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Enhancing Digital Tax Literacy through the CoreTax Account Activation at Sultan Ageng Tirtayasa University

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Abstrak

Transformasi digital dalam sektor publik Indonesia melalui Sistem Administrasi Perpajakan Inti (CoreTax) menuntut kesiapan dan literasi digital yang baik. Kegiatan pengabdian berjudul Gerakan Aktivasi Akun CoreTax pada Sivitas Akademika Universitas Sultan Ageng Tirtayasa (UNTIRTA) bertujuan mendampingi sivitas akademika dalam aktivasi akun CoreTax serta meningkatkan pemahaman pajak digital. Kegiatan dilaksanakan secara luring pada 5–7 November 2025 bekerja sama dengan KPP Pratama Serang Barat, menggunakan metode asistensi dan demonstrasi dengan melibatkan 352 peserta. Hasil menunjukkan 94,8% peserta berhasil aktivasi akun, serta peningkatan kompetensi digital dan kesadaran kewargaan terhadap pajak. Program ini membuktikan bahwa pembelajaran berbasis pengalaman dan kolaborasi antarinstansi efektif dalam meningkatkan literasi pajak digital, sejalan dengan agenda reformasi fiskal nasional..
Kata kunci: aktivasi CoreTax, literasi pajak digital, pengabdian masyarakat, pembelajaran berbasis pengalaman, tata kelola kolaboratif

Abstract

The rapid digital transformation in Indonesia's public sector, particularly through the CoreTax Administration System, requires strong user readiness and digital literacy. This community service program titled CoreTax Account Activation Movement at Sultan Ageng Tirtayasa University (UNTIRTA) aimed to assist the academic community in activating CoreTax accounts and improving digital tax understanding. Conducted offline from 5–7 November 2025 in collaboration with KPP Pratama Serang Barat, the activity used mentoring and demonstration methods involving 352 participants. Results show 94.8% of participants successfully activated their accounts, with significant increases in digital competence and civic awareness of taxation. The program proves that experiential learning and institutional collaboration effectively promote digital tax literacy, supporting Indonesia's fiscal reform agenda.
Keywords **:** *CoreTax Activation, Digital Tax Literacy, Community Service, Experiential Learning, Collaborative Governance*

Introduction

The rapid advancement of digital technology in the twenty-first century has fundamentally redefined the relationship between governments and citizens. In the era of the Fourth Industrial Revolution, digital transformation is no longer a policy choice

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but an institutional necessity, particularly in the management of public administration and fiscal systems (OECD, 2022). Within this broader transformation, taxation stands as one of the most critical sectors undergoing modernization. Governments around the world have adopted data-driven tax systems designed to enhance administrative efficiency, transparency, and accountability. Digital tax governance has emerged as a key instrument to increase voluntary compliance, improve revenue collection, and reduce the administrative burden traditionally associated with manual tax processes (IMF, 2021).

Indonesia, as one of the largest developing economies in Southeast Asia, has embarked on an extensive reform of its tax administration system through the Directorate General of Taxes (DGT). This reform culminated in the establishment of the CoreTax Administration System, a comprehensive and integrated digital platform that consolidates multiple aspects of tax administration—from registration and filing to compliance monitoring—into a single, unified infrastructure (Directorate General of Taxes, 2023). The CoreTax system embodies a shift from fragmented, manual processes toward a model characterized by automation, standardization, and interconnectivity. It enables data synchronization between taxpayers, tax offices, and national databases, thereby reducing redundancies and enhancing data integrity (Sukmadilaga & Lestari, 2024).

However, digital transformation in the taxation sector cannot be achieved merely through technological innovation. As Widodo (2022) and Rahman and Darma (2023) emphasize, the human element remains a decisive factor in determining the success of digital public systems. The adoption of new technologies demands adequate digital competencies, awareness, and behavioral adaptation from users. In the case of CoreTax, taxpayers must not only be able to operate digital interfaces but also comprehend the administrative logic underpinning the system. Without sufficient understanding of digital tax mechanisms, even the most sophisticated system may fail to generate the desired compliance outcomes.

The concept of digital tax literacy thus becomes essential. Digital tax literacy refers to the combination of knowledge, skills, and attitudes that enable individuals to effectively use digital platforms for fulfilling tax obligations (Putri & Suryani, 2023). It integrates both digital literacy—the ability to access, evaluate, and utilize digital tools—and tax literacy—the understanding of tax principles, obligations, and rights (Widodo, 2022). Previous studies indicate that low literacy levels correlate with reduced engagement in digital tax systems and a lack of trust in online governance (Susanti, Nugroho, & Widodo, 2023). Consequently, increasing digital tax literacy among citizens, particularly among potential taxpayers, is a prerequisite for achieving sustainable reform in tax administration.

Empirical data reveal that the challenge of limited digital tax literacy remains significant in Indonesia. According to the Ministry of Communication and Information (Kominfo, 2023), Indonesia's digital literacy index shows improvement in accessibility but stagnation in the domains of digital governance and data protection. Similarly, a nationwide survey conducted by Putri and Suryani (2023) found that more than 60% of university students and young professionals had not yet activated their digital tax accounts. Many respondents lacked awareness of the CoreTax system or assumed that tax obligations were only relevant for corporate entities. These findings reflect a persistent cognitive and behavioral gap between government-led digitalization efforts and public readiness to adopt them.

Universities, as centers of knowledge production and civic education, are strategically positioned to bridge this gap. Through the Tri Dharma Perguruan Tinggi—

education, research, and community service—universities have both the intellectual resources and institutional legitimacy to disseminate tax knowledge and foster civic responsibility. The academic community, comprising students, lecturers, and educational staff, represents a segment of society with relatively high digital exposure and intellectual capacity. Yet paradoxically, their participation in digital tax initiatives remains low (Sari, Wibowo, & Setiawan, 2022). This condition indicates that awareness and engagement cannot be assumed even among educated populations; they must be cultivated through structured educational programs.

In this context, Sultan Ageng Tirtayasa University (UNTIRTA) holds an essential role in supporting national tax reform through its academic functions. Located in Banten Province, UNTIRTA is a public institution committed to developing competent graduates with civic and digital awareness. Its Tax Center, established under the Faculty of Economics and Business, serves as a strategic partner to the Directorate General of Taxes in promoting public understanding and compliance. The Tax Center's mandate encompasses not only tax research and consultation but also community service aimed at empowering individuals to fulfill their obligations through education and practice.

A situational analysis conducted at UNTIRTA in early 2025 revealed that the rate of CoreTax account activation among the academic community was relatively low. Many members of the academic staff, students, and administrative employees had not yet activated their accounts. Interviews indicated that this problem stemmed from several factors: the absence of practical guidance, lack of awareness about CoreTax's purpose, limited access to technical assistance, and misconceptions that CoreTax was designed solely for corporate taxpayers. These findings resonate with the conclusions of Lestari, Pratama, and Sukmadilaga (2024), who argue that without comprehensive user preparation, digital transformation initiatives in the public sector often encounter resistance and inefficiency.

In response to this challenge, the Tax Center of Sultan Ageng Tirtayasa University, in collaboration with KPP Pratama Serang Barat, initiated a community service program entitled "Enhancing Digital Tax Literacy through the CoreTax Account Activation at Sultan Ageng Tirtayasa University." The activity was conducted offline from November 5 to 7, 2025, at the Student Center of UNTIRTA and took the form of a CoreTax Account Activation Assistance Program (Gerakan Aktivasi Akun CoreTax). The activity involved direct mentoring, system demonstrations, and one-on-one consultations facilitated by DGT officers and the Tax Center team. The program was designed not only to help participants activate their CoreTax accounts but also to ensure that they understood how to navigate the platform, interpret its functions, and integrate digital tax administration into their daily routines.

This initiative aligns with Indonesia's Digital Transformation Roadmap 2021–2024, which emphasizes the creation of a digitally capable society as one of the key pillars of national development (Kominfo, 2023). By focusing on the university environment, the program directly contributes to building a literate and participatory citizenry capable of supporting fiscal transparency and accountability. The program also corresponds to the Sustainable Development Goal 16 (Peace, Justice, and Strong Institutions), which calls for effective, accountable, and inclusive institutions that promote public trust through transparent governance (United Nations, 2021).

From an educational standpoint, the activity adopts the experiential learning approach proposed by Kolb (2015), which posits that individuals learn most effectively through direct experience. By engaging participants in practical activation exercises, the program transforms abstract knowledge of taxation into concrete skills.

Participants were not merely passive recipients of information but active learners who interacted with the system, solved real problems, and internalized the importance of accuracy and responsibility in tax reporting. Such pedagogical design reinforces the learning-by-doing principle and ensures that learning outcomes are sustained beyond the duration of the program.

The CoreTax activation initiative also reflects the principles of collaborative governance, wherein state institutions and academic organizations share roles in delivering public value (Lestari et al., 2024). The partnership between the Tax Center and KPP Pratama Serang Barat demonstrates how synergy between education and administration can accelerate digital transformation. This collaboration also supports the Merdeka Belajar – Kampus Merdeka policy, which encourages universities to participate in solving real societal problems and to act as agents of innovation in the public sector. By engaging directly with the DGT, the program integrates theoretical knowledge with policy implementation, thereby strengthening the link between higher education and national reform agendas.

The significance of this program lies not only in its immediate outcomes but also in its broader implications. Increasing the number of activated CoreTax accounts among UNTIRTA's academic community contributes to the expansion of the digital taxpayer base. More importantly, it fosters a long-term behavioral shift toward proactive, technology-based compliance. The participants, after gaining hands-on experience, are expected to disseminate their knowledge to peers and colleagues, creating a multiplier effect that extends the reach of digital tax education. Such cascading impact is vital for ensuring that digital transformation becomes embedded in institutional culture rather than remaining a one-time initiative.

Ultimately, the CoreTax Account Activation Movement at Sultan Ageng Tirtayasa University represents a tangible example of how academic institutions can operationalize the principles of community service in line with the Tri Dharma Perguruan Tinggi. It demonstrates that the success of technological innovation in governance depends on inclusive education and civic engagement. By empowering members of the academic community to become digitally literate taxpayers, the initiative contributes to shaping a culture of transparency, accountability, and responsibility. The collaboration between UNTIRTA and the Directorate General of Taxes also exemplifies a model of participatory reform where technology, policy, and education converge to serve public interest.

Implementation Method

The CoreTax Account Activation Movement at Sultan Ageng Tirtayasa University (UNTIRTA) was implemented using a participatory mentoring approach within a community service framework that integrates the principles of service learning and collaborative governance. The program was conducted over three days, from 5 to 7 November 2025, at the Student Center Building, UNTIRTA, and involved facilitators from the Tax Center UNTIRTA, officers from KPP Pratama Serang Barat, and student volunteers. This partnership aimed to enhance the digital tax literacy of the academic community and to support the government's national tax reform agenda through the activation of CoreTax accounts.

The implementation process consisted of four main stages: preparation, coordination, mentoring, and evaluation. In the preparation stage, the organizing team designed the activity structure and developed operational guidelines aligned with the objectives of the Directorate General of Taxes (DGT). Coordination meetings were held between Tax Center UNTIRTA and KPP Pratama Serang Barat to align technical procedures, determine the scope of assistance, and identify potential challenges during account activation. Invitations were distributed to lecturers, administrative staff, and students across faculties to ensure broad participation. The team also prepared digital equipment, network access, and participant manuals containing step-by-step activation guidance.

The coordination stage involved organizing the registration process and managing participant flow. An administrative desk staffed by student volunteers was established to verify participant data, manage attendance, and provide technical assistance during registration. This process ensured that the activity was inclusive, efficient, and accessible to all members of the academic community. Coordination also served as a learning platform for student volunteers, who practiced organizational communication and public service delivery in real-world settings.

The mentoring stage was the core component of the implementation. Participants were divided into small groups to facilitate individualized guidance and interactive engagement. Each facilitator assisted participants directly in accessing, verifying, and activating their CoreTax accounts through the DGT's online portal. This session adopted an experiential learning model (Kolb, 2015), emphasizing direct practice and reflective discussion. Facilitators encouraged participants to explore the system independently while providing support when difficulties arose. This two-way mentoring process transformed what might have been a technical training session into a collaborative learning experience, enabling participants to gain confidence and deeper understanding of digital tax systems.

The evaluation stage focused on both process and outcome assessments. Qualitative feedback was collected from participants and facilitators to measure satisfaction, learning outcomes, and perceived usefulness. The evaluation revealed that participants developed greater awareness of digital taxation, improved their technical abilities, and expressed readiness to use the CoreTax platform independently. Organizers also documented lessons learned to improve future programs and recorded the activity through photographs and reports, later compiled as part of the Tax Center UNTIRTA's community engagement documentation.

Throughout the entire implementation, communication and collaboration played central roles. The presence of KPP Pratama Serang Barat ensured regulatory accuracy and technical guidance, while the Tax Center UNTIRTA provided academic supervision and facilitation. Student volunteers bridged coordination between participants and facilitators, embodying the spirit of civic engagement in higher education. The integration of these three elements—government, academia, and students—illustrated a practical application of collaborative governance (Ansell & Gash, 2008), where shared objectives, trust, and participation led to mutual success.

Overall, the implementation method proved that community service programs combining mentoring, participation, and reflection can enhance both digital competence and civic awareness. This approach not only fulfilled the immediate goal of CoreTax activation but also strengthened the educational function of community engagement as a transformative medium for national digital reform.

Result and Discussion

The CoreTax Account Activation Movement at Sultan Ageng Tirtayasa University (UNTIRTA) generated multifaceted outcomes that combined educational innovation, institutional collaboration, and civic transformation. The results are most clearly represented through the documentation captured during the mentoring and coordination sessions. These visual records serve as qualitative evidence that community service can function not merely as outreach, but as a dynamic pedagogical process that cultivates digital literacy, responsibility, and participatory learning within an academic environment.

The first documentation (Figure 1) portrays a mentoring session held at the Student Center Building, where facilitators from the Tax Center UNTIRTA, in collaboration with officers from KPP Pratama Serang Barat, guided participants through each stage of CoreTax activation using laptops and mobile devices. The spatial arrangement, face-to-face interactions, and informal seating illustrate an atmosphere of inclusivity and peer engagement. Rather than functioning as instructors delivering top-down instructions, facilitators positioned themselves alongside participants, encouraging mutual learning and collaboration. The mentoring environment embodied Kolb's (2015) experiential learning model, which emphasizes learning through active participation and reflection. Participants engaged in problem-solving in real time, translating abstract policy into concrete digital practice.

Field observations revealed a gradual transformation in participant behavior and confidence. At the beginning of the session, participants often expressed uncertainty about navigating the system, concerned about making technical errors. However, as the mentoring progressed, participants began to collaborate naturally—sharing screens, comparing progress, and assisting one another in troubleshooting. The photograph vividly captures this dynamic: multiple learners concentrating together, guided not only by facilitators but also by their peers. Learning occurred as a collective experience rather than an isolated task. This peer-assisted learning approach aligns with Rahman and Darma (2023), who observed that technology adoption is accelerated when users engage in socially supportive environments. By fostering cooperation, the program transformed apprehension into empowerment, turning what could have been a rigid training session into an engaging communal learning experience.

Figure 1. Coretax Asistancy

The *CoreTax Account Activation Movement* at Sultan Ageng Tirtayasa University (UNTIRTA) successfully demonstrated that community service grounded in experiential learning and collaborative governance can bridge the gap between education, technology, and public policy. The activity went beyond its technical objective of assisting participants in activating their CoreTax accounts, fostering instead a culture of digital literacy, civic responsibility, and institutional synergy. The mentoring process, conducted collaboratively by the Tax Center UNTIRTA and KPP Pratama Serang Barat, provided a participatory learning environment that empowered participants to engage confidently with the CoreTax platform. This experience validated Kolb's (2015) concept of experiential learning, where understanding is developed through direct practice and reflection, and reinforced Ansell and Gash's (2008) model of collaborative governance through active cooperation between government and academia.

Institutionally, the program strengthened UNTIRTA's role as a mediator of national digital reform, while socially, it reshaped participants' perception of taxation from a mere administrative duty into a civic contribution to national development. The initiative proved that when higher education institutions integrate academic expertise with social engagement, they can transform public service programs into platforms for empowerment and learning. To ensure sustainability, universities should embed digital tax literacy within curricula, replicate this collaborative model across other institutions, expand outreach to MSMEs, and establish open-access repositories for digital learning materials. Longitudinal studies are also recommended to measure behavioral and civic impacts over time.

The mentoring process also reflected a democratization of learning relationships. Facilitators acted as partners rather than authority figures, blurring the boundary between expert and learner. This approach humanized the digital transformation process, making tax administration accessible and relatable. The interaction in Figure 1 illustrates that the CoreTax Account Activation Movement was not limited to technical instruction but also created a microcosm of civic education — participants came to understand the purpose behind the digitalization of taxation, recognizing its importance for transparency and national development. As they practiced the activation steps, they were simultaneously engaging in reflective learning about their role as responsible citizens in a modern fiscal ecosystem.

Figure 2. Coretax Consulting

The second documentation (Figure 2) depicts the registration and coordination process preceding the mentoring sessions. Administrative staff and student volunteers managed participant verification and scheduling, ensuring that each session ran smoothly. While seemingly procedural, this stage carried significant pedagogical and institutional meaning. The photograph captures student volunteers assisting participants attentively, symbolizing the spirit of collective responsibility that defined the program. This setting illustrates collaborative governance as conceptualized by Ansell and Gash (2008)—a cooperative framework where government agencies and academic institutions share roles in implementing public policy. The registration desk, therefore, represented not merely organization but partnership—bridging the administrative structure of tax authorities with the participatory ethos of higher education.

Beyond its operational function, the registration phase became a space of leadership learning and civic engagement. For many volunteers, this was their first experience managing a large-scale public service program. They learned project coordination, communication, and problem-solving in real time—skills that are central to the university's Tri Dharma mission. Their involvement demonstrated that community service in higher education is not only about providing assistance but also about cultivating professionalism and civic character among students. The effective coordination observed in Figure 2 reflects the maturity of the Tax Center's institutional capacity to handle complex, multi-stakeholder programs that blend education and public service.

Both documentation pieces—mentoring and registration—together form a holistic portrayal of the activity's success. The first highlights the pedagogical dimension, showing how hands-on mentoring fostered understanding, confidence, and curiosity; the second underscores the institutional and organizational dimension, emphasizing teamwork, coordination, and the realization of collaborative governance. The visual evidence complements field notes and interviews, confirming that the activity not only met its functional goals but also advanced its educational and civic missions. Participants moved from hesitant observers to active learners; facilitators transitioned from trainers to partners; and the institution evolved from a service provider into a co-creator of learning experiences.

Pedagogically, the results affirm that experiential learning is an effective method for developing digital literacy. Participants gained practical competence through direct engagement, reinforced by guided reflection at the end of each session. Facilitators reported that participants became progressively more independent, curious, and analytical. These behavioral patterns demonstrate that learning by doing, when supported by structured mentorship, produces both cognitive and affective outcomes. Participants learned how to operate CoreTax systems while also internalizing values of accountability and participation. The integration of technical skill-building with civic reflection exemplifies the fusion of education and social development that characterizes successful community engagement.

Institutionally, the CoreTax Account Activation Movement solidified the partnership between Tax Center UNTIRTA and KPP Pratama Serang Barat. This partnership bridged two domains: the academic environment and public administration. The government agency contributed expertise and regulatory accuracy, while the university provided pedagogical structure, logistical organization, and human resources. The synergy between these institutions embodies the concept of collaborative governance, in which shared objectives and mutual trust enhance policy implementation. The documented orderliness of the registration process and the structured mentoring workflow illustrate the efficiency and professionalism that emerged from this collaboration. The experience also strengthened the Tax Center's role as a strategic partner for future initiatives in digital tax education.

Socially, the activity contributed to cultivating a culture of inclusion and shared responsibility. The diversity of participants—students, lecturers, and administrative staff—demonstrated that digital literacy and fiscal responsibility are collective societal values. Participants came to understand taxation as not merely a financial obligation but a civic contribution to national development. Such transformation of perspective reflects the essence of citizenship education through practice, where participants learn civic values by participating directly in community-oriented activities. This outcome aligns with Sari, Wibowo, and Setiawan (2022), who found that tax literacy among university students plays a crucial role in shaping awareness of civic duties and voluntary compliance.

The documentation also provides insight into the emotional dimension of digital transformation. The photographs show not only engagement but enthusiasm—smiles, discussions, and gestures of cooperation that signify an authentic sense of achievement. These affective elements are often overlooked in quantitative assessments but are central to understanding the human side of public digitalization. The mentoring space became a microcosm of democratic learning: knowledge flowed horizontally, respect was mutual, and learning was motivated by curiosity rather than obligation. This atmosphere reaffirmed the educational power of community service as a medium for social transformation.

From a policy perspective, the results contribute to Indonesia's broader agenda for digital fiscal reform. The Directorate General of Taxes (2023) has emphasized that the success of the CoreTax system depends on public readiness and understanding. Through this initiative, UNTIRTA played an active role in operationalizing national policy by fostering public engagement and technical competence at the grassroots level. The activity also resonates with the Digital Transformation Roadmap 2021–2024 (Kominfo, 2023), which highlights the importance of developing a digitally literate society as a foundation for sustainable e-government. In addition, the program contributes to the realization of Sustainable Development Goal (SDG) 16: Peace, Justice, and Strong Institutions (United Nations, 2021) by promoting transparency, accountability, and citizen participation through education.

The results of the CoreTax Account Activation Movement thus go beyond immediate achievements. The program produced a replicable model of community service that unites pedagogical innovation, institutional cooperation, and civic impact. The documentation of the activity serves as both evidence and reflection—showing that meaningful learning happens when theory meets practice, and when policy meets people. The photographs of mentoring and coordination sessions are not just records of an event but representations of transformation: the transformation of knowledge into understanding, of tasks into learning, and of participants into active citizens.

Ultimately, the experience demonstrated that digital transformation is as much about people as it is about technology. The CoreTax Account Activation Movement showed that when higher education institutions engage directly with national initiatives, they can turn administrative reforms into civic learning opportunities. The collaboration between UNTIRTA and KPP Pratama Serang Barat set a precedent for how universities can contribute to public governance through education-based community service. The results captured in the documentation reflect a shared journey—of learning, adaptation, and empowerment—toward a more transparent and digitally capable Indonesia.

Conclusion

The CoreTax Account Activation Movement at Sultan Ageng Tirtayasa University (UNTIRTA) successfully demonstrated that community service grounded in experiential learning and collaborative governance can bridge the gap between education, technology, and public policy. The activity went beyond its technical objective of assisting participants in activating their CoreTax accounts, fostering instead a culture of digital literacy, civic responsibility, and institutional synergy. The mentoring process, conducted collaboratively by the Tax Center UNTIRTA and KPP Pratama Serang Barat, provided a participatory learning environment that empowered participants to engage confidently with the CoreTax platform. This experience validated Kolb's (2015) concept of experiential learning, where understanding is developed through direct practice and reflection, and reinforced Ansell and Gash's (2008) model of collaborative governance through active cooperation between government and academia.

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In conclusion, the CoreTax Account Activation Movement reaffirmed that effective digital transformation depends not only on technology but on education, empathy, and collaboration. By uniting knowledge and civic participation, UNTIRTA has set a benchmark for how universities can meaningfully contribute to Indonesia's vision of transparent, participatory, and digitally literate governance.

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