

Using the Concept of Digital Public Infrastructure to Trace the Failure of 'Public' Values in

CoreTax





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➔ INTRODUCTION

As part of tax reform efforts, the Directorate General of Taxes (DJP) has launched an application-based digital tax system called CoreTax as of January 1 2025.¹ CoreTax is part of the Tax Administration Core System Update Project (PSIAP), which is a project to reconstruct the tax administration process through the development of an information system based on *Commercial Off-the-Shelf* (COTS).² Apart from that, CoreTax is also an innovative digital taxation system that is associated with accommodating taxpayers efficiently, effectively and accurately.³ CoreTax presents various features, such as calculation automation, data integration, and procedural verification in tax administration which are able to mitigate and minimize the risk of errors in tax reporting by taxpayers. Conceptually, CoreTax is a convergence between digital transformation and tax reform with database reconstruction for an efficient, interoperable, integrative, accurate and reliable tax administration process.⁴

The implementation of CoreTax is also an initiation for the transformation of the digital tax system, because the tax information technology system used by the DJP previously, namely the Directorate General of Taxes Information System (SIDJP), has not been able to systematize business and tax administration processes.

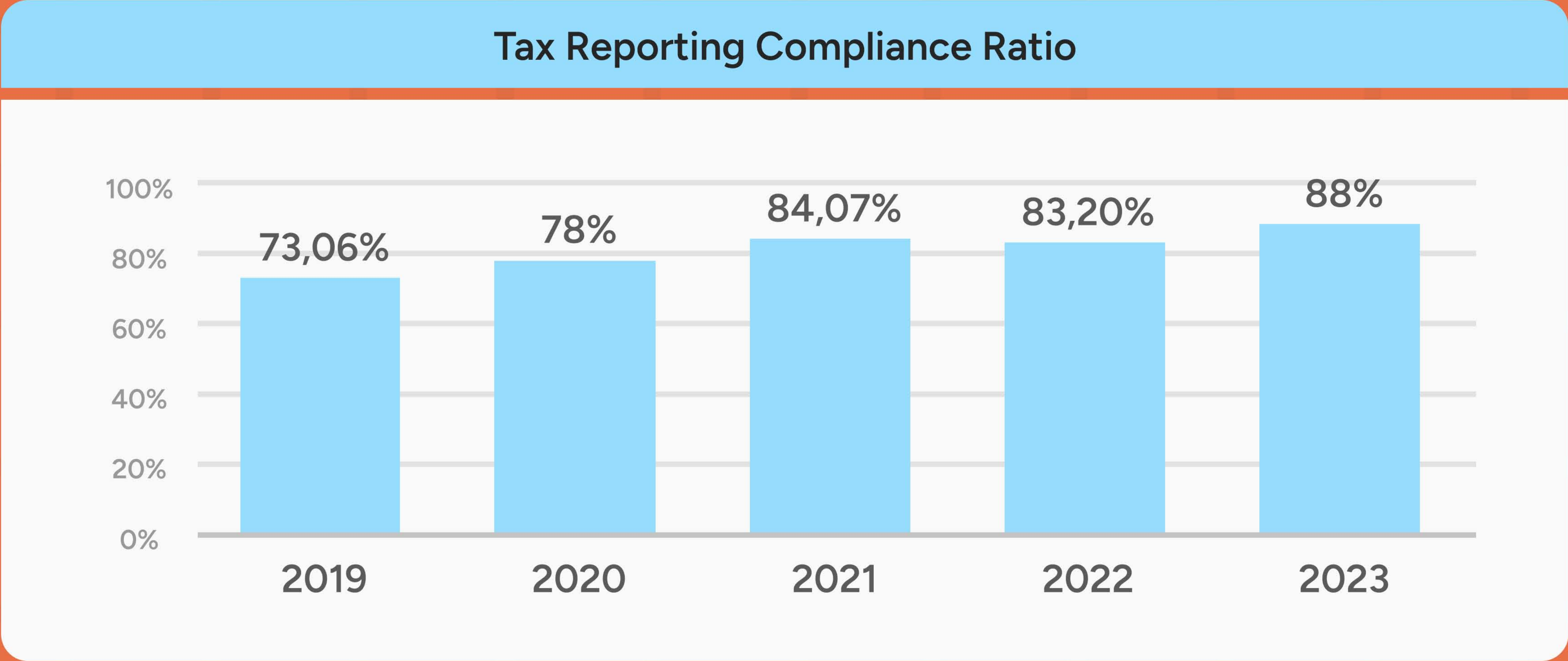
This is caused by the fact that billing data has not been consolidated until payment is optimal and comprehensive.⁵ Apart from that, according to Zairin et al (2024), there are several internal and external factors that create urgency for the launch of Coretax, including: 1) the SIDJP system has not been integrated optimally; 2) mechanization of tax Information and Communication Technology (ICT) which is no longer relevant; and 3) vital system updates.⁶

Comparison Table of SIDJP and PSIAP Coretax

	SIDJP	PSIAP
Kepatuhan Pajak	Sulit mendeteksi adanya penipuan pajak (<i>tax fraud</i>)	Penggunaan <i>Compliance Risk Management (CRM)</i> yang daat menilai kepatuhan wajib pajak dan mendeteksi penipuan
Performa Sistem	Lambat dan tidak responsif saat <i>peak usage periods</i>	<i>Single Appllication</i>
Akurasi dan Integrasi Data	Masih terdapat data yang <i>error</i> dan tidak konsisten	Penyajian data <i>realtime</i> dan valid
	Belum terintegrasi	Sistem terintegrasi, <i>All Core Function</i>
Keamanan	Kurang aman	Skema keamanan komprehensif, aman, dan terjamin
Kompleksibilitas	Kurang sesuai dengan sistem administrasi perpajakan negara-negara lain	Sudah kompatibel dengan sistem administrasi perpajakan negara-negara lain dengan bantuan sistem AEol

Source: Dimetheo et al (2023)⁷

Meanwhile, in the macro tax context, low levels of tax compliance, projected increases in tax revenues, and intensive digital economic transformation are the urgency for the formation and launch of CoreTax.⁸



Sumber: databox.katadata.co.id

Based on this graph, it can be interpreted that taxpayer compliance in reporting taxes shows a fluctuating level of compliance but tends to increase steadily. year-on-year (yoy) from 2019-2023.⁹ And in 2023, the level of taxpayer compliance will reach its highest proportion during the 5 year period at 88%. However, in 2024, the level of taxpayer compliance in reporting taxes will again decrease, namely 85.75%.¹⁰ So according to the Chairman of the National Economic Council, Luhut Binsar Pandjaitan, CoreTax as a digitalization of the tax system is a solution for optimizing tax compliance, both individuals and business entities, through a tax administration process based on automation, integration and verification of tax transactions in an automated manner real-time.¹¹



Expert Staff of the Ministry of Finance for Tax Compliance, Yon Aarsal, also stated that the efficiency of tax payment and reporting procedures and mechanisms through the CoreTax system can accommodate voluntary tax compliance (*voluntary tax compliance*) as well as the legitimacy of 'imposing' tax compliance (*enforced tax compliance*).¹²¹³



Source: APBN Realization (processed by the Author, 2025)

The dynamics of fluctuations in taxation are not only configured by the level of tax reporting compliance, but also by the realization of overall tax revenues in the APBN as a whole. year-on-year (yoy). Based on data from the Ministry of Finance (2024), the realization of national tax revenues in 2024 is IDR 1,932.40 trillion. This figure has increased from 2023, which realized tax revenues of IDR 1,916.30 trillion, but has decreased from 2022, which represents the highest realization of tax revenues in the last 5 years, namely IDR 2,034.6 trillion.¹⁴ This trend in tax fluctuations in Indonesia indicates that tax performance in Indonesia is not yet optimal. In fact, until now taxation is an important component in the economy because it is still the largest contributor to state revenue within the APBN framework.¹⁵ Therefore, according to Deputy Minister of Finance II, Thomas Djiwandono, one of the ideas and roles of CoreTax is as *engine of growth* to increase *tax ratio* from 10% to 12%.¹⁶

In fact, according to the Head of the Tax Revenue Management Sub-directorate of the Directorate of Potential, Revenue and Compliance, Muchamad Arifin, the implementation of CoreTax is projected to increase *tax ratio* of 1.5%.¹⁷

Unfortunately, since it was launched and came into force on January 1 2025, CoreTax still indicates various technical issues in its implementation. Specifically, there are several systematic problems and obstacles that exist in the implementation of CoreTax, such as failure to register NPWP, failure to create tax invoices, failure to pay Article 21 Income Tax Returns and errors in automatically calculating VAT by CoreTax.¹⁸ Apart from that, systematic problems with CoreTax, which have implications for problems in paying and reporting taxes by taxpayers (WP), are also thought to be one of the factors causing a decrease in the realization of tax revenues in January and February 2025 by 41.9% when compared to the same period last year.¹⁹

This phenomenon of CoreTax malfunctioning has caused controversy among the public because the cost of creating the CoreTax system reached a high nominal value of IDR 1.3 trillion, which is indicated to exceed the cost of creating it. *DeepSeek* and *ChatGPT*.²⁰ As an implication, the CoreTax case phenomenon has become a hot topic of public discourse on social media, one of which is on platform X.

Following up on the phenomenon of controversy over the implementation of CoreTax and reviewing the intensity of the public response regarding CoreTax via the X platform, this research aims to measure the public response to the launch of CoreTax using public sentiment analysis by examining conversations on Then, this research also actualizes CoreTax with concepts *Digital Public Infrastructure* (DPI), to analyze and identify the progress of CoreTax as a digital public service that meets the essence and orientation of 'public' based on technical attribution standards and socio-economic dimensions in the DPI conception.



➔ LITERATURE REVIEW



➔ CoreTax as Digital Transformation of the Taxation System

Tax is a levy or contribution by the people to the state treasury based on law without receiving reciprocity (*pliers performance*) which can be directly appointed, but which are used to finance public expenditure (*public expenditure*) in the form of public sector development financing.²¹ Until now, taxes are still the component of state revenue with the largest proportion in the APBN posture.²² Based on data from the Ministry of Finance (2024), the proportion of tax revenue as of November 2024 reached IDR 1,946.68, with the overall proportion of state revenue in the APBN posture being IDR 2,492.70 trillion, so this means that the realization of taxation of the total state revenue is 78.09% and is the largest source of revenue for the state.²³

According to Budiharjo (2022), the relatively large contribution of tax revenues to the total state revenue in the APBN posture also shows that taxes are an important component for the Indonesian economy.²⁴ However, the performance of taxation as an important fiscal instrument for state revenues still often faces problems, such as the complexity of tax administration, low levels of tax awareness and compliance, and bureaucratic inefficiency in tax management.²⁵ On the other hand, the digital transformation agenda is also a demand for tax system reform that is oriented towards the efficiency and effectiveness of tax mechanisms in accordance with the needs of taxpayers.²⁶

In his research, Slemrod (2018) found that the adoption of technology in tax mechanisms provides a comparative advantage in increasing tax compliance, minimizing tax service costs, and tax administration efficiency.^{27,28} Tualeka (2024) also produced the same findings that the application of digital technology based on web and mobile applications in the tax system was able to increase transparency, efficiency and accuracy of the tax ecosystem.²⁹ Following up on the urgency and impact of digital transformation in the taxation sector, the Directorate General of Taxes has launched CoreTax on January 1 2025. The idea of CoreTax is as a strategy and resolution for tax system reform by utilizing digital technology to increase tax compliance, reduce tax compliance costs (compliance cost), as well as maximizing tax collection mechanisms.³⁰

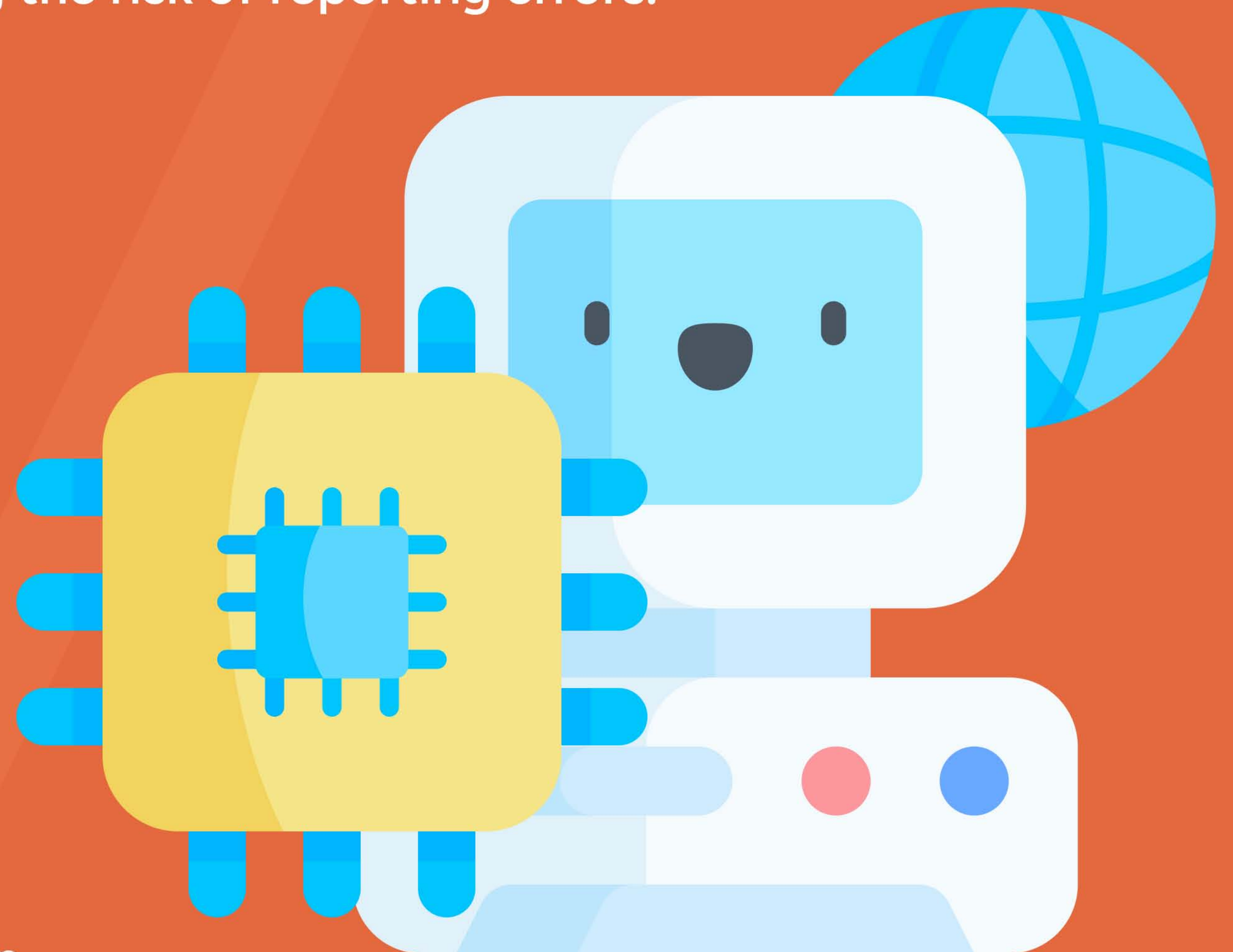
Operationally, CoreTax systematization will provide simplification of tax collection procedures by automating tax payment mechanisms through data integration, accurate tax nominal calculations, and digitalization of tax reporting. Previous research has shown that a similar application-based digital tax system has great potential in increasing user satisfaction, namely taxpayers, by minimizing the risk of reporting errors.³¹

→ Digital Public Infrastructure

Digital Public Infrastructure (DPI) is a conception of infrastructure that accommodates public needs in the digital space which is not only concentrated on aspects of technical systematization and operationalization but also as a social instrument.³² Just like conventional public sector infrastructure such as roads, education services and health services, DPI is an important component and instrument in supporting the turning of the economic, social and even political wheels in a digital context.³³ Frischmann (2012) defines infrastructure functionally as “shared means to many ends”, which in contemporary developments, this term has become a catalyst for the DPI concept because of its holistic nature, not only covering physical infrastructure but also social, institutional and digital.³⁴

According to the Center for Digital Public Infrastructure (2024), DPI is also an approach digital-centric in the public sector that combines open technology standards with a strong governance framework to encourage public sector digital innovation such as financial inclusion, affordable health care, quality education, climate change, and law enforcement.³⁵ So in its implementation, DPI must be oriented towards the essence of public’ or ‘public’ in the nomenclature digital public infrastructure, which means focusing on the accessibility and functionality of digital services by the general public.³⁶

Eaves et al (2024) state that there are two dimensions of ‘public’ indicators in the DPI concept, namely attribution and function of infrastructure.³⁷ In the DPI context, the first framework, namely technical attribution parameters, is related to the operationalization of the



DPI system namely open, interoperable, and inclusive so as to enable the general public to access digital public services without any exclusivity. The second framework is a functional view of infrastructure which focuses on the social implications of implementing DPI which can accommodate the implementation of social values, increasing economic value, fulfilling human rights, and fulfilling essential needs by society at large.

Public Dimension in DPI

	Framings for publicness	Implicit normative values	Mechanisms for value creation
Attributes	Be interoperable through open standards	Dynamic efficiency and scale	Be interoperable through open standards prevent lock-in, and thus improve and increase and shape competition
	Be built using reusable building blocks	Dynamic efficiency and scale	The more digital infrasturcture can be reuseable the higher network effects and comboinatorial innovation
	Be built using open-source licenses (or be unlicensed and in the public domain)	Efficiency and scale	Digital infrastructure with open-source licenses or in the public dowain generates positives externalities through adoptability, adaptibility and prevention of lock-in
Functions	Foster community and social relationships	Social value	DPI resources in the context of social infrastructure can foster inter- and intra-communal relationships
	Foster economic activity	Economic value	DPI can improve financial inclusion and mobilise the potentialities of economic agents
	Guarantee essential capabilities	Capabilities and human rights	DPI can create the capabilities for individuals, business and agents of society to participate and thrive on all dimensions of their lives
	Guarantee better quality of life	Essential needs and human rights	DPI can guarantee the essential needs for human life, enhancing the overall well-being and happiness of the population, including considerations such as health care, education and cultural enrichment

Source: Eaves et al (2024)

→ RESEARCH METHODOLOGY

→ Public Sentiment Analysis

*Sentiment analysis or sentiment analysis is an analytical tool that functions to identify, extract and observe sentiments and narratives based on arguments or opinions conveyed in text form on certain media using an approach *Natural Language Processing* (NLP).³⁸ According to Amrullah & Pane (2023), sentiment analysis is interdimensional, that is, it is not limited to certain dimensions of space and time, so that in the context of digital discourse via social media, sentiment analysis is important to use in analyzing interaction patterns and opinions by users on certain issues.³⁹ The results of observations of discussions between users can be used as data for further analysis and processing sentiment analysis.*



Nasukawa & Yi (2003) explain that sentiment analysis is a method for exploring and detecting opinions on a subject in a collection of sentiment data which can be categorized into positive sentiment or negative sentiment.⁴⁰ In this research, analysis of public sentiment regarding CoreTax will be used *Large Language Model* (LLM) Gemma 3.⁴¹

→ Data Collection and Analysis

The first stage in doing the sentiment analysis process is to collect data.⁴² Data collection for this research was carried out on sentiment data on the X platform using the keyword "CoreTax". The time period for the data collected was from January 1, 2025 to March 30, 2025, taking into account the time of the launch of the CoreTax system and the preparation of the research.

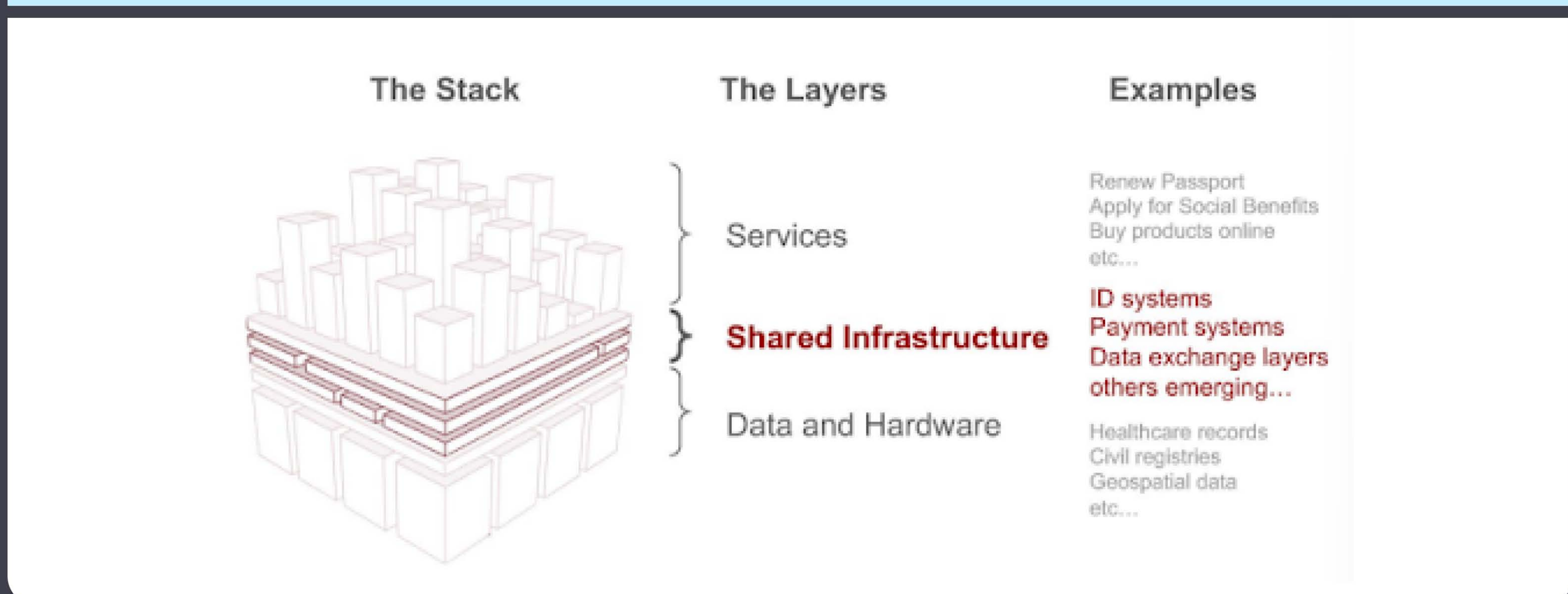
After data collection, the next stage is data labeling.⁴³ According to Samsir and al (2021), data labeling aims to cluster sentiment data into positive or negative categories based on the content of the expressionist argument or textual opinion by the user.⁴⁴⁴⁵ After data labeling, sentiment analysis is visualized using various data visualization techniques such as *word cloud* and *bigram analysis* to identify the frequency of keywords in discussions regarding CoreTax cases on platform.



➔ RESULT AND DISCUSSION

Digital Public Infrastructure (DPI) is a conceptual framework that emphasizes the development of digital infrastructure as a public good (*public good*) which is inclusive, widely accessible, interoperable, and managed with the principles of transparency and accountability. DPI is generally mapped into three main layers, namely services (*services*), data exchange infrastructure (*shared infrastructure*), and data and hardware management (*data and hardware*), which is the main indicator of digital transformation with the concept openness for public. However, more than just the technical aspect, as public infrastructure, DPI plays an important role in stimulating public services in the digital space, both in the social, economic and administrative sectors, with the aim of optimizing the effectiveness and efficiency of public services.⁴⁶

Operational Structure and Elements Digital Public Infrastructure (DPI)



Sumber: Eaves et al (2024)

In this context, CoreTax as a national tax information system should be positioned not only as a tool for digitizing tax services, but also as a digital public infrastructure that has a vital role in supporting redistributive and fiscal, through increasing tax revenues so that they can be allocated as financing instruments for state and community development.⁴⁷ As infrastructure, CoreTax not only processes data, it becomes its interface. The main relationship between the state and citizens in the process of fulfilling constitutional obligations in the form of paying taxes. Report from *The Digital Public Goods Alliance* (2023) indicate that an open and inclusive

digital infrastructure must have high transparency and support community participation in decision making and data use.⁴⁸ Therefore, the application of DPI principles

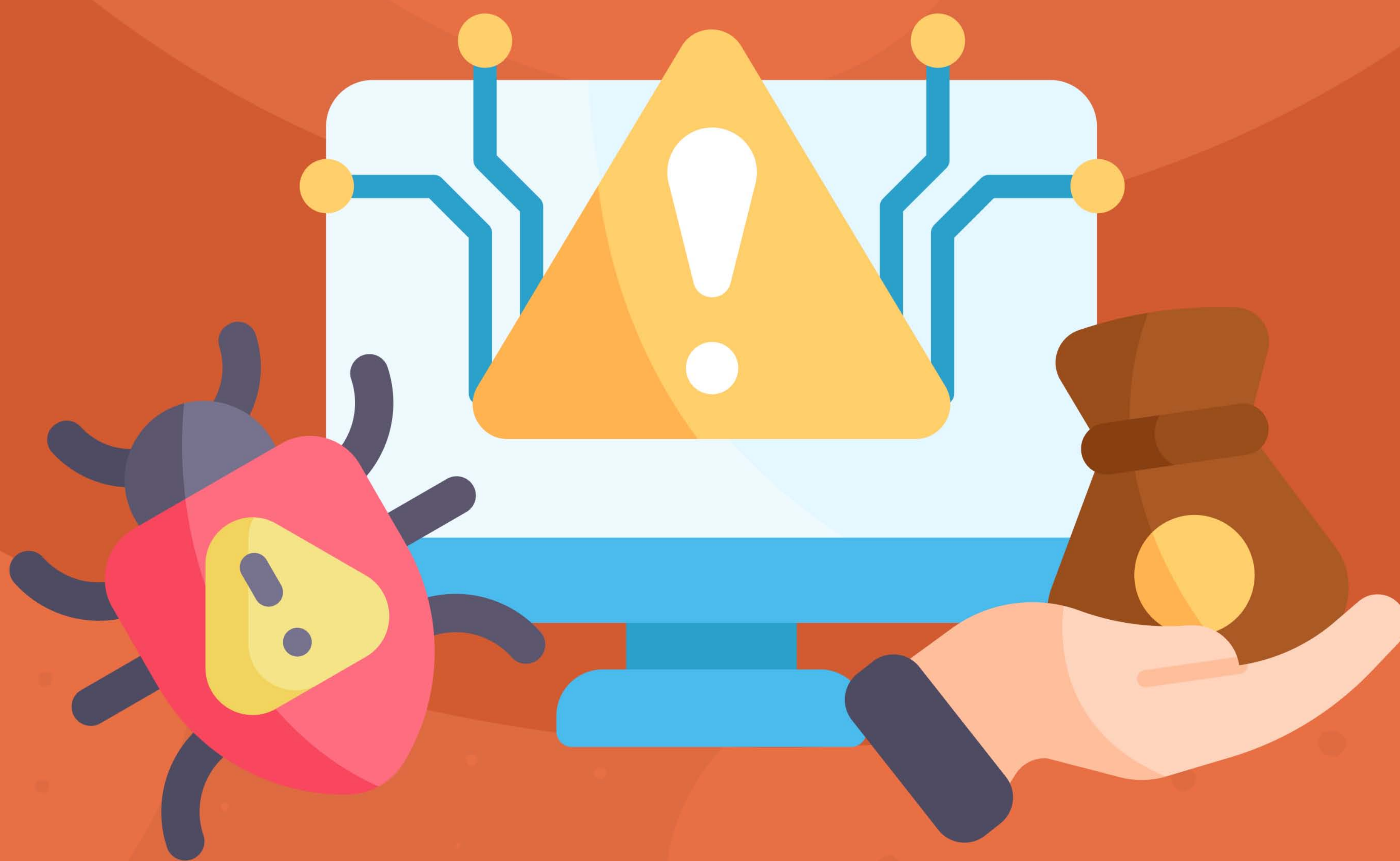
becomes relevant to assess the extent to which CoreTax

meets the requirements as a public system, both in terms of attribution which includes public accessibility, and in terms of function, namely positive and comprehensive implications for public services.



Unfortunately, since its planning stage, CoreTax has shown indications of failure in applying the fundamental principles of DPI. One example is the lack of open information regarding the procurement and development process of this system, including the absence of open publications regarding the system architecture, vendors involved, or data governance design.⁴⁹ The absence of participatory space for civil society in the development of CoreTax also shows that this system was built with an approach state-centric closed, which of course contradicts the oriented DPI concept *open governance and multi-stakeholder collaboration*.^{50 51}

Various systematic obstacles also constitute the functional failure configuration of CoreTax in catalyzing the principles of DPI function convergently and explicitly, namely social values, economic growth, and human rights and essential public needs.⁵² Therefore, DPI's contextualization of CoreTax is a vital parameter for evaluating CoreTax, not only in terms of technical efficiency, but also from the aspect of legitimacy of public needs.

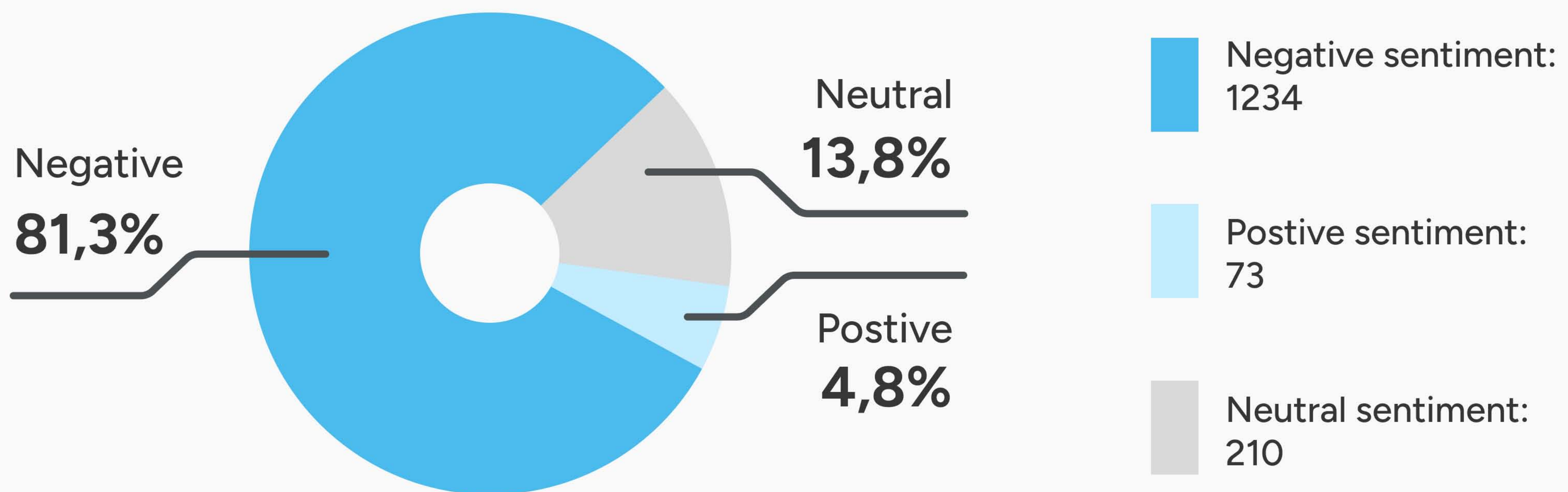


→ CoreTax's Failure to Meet Public Concepts in the Technical Attribution Dimension

In the frame *digital public infrastructure* (DPI), interoperability and adoption *open standard* is a fundamental principle that enables cross-institutional system connectivity, increased service efficiency, and openness to public supervision and participation.⁵³ Interoperability is not just the technical ability to exchange data, but rather reflects the capacity of digital systems to ensure continuity of services that are even, standardized and easily accessible to various user actors, both individuals and business entities. CoreTax, as a digital system that is claimed to unite various tax service functions, should be built with a strong and based interoperability framework *open architecture* so that it does not become a closed system that monopolizes access and data.

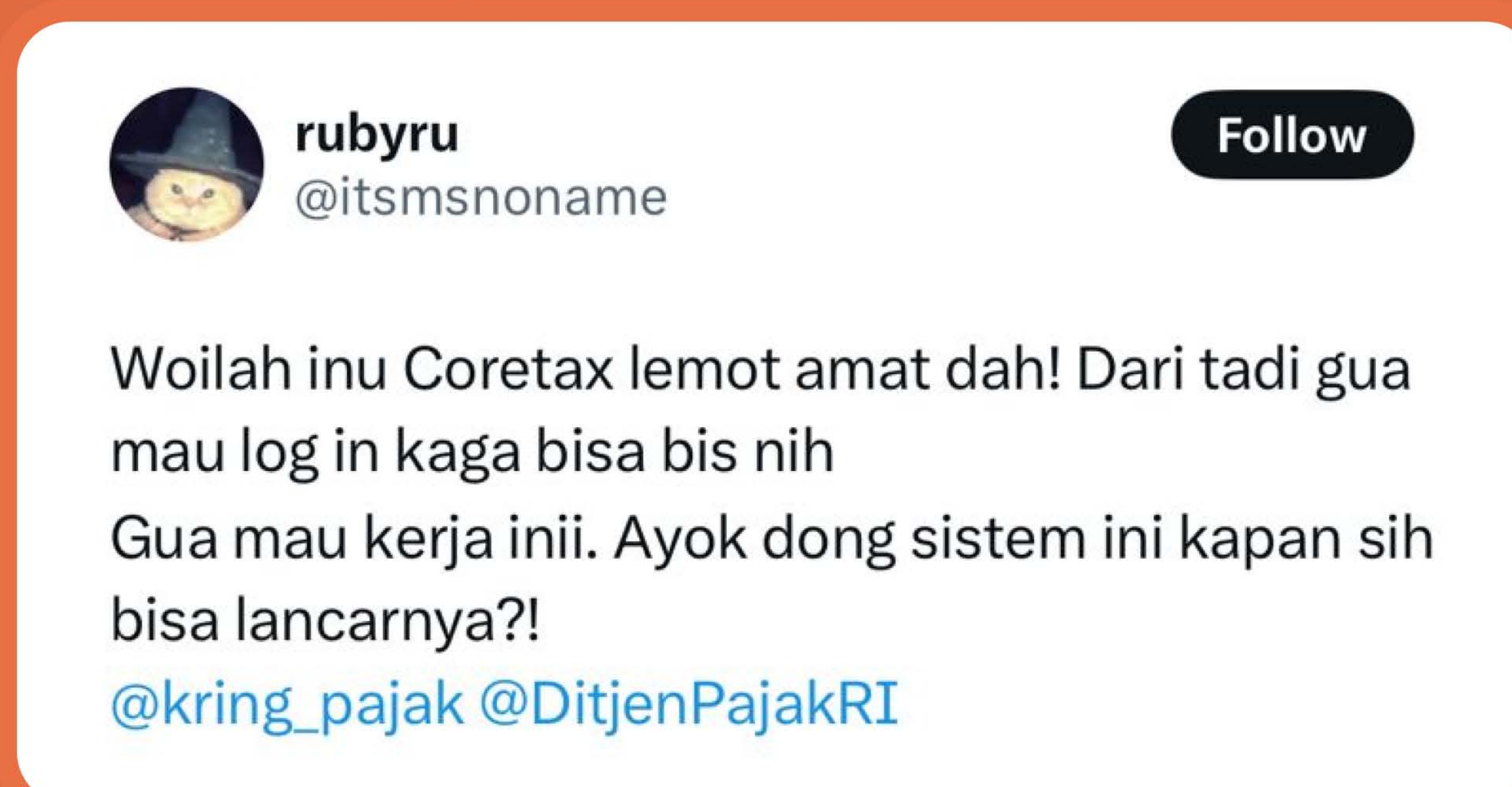
However, in practice, CoreTax actually shows indications of a fundamental failure in ensuring interoperability. This can be seen from the many reports of users who cannot access the system or face technical obstacles when using key services such as creating e-Invoices and reporting SPT.⁵⁴ Data submitted by the DJP states that as of early February 2025, only 218,994 taxpayers had successfully issued electronic invoices through the CoreTax system, out of an estimated total of 69.1 million active taxpayers nationally.⁵⁵⁵⁶ These gaps indirectly indicate systemic barriers to universal access, possibly due to system architectures that are not open or compatible with users' devices, networks, or technical needs.

Public Sentiment to CoreTax (no Government)



Source: Author (processed)

This problem is further strengthened by social media-based findings, which show the dominance of negative sentiment towards CoreTax services. During the monitoring period, 81.3% of uploads had negative sentiment, while positive sentiment only reached 4.8%. Most of the complaints identified stem from technical obstacles when accessing the system, such as server interruptions, slow responses, and unavailability *support system* which can help users in real-time. For example, one Twitter user stated:



Source: Author (processed)

The phrase reflects not only user frustration with technical glitches, but also the disconnect between the CoreTax system and the everyday digital user environment. The use of incognito mode as an emergency technical solution, for example, indicates that the system was not designed with *user-centric* and *device-agnostic interoperability* which is a prerequisite for a DPI-based system.⁵⁷



In addition, these expressions not only indicate the system's failure to provide services that can be accessed in a stable and intuitive manner, but also interpret negative sentiments by users towards institutional responses that tend to be technical and repetitive, rather than solution-based.

Furthermore, there is low transparency of CoreTax's technical architecture and the absence of related public documentation *open standard* strengthens the allegation that this system was built in a closed and non-participatory manner. This is contrary to principle *open governance* and public code which is widely implemented in global DPI initiatives, such as India Stack or MOSIP.⁵⁸ In the context of digital policy, the absence of interoperability and open standards is not only a technical problem, but also signals structural exclusion of public participation and the potential for abuse of technological power.

Thus, CoreTax's failure to ensure interoperability and open standard is not just a design error, but also shows the absence of principles of public digital governance that are inclusive, open, and oriented towards citizens as the main users of services. CoreTax failed to actualize its function as an inclusive digital public infrastructure with the basic principles of *digital public infrastructure* (DPI), which includes open access, interoperability and fair distribution of digital services. And this failure has the potential to create an impression of exclusivity that widens the digital gap between users, as well as weakening the idea and function of digitalization in tax governance.

Source: Author (processed)



Public tension is also an implication of the failure to implement social functions by implementing CoreTax. The first tweet called Coretax a system that "*stuck in the mud of problems*" and equates the situation with "back to square one alias restore old system" becomes a justification for the perception of system failures that do not bring about significant change. This is contrary to the principle of progressive interoperability in DPI, which requires digital systems to continue to develop in a modular and responsive manner.⁶⁰



Sumber: Penulis (diolah)

The second tweet even elaborated on the CoreTax problem with other issues, questioning the welfare of ASN at the Directorate General of Taxes as well as touching on the issue of gratification through news quotes.

This shows how Coretax not only fails to fulfill its social value as a public service tool, but also feeds into a sentiment of public distrust towards fiscal institutions, which exacerbates the distance between digital infrastructure and the social legitimacy that is the foundation of DPI.⁶¹ Meanwhile, a third tweet complained about the technical complexity of the Coretax system in the context of tax invoice reporting. Narratives like *"If you want to comply with tax matters, it is even made difficult by a complicated system"* shows that the system is actually an obstacle to compliance, not making it easier. These negative sentiments are a form of CoreTax dysfunction that is fundamentally contrary to the principles *user-centeredness* in DPI, where public functions should come first *frictionless* experience for end users.⁶²

From these three public expressions, it is clear that Coretax in user perception it does not reflect a social and collective digital public infrastructure, but instead becomes a symbol of exclusion and fragmentation. This public tension becomes a form of direct negation of the social values represented by a DPI. Instead of strengthening a sense of ownership and trust in the country's digital systems, CoreTax actually fuels a sense of alienation (*disenfranchisement*) and public skepticism. This contrasts with the basic characteristics of DPI which according to the OECD should support the delivery of inclusive and accessible public services, as well as strengthen public trust in government institutions.⁶³ In this context, CoreTax fails to build a perception of trust, usefulness, and collaboration between the state and society, which are the catalysts of DPI's social value.

Eaves and Rao in their research also warn that without an orientation to social values, DPI risks becoming an exclusive technocratic instrument that is not adaptive to the social realities of society.⁶⁴ The public tension that arises as a result of the implementation of CoreTax is a real manifestation of this risk, namely the formation of a distance between policy intentions and public perception, which ultimately reduces the enthusiasm for digital participation in society.





→ Economic Value

One concept publicness in DPI is to increase economic value which includes expansion of economic potential and mobilization of business actors. In the context of implementing CoreTax as a public digital service for taxation, it is hoped that it can increase the efficiency of tax administration, improve taxpayer compliance, and increase state revenues. However, the implementation of the CoreTax system in Indonesia in early 2025 shows that the technical obstacles faced actually caused a significant decrease in tax revenues.

In January 2025, Indonesia's tax revenue was recorded at IDR 88.89 trillion, a decrease of 41.86% compared to the same period in 2024 which reached IDR 152.89 trillion.⁶⁵ This sharp decline shows that although CoreTax is designed to increase efficiency and transparency, technical problems in operating the system actually hinder the tax administration process. As part of DPI's economic value function, CoreTax should function to provide more efficient public services, which can increase access for taxpayers and reduce transaction costs. On the other hand, issues that arise in CoreTax contribute to reduced tax compliance, reporting delays, and payments that impact overall tax revenue.

In this case, the expected DPI economic function of Coretax is to create greater economic value through better and more transparent tax management. However, due to system disruptions, such as data errors, limited access for taxpayers, and poor integration between Coretax and pre-existing tax systems, the resulting economic value is far from expected.

The decrease in Corporate Income Tax (City Income Tax) which was recorded at only IDR 4.16 trillion, as well as Value Added Tax (VAT) which was recorded at IDR 2.58 trillion in January 2025, shows that there is no success in achieving this goal.⁶⁶



Source: Author (processed)

CoreTax's failure to optimize tax collection not only reduces the efficiency of tax administration, but also worsens public trust in the tax system, especially business actors who are included in Taxable Entrepreneurs (PKP). From this tweet, it can be seen that CoreTax is unable to mobilize and accommodate the business processes of business actors in the context of tax payments, resulting in a domino effect (domino effect) on the decline in business performance to economic performance. So in this context, CoreTax fails to carry out public functions through increasing economic value which is one of the main pillars of DPI.





→ Public Needs and Community Human Rights

As an intermediary between the state and society through public digital services, DPI must be able to accommodate the essential and substantive needs of the public, and on the other hand must also guarantee the human rights of every individual who participates in it. In the context of CoreTax systematic problems, multiplier effect arising from the technical attribution, social function and economic function, it is concluded that CoreTax has not fulfilled the capability function for the public, as in the DPI conception for the public sector in the digital realm.



Source: Author (processed)

Screenshots of several tweets by users demonstrate various negative sentiments that have criticized the government for the existence of CoreTax, which was supposed to be a stimulus capable of accommodating public needs in the digital realm, which turned out to be a restriction that obstructs social and even personal activities. Of course, this phenomenon shows that there are personalized problems resulting from CoreTax's inability to respond to people's needs in digital public spaces, as well as weakening the legitimacy of the public's right to accessibility to digital spaces.

→ CONCLUSION

Through this research, it can be concluded that the integration between CoreTax ideas and concepts publicness in Digital Public Infrastructure (DPI) which includes technical attribution and socio-economic functions is important. Unfortunately, CoreTax's inability to operate optimally through the lack of public participation and accessibility, as well as the low accuracy and effectiveness of tax administration, has shown that CoreTax does not yet meet the dimensions of technical attribution that are oriented towards open-standard and interoperability. Then, the negative narrative and sentiment that developed collectively and significantly also became an indication that CoreTax failed to fulfill functional dimensions which included social, economic, essential needs and public human rights.

Therefore, the government needs to formulate a concrete strategy that is not only able to resolve the CoreTax problem, but also accommodates the public's need for an ideal digital tax system. Emulate Estonia's system e-residency To accommodate the needs of people living abroad for digital public services, including taxation, or Singapore through a national campaign program to increase public literacy regarding tax compliance, the Indonesian government must adapt the initiation of digital public services to the context of the needs and realities of Indonesian social conditions. Without adopting the concept publicness in its implementation, CoreTax will not be an accommodative public instrument, it will only be considered a passive political product: formed by elites, financed with an expensive budget, but failing to answer fundamental problems.



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