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Improving Community Tax Literacy through Socialization and Assistance in Using Coretax DJP in Ligarmukti Village, Klapanunggal District, Bogor Regency

PM John Liberty Hutagaol[1], Markonah Markonah[2*], Sis Apik Wijayanto[3], Huda Trihatmoko[4], Jonibek Nutfulloyev Jamshid O'g'li[5], Jihan Mutawakkilah[6]
[1]Perbanas Institute, Jakarta, Indonesia, -
[2]Perbanas Institute, Jakarta, Indonesia, markonah@perbanas.id
[3]Perbanas Institute, Jakarta, Indonesia, -
[4]Perbanas Institute, Jakarta, Indonesia, -
[5]Tashkent International University, Uzbekistan, -
[6]Sultan Sharif Ali Islamic University, Brunei Darussalam, -

[*]Corresponding Author: markonah@perbanas.id[2]

Abstract: This community service program aimed to improve community tax literacy through socialization and assistance in using the Directorate General of Taxes' Coretax system in Ligarmukti Village, Klapanunggal District, Bogor Regency. The program was motivated by the importance of public understanding of tax rights and obligations and the need to adapt to the digital transformation of tax administration. An educational and participatory approach was applied through tax education, an introduction to Coretax, demonstrations of digital tax services, hands-on assistance, discussions, and question-and-answer sessions. The materials covered basic taxation concepts, taxpayer awareness and compliance, and the use of digital technology in tax administration. The program involved lecturers from Perbanas Institute and students from Perbanas Institute, Universiti Islam Sultan Sharif Ali (UNISSA), Brunei Darussalam, and Tashkent International University (TIU), Uzbekistan. The activity provided a practical introduction to digital tax administration and was designed to strengthen participants' understanding of tax obligations and readiness to use electronic tax services. The program also strengthened inter-university collaboration in community empowerment. Since quantitative evaluation data were not available, improvements in participants' knowledge and skills cannot yet be stated numerically. Continued education and assistance are therefore recommended to support tax literacy, digital capability, and public awareness of tax compliance.

Keywords: tax literacy, Coretax DJP, digital tax administration, taxpayer compliance, community service.

INTRODUCTION

Tax is one of the main sources of state revenue and plays a strategic role in financing national development, providing public facilities, improving welfare, and supporting equitable

development. Beyond its financing function, taxation is also a fiscal policy instrument to promote economic growth, maintain stability, and support sustainable development. Public awareness and compliance are therefore important to the success of national development. Tax compliance is influenced not only by regulations and government supervision but also by taxpayers' knowledge, understanding, awareness, and ability to fulfil their obligations independently. (Markonah and Manrejo, 2022). Tax literacy is thus a foundation for developing tax-aware behaviour, understanding taxpayer rights and obligations, and accessing tax administration services appropriately (Asian Development Bank, 2026; OECD, 2025).

Along with advances in information and communication technology, the Indonesian government has continued to modernize tax administration through digital transformation. One strategic initiative of the Directorate General of Taxes (DJP) is the Coretax Administration System (Coretax DJP), an integrated digital platform for tax administration services. Coretax DJP was officially launched on 31 December 2024 and began supporting tax administration services in January 2025. It is designed to integrate taxpayer registration, tax administration, tax payments, tax return submission, and other services. The system is expected to provide more integrated, efficient, transparent, and accessible services (Directorate General of Taxes, n.d.; Mahpudin, 2024).

Digital tax administration is part of a broader modernization agenda aimed not only at improving government administrative efficiency but also at improving taxpayer services. Digitalization enables information management, reporting, and the fulfilment of tax obligations to be handled in a more integrated manner. The OECD (2025) identifies digital transformation as a global trend that can improve service quality, reduce administrative burdens, and support compliance. The Asian Development Bank (2026) similarly emphasizes public engagement, service quality, and taxpayers' ability to use digital tax technologies. Accordingly, successful implementation depends on both technological infrastructure and the public's readiness to understand and use the system.

Nevertheless, the transition from conventional procedures to digital services may create challenges, particularly for people unfamiliar with technology-based tax services. Some taxpayers may have difficulty understanding administrative procedures, activating accounts, accessing digital systems, navigating service menus, or submitting tax returns electronically. Limited tax knowledge and digital literacy can prevent communities from fully benefiting from government services. Digital systems should therefore be accompanied by education, socialization, and direct assistance. Mahpudin (2024) explains that Indonesia's digital tax reform requires policy, institutional, and user readiness. Avida and Ernandi (2024) also indicate the relevance of tax administration modernization, electronic services, and tax knowledge to taxpayer compliance, with tax socialization strengthening these relationships.

Tax literacy extends beyond knowing that taxes must be paid. It includes understanding tax provisions, recognizing taxpayer rights and obligations, knowing administrative procedures, and using digital tax services correctly. Adequate tax literacy can reduce errors, increase public awareness, and encourage voluntary compliance. Syarifudin et al. (2025) found that tax literacy and perceptions of Coretax digitalization positively and significantly influenced final income tax compliance intentions among micro, small, and medium enterprises (MSMEs). Cicely and Erasashanti (2026), in a study of 167 MSMEs in Jakarta and surrounding areas, found positive effects of digitalization, tax socialization, and tax sanctions on MSME tax compliance. Their findings also indicate that tax literacy strengthens the relationship between digitalization, socialization, and compliance. These results suggest that tax education should combine information delivery with practical activities and assistance.

Digital tax transformation is also influenced by public trust, perceived usefulness and ease of use, and individuals' ability to operate technology. Nurhapsari et al. (2026) found that trust in Coretax, perceived system benefits, and digital literacy are associated with digital tax

compliance. Introducing Coretax should therefore include explanations of its benefits, access procedures, security, and personal data protection. Zahri and Purnomo Wulan (2026) likewise highlight the relevance of digital tax administration, tax literacy, and taxpayer awareness to MSME compliance. Safitri et al. (2026) emphasize that the success of digital tax administration depends on system usability, user readiness, service quality, digital literacy, and institutional support.

Ligarmukti Village, Klapanunggal District, Bogor Regency, is a relevant setting for community service aimed at strengthening tax literacy and the ability to use digital tax administration services. Residents engage in varied economic and social activities and may be individual taxpayers, employees, or microbusiness operators. Potential challenges include limited understanding of Coretax functions, account activation, taxpayer identification, DJP authorization codes, and annual tax return submission. These needs should be identified in coordination with the village government and prospective participants so that educational materials and assistance reflect local conditions.

Socialization and hands-on assistance are suitable approaches to improving knowledge and practical skills. Socialization introduces basic tax concepts, taxpayer compliance, Coretax functions, and digital tax procedures. Demonstrations and assistance then help participants understand the official portal, account activation, taxpayer profiles, DJP authorization codes, and the stages of annual tax return preparation and submission. Assistance should also emphasize information security, including protecting passwords, verification codes, and personal taxpayer data. The activity reported in this article aimed to improve residents' knowledge, understanding, awareness, and skills in using Coretax DJP, while strengthening collaboration among higher education institutions and the local community.

METHODS

The community service activity was conducted on Friday, 11 September 2026, in Ligarmukti Village, Klapanunggal District, Bogor Regency, West Java. The target participants were village residents, including MSME operators, individual taxpayers, and community members requiring guidance on digital tax administration. The program involved lecturers from Perbanas Institute and students from Perbanas Institute, Universiti Islam Sultan Sharif Ali (UNISSA), Brunei Darussalam, and Tashkent International University (TIU), Uzbekistan. The village government supported coordination, venue arrangements, and participant mobilization.

An educational, participatory, and practical approach was applied through tax socialization, interactive discussion, demonstrations, and direct assistance. The activity was organized into five stages. First, the preparation stage involved coordination with the village government and community representatives, identifying target participants, forming the implementation team, preparing educational materials, and arranging laptops, a projector, internet access, presentations, and Coretax guidance. Evaluation instruments, such as questionnaires or assessment sheets, were also planned to assess participants' understanding before and after the activity.

Second, the tax education stage introduced the role of taxation in national development, types of taxes relevant to residents and MSMEs, individual taxpayer rights and obligations, the importance of compliance, digital transformation in Indonesian tax administration, and the functions and main features of Coretax DJP. The materials were delivered through interactive presentations and question-and-answer sessions, allowing participants to raise issues related to their tax obligations.

Third, the demonstration and assistance stage focused on practical understanding of digital tax services. The team introduced the official Coretax portal, explained account activation and taxpayer profile management, introduced DJP authorization codes and electronic signatures, demonstrated administrative menus, and explained the stages of annual

tax return submission. Participants were guided in groups so they could ask questions and follow the procedures. Participants were instructed to use their own accounts independently. The team did not request or store passwords, one-time passwords (OTPs), or personal authentication information. Where participants could not activate accounts, guidance was provided through demonstrations and simulations based on official DJP procedures.

Fourth, discussion and consultation provided opportunities to raise questions about account activation, digital tax administration, annual tax return obligations, taxation for micro and small businesses, taxpayer identification, and DJP authorization codes. Fifth, evaluation and closing activities were intended to review participants' understanding through simple questionnaires, observation, and discussion. The evaluation indicators included tax knowledge, understanding of taxpayer rights and obligations, knowledge of Coretax, ability to follow the system demonstration, tax awareness, and participant engagement. However, numerical pre-test and post-test results, participant counts, and detailed observation results were not available in the source material; consequently, no quantitative impact is claimed in this article.

RESULTS AND DISCUSSION

Implementation of the Community Service Activity

The activity was held on Friday, 11 September 2026, in Ligarmukti Village. It was designed to provide both theoretical knowledge and practical exposure to digital tax administration. The implementation sequence included an opening session, tax literacy socialization, an introduction to Coretax DJP, system demonstrations, assistance, discussion and consultation, and evaluation. The involvement of lecturers and students from three higher education institutions reflected an international academic collaboration in the implementation of community service.

The opening session followed the arrival and preparation of the team, including coordination with the village government and preparation of presentation equipment and educational materials. The event continued with opening remarks by the master of ceremonies, the village head, and a representative of Perbanas Institute. Students from UNISSA and TIU contributed to cross-cultural interaction and supported educational and assistance activities. Their participation also provided opportunities to develop communication, teamwork, social awareness, and the application of academic knowledge in a community setting.



Figure 1. Community Service Opening Session

The main tax literacy session explained the function of taxes as a source of state revenue and a means of financing infrastructure, education, health services, public services, and social welfare programs. Participants were introduced to taxpayer rights and obligations, including

registration where applicable, tax payment when due, and annual tax return submission in accordance with applicable provisions. The materials also addressed taxation for MSMEs, transaction recording, financial administration, and the separation of personal and business finances. These topics were intended to make tax education relevant to the economic activities of village residents.



Figure 2. Community Participation

Introduction to Coretax DJP

A central component of the activity was the introduction of Coretax DJP as an integrated tax administration system developed by the Directorate General of Taxes. The team explained the background to its implementation, its objectives and benefits, and the transition toward integrated digital services. The topics covered are summarized in Table 1.

Table 1. Coretax DJP Socialization Materials

No.	Topic	Explanation
1	Coretax DJP	Definition, objectives, and functions of the digital tax administration system
2	Account registration and activation	Procedures for managing taxpayer accounts
3	Taxpayer identification	Understanding the taxpayer identification number and tax identity
4	Taxpayer profile	Managing and updating taxpayer information
5	DJP authorization code	Authorization mechanisms and electronic signatures
6	Tax administration	Overview of administrative services available through Coretax
7	Tax return submission	Introduction to the stages of completing and submitting annual tax returns
8	Data security	Protection of personal data, passwords, and authentication codes

Source: Authors' Compilation (2026)

The socialization emphasized that Coretax integrates various tax administration processes within one platform. Participants were also made aware of possible barriers, including limited technology skills, internet access, and unfamiliarity with digital administrative procedures. The team therefore connected explanations of system functions with practical guidance and reminders about safe use.

Demonstration and Assistance in Using Coretax

The demonstration stage allowed participants to follow the use of the official Coretax portal through computers and laptops with internet access. The team introduced the initial interface and main menus, explained account activation and profile management, introduced the DJP authorization code, and outlined the processes for digital tax administration and annual tax return submission. The team also emphasized the importance of protecting personal information when using tax services.

Lecturers provided technical direction and explanations of tax administration procedures, while students from Perbanas Institute, UNISSA, and TIU assisted participants in following the demonstrations. This direct assistance was intended to reduce gaps in knowledge and practical skills. Participants were encouraged to access their own accounts independently; the team did not collect passwords, OTPs, or other authentication details. This precaution is important because tax administration involves personal and financial information. This is shown in Figure 3.



Figure 3: Community Support and Guidance

Discussion, Consultation, and Evaluation

After the presentations and demonstrations, participants were given an opportunity to raise questions and discuss difficulties concerning Coretax account activation, taxpayer identification, tax administration, authorization codes, and annual tax return reporting. Two-way communication enabled the team to provide explanations that were more closely related to participants' circumstances and to identify topics requiring further guidance. The interaction was also intended to build participants' confidence in using digital tax administration services.

The planned evaluation focused on tax knowledge, digital tax literacy, technical skills, administrative understanding, tax awareness, and community participation. Table 2 presents the evaluation dimensions and indicators. Since the source material does not contain actual pre-test and post-test scores, participant numbers, or measured outcomes, the evaluation is described as an evaluation framework rather than evidence of a quantified increase in knowledge.

Table 2. Evaluation Aspects and Indicators

No.	Evaluation aspect	Assessment indicator
1	Tax knowledge	Understanding the function of taxes and taxpayer rights and obligations
2	Digital tax literacy	Understanding the objectives and benefits of Coretax DJP
3	Technical skills	Ability to follow the Coretax demonstration
4	Administrative understanding	Understanding account activation and tax return submission procedures
5	Tax awareness	Understanding the importance of complying with tax obligations

6	Community participation	Active participation in socialization, discussion, and assistance

Source: Authors' Compilation (2026)

Discussion

Tax Literacy as a Foundation for Tax Compliance

Tax literacy is an important factor in building public awareness and compliance. People with adequate tax knowledge are better positioned to understand the function of taxes, taxpayer rights and obligations, and the administrative procedures they must complete. The Ligarmukti activity used an educational approach to introduce basic tax concepts and the contribution of taxation to national development. Tax education is particularly relevant because tax understanding extends beyond payment obligations to registration, recordkeeping, payment, and reporting in accordance with applicable regulations. The findings of Syarifudin et al. (2025) support the relevance of tax literacy and perceptions of Coretax digitalization to compliance intentions among MSMEs.

Digital Transformation through Coretax DJP

Coretax DJP represents a significant part of Indonesia's digital transformation in tax administration. The integration of services is expected to make administrative processes more structured and accessible. However, the availability of technology alone does not ensure successful implementation; users must also be able to understand and operate the system. This is consistent with the OECD (2025), which describes digitalization as a fundamental change in tax services and administration, and Mahpudin (2024), who discusses the development of digital tax reform in Indonesia. The Ligarmukti activity addressed this need by combining system socialization with demonstrations and assistance.

The Complementary Roles of Socialization and Assistance

Socialization and assistance serve different but complementary purposes. Socialization provides information about tax policy, obligations, and digital services, while assistance helps participants understand and apply that information through practical demonstrations. This combination is relevant because participants may have different levels of familiarity with digital services. The findings discussed by Avida and Ernandi (2024) and Cicely and Erasashanti (2026) reinforce the importance of tax knowledge, electronic services, socialization, and literacy in supporting compliance. Practical assistance can help bridge the gap between theoretical understanding and the ability to use digital tax services.

Digital Literacy, Data Security, and MSME Needs

Digital literacy includes the ability to access information, understand digital service procedures, protect personal information, and use technology responsibly. In tax administration, these skills are needed to access Coretax, manage accounts, interpret information, and complete administrative procedures. Because tax services involve personal and financial data, users must protect passwords, OTPs, authorization codes, and taxpayer identification details. Nurhapsari et al. (2026) highlight the relevance of trust in Coretax, perceived system benefits, and digital literacy to digital tax compliance.

The activity also addressed the needs of micro and small business operators through discussion of transaction records, separation of personal and business finances, income tax obligations, and digital tax services. These topics can support more orderly business administration. Zahri and Purnomo Wulan (2026) similarly emphasize the importance of digital tax administration, tax literacy, and taxpayer awareness in relation to MSME compliance.

International Collaboration and Program Sustainability

The participation of students from Perbanas Institute, UNISSA, and TIU added an international dimension to the community service activity. Such collaboration provides opportunities for cross-cultural learning, communication, teamwork, and social engagement. It also demonstrates how higher education institutions can collaborate in community empowerment. To extend the benefits beyond a one-day activity, follow-up initiatives may include periodic tax consultation clinics, continued Coretax assistance, financial administration training for MSMEs, development of village tax-awareness facilitators, and cooperation with local tax offices. These initiatives should be tailored to community needs and supported by further evaluation.



Figure 3. Group Documentation

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Overall, the activity provided a framework for connecting tax knowledge with practical exposure to digital tax services. However, the extent to which participants' knowledge or compliance behaviour improved must be established through follow-up measurement, including pre-test and post-test comparisons, observation of practical skills, and assessment of continued use of Coretax. The novelty of the community service approach lies in combining tax literacy education, practical Coretax assistance, data-security awareness, and international student collaboration in a village-level program.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The community service activity in Ligarmukti Village was designed to strengthen residents' understanding of tax obligations and introduce the use of digital technology in tax administration. The socialization materials covered the role of taxes in national development, taxpayer rights and obligations, tax compliance, and taxation issues relevant to MSMEs. The introduction to Coretax DJP provided an overview of an integrated digital tax administration system, while demonstrations and assistance explained account access, taxpayer profiles, authorization codes, administrative services, and annual tax return procedures.

The activity also highlighted the importance of digital literacy and data security when using tax services. The involvement of lecturers from Perbanas Institute and students from Perbanas Institute, UNISSA, and TIU strengthened the collaborative dimension of the program.

Nevertheless, the available documentation does not include participant numbers or quantitative evaluation results. Therefore, the program's impact on knowledge, practical skills, and actual tax compliance cannot yet be measured numerically. Continued education and follow-up assistance are needed to support the application of the knowledge introduced during the activity.

Limitations

The article is limited by the absence of documented participant counts, pre-test and post-test scores, and detailed observations of participants' practical use of Coretax. Consequently, the discussion describes the program design and implementation approach but does not claim a statistically measured improvement in tax literacy or compliance. Future reporting should include these data and distinguish clearly between activities conducted, outputs produced, and outcomes measured.

Recommendations

Residents are encouraged to improve their understanding of tax rights and obligations and to use official DJP information channels. The village government can support continuous tax education by disseminating information and facilitating cooperation with higher education institutions and tax authorities. DJP should continue providing accessible guidance, consultation, and technical assistance, particularly for users with limited digital skills. Higher education institutions are encouraged to conduct follow-up training and evaluation and to prepare materials suited to local needs. Future community service programs should use structured practical exercises and pre-test and post-test instruments so that changes in knowledge and remaining assistance needs can be assessed.

Author Contributions

The authors contributed to the planning and implementation of the community service activity, preparation and delivery of educational materials, participant assistance, discussion, evaluation planning, and preparation and revision of the manuscript. All authors reviewed and approved the final manuscript.

AI Disclosure Statement

The authors used AI-based tools for minor language refinement and grammar checking. The authors reviewed the final manuscript and take full responsibility for its content.

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