

EVALUATION OF THE CORETAX SYSTEM OF THE DIRECTORATE GENERAL OF TAXES (DGT) FOR ANNUAL TAX RETURN REPORTING BY STATE CIVIL APPARATUS AT THE TAX SERVICE OFFICE (KPP) PRATAMA BIAK

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Abstract. *This paper evaluates the Coretax system as part of the reform in the tax administration services in Indonesia. The study refers to Minister of Finance Regulation No. 81 of 2024 as well as a review conducted by the Directorate General of Taxes (DGT) digital transformation policy, the Coretax Administration System (CTAS), developed under Presidential Regulation No. 40 of 2018, aims at annual tax reporting for taxpayers and to simplify tax administration through integrated data management and risk-based supervision. This paper uses a qualitative literature review method, drawing on academic journals, official policy documents (PMK No. 81 of 2024 and Presidential Regulation No. 40 of 2018). The findings show that the Coretax system can improve monitoring, data collection, transparency, and public trust while supporting real-time decision-making. However, several challenges remain, including limited technical infrastructure, low digital literacy, and insufficient human resource capacity. The study concludes that the success of the Coretax system depends on continuous technological improvement, capacity building, and digital education programs. With proper implementation, the Coretax system has the potential to strengthen tax reform and digital governance in Indonesia.*

Keywords: *Accountability; Coretax System; Efficiency; Tax Administration; Transparency*

1. INTRODUCTION

In a broader effort to strengthen good governance and reform public administration, the Coretax system marks a major step in the digital transformation of Indonesia's Core Tax Administration System (CTAS). The system simplifies tax compliance procedures and guides taxpayers in fulfilling their annual reporting obligations, supporting more effective, accountable, and responsive tax administration services. This initiative takes its legal basis from the Minister of Finance Regulation No. 81 of 2024 and Presidential Regulation No. 40 of 2018, both of which require a tax administration system that is more transparent, efficient, and legally certain. Together, these regulations form a comprehensive framework for modernizing Indonesia's tax administration, which includes organizational reform, human resource development, legal certainty, and information technology integration. In practice, the Coretax system operates at the Pratama Biak Tax Service Office (KPP) in Papua, Indonesia, where it guides taxpayers in submitting their annual tax returns (Agency, 2025). Preliminary observations show that the system generates a measurable response among taxpayers, especially in terms of overall satisfaction levels and engagement with the tax reporting process. In addition, the implementation encourages proactive efforts by tax office staff to provide improved services and technical guidance to taxpayers, reflecting a commitment to improving the quality of public services provided through the system. Several studies conducted over the past five years show that Coretax serves as a fundamental pillar in the modernization of the Directorate General of Taxes (DGT), offering integrated digital services that increase accountability in tax reporting (Asri

et al., 2025; Lestari, 2025). Evaluations from tax authorities and users show improvements in service quality and administrative efficiency, although there are still challenges in terms of user adaptation and system optimization (Azzahra et al., 2025; Setiawan & Asy'ari, 2026). Comparative analysis with international practices, such as Japan's electronic tax service model, confirms Coretax's potential to align Indonesia's tax administration with global digital governance standards (Official, 2025). In addition, studies of tax planning and strategic adaptation scenarios show that the Coretax system is not just a technical innovation, but a driver of institutional transformation that drives a more transparent, accountable, and citizen-oriented administration (Judijanto et al., 2026; Nugroho, 2025). Although existing research confirms the strategic role of the Coretax system as a pillar of tax digitalization that improves transparency, accountability, and administrative efficiency (Asri et al., 2025; Lestari, 2025), as well as evaluations from tax authorities and users (Azzahra et al., 2025; Setiawan & Asy'ari, 2026), studies examining its long-term impact on taxpayer compliance and the effectiveness of public finances remain limited. Field evidence shows that since it was implemented at KPP Pratama Biak in January 2025, the Coretax System has assisted government treasurers and regional agencies (OPD) in completing annual tax returns and processing tax payments. However, significant challenges remain, including low digital literacy among users, inadequate infrastructure, and the ongoing need for ongoing technical assistance (Agency, 2025). This condition shows a clear research gap: little is known about how the Core Tax System at KPP Pratama Biak shapes a culture of taxpayer compliance, organizational adaptation within the Directorate General of Taxes (DGT), and its integration with the broader public finance strategy. Based on these conditions, this study aims to examine the implementation of the Tax Core System at KPP Pratama Biak, with a special focus on three aspects: its influence on taxpayers' compliance behavior, its role in forming public trust in tax institutions, and the organizational adaptation it encourages in the framework of sustainable public finance and digital tax transformation. The scope of this study is limited to the experience of taxpayers and tax officials at KPP Pratama Biak since the launch of the system in January 2025, and does not extend to comparative assessments across all other tax service offices.

2. LITERATURE REVIEW

2.1 Administration Tax Digitalization.

Modern fiscal reform places the digitalization of tax administration as one of the main pillars to encourage taxpayer compliance while improving the quality of services. (Lestari, 2025) found that the implementation of digital systems such as Coretax has a positive and significant influence on accountability (coefficient 0.317) and tax transparency (coefficient 0.537), with these two variables together being able to explain 61.8 percent of the variation in the level of tax transparency in Indonesia. This finding is strengthened by (Judijanto et al., 2026), who through a quantitative approach to 125 respondents found that the perception of efficiency, ease of use, service quality, and transparency of the tax digital system simultaneously contributed to user satisfaction, with efficiency appearing as the most dominant factor compared to the other three factors.

2.2 Public Policy Evaluation

(William N. Dunn, 2003) *An Introduction* argues that public policy evaluation constitutes a systematic assessment of the extent to which a policy is capable of producing the values and benefits expected for its target groups. Evaluation is not merely concerned with measuring outputs, but rather with assessing the tangible impacts experienced by the public as the ultimate beneficiaries of the policy.

(William N. Dunn, 2003) establishes six criteria as benchmarks for policy evaluation, namely effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. Effectiveness examines whether the intended policy objectives have been achieved; efficiency measures how

optimally resources are utilized to attain those results; adequacy assesses whether the level of achievement is sufficient to resolve the problem at hand; equity considers the fair distribution of benefits and burdens across all segments of society; responsiveness reflects the degree to which policy outcomes satisfy the needs and aspirations of the target groups; and appropriateness evaluates whether the results achieved are genuinely valuable and worth pursuing.

These six criteria proposed by (William N. Dunn, 2003) serve as the primary analytical framework in this study to evaluate the implementation of Coretax, encompassing assessments of the system's effectiveness and efficiency, the adequacy of available digital infrastructure, the equitable distribution of benefits that has yet to be fully realized in remote regions, and the responsiveness of the Directorate General of Taxes (DGT) in addressing various challenges that emerged during the initial phase of implementation.

2.3 Public Administration Performance

(Yermias T. Keban, 2022) *Strategic Dimensions of Public Administration* posits that the quality of public administration is determined by six dimensions that operate synergistically, namely policy, organizational structure, management, moral and ethics, accountability, and environment. These six dimensions do not function in isolation; rather, they are mutually interdependent in shaping the capacity of a public institution to deliver professional and responsive services to society.

(Yermias T. Keban, 2022) particularly emphasizes that the performance of a public organization cannot be measured solely by its outputs, but must also be assessed in terms of institutional readiness, human resource capacity, and the accountability mechanisms that are systematically established. The accountability dimension is especially critical as it ensures that every action and decision made by the bureaucracy can be transparently justified to the public. Meanwhile, the environmental dimension highlights external challenges such as infrastructure disparities and low levels of digital literacy among the population, both of which significantly influence the success of a transformation program at the implementation level.

In this study, (Yermias T. Keban, 2022) framework is employed to analyze the institutional readiness of the DGT in carrying out digital transformation through Coretax. The accountability dimension explains why the timestamping of every transaction constitutes a critical feature of the system, while the environmental dimension serves as an appropriate analytical lens through which to examine the service gap between urban areas and remote regions that continue to face limited internet connectivity and low digital literacy among users.

2.4 Coretax DGT as a Core Tax Administration System (PSIAP).

The launch of Coretax by the DGT in early 2025 opens a new chapter of national tax reform. (Setiawan & Asy'ari, 2026) through the analysis of DGT official documents found that the presence of Coretax brought improvements in several administrative lines at once, namely the integration of the NIK-NPWP database, the automation of tax document validation, the acceleration of invoice processing throughput from hundreds to around 1,000 documents per minute, and the simplification of reporting flows. From the user's point of view, (Judijanto et al., 2026) added that the integration of various tax functions into a single platform has been proven to reduce procedural complexity and strengthen public trust in digital tax services. Meanwhile, in a broader context, (Asri et al., 2025) position Coretax as a strategic pillar for Indonesia's tax digitalization because of its capacity to support big data-based supervision and its readiness to face the complexity of digital economy transactions, including cross-border transactions that are difficult to monitor by conventional systems.

2.5 Obstacles in the implementation Coretax System

Behind the various benefits offered, the transition phase of implementing Coretax cannot be

separated from a number of real obstacles in the field. Based on direct observation of tax officers and tax consultants, (Azzahra et al., 2025) report that both parties are grappling with network connection disruptions, systems that are not yet fully mature at launch, as well as the need to relearn the completely changed workflow of the previous system; This problem is exacerbated by Coretax's architecture that relies entirely on a single national data center, so that disruptions at the central level have a wide impact on all tax service offices in the region. At the corporate level, (Nugroho, 2025) examined the readiness of multinational companies to adapt to Coretax through SWOT approaches and scenario planning, and found that beyond potential threats such as system operational disruptions, cybersecurity gaps, and uncertainty in regulatory directions, companies also face internal weaknesses in the form of training in the use of Coretax that are considered inadequate for employees, a factor that also slows down the organization's adaptation process to the system new. (Setiawan & Asy'ari, 2026) also noted that in the early days of implementation, the Coretax system faced technical problems in the form of system crashes and data mismatches, so the DGT had to operate the old system in parallel to maintain smooth service.

2.6 Comparison with the old tax system (DJPOne).

DGT Online and Coretax System have fundamental differences in terms of architecture, scope, and efficiency of tax services. DGT Online operates in a modular and separate manner Taxpayers must access e-Filing, e-Billing, and e-Invoicing on different platforms, data is not centralized, restitution runs manually, and real-time monitoring is not available (Dimetheo et al., 2023). Instead, the Coretax System integrates the entire tax cycle in one platform with *a single sign-on*, risk-based automatic refund, real-time dashboards, and interoperability with INSW, the Ministry of Finance, and national banking institutions (DJPOne, 2024).

2.7 Comparison With The International Practice

As a comparison at the global level, (Resmi et al., 2025) examine Japan, which has long implemented electronic tax services with a strong advantage in direct integration with taxpayers' accounting software. Indonesia's approach takes a different direction, focusing more on connectivity with banking systems and supporting tax platforms.

This comparison shows that Indonesia's integration scope is actually broader than Japan's; however, Japan still excels in the completeness of information provided and the depth of its accounting-system integration. Both countries share the same weakness: neither offers direct public participation features, such as comment sections or open feedback forums

3. RESEARCH METHODS

This Paper used a qualitative descriptive approach with a literature case study method conducted at KPP Pratama Biak, Biak Numfor Regency, Papua Province, Indonesia. This office was chosen as the research site because it functioned as a frontline tax administration office directly responsible for implementing the Coretax system and facilitating the reporting of the Annual Tax Return Letter by State Civil Apparatus (ASN) taxpayers. Its location outside major urban centres also made it a relevant place to examine how digital tax reform was received in areas where infrastructure readiness and digital literacy presented additional challenges compared to Java-based offices.

This paper used a literature review for the period January 2025 June 2026 by examining academic literature (Book), online articles, regulations, and official documents related to the implementation of the DGT Coretax. Primary data consisted of journals, articles, and scientific publications regarding tax digitalization and taxpayer compliance, while secondary data was obtained from regulations (PMK No. 81 of 2024, Government Regulation No. 40 of 2018), DGT statements (KT-04/2025, KT-12/2025), DGT performance reports, and official documents of the Ministry of Finance and OECD. The research was conducted as a literature study without field

surveys, with experience as a tax volunteer in 2024 used as a comparison to the old system.

The qualitative approach was chosen because Coretax had just been launched, so comprehensive numerical data was not yet available. Semi-structured and observational literature review allowed an in-depth exploration of user experiences, institutional responses, and contextual challenges. Document analysis was combined for methodological triangulation, thereby increasing the credibility and validity of the findings by Bowen, 2009; Creswell & Poth, 2018 on (Isik, 2025).

The data was analysed through a literature study with qualitative coding stages. First, open coding was used to identify and label important information from journals, articles, scientific publications, and regulatory documents. Second, axial coding grouped interrelated codes into analytical categories, such as tax regulations, administrative digitization, taxpayer compliance, and institutional response. Third, selective coding synthesized the categories into three main themes, namely the characteristics of Coretax implementation, its implications for the administrative efficiency of Annual Tax Return reporting, and its impact on ASN compliance. The credibility of the findings was strengthened through triangulation of primary sources (journals, articles, scientific publications) and secondary sources (regulations, DGT statements, performance reports, Ministry of Finance and OECD documents), with experience as a tax volunteer in 2024 used as a comparison to the old system.

4. RESULTS AND DISCUSSION.

4.1 Overview of Coretax Implementation at KPP Pratama Biak

The Directorate General of Taxes (DGT) has officially launched the Tax Administration Core System (SIAP), known as Coretax DGT, on January 1, 2025. This system has replaced the previously fragmented DGT Online platform by integrating the entire tax administration process from taxpayer registration and tax return reporting to payments and compliance supervision into a single, unified digital platform. (Setiawan & Asy'ari, 2026) have described this transition as a significant milestone in national tax reform that has structurally transformed the way the DGT interacts with taxpayers.



(Login / Direktorat Jenderal Pajak, n.d.)



(CORETAX, n.d.)

At KPP Pratama Biak, the implementation of Coretax has carried strategic significance because the State Civil Apparatus (ASN) constitutes a segment of individual taxpayers who bear the obligation to report Annual Tax Returns on a regular basis. In anticipation of this system change, KPP Pratama Biak has proactively organized Coretax socialization activities for taxpayers within its jurisdiction, including local government agencies and ASN groups, in order to prepare users for the new system (Agency, 2025). Prior to the introduction of Coretax, civil servants had been required to operate at least three separate platforms e-Registration, e-Filing, and e-Billing in order to complete a single cycle of annual tax obligations. (Azzahra et al., 2025) have noted that this fragmented structure has frequently led to procedural confusion, increased non-cash compliance costs, and elevated the risk of administrative errors. The introduction of Coretax has fundamentally altered this pattern of interaction by offering a single point of access for all tax

services.

The evaluation in this study has employed the policy evaluation framework of (William N. Dunn, 2003), which assesses the effectiveness of a public system through five dimensions: effectiveness, efficiency, adequacy, equity, and responsiveness. In addition, the public administration perspective of (Yermias T. Keban, 2022) has been incorporated to examine the extent to which Coretax has been able to align institutional processes with the needs of citizens within a coherent and service-oriented system. These two frameworks have formed the analytical foundation for the discussion presented in the following sections.

4.2 System Effectiveness and Efficiency in Supporting Annual Tax Return Reporting

In terms of effectiveness the first dimension of (William N. Dunn, 2003) Coretax has introduced significant structural improvements through its data pre-population mechanism. Unlike the previous DGT Online system, which required manual income data entry, Coretax has automatically populated tax return forms based on data stored in the Taxpayer Master File (MFWP), including payroll information sourced from government agencies. (Asri et al., 2025) have emphasized that this feature has substantially reduced the burden of manual data entry and minimized the risk of input errors, which had previously been a recurring complaint among ASN taxpayers.

The integration of tax return reporting and payment processes within a single real-time session has effectively resolved the complexity inherent in the multi-step procedures that characterized the old system. This outcome aligns with the thinking of (Yermias T. Keban, 2022), who has emphasized that the essential characteristic of effective public administration is the capacity of a system to harmonize institutional processes with citizen needs in a seamless and coherent manner. For ASN at KPP Pratama Biak, this integration has meant that annual tax obligations can now be fulfilled within a single digital session, without the need to switch between platforms.

Regarding efficiency the second dimension of (William N. Dunn, 2003) (Judijanto et al., 2026) have reported a significant increase in document processing capacity at the national level, reaching approximately 1,000 documents per minute following improvements to the server infrastructure. The consolidation of all tax services into a single interface has eliminated the need for civil servants to manage multiple usernames and digital certificates across different platforms. (Yermias T. Keban, 2022) has emphasized that an efficient public system is one capable of achieving maximum output with minimum input a principle that has been reflected in Coretax's automatic validation function, which cross-checks tax return data against third-party data sources in real time, thereby reducing the need for manual post-submission verification by fiscal authorities.

The availability of 24-hour online access has provided greater flexibility for ASN taxpayers with limited availability during working hours, while also reducing the volume of physical visits to KPP offices. This has proven particularly relevant for civil servants who serve in remote sub-districts within the Biak Numfor Regency area (Asri et al., 2025) During the transition period, the DGT has also established a policy exempting taxpayers from administrative sanctions between January and April 2025, so that those affected by system disruptions would not be subject to financial penalties. (Azzahra et al., 2025) have assessed this policy as reflecting a responsive and taxpayer-friendly institutional approach, consistent with the adequacy dimension in the framework of (William N. Dunn, 2003).

4.3 Transparency, Accountability, and Taxpayer Trust.

One of the most consequential changes that Coretax has introduced is a substantial improvement in transparency and accountability. The system has been equipped with an audit trail function that records every transaction and administrative action in real time. (Asri et al., 2025) have emphasized that real-time status tracking has eliminated the uncertainty that

previously compelled ASN taxpayers to follow up on their tax return submission status by telephone or direct visits to the Tax Office, thereby directly reducing information asymmetry between taxpayers and tax authorities.

Empirically, (Lestari, 2025) have conducted multiple regression analysis on 50 respondents and have found that the application of Coretax has exerted a positive and significant effect on tax transparency, with a regression coefficient of 0.537 ($p < 0.001$), while the accountability variable has yielded a coefficient of 0.317 ($p = 0.002$). Together, these two variables have accounted for 61.8% of the variance in the achievement of tax transparency. This finding has been corroborated by (Judijanto et al., 2026), who have reported that among 125 respondents, efficiency ($\beta = 0.312$) and service quality ($\beta = 0.295$) have emerged as the dominant determinants of Coretax user satisfaction, with transparency ($\beta = 0.241$) remaining a statistically significant predictor.

The digitalization of processes that were previously conducted in person has also carried important accountability implications. Each action recorded within the system has been timestamped and linked to a specific user account, thereby creating a comprehensive accountability architecture that is fully auditable. (Asri et al., 2025) have demonstrated that this condition has minimized opportunities for discretionary interpretation in the processing of Annual Tax Returns, while simultaneously serving as a deterrent against procedural irregularities. From the perspective of (Yermias T. Keban, 2022), informational transparency has long been regarded as an indispensable attribute of any responsive and trustworthy public institution.

(Resmi et al., 2025) have applied the e-Government stage model of Hiller and Belanger (2001) and have demonstrated that Coretax has positioned Indonesia at a more advanced stage of digital integration compared to its predecessor system, with a broader scope of banking and e-bupot integration than comparable systems elsewhere. This comparison has reinforced the argument that the enhanced transparency and accountability achieved through Coretax are not merely technical accomplishments, but reflect a more fundamental transformation of tax governance as a whole.

4.4 Implementation Challenges and Institutional Response.

Although Coretax has introduced a wide range of structural improvements, its implementation at KPP Pratama Biak has not been without significant challenges, particularly during the first six months of operation. Based on the DGT's official written statements (KT-04/2025; KT-12/2025), the system launch has been accompanied by repeated disruptions, including login failures caused by OTP submission errors, XML validation errors encountered when uploading tax returns, and data inconsistencies between the legacy SIDJP system and the new Coretax platform. (Azzahra et al., 2025) have noted that at KPP Pratama Biak, these national-level disruptions have been compounded by the limited internet connectivity that characterizes the Papua region, with the result that the impact of system downtime has been experienced far more acutely than at tax offices located in major urban centers.

A second challenge has concerned the readiness of human resources. Tax officers at KPP Pratama Biak have had to run parallel operations between Coretax and the legacy SIDJP system, generating a double workload that has constrained service quality. (Nugroho, 2025), in a study of PT Archroma Indonesia employing SWOT analysis and scenario planning, has identified that insufficient training, limited human resources, and inefficient ERP system integration have constituted the primary obstacles to adaptation to Coretax. (Yermias T. Keban, 2022) has cautioned that public system reforms that fail to account for the heterogeneity of both infrastructure and user capacity risk producing inequitable outcomes.

For ASN taxpayers particularly those who are older or assigned to remote work units the Coretax interface has proven to be considerably confusing to navigate. (Azzahra et al., 2025) have underlined that this situation reveals a gap between the sophistication of the technology

deployed and the digital literacy levels of certain user groups, a risk that has been inherent in large-scale e-government reform initiatives globally.

In response to these challenges, the DGT has demonstrated commendable institutional adaptability. The establishment of a technical forum directly linked to the DGT central team has enabled KPP Pratama Biak staff to report and resolve technical problems more swiftly. The distribution of video tutorials and user guides, alongside the implementation of direct socialization activities targeting local government agencies and ASN groups, has constituted a sustained mitigation strategy. (Setiawan & Asy'ari, 2026) have noted that this kind of adaptive institutional response reflects the dimension of policy responsiveness within the framework of (William N. Dunn, 2003) namely, the capacity of a system to adjust rapidly to the needs and constraints that emerge in the field.

4.5 Discussion: Evaluation of the Effectiveness Hypothesis.

Based on the analysis conducted across four evaluative dimensions effectiveness, efficiency, transparency, and responsiveness the findings of this study have supported a conditional affirmative conclusion with respect to the research hypothesis: Coretax DGT has contributed constructively to the reporting of the Annual Tax Return among ASN taxpayers at KPP Pratama Biak, with measurable improvements evident across the dimensions of efficiency, transparency, and service integration. (William N. Dunn, 2003) has reminded scholars that the effectiveness of public policies must be assessed longitudinally, tracking changes across phases of implementation and contextualizing achievements within the institutional environment in which policies operate.

However, the effectiveness of Coretax has not been uniformly distributed across all user groups. (Asri et al., 2025) have confirmed that civil servants with higher levels of digital literacy and access to stable internet connections have derived considerably greater benefits, while those stationed in remote locations have continued to face substantial obstacles. This finding aligns with the perspective of (Yermias T. Keban, 2022), who has emphasized that effective public administration must remain sensitive to the heterogeneity of the contexts in which public services are delivered, rather than assuming a uniform implementation model applicable to all.

From the perspective of the Technology Acceptance Model (TAM), as applied to the Coretax literature by (Setiawan & Asy'ari, 2026) and (Asri et al., 2025), the perceived ease of use and perceived usefulness of Coretax among ASN at KPP Pratama Biak has continued to vary across different user groups. For this reason, sustained investment in telecommunication infrastructure, the development of lighter mobile-based platforms, and contextually grounded digital capacity-building programs that are locally sensitive and targeted have emerged as necessary prerequisites if the benefits of Coretax are to be experienced inclusively by all strata of civil servants in the Papua region. As (Resmi et al., 2025) have concluded, the trajectory of Coretax reform at KPP Pratama Biak as a whole has moved toward the goals articulated in PMK No. 81/2024, although its full realization has continued to require time and consistent institutional commitment.

CONCLUSION

This paper concludes that the implementation of DGT Coretax at KPP Pratama Biak has marked significant progress in digitizing tax administration services for State Civil Apparatus (ASN) taxpayers throughout the Papua region. The shift from multiple disconnected platforms to one integrated system has brought significant improvements in administrative efficiency, simplified reporting procedures, and strengthened transparency and accountability in the results of the Annual Tax Return submission process which is directly aligned with the policy objectives set out in PMK No. 81 of 2024. Nonetheless, the study also found that not all groups of users have an equal share of these advantages. Civil servants who have adequate digital skills and benefit from reliable internet connectivity have experienced a significant improvement in

their tax reporting experience, while those working in the remote district of Biak Numfor Regency face persistent difficulties, among them poor infrastructure, unfamiliarity with new systems, and disruptions of leaving familiar multi-platform routines. This gap has pointed to a deeper challenge that often accompanies e-government reform efforts: technological advances, however good, do not in themselves result in fair and consistent delivery of public services. Achieving that goal has required and continues to require parallel investment in workforce development, local infrastructure, and digital literacy programs that take local realities seriously. The DGT's response to these difficulties, which includes the lifting of administrative penalties during the transition period, opening technical support channels, and circulating practical user guides, has demonstrated a sincere willingness to adapt governance practices to conditions on the ground. Even so, these measures have overcome the surface of the problem from its structural roots. Therefore, the study concludes that Coretax has built a strong institutional foundation for a more modern, transparent, and community-centered approach to tax administration in Indonesia, but its full and fair realization especially in offices such as KPP Pratama Biak will depend on how consistently and seriously the digital equity gap is treated as a governance priority in the coming years.

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