X2) from 0.902 to 0.944, Tax Volunteers (X3) between 0.915 and 0.936, and Individual Annual Tax Return Compliance (Y) reaches the highest loading factor of 0.959.

Table 7. Convergent Validity Results (Loading Factor)

	X1.	X2.	X3.	Y
X1.1	0,908			
X1.2	0,905			
X1.3	0,903			
X1.4	0,906			
X2.1		0,913		
X2.2		0,917		
X2.3		0,902		
X2.4		0,944		
X2.5		0,912		
X3.1			0,915	
X3.2			0,916	
X3.3			0,928	
X3.4			0,936	
X3.5			0,921	
Y1				0,930
Y2				0,950
Y3				0,959
Y4				0,928
Y5				0,908

Source: SmartPLS Output (processed), 2025

In addition, construct reliability is considered very strong, as indicated by Cronbach’s Alpha and Composite Reliability values, all of which are above 0.90. The Average Variance Extracted (AVE)



values for all constructs also exceed 0.80, indicating that the indicators sufficiently explain the variance of their respective constructs.

Table 8. Construct Reliability Test Results

	Cronbach's alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
X1.	0,927	0,927	0,948	0,819
X2.	0,953	0,954	0,964	0,842
X3.	0,957	0,958	0,967	0,852
Y	0,964	0,964	0,972	0,874

Source: SmartPLS Output (processed), 2025

Therefore, the research instrument can be considered valid and reliable for measuring the intended constructs.

Discriminant Validity. Discriminant validity was assessed by comparing the square root of the AVE for each construct with the correlations between constructs. The results indicate that the square root of the AVE values is greater than the inter-construct correlations, suggesting that each construct has good discriminant validity. In addition, the cross-loading analysis shows that each indicator has its highest loading on its original construct, further supporting the discriminant validity.

Table 9. Square Root of AVE and Inter-Construct Correlations

	X1.	X2.	X3.
X1.			
X2.	0,872		
X3.	0,858	0,941	
Y	0,831	0,740	0,803

Source: SmartPLS Output (processed), 2025

Table 10. Indicator Cross Loadings

	X1.	X2.	X3.	Y
X1.1	0,908	0,700	0,712	0,676
X1.2	0,905	0,763	0,758	0,729
X1.3	0,903	0,764	0,725	0,728
X1.4	0,906	0,740	0,732	0,711
X2.1	0,773	0,913	0,845	0,676
X2.2	0,745	0,917	0,813	0,675
X2.3	0,725	0,902	0,798	0,635
X2.4	0,761	0,944	0,856	0,658
X2.5	0,759	0,912	0,806	0,612
X3.1	0,750	0,834	0,915	0,691
X3.2	0,723	0,833	0,916	0,668
X3.3	0,749	0,822	0,928	0,736
X3.4	0,752	0,853	0,936	0,729



X3.5	0,758	0,807	0,921	0,734
Y1	0,728	0,671	0,708	0,930
Y2	0,733	0,645	0,715	0,950
Y3	0,739	0,683	0,735	0,959
Y4	0,757	0,689	0,731	0,928
Y5	0,719	0,634	0,720	0,908

Source: SmartPLS Output (processed), 2025

Structural Model and Hypothesis Testing. The structural model shows an R-squared value of 0.676 for the tax reporting compliance variable, which means that the independent variables are able to explain 67.6% of the variance in the dependent variable.

Table 11. R-Square Values

	R-Square	R-Square Adjusted
Y	0,676	0,667

Source: SmartPLS Output (processed), 2025

F-Square Test. The F-Square (f^2) test indicates a moderate effect from Coretax (0.243), a small to moderate effect from Tax Volunteers (0.138), and a very small effect from Tax Corner (0.013) on tax reporting compliance (see Table 4.12).

Table 12. F-Square (f^2) Values

	X1.	X2.	X3.	Y
X1.				0,243
X2.				0,013
X3.				0,138

Source: SmartPLS Output (processed), 2025

The hypothesis testing results using the bootstrapping method show that Coretax (X1) and Tax Volunteers (X3) have a positive and significant effect on Individual Annual Tax Return Compliance (Y), whereas Tax Corner (X2) does not have a significant effect.

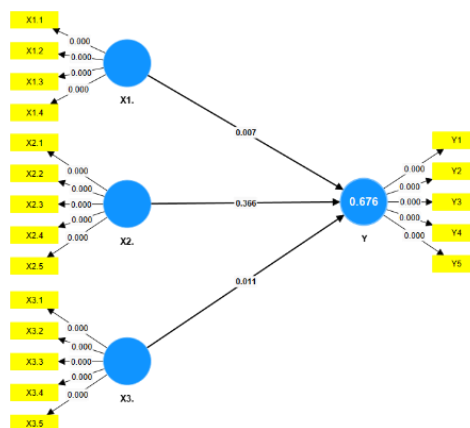


Figure 2. SmartPLS 4.0 Output, 2025

Table 13. Bootstrapping Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
X1. -> Y	0,512	0,493	0,189	2,712	0,007
X2. -> Y	-0,160	-0,151	0,177	0,903	0,366
X3. -> Y	0,502	0,513	0,197	2,552	0,011

Source: SmartPLS Output (processed), 2025

The effect of Coretax on tax reporting compliance is significantly accepted ($t = 2.712$; $p = 0.007$) with a path coefficient of 0.512 and an effect size (f^2) of 0.243, indicating a moderate contribution according to Cohen (1988). This finding shows that improving the effectiveness of utilizing the Coretax tax technology platform can encourage higher tax reporting compliance. Coretax, as a digital medium, plays a role in enhancing the efficiency, transparency, and ease of tax reporting. This result aligns with the Technology Acceptance Model (Davis, 1989), which emphasizes the importance of perceived usefulness and ease of use in technology adoption. Previous studies by Indryani & Setyawan (2024) and Purnomo et al. (2025) also support this finding.

Furthermore, the effect of Tax Volunteers on compliance also shows a positive and significant result with $t = 2.552$ and $p = 0.011$, a path coefficient of 0.502, and an effect size (f^2) of 0.138, indicating a moderate effect. The role of Tax Volunteers as effective education agents has proven to increase tax literacy and compliance motivation through social interaction. This finding is consistent with Social Learning Theory (Bandura, 1977), which highlights the importance of observation and social interaction in behavioral change. Research by Hardika et al. (2021) and Fauziah et al. (2025) further strengthens this conclusion.

Although the Tax Corner variable does not show a significant partial effect, its role as a tax education facility remains important and needs further development to contribute more significantly to compliance improvement. The simultaneous test shows that the three variables (Coretax, Tax Corner, and Tax Volunteers) together have a significant influence on tax reporting compliance with an R^2 value of 0.676, indicating that the synergy between technology and interpersonal approaches is highly effective in encouraging compliance, especially among Generation Z and Millennials in Lamongan Regency.

CONCLUSION

This study aimed to examine the influence of Coretax, Tax Corner, and Tax Volunteers on the compliance of Individual Annual Tax Return filing, particularly among Generation Z and Millennials in Lamongan Regency. The results show that Coretax and Tax Volunteers have a positive and significant effect on tax reporting compliance, confirming the important role of digital innovation and educational approaches in enhancing compliance. Meanwhile, Tax Corner did not have a significant effect, suggesting the need for revitalization to make this program more effective in reaching and engaging young taxpayers. Collectively, these three variables explain a substantial portion of the variation in compliance behavior.

Future research is recommended to expand the geographic scope and population, as well as to include other variables such as tax literacy and trust in tax authorities. A mixed-method approach is also expected to provide deeper insights into taxpayer motivations and perceptions, thereby offering a more comprehensive understanding of the factors influencing reporting compliance in the digital era.



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