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Digital Tax Administration Systems and Taxpayer Compliance: A Qualitative Literature Review

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ABSTRACT

This study aims to investigate the impact of digital tax administration systems on taxpayer compliance using a qualitative literature review method. The rapid development of information technology has driven the digital transformation of tax administration, such as e-filing and integrated systems. However, previous studies have reported inconsistent findings regarding their impact on taxpayer compliance. This study employs a descriptive qualitative method using content analysis of 10 relevant research articles published between 2021–2026. The reviewed literature generally suggests that digital tax systems are associated with improved taxpayer compliance, although the findings vary depending on context, research focus, and local institutional factors. These include system usability and reliability, taxpayer knowledge and readiness, as well as service quality and trust in tax authorities. The findings suggest that improving taxpayer compliance requires a comprehensive approach that integrates user-friendly systems, digital literacy, and institutional support.

Keyword: compliance behavior; digital tax system; service quality; taxpayer awareness; user readiness

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INTRODUCTION

The rapid advancement of information technology has significantly transformed public sector administration, particularly in the field of taxation. Governments around the world, including Indonesia, have increasingly adopted digital systems to enhance the efficiency, transparency, and accountability of tax administration. In Indonesia, the Directorate General of Taxes has implemented various electronic platforms such as e-filing, e-billing, and e-registration as part of its broader tax reform agenda. These digital initiatives are designed to simplify tax procedures, reduce compliance costs, and encourage voluntary taxpayer compliance. By minimizing bureaucratic complexities and enabling real-time access to tax services, digital tax systems are expected to create a more efficient and user-friendly administrative environment (Angela & Munanda, 2026).

Among these innovations, the e-filing system has emerged as a key instrument in modernizing tax administration. E-filing allows taxpayers to submit their tax returns electronically without the need for physical presence at tax offices, thereby increasing convenience and accessibility. Previous studies suggest that the adoption of e-filing can positively influence taxpayer compliance by reducing procedural barriers and saving time. However, the effectiveness of such systems is not solely determined by their technical capabilities but also by user understanding and perceived usefulness (Putri & Sari, 2025).

From a behavioral perspective, taxpayer compliance is influenced by a complex interaction of internal and external factors. Internal factors include tax knowledge, awareness, and attitudes toward taxation, while external factors encompass system quality, service quality, and institutional trust. Empirical evidence indicates that taxpayers with higher levels of tax knowledge and digital literacy are more likely to adopt e-filing systems and comply with tax regulations (Sembiring et al., 2026).

Despite the theoretical advantages of digital tax systems, empirical findings regarding their impact on taxpayer compliance remain inconsistent. Some studies report a significant positive relationship between digitalization and compliance, highlighting the role of convenience and efficiency in encouraging compliance behavior (Mawaranty & Furqon, 2025). In contrast, other studies find insignificant or mixed results, suggesting that digital systems alone may not be sufficient to influence taxpayer behavior. These inconsistencies indicate that taxpayer compliance in digital taxation may also be influenced by contextual and institutional factors beyond technological implementation.

Furthermore, the Indonesian tax system is currently evolving toward a more comprehensive and integrated platform known as the Core Tax Administration System (CTAS). This system aims to unify various tax processes into a single, integrated framework, enabling better data management, improved monitoring, and enhanced service delivery (Fajriyah, 2025). The implementation of CTAS is expected to address the limitations of previous systems and provide a more seamless and transparent experience for taxpayers (Rofiudin et al., 2025). However, the transition to such an advanced system also presents significant challenges, including technical complexity, system readiness, and the need for user adaptation. Without adequate support and understanding, taxpayers may face difficulties in adopting new systems, which could potentially undermine the intended benefits of digitalization (Artika Sari et al., 2025).

A review of existing literature reveals that most studies on digital tax systems and taxpayer compliance predominantly employ quantitative approaches, focusing on testing relationships between variables. While these studies provide valuable statistical insights, they often lack the depth needed to explain the underlying reasons behind inconsistent findings. Consequently, there is a need for a more interpretative and comprehensive approach to understand the complexities of taxpayer behavior in the digital era. Therefore, this study adopts a qualitative literature review approach to synthesize and analyze previous research on digital tax administration systems, particularly the Core Tax

Administration System, and their relationship with taxpayer compliance. This approach is expected to provide exploratory insights into patterns and major factors influencing the implementation of digital taxation systems.

RESEARCH METHOD

This study employs a qualitative research design using a literature review approach to analyze prior empirical studies on digital tax administration systems and taxpayer compliance. The qualitative method is chosen to enable an in-depth interpretation of existing findings and to explore inconsistencies across previous research. This study relies on secondary data obtained from relevant and credible academic journal articles. The research design focuses on synthesizing findings from multiple quantitative studies and reinterpreting them through a qualitative descriptive perspective.

The scope of this study is limited to research discussing digital tax systems, including e-filing, e-billing, and the Core Tax Administration System, as well as their relationship with taxpayer compliance. The scope of analysis includes: (1) the effectiveness of e-filing systems in improving taxpayer compliance, (2) the role of digital tax systems in facilitating tax administration processes, (3) behavioral factors influencing taxpayer compliance such as awareness, knowledge, and user perceptions, and (4) the challenges and limitations identified in previous studies related to the implementation of digital tax systems. The selected literature consists of ten relevant journal articles that serve as the primary data sources for this study.

Data collection was conducted through a qualitative literature review of academic journal articles. The literature selection process was conducted purposively by identifying journal articles relevant to digital tax systems, e-filing, the Core Tax Administration System (CTAS), and taxpayer compliance. These articles were selected based on thematic relevance, publication recency, and their contribution to understanding the relationship between digital taxation and compliance. The selection process involved reviewing abstracts, research objectives, methodologies, and findings to ensure strict alignment with the focus of this research. Furthermore, this study does not employ a formal systematic literature review protocol such as PRISMA, but instead adopts a descriptive qualitative literature review approach to interpret and synthesize findings from previous studies. Consequently, the data used are derived entirely from published research, and no primary data collection methods, such as interviews or surveys, were employed.

The study focuses on a limited number of selected articles to enable deeper qualitative interpretation of themes and findings related to digital tax systems and taxpayer compliance. The selected studies were considered sufficient to identify recurring patterns, conceptual relationships, and major issues discussed in previous research. Therefore, the emphasis of this study is placed on interpretative depth rather than broad quantitative coverage of literature.

The data analysis technique used in this study is qualitative content analysis. This method involves organizing, categorizing, and interpreting findings from the selected studies to identify patterns, similarities, and differences. The analysis is carried out by comparing results across studies, grouping them into key themes, and interpreting the findings to explain inconsistencies. The research is presented systematically, starting from the introduction, literature review, research method, findings and discussion, and conclusion. This structure is intended to guide readers in understanding the flow of the study and the logical reasoning underlying the analysis.

Table 1. Descriptive summary of selected studies related to digital tax systems and taxpayer compliance

No	Authors & Year	Research Focus	Method	Analytical Findings & Implications
1	(Wicaksono et al., 2021)	E-filing system improvement	Qualitative	E-filing enhances efficiency and accessibility, however usability issues and low user understanding limit effectiveness. This indicates the need for user-centered design and education
2	(Azzahra et al., 2025)	E-filing and compliance	Quantitative	E-filing significantly improves compliance. This suggests that simplicity and accessibility are key behavioral drivers
3	(Butarbutar et al., 2024)	Digital tax system impact	Quantitative	Digital systems improve compliance, but effectiveness depends on taxpayer awareness and knowledge
4	(Zahra et al., 2026)	Coretax implementation	Qualitative	Coretax improves tax administration efficiency and transparency but requires strong data protection and legal safeguards to maintain taxpayer trust and compliance.
5	(Nuryanah & Nurhapsari, 2026)	Mediation of e-filing	Quantitative	E-filing mediates the relationship between attitude and compliance. This shows indirect behavioral influence
6	(Mulyana et al., 2025)	Integration of digital systems	Quantitative	Integrated systems strengthen compliance. This shows the importance of system integration and consistency
7	(Katili et al., 2024)	E-filing implementation	Qualitative	Adoption depends on user readiness and adaptability. This highlights digital literacy issues
8	(Dermawan et al., 2025)	Technology utilization	Quantitative	Technology improves compliance indirectly through better service quality and efficiency
9	(Avida & Ernandi, 2024)	Digital compliance behavior	Quantitative	The impact varies depending on external conditions. This indicates contextual and institutional influence
10	(Sipahutar & Tina, 2024)	Digital system effectiveness	Quantitative	Digital systems improve compliance but require continuous development and policy support

RESULTS AND DISCUSSION

This study does not propose a new theoretical framework. Instead, the analysis is intended to descriptively synthesize recurring themes found in previous studies related to digital tax systems and taxpayer compliance.

Empirical Results and Thematic Analysis of Digital Tax Systems

The empirical results of this study are derived from a qualitative synthesis of ten previous studies examining digital tax systems and taxpayer compliance. The findings indicate that digital tax systems contribute positively to taxpayer compliance, although the extent of their impact varies across contexts. The reviewed studies generally discuss digital tax systems through several recurring themes, particularly technological, behavioral, and institutional aspects. These thematic categories are used in this study to organize and interpret findings from the selected literature, as summarized in the table 1.

The table below presents a descriptive overview of selected studies reviewed in this research. The studies vary in focus and discuss digital taxation from different perspectives, including e-filing implementation, Core Tax Administration System (CTAS), taxpayer behavior, and digital tax administration.

Technological Factors in Digital Tax Systems

The findings from the reviewed studies consistently show that technological factors play a fundamental role in shaping taxpayer compliance within digital tax systems. System usability, accessibility, and reliability are identified as key determinants influencing adoption and effective use. Digital platforms such as e-filing simplify administrative procedures, reduce compliance costs, and improve efficiency, which encourages taxpayers to comply with their obligations. Recent studies also confirm that system quality, usability, and reliability significantly influence user satisfaction and behavioral intention in e-government services, particularly when digital systems are designed to be user-friendly and efficient (Rahman et al., 2022).

However, technological availability alone does not guarantee improved compliance. Several studies highlight that system complexity and technical limitations can reduce effectiveness . When users encounter difficulties in navigating digital platforms, adoption tends to decline. This is supported by recent findings which emphasize that system usability and user experience are critical factors in determining the success of digital public services (Mohamad et al., 2026). Therefore, digital tax systems must prioritize user-centered design and continuous improvement.

In the context of the Core Tax Administration System, these findings indicate that technological advancement must be aligned with usability. An advanced system that lacks simplicity may not achieve its intended outcomes. This highlights the importance of balancing innovation with accessibility in digital tax system development.

Behavioral Factors and Taxpayer Readiness

Behavioral factors are identified as critical elements influencing taxpayer compliance. The reviewed studies indicate that taxpayer awareness, knowledge, and attitudes significantly affect the adoption and use of digital tax system. Taxpayers who understand the system and perceive its benefits are more likely to engage and comply with tax regulations.

The findings also highlight the importance of digital literacy in supporting compliance. Even when systems are well-developed, their effectiveness may be limited if users lack the necessary skills or confidence. This is consistent with recent research which shows that individual readiness and perceived usefulness strongly influence the adoption of digital technologies. In many cases, taxpayers experience difficulties in understanding system features, which reduces their willingness to use digital platforms.

Furthermore, attitudes toward technology and taxation influence compliance behavior. Positive perceptions encourage adoption, while resistance to change can hinder it. The presence of mediating relationships, such as the role of e-filing between attitudes and compliance, indicates that behavioral factors operate indirectly but significantly. These findings suggest that improving taxpayer compliance requires continuous education, training, and user support.

In relation to the Core Tax Administration System, behavioral readiness becomes essential. Without sufficient understanding and acceptance, the implementation of advanced systems may not achieve optimal results.

Institutional Factors and System Effectiveness

Institutional factors also play an important role in determining the effectiveness of digital tax systems. The findings indicate that service quality, administrative efficiency, and trust in tax authorities influence taxpayer compliance. Digital systems improve compliance indirectly by enhancing service delivery and reducing administrative complexity.

Recent studies also emphasize that trust in government institutions is a key factor in digital service adoption and compliance behavior (Tremblay-Cantin et al., 2023). When taxpayers perceive tax systems as transparent, reliable, and efficient, they are more likely to comply voluntarily. Conversely, low trust and poor service quality may reduce engagement with digital platforms.

In addition, contextual differences across studies indicate that institutional and environmental factors influence outcomes. Variations in infrastructure, regulatory frameworks, and organizational capacity can lead to different levels of effectiveness. This suggests that digital tax systems must be supported by strong governance and policy frameworks.

For the Core Tax Administration System, institutional readiness is crucial. The integration of data and processes requires effective coordination, strong regulatory support, and high levels of public trust.

Integrated Interpretation and Implications for Core Tax Administration System

The overall findings demonstrate that taxpayer compliance in the digital era is influenced by the interaction between technological, behavioral, and institutional factors. These dimensions are interconnected and collectively determine the success of digital tax systems. Technology provides the infrastructure, behavior determines system usage, and institutions shape the environment in which systems operate.

The analysis also explains the inconsistencies observed across previous studies. While many studies report positive effects, others show conditional outcomes. These differences can be attributed to variations in system quality, user readiness, and institutional conditions. This indicates that the impact of digital tax systems depends on context and is influenced by multiple interacting factors.

From a qualitative descriptive perspective, these findings highlight that digital transformation in taxation is a complex and multidimensional process. Recent studies emphasize that successful digital transformation in public services requires alignment between technology, user readiness, and institutional support (Hariguna et al., 2021).

In the context of the Core Tax Administration System, the findings suggest that successful implementation requires a holistic approach. The system must be technologically reliable, users must be prepared, and institutions must provide strong governance. Therefore, improving taxpayer compliance requires an integrated strategy that combines technological development, behavioral support, and institutional strengthening.

CONCLUSION

This study examines the relationship between digital tax administration systems and taxpayer compliance using a qualitative literature review approach. The findings indicate that digital tax systems, including e-filing and integrated platforms such as the Core Tax Administration System, generally contribute to improving taxpayer compliance. However, the effect is not uniform and depends on various interacting factors.

The results show that technological factors such as system usability, accessibility, and reliability play a crucial role in supporting compliance. Nevertheless, these factors must be supported by behavioral readiness, including taxpayer knowledge, awareness, and attitudes toward digital systems. In addition, institutional factors such as service quality, administrative efficiency, and trust in tax authorities strengthen the effectiveness of digital tax systems. The reviewed literature indicates that taxpayer compliance in digital taxation is commonly associated with technological, behavioral, and institutional aspects.

The analysis further reveals that inconsistencies in previous research are influenced by differences in context, system quality, user readiness, and institutional capacity. These variations suggest that the implementation of digital tax systems, particularly the Core Tax Administration System, requires a holistic approach that integrates system development, user adaptation, and institutional support to achieve optimal outcomes.

Despite these contributions, several limitations should be acknowledged. The findings of this study are limited to the selected literature reviewed and do not represent the entirety of research in this field. This study is intended as a qualitative exploratory review without applying a formal systematic framework like PRISMA. Consequently, the findings serve as a qualitative descriptive synthesis rather than a statistically systematic generalization. Furthermore, the thematic categorization presented is a descriptive interpretation of selected literature and should not be interpreted as a definitive conceptual framework.

To address these limitations, future research is encouraged to apply empirical qualitative or mixed methods involving primary data to gain deeper, contextual insights into taxpayer behavior. From a practical perspective, this study concludes that improving taxpayer compliance requires not only technological advancement but also enhanced user education, system usability, and robust institutional support.

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