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Article

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Core tax administration system: the power and trust dimensions of slippery slope framework tax compliance model

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ABSTRACT

This research aims to understand whether the Core Tax Administration System (CTAS) will strengthen the power or the trust dimensions of the Slippery Slope Framework (SSF) tax compliance model. The research hypothesis is that the implementation of the CTAS will strengthen the power and the trust dimensions of the SSF tax compliance model. This qualitative study uses the Krippendorff content analysis technique. The data come from discourses by tax authorities and tax practitioners related to the CTAS published on YouTube channels. The study finds that the words that most often appear are 'CTAS', 'integrated', 'data', 'taxpayer compliance', 'tax revenue', 'comparative compliance arrangement', 'identity number', 'taxpayer registration number', 'audit', 'service', and 'trust'. A number of the texts are related to strengthening the power to integrate taxpayer data to create comparative compliance arrangements and increase tax revenue. According to the SSF tax compliance model, which is formed on the concepts of power and trust, improving professional services using the CTAS will improve taxpayers' trust in the tax authority. This study answers the research hypothesis by finding that the implementation of the CTAS will begin by strengthening the power of the tax authority, and that this will be followed by increased trust. The Technology Acceptance Model (TAM) theory explains the increase in the tax authority's power through the implementation of the CTAS from the perspective of perceived usefulness. Strengthening this power gives legitimacy to the tax authority to develop programmes that support an increase in tax revenues after integrating the taxpayer profile data.

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1. Introduction

Tax reform in Indonesia is continuously being pursued through the implementation in 2024 of the Core Tax Administration System (CTAS). In principle, the CTAS is a tax reform that includes planning, development, deployment, support, and maintenance (DJP 2023a). The tax authority has put in place a series of strategic policies, including the tax amnesty (TA) policy and the voluntary disclosure programme (VDP) policy. The TA policy was, in fact, two policies: a soft amnesty policy in 2008 and a hard amnesty policy in 2016–2017 (DJP, 2023b). The VDP policy was implemented in 2022 and the authorities are currently heading towards the implementation of the CTAS. However, the TA and VDP policies are not optimal for improving long-term tax compliance (Darmayasa et al., 2022; Sayidah & Assagaf, 2019).

Indonesia's tax ratio in 2022 was still low, at only 10.1%, which indicates that tax compliance is not optimal if Indonesia is compared to other countries in the Asia-Pacific region, which have an average tax ratio of 19%, or even to the Organization for Economic Co-operation and Development (OECD) countries, which have an average of 34% (DJP, 2023b; OECD, 2023). Tax reform is a solution if the tax ratio or compliance rate is not optimal (Cahyonowati et al., 2023; Inasius et al., 2020; Keen & Slemrod, 2017; Slemrod, 2019; Trawule et al., 2022). Whether tax compliance is the main objective in the implementation of the CTAS, or is just marginal, is a concern. Various studies of tax compliance models have been conducted. According to Ritsatos (2014), the Slippery Slope Framework (SSF) tax compliance model is the most

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comprehensive model. It has two dimensions: power and trust (Kirchler et al., 2008; Kogler et al., 2013; Ritsatos, 2014). The power dimension is formed from audit probabilities, fines, and tax rates, while the trust dimension is formed from subjective tax knowledge and participation, attitudes toward taxes, personal, social, and national norms, and perceived fairness.

Various studies on the structure of the SSF model applied in Indonesia have been conducted at both philosophical and practical levels (Darmayasa et al., 2022) as well as at the strategic policy level (Inasius et al., 2020). These pieces of research have not touched on the implementation of the CTAS, because this will only occur in 2024. Research on the effectiveness of the TA and VDP strategic policies has found a weak trust dimension, so that tax compliance is not optimal (Sayidah & Assagaf, 2019). In fact, it is the trust dimension in the SSF tax compliance model that shapes compliance. This research presents a view on the power and trust dimensions that has not been touched upon in previous studies, through the views of tax authorities and tax practitioners related to the CTAS. Integration of taxpayer data through the CTAS will support compliance risk management through increased auditing, a variable that strengthens the power of compliance. Technological improvement and reform through the CTAS, and ease of service, are variables that strengthen the trust dimension of compliance. Based on the results of previous research, the research hypothesis is that the implementation of the CTAS will strengthen the power and trust dimensions of the SSF tax compliance model.

The low level of tax compliance and the discourse on the implementation of the CTAS in 2024 have made this research urgent. This research aims to understand whether the CTAS will strengthen the power and/or the trust dimensions of the SSF tax compliance model. This study is novel in that it uses the content analysis method to analyse the current discourse on the CTAS implementation, and uses this analysis to describe whether the CTAS implementation will strengthen power and/or trust. This research is highly relevant and useful for tax authorities and all stakeholders concerned with sustainable tax reform.

2. Literature review

2.1. *Series of strategic policies moving towards the CTAS*

Several strategic policies have initiated the CTAS, including the series of TA policies, the VDP policy, and the digital transaction taxation system. The first TA policy was implemented in 2008 and the tax authority claims that it has added 3,545,076 Taxpayer Registration Numbers (DJP 2023a). The second TA policy was implemented in 2016 and 2017 and was claimed to increase tax revenue in the short term, whereas the VDP policy, as a follow-up to the implementation of the Automatic Exchange of Information (AEOI), was implemented in 2022. The VDP policy does not mention the target amount for state revenue, considering that it is voluntary and that its main objective is to increase tax compliance (DJP, 2023b 2023a).

A TA policy does not guarantee an increase in tax compliance, which is explained by the results of research on how effective TA policies are at improving compliance (Bayer et al., 2015; Nar, 2015). The TA policy has only succeeded in collecting tax revenue in the short term, and should be followed by post-TA law enforcement (Alm et al., 2009). The VDP policy, as a follow-up to the problem of low tax compliance in Indonesia, has not been able to increase tax compliance, given the disruption of economic growth for two years during the pandemic (Hasanah et al., 2021). Various studies have tested the effectiveness of TA and VDP policies on compliance but have not shown that these policies result in increased voluntary compliance (Darmayasa et al., 2016, 2018, 2022; Sayidah & Assagaf, 2019).

An e-commerce transaction taxation policy is the best option when TA and VDP policies do not increase compliance to the optimal level. This policy has become relevant because of the shift in people's consumption patterns and their preference for utilizing digital-based services (Appel et al., 2020; Grewal et al., 2020). Tax authorities anticipate the loss of potential taxes because of the growth in e-commerce transactions, and the OECD has issued several proposals related to the taxation of digital transactions (Pandey et al., 2023; Ponomareva, 2022). The OECD has proposed an increase in the right to tax e-commerce transactions in the source country through the application of the concept of a Significant Economic Presence (SEP) as an additional criterion for determining a Permanent Establishment (PE) (Polezharova & Krasnobaeva, 2020; Ponomareva, 2022).

2.2. CTAS: costly and prolonged

Through two main publications, *The Story Behind Tax Reform* (DJP, 2023a) and *Tax Administration Reform from Time to Time* (DJP, 2023b), it is clear that the CTAS has been built at a high cost and over a long time. A budget of 3.1 trillion Rupiah was disbursed for CTAS procurement, including planning, development, deployment, support, and maintenance. The CTAS is the core of the entire series of tax system reforms that include the utilization of information technology, the improvement of human resource governance, and business process improvement.

Ilzetzki (2018) concluded that the challenges faced in reforming a tax administration system are more difficult than simply changing the tax rate. Digital-based tax administration reforms must consider the technology adoption capabilities of stakeholders (Bassey et al., 2022). Technology adoption refers to the Technology Acceptance Model (TAM), which describes the use of new technology through the stages of perceived usefulness and perceived ease of use, which form attitudes towards use and behavioural intention to use. TAM has been used in various studies to explain people's behavioural attitudes to implementing a new technology (Marangunić & Granić, 2015), and has recently been studied in relation to the learning process for the utilization of technology (Granić et al., 2019). One of the objectives of the implementation of the CTAS is an improvement in taxpayer compliance, and it will be interesting to see whether perceived usefulness or perceived ease of use is the dominant aspect that shapes attitudes towards the use of the CTAS and the behavioural intention to use it.

2.3. Tax compliance model

Kirchler et al. (2008) constructed the SSF tax compliance model by interpreting tax compliance as having the two dimensions of power and trust. The power dimension refers to enforced compliance, which is reflected in the power of the tax authority through tax authority audit probabilities, fines, and tax rates. Meanwhile, the trust dimension refers to voluntary compliance and is reflected in subjective tax knowledge and participation, attitudes toward taxes, personal, social, and national norms, and perceived fairness.

The SSF tax compliance model has become a reference in various countries as a basis for improving compliance through strategic policies. In the international context, the SSF tax compliance model has been researched using various indicators for the power and trust dimensions (Batrancea et al., 2019; Kastlunger et al., 2013; Pickhardt & Prinz, 2014). In the Indonesian context, the SSF tax compliance model has also supported research on the effectiveness of increasing tax compliance (Inasius et al., 2020).

From another perspective, the SSF compliance model has been adjusted to fit the context of the values and characteristics of taxpayers in Indonesia (Darmayasa et al., 2022). The various studies that use the SSF tax compliance model as their object of research have not linked it to the implementation of the CTAS in Indonesia. The CTAS is a continual series of tax reforms brought in by the tax authorities to improve service quality. The CTAS reform implemented in Indonesia will match the ID Number (IDN) with the Taxpayer Registration Number (TRN) (which ended in 2023). Previously, developed countries have implemented the application of one number, known as a Single Identity Number (SIN), for the entire administration, as part of a CTAS.

3. Methods

3.1. Research paradigm

The paradigm used in this research is a way of examining discourse on social reality (Mulawarman & Kamayanti, 2018). The social reality in the context of this research is the implementation of the CTAS in 2024 and the strategic policies of the tax authority, by reference to the SSF tax compliance model. The relevant discourses on the CTAS include the views of the tax authority and tax practitioners. The research informants representing the tax authority include the President of the Republic of Indonesia, the Minister of Finance, the Directorate General of Taxes, and several experts from the Ministry of Finance. The tax practitioners involved in this research are those who understand the discourse on CTAS implementation.

The social reality of the CTAS implementation agenda ideally fosters a discourse on strengthening power or increasing trust according to the SSF tax compliance model.

3.2. Data collection technique

This study examines the SSF tax compliance model adjusted to the implementation of the CTAS, so the data collected are discourses from tax authority representatives and tax practitioners that are related to the CTAS and associated with the SSF tax compliance model. Data on stakeholders' views on the implementation of the CTAS were sourced from publications on YouTube (the YouTube links are presented in Table 2 'List of Informants used in Research'). Efforts were made to improve the quality of primary data through continuous searches of relevant publications on tax reform in reputable international journals and accredited national journals. Other publications used to support the strengthening of the primary data were policy searches from the OECD and strategic tax authority policies related to the CTAS.

3.3. Data analysis technique

The data collected, both primary and secondary, were analysed using the Krippendorff content analysis approach (Giannantonio, 2010). Content analysis emphasizes how the content of official and trusted media is conveyed to the public (Moser & Korstjens, 2018). Content is perceived according to the context of the discourse associated with the CTAS. Data analysis was performed by dissecting the SSF dimensions of power and trust in the SSF tax compliance model. The stages of the content analysis are based on the Krippendorff guidance and presented in Table 1.

3.4. Research informants

The research hypothesis is that the implementation of the CTAS will strengthen the power and the trust dimensions in the SSF tax compliance model. This hypothesis emphasizes the strengthening of power and trust, as presented by tax authority representatives and tax practitioners. To test the research hypothesis, data were obtained through text contained in YouTube channel publications related to the CTAS from eight tax authority representatives and two tax practitioners, as presented in Table 2.

4. Results and discussion

In this section, the texts related to the CTAS, which is a series of sustainable tax reforms, are described. In accordance with the Krippendorff content analysis method, this analysis is broadly divided into three

Table 1. Content analysis pathways.

No	Content	Pathways	Analysis
1	Research Topic	Core Tax Administration System (CTAS)	Discourses on CTAS implementation in 2024
2	Research Objects	CTAS-related texts	Publications on YouTube in the form of texts for the public regarding the implementation of the CTAS in 2024
3	Research Hypothesis	The implementation of the CTAS will strengthen the power dimension and the trust dimension of the SSF tax compliance model	The main objective of the CTAS is to strengthen the power and trust dimensions of the SSF tax compliance model
4	Unit of Analysis	Number of words that appear related to the CTAS	The number of words (quantitative analysis) and the meanings contained in each text conveyed to the public (qualitative) are adjusted to the role of the informant and the situation surrounding it
5	Qualitative analysis	An exploration of the discourse of tax authority representatives and tax practitioners on the CTAS and its meaning	CTAS discourse explained by TAM theory on perceived usefulness or perceived ease of use
6	Conclusion	CTAS strengthens the power and the trust dimensions	CTAS is a long process of tax reform towards Strong Tax, Advanced Indonesia. However, the dimension of increasing trust should not be marginalized

Source: Giannantonio (2010), completed by the researcher in accordance with the research theme.

Table 2. List of informants used in research.

No	Informants	Role	Date & Link
1	Mr. Joko Widodo (Jokowi)	President of the Republic of Indonesia	20 June 2017 https://youtu.be/GpSagPbaa6o?si=IX2-J4AjNnBQysxF
2	Mrs. Sri Mulyani (Sri)	Minister of Finance Republic of Indonesia	15 December 2021 https://youtube.com/shorts/trlhBVI0KCQ?si=m2uEUD_uaCHse63
3	Mr. Yustinus Prastowo (Yustinus)	Special Staff of the Minister of Finance (Tax Authority)	23 July 2022 https://youtu.be/WyvJ-NqDFLQ?si=X7K0d5rep3jU7cxg
4	Mr. Nufransa Wira Sakti (Wira)	Expert Staff of the Minister of Finance for Tax Supervision (Tax Authority)	11 July 2022 https://youtu.be/xE0k397qQpg?si=-ErjzJWvTdv5wDoc 24 July 2023 https://youtu.be/ubcL9T_9B54?si=QjeLIFzdCaN06mGs
5	Mrs. Eliza Rahel (Rahel)	Head of Communication Management Sub-team - Core Tax Administration System (CTAS) Implementation Team (Tax Authority)	30 November 2022 https://www.youtube.com/live/RC5RYlwZd-w?si=254_mpmM3M1BZqGKW
6	Mrs. Andreati Yohannes (Rea)	Director Organization Transformation Consulting at Deloitte Indonesia (Tax Practitioner)	30 November 2022 https://www.youtube.com/live/RC5RYlwZd-w?si=254_mpmM3M1BZqGKW
7	Mr. Gunawan (Gunawan)	DDTC Digital Transformation Team (Tax Practitioner)	6 December 2022 https://youtu.be/t-l23BvstA8?si=GR7aNd5eoznpayP
8	Mr. Surya Utomo (Surya)	Director General of Taxes, Ministry of Finance (Tax Authority)	https://youtube.com/shorts/trlhBVI0KCQ?si=m2uEUD_uaCHse63 25 September 2023 https://www.youtube.com/watch?v=pB1cLEw9xkE
9	Mr. Imam Arifin (Arifin)	Director of Business Process Transformation DG Tax (Tax Authority)	29 September 2023 https://youtu.be/MMfgqCTI0fU?si=HU0kj6irdF53v8CJ
10	Mr. Iwan Djuniardi (Iwan)	Director of Business Process Transformation DG Tax (Tax Authority)	24 November 2023 https://www.youtube.com/watch?v=cUlbCbdgDys

stages of content analysis: quantitative content analysis, qualitative content analysis, and conclusion drawing. The first and second stages are presented in the Results and Discussion section, and the third stage is presented in the Conclusion.

4.1. Quantitative analysis

In the quantitative analysis stage, Krippendorff content analysis calculates the frequency of different words (text) spoken by the research informants. The analysis of the text started with the discourse of **Mr. Jokowi**, President of the Republic of Indonesia, on 20 June 2017, in a limited cabinet meeting. Two words that often appear are **system** and **integrated**. The following is part of Jokowi's discourse:

This limited meeting discusses the modernization of tax information technology. We are not only discussing technology issues, but also building more reliable, integrated, simple, not too complicated, or convoluted tax information data systems. Therefore, we must build a tax information system that makes it easy for taxpayers to guarantee security. I believe that the modernization of tax information technology is an important pillar of the tax reform that we are rolling out. After the tax amnesty programme ends, we have a stronger foundation to improve the taxpayer database; however, improving the taxpayer database is not sufficient. The DGT must prepare an accurate and thoroughly integrated data and information management system so that the tax, population, financial, and other systems can be well integrated. The preparation of a more reliable tax data and information system is urgently needed because Indonesia has committed to joining 139 other countries within the framework of automatic information exchange cooperation. Currently, 90 countries have signed the Multilateral Competent Authority Agreement (MCAA), and I emphasize that I have a firm commitment to the issuance of Perpu No. 1 Year 2017 regarding access to financial information for tax purposes. I believe that the reform and modernization of the tax information technology system is beneficial for increasing the tax ratio, encouraging voluntary tax compliance, and preventing tax avoidance and evasion.

On 15 December 2021, **Mrs. Sri**, the Minister of Finance of the Republic of Indonesia, made a television broadcast with a discourse related to IDN-TRN. The words that often appear in this text are **IDN** and **TRN**, and the manuscript is as follows:

The use of IDN as TRN has raised the issue that ‘everyone who has an IDN must pay tax’, which is a wrong question. IDNs are synonymous with TRNs, but tax obligations depend on their abilities. Thus, those who cannot afford it do not pay taxes, but receive government assistance. The purpose of the IDN being a TRN is for convenience and simplicity, as it is unique and will continue to be used from birth to death, and there is no need to deal with other identities, passports, taxes, customs, or the headaches of Indonesian residents. Thus, our tax affairs use at least one IDN, TRN. Thus, when people can already pay taxes, there is no need to ask for TRN.

On 23 July 2022, **Mr. Yustinus**, the Special Staff Member of the Minister of Finance, spoke on a television show and expressed his views regarding IDN and TRN equivalence. The words that often appear are **IDN** and **TRN**, **integration**, and **services**. The discourse is below:

IDN-TRN integration is an old idea from 2004 that was designed as a Single Identification Number that integrates the identity of citizens with just one and is associated with all activities of citizens or residents. The purpose is for ease of administration; there is no need for everyone to remember so many identities when dealing with public services, and the government can be more effective in providing services to the community because it is sufficient to use one identity number, which means that the more integrated it is, the easier it will be to provide services efficiently and have a better impact. The community is also facilitated so that it supports our economy more effectively. Simultaneously, the tax revenue edition will make it more optimal. Why? Because the tax problem is integrating the identity and activities of who is doing what, who owns what, so far, we know that there are so many luxury goods consumed, there are so many business activities, but we don’t know who is doing it, who owns it, with this context we are jointly building then in the community and optimizing tax revenue in DGT.

We know that the principle of tax is cooperation, the ability to pay, and those who are able to pay higher taxes. Currently, we also know that there are still taxpayers who are not registered as taxpayers in the DGT because they must be able to hide and avoid being captured despite improvements in regulations and systems. It is hoped that the IDN paired with the TRN will close the hole and simultaneously optimize participation. Those who can afford to pay taxes will be used to help those who cannot. This is what we are aiming for, and hopefully starting 2024. There will be no more problems with tax evasion matters in terms of registered taxpayers and reporting taxpayers, and we just need to conduct material supervision on whether what is reported is correct or not, and then we will increase education and socialization to the community.

On 11 July 2022, **Mr. Wira**, Expert Staff Member to the Minister of Finance for Tax Supervision of the Ministry of Finance, spoke on the d’maestro Episode 20 Official YouTube podcast with the following discourse:

We are currently preparing functional positions that are expected to enable us to perform work according to the system. Thus, they no longer take care of administrative or clerical matters but directly conduct supervision, inspection, law enforcement, etc. Later, they are expected to become a unit of workers, which I call a matrix. Their work was based on a system of compliance with risk management in the core tax. For example, checking taxpayers is based on the data we have, and then based on the rules, those who pay more will be checked first, and finally, the high-risk ones will not be touched so far. Thus, according to their system, high-risk taxpayers will be monitored first, focusing on those who evade taxes so that they will be more effective.

Thus, there are many steps that we take to move towards change, and the main driver is core tax in the form of information systems developed by friends of the tax authority so that later it becomes one of the ways we work better. We try to make approaches and changes that are sometimes strange but let us be more flexible. Now, if we talk about tax, there is something called the tax governance ratio: how much has gone into tax payments compared to the potential? Ultimately, the difference is still very large, and one of the causes is that the comparison between what is audited and what must be audited is still far away.

Furthermore, on 24 July 2023, **Mr. Wira**, Expert Staff Member of the Minister of Finance for Tax Supervision, through the Official YouTube of the Ministry of Finance, conveyed the following discourse:

The renewal of the Core Tax Administration System can greatly facilitate taxpayers’ tax obligations so that it will reduce direct contact between taxpayers and tax officials and increase efficiency in terms of time and costs for taxpayers when they want to carry out their tax obligations; the most important thing is that taxpayers’ knowledge of taxation will increase because there are not only services and information but also knowledge or education that should be inserted in the application so that slowly the community also what their engagement or attachment to tax obligations should have started to grow. We also have various programmes that are very strategic in nature the following year. For example, the commencement of our core tax programme, which will begin in May 2024, is expected to accelerate state revenue from the tax sector and various other programmes and in terms of overall state revenue despite the global economic slowdown.

The words that often emerge from **Mr. Wira's** discourse, in accordance with his field of supervision emphasize the strengthening of the power of the tax authority, are **audit, service, compliance risk management, and CTAS**.

On 30 November 2022, in an event with the theme 'Core Tax Administration System: A New Milestone in Indonesia's Taxation Reform', **Mrs. Rahel** was presented as the Chairperson of the Communication Management Sub-team – Core Tax Administration System (CTAS) Implementation Team. Words that often appear are **CTAS** and **integrated**. The discourse delivered by Mrs. Rahel is as follows:

Digital transformation strategy is a comprehensive business transformation of the operating model, including business processes, policies, customer service, culture, and IT platforms. The natural digital tax system is a tax system that can seamlessly organize tax administration and integrate with taxpayers' daily economic activities.

CTAS is a tax administration business process redesign project that involves the development of Commercial Off-The-Shelf (COTS). COTS-based information systems are accompanied by revamping of the tax database so that the tax system becomes easy, reliable, integrated, accurate, and certain.

Business process changes in the existing CTAS business processes are not integrated, and many applications do not cover all core functions. A bridging phase is required to develop an existing system that can adapt to the system. The business process is integrated, one view, and covers all functions.

On 30 November 2022, in the same event, **Mrs. Rea** spoke as the director of organizational transformation consulting at Deloitte Indonesia. The words that often appear are **system, tax revenue, and taxpayers' compliance**. Mrs. Rea delivered the following discourse:

There should be a system that can reach all taxpayers in Indonesia and needs to be modernized, considering that Indonesia's tax revenue is still low compared to that of other countries. The main objective of the core tax is to increase tax revenue by increasing taxpayers' compliance; if it is not clear which ones comply and which ones do not comply with this system, it is expected to be more visible so that taxpayers' compliance can be enforced.

On 6 December 2022, **Mr. Gunawan**, of the Digital Transformation Team from the Danny Darussalam Tax Center (DDTC), in a DDTC Academy Talk event, delivered a discourse related to documentation and tax digitalization. The most frequent words in this text are **system** and **data**. Mr. Gunawan's discourse is as follows:

The tax authority is developing a system; therefore, with this core tax system, it will be more integrated with data from institutions, organizations, associations, and other parties. For example, if under such conditions we remain calm with makeshift data documentation, it is possible that the tax authority may have more transactions conducted by taxpayers. Let's not go far, during the VDP, many taxpayers received love letters from the tax authority. When we get a love letter, we immediately relate to oh this is the data, many of us wonder 'is this really the data?' Then, we are confused to check the data with the tax authority, 'where is this data from, how come this big number comes out?' Well, conditions like neat and easily accessible documentation in the future are very important for us to start managing and focusing on.

Mr. Surya, the Director General of Taxes, used TikTok to talk on social media about the benefits of the CTAS for reporting taxpayers' annual tax returns.

Therefore, in an upcoming information system or core tax, we are attempting to provide convenience to taxpayers in preparing their annual tax returns. The data and information we capture will be poured into a pre-populated annual tax return and will appear in the taxpayer's account. Therefore, the taxpayer just needs to see whether it is appropriate and submit it; if it is not appropriate, please add things that may not have been captured in the tax administration system.

Mr. Surya's discussion on TikTok most often used the words **system, annual tax return, and capture**. Furthermore, in an event (Stakeholder Award and Update on Tax Reform) on 23 July 2023, he talked about the development of tax reform under Volume I, Volume II, and Volume III, which have not been completed. The words that often appear are **data, core tax, integrated, and system**. The discourse delivered by Surya is as follows:

Starting with the tax reform that welcomes the five pillars, the first pillar is the 1983 policy, and some policies continue to change. The second pillar is how we improve business processes because the ways of working, transacting, and organizing people have changed. The third pillar, how we really make use of data, data related to the amnesty programme delivered in 2016–2017, data related to the exchange of information activities that

we have obtained from 2018 until now, and data that we continue to need and obtain from several parties who have the data, has become an important part of implementing the tax administration system. The reform by welcoming the five pillars ends with the reform of the core tax administration system through CTAS.

Through core tax, the core business process of taxation is truly integrated into one information system arrangement by developing compliance risk management. This is the forerunner in the modern administrative system. In the future, calculating revenue, carrying out routine taxation activities, and, more importantly, how we facilitate our interaction with taxpayers is also measurable. Improvements will continue, especially regarding how we can interact without directly meeting taxpayers.

On 29 September 2023, **Mr. Arifin**, the Director of Business Process Transformation at the Directorate General of Taxes, delivered a discourse related to digital reform through the CTAS. Mr. Arifin's discourse was obtained from a television broadcast published by the Directorate General of Taxes on YouTube with the theme 'CTAS Will Be Implemented'. The words that often appear are **compliance**, **CTAS**, and **service**. Mr. Arifin's discourse is as follows:

Reforming or strengthening digitalization related to tax administration is important. This was performed to optimize the data utilization process can be done optimally. Thus, the process of supervision and auditing to build taxpayer compliance can be improved by implementing the core tax system. The core tax system will also encourage improvements in services to the public so that in the future, the tax ratio can increase and maintain sustainable national development.

The main result of this application is that warnings can be conducted faster; therefore, in the future, it will become one of the packages for determining the profile of business processes. We profile the business process as follows: if it is in quadrant 9, the compliance is high; if the compliance is high, our service is full.

On 24 November 2023, **Mr. Iwan**, an Expert Staff Member of the Minister of Finance for Tax Regulation and Law Enforcement, was a guest speaker at a webinar entitled 'Socialization of the Implementation of the Core Tax Administration System (CTAS)'. The most frequent words and phrases were **comparative compliance arrangement** and **trust**. Mr. Iwan's discourse is as follows:

The tax authority is always reforming taxation, given the many changes or business dynamics in the business world. The core tax is only a small part, which is one of the puzzles of tax reform. I used to study quality control; now, quality control causes many products to fail, and the efficiency level is low. They began to perform quality control in every production line, starting with raw materials, so that the output of a process becomes a good input for the next process. This is analogous to reporting annual tax returns; raw materials are from taxpayer transactions. The raw materials enter the record, but the tax only knows what is in the annual tax return and the control is in the form of an audit.

For example, if I want to safely use taxes in the field of taxation, how do I do so? Total quality control. Thus, we arrange from the beginning with the taxpayer, for this transaction, how bookkeeping is recorded until the analysis is agreed upon. Ultimately, it goes into the annual tax return, but because this has been agreed upon by the tax authority with the help of tax consultants, the annual tax return must be correct. This is what I call the comparative compliance arrangement.

The core tax is how to manage data well. However, before entering the comparative compliance arrangement, the trust must be longer to enter the taxpayer. Now that the taxpayer becomes trustworthy, how to trust the taxpayer and the taxpayer also wants to trust the tax authority. The trick is transparent if there is a mistake, no immediate penalty, or if the tax authority is proactive.

Looking at the discourses of the ten research informants sourced from YouTube publications, the most frequently occurring word was **system**. This study focuses on the CTAS. The next most frequently appearing word is **integrated**, which is used in the sense that all previously scattered data can be collected into one CTAS application. The next most frequent words or phrases were **data**, **taxpayer compliance**, **tax revenue**, **services**, and **trust**. The frequently appearing words or phrases from each participant are presented in [Table 3](#).

4.2. Qualitative analysis, exploring the meaning behind the text (words)

The second stage of the Krippendorff content analysis is to explore the meaning of the text (words) after calculating which words appear most often. The meaning of each word is adjusted according to the situation and role of each participant. Each research informant's role is explained according to the power

Table 3. Frequently appearing words and phrases.

No	Informants	Role	Date	Words or phrases
1	Jokowi	President of the Republic of Indonesia	20 June 2017	System (CTAS)
2	Sri	Minister of Finance	15 December 2021	Integrated
3	Yustinus	Tax Authority	23 July 2022	Identity Number (IDN) Taxpayer Registration Number (TRN) Identity Number (IDN) Taxpayer Registration Number (TRN) Integration Service
4	Wira	Tax Authority	11 July 2022 24 July 2023	Inspection Service Compliance System (CTAS)
5	Rahel	Tax Authority	30 November 2022	System (CTAS) Integrated
6	Rea	Tax Practitioner	30 November 2022	System (CTAS) Tax Revenue Compliance
7	Gunawan	Tax Practitioner	6 December 2022	System (CTAS) Data
8	Surya	Tax Authority	25 September 2023	System (CTAS) Annual Tax Return Capture Data Integrated
9	Arifin	Tax Authority	29 September 2023	Compliance System (CTAS) Service
10	Iwan	Tax Authority	24 November 2023	Comparative Compliance Arrangement Trust

and trust dimensions of the SSF tax compliance model. The role of power and trust for each research informant, according to their role, is explained by TAM theory.

The Core Tax Administration System (CTAS) appears in almost all the situations and roles of the research informants. The words **system** and **core tax**, together with other parts of the title CTAS, were used to facilitate the delivery of the research informants' discourse. The next most common word after CTAS was **integrated**. The word integrated is used because the taxpayers' data that are scattered across various applications owned by various service agencies are currently not integrated. The CTAS is integrated to facilitate the preparation of taxpayer profiles. This will become interesting for further content analysis. After the data is integrated and the taxpayer profile is captured through the CTAS, what will the data be used for?

By exploring the deep meaning of each word used by the research informants, they can be described on the basis of the power and trust dimensions in accordance with the SSF tax compliance model. We start with the power dimension.

4.2.1. Strengthening the power dimension of the SSF tax compliance model

The Technology Acceptance Model (TAM) describes the utilization of technology through the stages of perceived usefulness and perceived ease of use. Given the words that are delivered by the tax authority, the utilization of the CTAS can be explained by the TAM theory on perceived usefulness. The profile of taxpayers will be collected in the CTAS and this will strengthen the power of the tax authority through the availability of integrated taxpayer profile data, which is explained by the TAM theory on perceived usefulness. Considering that the series of CTAS implementations began with the TA programme in 2016–2017 and the VDP programme in 2022, the tax authorities in 2024 have complete taxpayer profile data after matching the IDN with the TRN. This data integration answers the failure of the follow-up of the TA programme in 2018, which should have been carried out by enforcing the law but instead was dealt with by the issuing of a VDP programme in 2022. Various researchers have criticized the steps taken by the tax authority, which obtained data from AEol but was not able to utilize it to increase the tax ratio after the end of the TA in 2018 (Nuryanah & Gunawan, 2022; Sayidah & Assagaf, 2019).

Exploring the power dimension of the SSF tax compliance model of Kirchler et al. (2008), it can be seen that increased power of the tax authority, if not balanced with an increase in taxpayer trust in the tax authority, tends to result in only momentary compliance (Kaplanoglou & Rapanos, 2015; Muehlbacher

et al., 2011). It could be said that after the TA policy, taxpayer compliance was not fully realized, so the tax authority launched the VDP policy (Darmayasa et al., 2018).

The term **taxpayer data** forms part of the CTAS implementation discourse; the data in question are integrated data, digital data, and data that form taxpayer profiles. Prior to the implementation of the CTAS, there was asymmetry between the taxpayer data information and the annual tax return reporting system based on the self-assessment system. Ideally, a self-assessment system runs well under democratic conditions in a country, and law enforcement runs well (Pui Yee et al., 2017). This certainly differs from the conditions in Indonesia, which have not run optimally, implying that compliance has not been optimal either (Agusti & Rahman, 2023; DJP, 2023a; OECD, 2023).

The next words often uttered by the research informants were **taxpayer compliance** and **tax revenue**. These two phrases are very closely related: when there is low taxpayer compliance, tax revenue is also low. Various research results suggest that that tax compliance should be increased through continuous tax reform, and this has recently led to digital-based services (Agusti & Rahman, 2023; Cahyadi et al., 2023; Damayanti et al., 2020).

The next most common word after taxpayer compliance is **tax revenue**. Ultimately, an increase in the power dimension should fill the state coffers from the tax sector. There has been an investment of 3.1 trillion Rupiah, with high expectations of collecting tax revenues that increase every year. The power of the tax authority should be strengthened by mastering the integrated data used to increase tax compliance and produce additional state revenue.

Krippendorff's content analysis carried out on the aspect of the words shows that the tax authority is present to provide services and convenience, not merely to pursue state revenue through tax audits by turning clerical staff into auditors. The word **audit** was used by Mr. Wira, an Expert Staff Member of the Minister of Finance for Tax Supervision. The optimization of tax authority resources allows it to conduct audits that provide administrative services to taxpayers. The word audit shows the strengthening of the tax authority's power in relation to the implementation of the self-assessment system, which previously authorized taxpayers to fulfil their tax obligations.

The momentum of the development of digital transactions as a consumer preference should allow tax reforms to be conducted to increase the power of taxing e-commerce transaction actors from abroad. The OECD prepared a proposal, as an alternative to tax treaty ratification, to create fairer taxation rights for the source countries in e-commerce transaction incomes. Increasing the power of the tax authority should allow potential tax treaties to be ratified that increase the state revenue from foreign tax subjects. The alternative is to adopt an additional determination of the SEP criteria in determining a PE (OECD, 2015).

After the power dimension we explore the in-depth meaning of the words in relation to the trust dimension, which will be reflected in better services during CTAS implementation in the hope that trust will increase.

4.2.2. Strengthening the trust dimension of the SSF tax compliance model

In the Krippendorff content analysis, the word **trust** was not one of the main reference words spoken by the research informants, starting with the discourse of Mr. Jokowi, President of the Republic of Indonesia, who did not mention the word trust. After analysing the words of each informant, we find that only in the discourse of Mr. Iwan, an Expert Staff Member of the Minister of Finance for Tax Regulation and Law Enforcement, does the word trust appear. We need to realize that trust is the key word in the realization of long-term tax compliance (Cahyonowati et al., 2023; Khozen & Setyowati, 2023; Nurkholis et al., 2020).

Increasing taxpayer trust in the government in general and tax authorities in particular requires continuous effort. Digital-based service reforms that make it easier for taxpayers can be an alternative that attracts taxpayers' attention (Hamilton-Hart & Schulze, 2016; Sutrisno & Dularif, 2020).

The word **service** was used by Mr. Surya, Mr. Wira, and Mr. Arifin, tax authority representatives. The implementation of the CTAS is designed to reduce direct contact between taxpayers and service officers of the Primary Service Office. In principle, taxpayers are human beings who have feelings and desires to be served. Taxpayers pay over part of their income in the form of taxes to the state to finance state expenditure, the benefit of which is not necessarily felt directly by the taxpayer. The goal of service should not be marginalized in order to increase the power to increase the state revenue. Various studies have proved that service with humanity can lead taxpayers to move towards compliance (Alm & McClellan, 2012; Cullis et al., 2012).

The phrase **comparative compliance arrangement** was introduced by Mr. Wira, and it is interesting to dig deeper into what this means. Currently, the terms for compliance only refer to the levels of enforced, voluntary, formal, and substantive compliance. The term 'comparative compliance arrangement' is a new term that relates to the implementation of the CTAS and refers to comparing the taxpayer profile data using data integration from various sources together with the taxpayer's annual tax return. Mr. Surya stated that through the CTAS taxpayers could very easily report their annual tax returns, because in the CTAS, the taxpayer's account is pre-populated and only requires adjustments if there are additional data.

The final stage of the Krippendorff content analysis, in accordance with the research theme of testing the hypothesis of whether the power and/or the trust dimension are improved by the implementation of the CTAS, is presented below.

4.2.3. Power or trust: which comes first in the CTAS implementation

This hypothesis underlying this research is that the implementation of the CTAS strengthens the power and the trust dimension of the SSF tax compliance model. The hypothesis is tested using Krippendorff content analysis to consider whether the power dimension and the trust dimension will be strengthened. The number of times that words appear is the main reference for answering the research hypothesis, but this number is adjusted according to the role of the research informant and the surrounding situation. A number of words that reflect a strengthening of the power were initially found to appear in the discourse of the research informants. Words that reflect this strengthening of power are **integrated IDN-TRN, data, taxpayer compliance, tax revenue, audit, and comparative compliance arrangements**.

Through the CTAS, the tax authority has integrated data regarding taxpayer profiles, which were previously matched according to the IDN and the TRN. The diversion of administrative resources to audit staff ensures that the integrated taxpayer profile data are in accordance with actual conditions. Pairing the integrated taxpayer profile data with the increased audit resources creates a comparatively compliant arrangement. Strengthening the power of the tax authorities legitimizes its derivative policies and can even extend the tax amnesty and voluntary disclosure programmes by bringing in policies that strengthen the government-centred power to increase tax revenues.

Words that reflect a strengthening of trust are **service** and **trust**, which appear relatively rarely in the discourse of the research informants. The CTAS reduces the interaction between taxpayers and tax service officers; this is like the pattern in the banking business, where there has been an increase in online transfers compared to manual transfers that come directly to the bank cashier. This view, of course, needs to be criticized because the nature of the transactions is very different: paying tax is seen as a burden by some taxpayers. Changing this view requires a long and continuous process, not just using technology, but also applying an approach that shows humanity.

The Krippendorff content analysis in its first and second stages concludes that the research hypothesis is proved, with a strengthening of the power of the tax authority being followed by an increase in trust. Increasing the power of the tax authorities and taxpayers' trust are the dimensions of the SSF compliance model. Increasing the power will result in comparative compliance. The increase in taxpayer trust will be derived from the implementation of the CTAS in 2024.

5. Conclusion

Krippendorff content analysis consists of three main stages: counting the number of words, content analysis of the meaning behind the words, and drawing conclusions. The words that appear most often here are **system (CTAS), integrated, data, taxpayer compliance, tax revenue, comparative compliance arrangement, IDN, TRN, audit, service, inspection, annual tax return, capture, and trust**. The implied meaning in the tax authority's discourse is highly dependent on the situation in which the text is delivered. The words that appear start from those related to strengthening the power to integrate taxpayer data through the change from IDN to TRN and move to the creation of comparative compliance arrangements to increase tax revenue. According to the SSF tax compliance model, compliance is formed from power and trust, and improving professional services using the system (CTAS) increases taxpayers' trust in the tax authority.

In the future, this increase in power and trust could be used to increase tax compliance, leading to increased state revenues from taxation. This study proves the research hypothesis by showing that the implementation of the system (CTAS) begins to strengthen the power of the tax authority and is followed by increasing trust. The TAM theory explains the increase in the tax authority's power in the implementation of the system (CTAS) from the perspective of perceived usefulness. Strengthening this power gives legitimacy to the tax authority to develop programmes that support an increase in tax revenues after integrating the taxpayer profile data.

6. Theoretical and practical implications

Theoretically, this research simultaneously supports and criticizes certain aspects of the TAM theory. The TAM theory is based on perceptions of the usefulness and usability of a technology; in this research the technology is the system (CTAS). The data analysis on the perceived usefulness of the system for integrating taxpayer data and increasing trust in tax compliance is in accordance with the TAM theory. The tax authority needs to pay attention to the perceived ease of use of the system (CTAS), especially for taxpayers.

Practically, this research will be useful for the tax authority and taxpayers. Observing that the theoretical benefit of the perceived ease of use of the system (CTAS) is not yet optimal, the tax authority can optimize it with policies that encourage taxpayers to actively participate in social media that suit their current preferences. Taxpayers can practically benefit from improved services through the system (CTAS), so that trust can increase, leading to improved compliance.

7. Limitations and directions for future study

At the time this research was conducted, the system (CTAS) had not yet been fully implemented; therefore, the appropriate methodology to use was content analysis from the initial CTAS system development process during the preparation for implementation. The limitation of this research is that it is not able to describe the integration of taxpayer data into one dataset, which is the basis for improving the database. This would be useful for improving services and increasing compliance. This research cannot be generalized considering that it only used ten research informants. Further, more comprehensive, research will be required when the system (CTAS) has been fully implemented.

Authors' contributions

Both authors contributed equally to the conception and design of the study. Nyoman Sentosa Hardika was involved in the data analysis and interpretation. Nyoman Darmayasa was involved in drafting this manuscript. Both authors agree to be accountable for all aspects of this study. The authors confirm that the data supporting the findings of this study are available within the article [and/or its [supplementary materials](#)].

Disclosure statement

The authors declare that they have no competing interests.

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