The Influence of PPh21 Withholding Slips, Digital Tax System Ease, and Tax Literacy on Tax Compliance: Case Study on Employees of PT. 24 Slides Design Indonesia

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Abstract

Introduction/Main Objectives: Digital transformation in tax administration has introduced e-Filing as a method for reporting annual tax returns, aiming to enhance convenience and compliance. However, compliance among individual taxpayers who are employees remains inconsistent. This study explores factors influencing compliance during the transition to the CoreTax system, focusing on PT 24Slides Design Indonesia, which continues to use e-Filing until 2025.

Background Problems: The research addresses the question: How do the use of PPh 21 withholding slips, perceptions of e-Filing ease, and tax literacy affect the compliance of individual employee taxpayers?

Research Methods: A quantitative approach was employed using a questionnaire distributed to 141 respondents, determined through the Slovin formula from a population of 218 employees. Data analysis included validity and reliability tests, classical assumption tests, multiple linear regression, and hypothesis testing using SPSS version 26.

Finding/Results: The findings indicate that the use of PPh 21 withholding slips, perceptions of e-Filing ease, and tax literacy each have a positive and significant effect on employee taxpayer compliance. These results highlight the importance of both digital accessibility and knowledge in fostering compliance.

Conclusion: The study concludes that improving tax literacy and ensuring access to accurate withholding slips can strengthen compliance during digital transitions. For companies and tax authorities, these insights imply that supporting employees with clear documentation and user-friendly systems is critical to sustaining compliance.

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Keywords: e-Filing; income tax withholding slip; tax literacy; taxpayer compliance.

Introduction

Taxes play a central role in supporting national development because they are the main source of state revenue, which is used to finance public needs such as infrastructure development, education, health, and improving the welfare of the community. Based on data from the Ministry of Finance (2024), tax revenue contributes more than 80% of total revenue in the State Budget (APBN). Among the various types of taxes, Income Tax (PPh) Article 21 makes a significant contribution because it is imposed on the income of employees, civil servants, and other workers, Therefore, the compliance of employee Individual Taxpayers (WPOP) through the reporting of Annual Tax Returns (SPT) plays an important role in maintaining the stability of state revenue and reflects the level of public fiscal awareness as well as being an indicator of the success of the national taxation system. In recent years, the Directorate General of Taxes (DGT) has reformed and innovated the digital-based tax administration system to improve efficiency, transparency, and ease of service for taxpayers, one of which is through the implementation of an electronic tax reporting system (e-Filing) that allows SPT to be submitted online without having to visit the Tax Office. This digital transformation has proven to accelerate the reporting process, reduce the administrative burden, and reduce the rate of reporting errors. Based on DGT data as of April 1, 2025, 12.34 million Annual Income Tax Returns for the 2024 Tax Year have been received with a formal compliance rate of 62.38% of the total taxpayers required to report, 94% of whom used e-Filing as their reporting method (DGT, 2025). This figure confirms that e-Filing has become the most dominant reporting system used by employees in Indonesia and serves as a key indicator of tax digitization, which has a direct impact on increasing the formal compliance of taxpayers.

Despite the increasing adoption of digital systems, there is still a gap between the number of registered taxpayers and the actual number of tax returns filed. A national survey conducted by the Indonesian Survey Institute (LSI) and the DGT in 2023 showed that 70% of taxpayers did not fully understand the taxation system, even though they had filed their tax returns. This condition illustrates that some taxpayers still fulfill their tax obligations as a formality, rather than out of voluntary awareness. Low tax literacy affects taxpayers' ability to understand, calculate, and report their taxes independently. In the self-assessment system implemented in Indonesia, understanding taxes is key to accurate and timely reporting (Putri & Junaidi, 2023). The empirical findings of this study reinforce that tax literacy has a significant impact on compliance, so that tax education needs to be improved so that compliance is not only a formality, but based on fiscal awareness.

In this context, Tax Morale Theory explains compliance behavior by emphasizing that tax morale reflects individuals' willingness to comply based on a sense of responsibility and perception of fairness in the system. Torgler (2007) asserts that tax morale increases when taxpayers view the tax system as transparent, accessible, and supported by adequate education. This is reinforced by Scholz & Lubell (1998) who assert that trust in tax authorities and the ease of digital administration, including the use of e-Filing, strengthen voluntary compliance. In addition, technological ease also influences compliance behavior. Based on the Technology Acceptance Model (TAM) framework by Davis (1989), user acceptance of technology is influenced by perceived ease of use and perceived usefulness. In the context of taxation, taxpayers who consider e-Filing easy to operate and efficient are more likely to use it continuously, thereby strengthening their intention to comply and reducing technical barriers in tax return reporting (Ramadhanti & Haq, 2023). The results of the study confirm that the perceived ease of the taxation system has a significant empirical effect on compliance.

On the other hand, income tax withholding slips under Article 21 also play an important role as basic documents in the employee tax reporting process. Employers are obliged to provide accurate and timely withholding slips so that employees can report their taxes in accordance

with the provisions. However, there are still many obstacles in the field, such as delays in providing withholding slips, inaccurate data, and a lack of understanding among employees in how to use them. Optimal utilization of withholding slips not only provides legal certainty and transparency for taxpayers, but also supports an efficient reporting process. Delays or inaccuracies in the management of withholding slips can hinder tax return reporting through e-Filing and reduce compliance rates (Herlina & Yuniarti, 2025). The results of the study confirm that the use of PPh 21 withholding tax certificates has a significant empirical effect on compliance, so that the accuracy and clarity of documents are key factors in successful tax reporting. Therefore, the synergy between the use of withholding tax certificates, the perception of the ease of e-Filing, and tax literacy are important factors in creating consistent tax compliance behavior among employees.

Globally, research on tax digitization has also shown similar results. Bellon et al., (2022) through a study in Peru, found that the digitization of tax administration through the e-Invoicing system was able to increase tax compliance and reporting efficiency. Okunogbe & Pouliquen (2022) identified that the nationwide implementation of e-Filing contributed to reducing the potential for corruption and strengthening fiscal transparency. Meanwhile, Saptono et al., (2023) emphasized that the quality of the e-tax system and user satisfaction have a significant effect on tax compliance intentions in Indonesia. These findings reinforce the importance of technology and user perception in encouraging taxpayer compliance in various countries, including Indonesia.

The government is currently preparing to implement the CoreTax Administration System (CTAS) as a continuation of national tax modernization. This system is designed to integrate all digital tax services into a single, more efficient and adaptive integrated platform. However, by 2025, not all companies will have switched to this system. One example is PT 24Slides Design Indonesia, which still uses e-Filing as its primary means of annual tax reporting. This condition shows that e-Filing remains the dominant system in the field and is relevant to study during the transition period towards the full implementation of CoreTax, as it is still directly related to tax return reporting and taxpayer compliance behavior in the digital era. In line with this, several previous studies have confirmed the influence of digitization on tax compliance. Ristanto & Budiantara, (2024) found that tax literacy and the use of e-Filing had a positive effect on the tax compliance of MSMEs in Yogyakarta. Hamidullah et al., (2025) stated that the modernization of tax administration through digitalization can improve formal compliance despite technical and infrastructure constraints. Ramadhanti & Haq (2023) also proved that e-Filing, e-SPT, and e-Withholding slips have a positive effect on corporate taxpayer compliance in DKI Jakarta. However, the majority of previous studies have focused on corporate taxpayers or MSME actors, while studies that integrate the use of PPh 21 withholding tax slips, perceptions of the ease of using e-Filing, and tax literacy on the compliance of individual taxpayer employees are still limited, especially in the context of private companies that have not implemented CoreTax.

PT 24Slides Design Indonesia was chosen as the research location because its characteristics suited the needs of the study. This graphic design service company has a digital payroll system that is connected to the tax reporting mechanism and a large number of permanent employees. The majority of its employees are young people who are familiar with digital technology (digital natives), so their perceptions of the ease of using e-Filing and their level of digital tax literacy are important phenomena to study. This is in line with the results of research by Kristy et al., (2024) which shows that Generation Z has a high level of technological adaptation, including in the process of online education and tax reporting. Furthermore, until 2025, PT 24Slides Design Indonesia has not switched to the CoreTax system and still uses e-Filing for employee tax reporting. This condition makes it a relevant object for assessing the effectiveness of tax return reporting through e-Filing and the role of utilizing PPh 21 withholding tax slips in increasing the tax compliance of individual employees.

Based on these theoretical and empirical studies, this research offers a new contribution by placing the use of PPh 21 tax deductions, perceptions of the ease of using e-Filing, and tax literacy in a single model of analysis of employee tax compliance behavior in digital companies that have not yet switched to the CoreTax system. This focus provides a contextual perspective that has not been widely explored in tax research in Indonesia, especially during the transition to an integrated digital tax administration system. Practically, this research can provide input for the Directorate General of Taxes in strengthening more adaptive digital taxation education and socialization strategies, as well as for companies in improving the effectiveness and compliance of employee tax reporting through an efficient and accountable digital system.
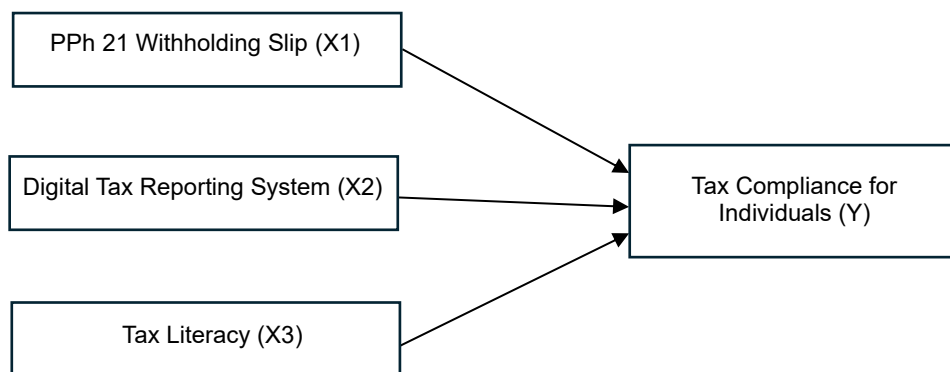
Figure 1. Conceptual Framework, 2025.

Source: Author's Work, 2025.

Research Methods

This study applies a quantitative approach through a survey method to examine the influence between variables through direct empirical data collection using a structured questionnaire. The quantitative approach was chosen because it is capable of describing causal relationships between variables through numeric data analyzed statistically, as explained by Sugiyono (2023) that quantitative research aims to test theories through the measurement of variables using standardized instruments. The respondents in this study were employees of PT 24Slides Design Indonesia who were registered as Individual Taxpayers (WPOP) and had used the digital tax reporting system (e-Filing). The research population included all employees who were required to report their Annual Tax Return (SPT) through e-Filing. PT 24Slides Design Indonesia was strategically selected because it is a company engaged in technology and design, with the majority of its employees being digital natives (millennials and Generation Z), making it relevant for assessing the use of digital taxation technology and tax compliance behavior.

The sampling technique used in this study was purposive sampling. The criteria for respondents used in this study are as follows:

1. Permanent employees who have worked for at least one year.
2. Have a Taxpayer Identification Number (NPWP).
3. File annual tax returns independently through the e-Filing system.
4. Do not have additional income from businesses or freelance work that requires a different tax reporting mechanism.

To determine the representative sample size, the Slovin formula was used with an error tolerance of 5%, as stated by Sugiyono (2023):

$$n = \frac{N}{1 + (e)^2}$$

Explanation:

n = number of samples

N = population size

e = error tolerance

With a population size of 218 employees, we obtain:

$$n = \frac{218}{1 + 218\,(0{,}05)^2} = \frac{218}{1 + 218\,(0{,}0025)} = \frac{218}{1 + 0{,}545} = \frac{218}{1{,}545} = 141{,}09$$

Based on the calculations that have been made, the number of research samples was set at 141 respondents after rounding. This number is considered representative to describe the population and produce accurate and generalizable analysis in the research context. This study uses two data sources, namely primary data and secondary data. Primary data was collected by distributing questionnaires online to respondents, while secondary data was sourced from scientific journals, books, tax regulations, and official DGT documents as supporting literature. The research instrument used a five-point Likert scale, with response options ranging from "strongly disagree" to "strongly agree." The scale was used to capture respondents' attitudes and perceptions toward the statements in the questionnaire.

Data analysis in this study was conducted quantitatively using *Statistical Package for the Social Sciences* (SPSS) version 26 software. Validity and reliability tests were conducted on the first 30 respondents to ensure that the research instruments were suitable for use. After all statements were proven valid and reliable, the data was then processed through a series of classical assumption tests and multiple linear regression. This stage was carried out to ensure that the analysis requirements were met and to identify the extent to which the independent variables influenced the dependent variables while testing the formulated hypotheses. The analysis procedure followed the steps of quantitative research as described by Sugiyono (2023) namely formulating the problem, developing instruments, collecting data, performing statistical analysis, and drawing conclusions based on empirical test results.

Result

Data Quality Test

This study was conducted to examine the effect of the use of Income Tax Article 21 Withholding Slips (X_1), the Digital Tax Reporting System (X_2), and Tax Literacy (X_3) on the compliance of individual taxpayers (Y). Before conducting regression analysis, the research instruments were tested for validity. A validity test was used to ensure that each item on the questionnaire accurately measured the construct being studied. The test was conducted using Pearson Product Moment correlation with the help of SPSS version 26 program on 30 pilot respondents. The validity determination criteria were if the calculated r value > r table (0.361) at a significance level of 5% (α = 0.05).

Table 1. **Validity Test Result**

Items & Variables	Pearson Correlation	Sig.
Utilization of PPh 21 Withholding Tax Certificate		
Ease of obtaining cutting proof		
I always get proof of PPh 21 withholding from the company on time.	0.667	0,000
Proof of PPh 21 withholding tax is easily accessible without complicated procedures.	0.780	0,000
The company provides withholding tax certificates according to SPT reporting requirements.	0.776	0,000
Clarity and accuracy of information		
The information on the PPh 21 withholding tax certificate is clear and easy to understand.	0.764	0,000
Income data and tax deductions on the withholding slip are accurate.	0.876	0,000
Proof of withholding of PPh 21 does not cause confusion in understanding the contents of the tax report.	0.686	0,000
Utilization of withholding tax evidence in SPT		
I use the withholding tax certificate as the basis for filling out the Annual Tax Return.	0.782	0,000
Cutting evidence helps me ensure the correctness of the data on the SPT.	0.691	0,000
The PPh 21 withholding tax certificate makes it easier for me in the tax reporting process.	0.770	0,000
Perception of Ease of Use of the Digital Tax Reporting System (e-Filing)		
Easy to learn and understand		
The digital tax reporting system (e-Filing) was easy for me to learn even without help from others.	0.802	0,000
The procedures for using the digital tax reporting system (e-Filing) are clear and easy to understand.	0.751	0,000
It didn't take me long to understand how the digital tax reporting system (e-Filing) works.	0.584	0.001
Save time and energy		
Using a digital tax reporting system (e-Filing) is faster than manual reporting.	0.785	0,000
The digital tax reporting system (e-Filing) helps me save energy in reporting SPT.	0.731	0,000
The reporting process through the digital tax reporting system (e-Filing) is more efficient than other methods.	0.774	0,000
Simple and minimally invasive features		
The digital tax reporting system (e-Filing) menu display is simple and easy to operate.	0.886	0,000
I rarely experience technical problems when using the digital tax reporting system (e-Filing).	0.869	0,000
The features available in the digital tax reporting system (e-Filing) make it easier to fill in tax data.	0.881	0,000
Tax Literacy		
Understanding tax rights & obligations		
I understand my obligations as a Taxpayer in reporting SPT.	0.492	0.006
I know my rights as a Taxpayer according to the regulations.	0.655	0,000
I am aware of the legal consequences of not complying with tax regulations.	0.543	0.002

Knowledge of PPh 21 rates & calculations		
I am aware of the PPh 21 rate that applies to my income.	0.807	0,000
I understand how to calculate the amount of tax owed.	0.701	0,000
I can double-check the accuracy of the tax calculations deducted by the company.	0.826	0,000
Understanding SPT reporting procedures		
I understand the Annual Tax Returns reporting procedures.	0.656	0,000
I know what documents are needed for SPT reporting.	0.757	0,000
I am able to report my SPT independently through the digital tax reporting system (e-Filing).	0.506	0.004
Individual Taxpayer Compliance		
Timeliness of reporting		
I always report my SPT before the specified deadline.	0.673	0,000
I never delay my tax reporting obligations.	0.687	0,000
I am accustomed to remembering the deadline for filing annual tax returns.	0.642	0,000
Data accuracy & completeness		
I always fill out the SPT according to my actual income.	0.734	0,000
The data that I reported in the SPT was complete and nothing was missed.	0.839	0,000
I ensure that the contents of the SPT are correct before submitting it via the digital tax reporting system (e-Filing).	0.809	0,000
Tax payment compliance		
I always pay taxes according to the amount owed.	0.747	0,000
I have never intentionally reduced my tax obligations in reporting.	0.726	0,000
I comply with applicable tax regulations regarding tax payments.	0.715	0,000

Source: Author's Work, 2025.

Based on the validity test results listed in the appendix, all statement items on the variables of Utilization of Income Tax Article 21 Withholding Slips (X_1), Perception of Ease of Use of the e-Filing System (X_2), Tax Literacy (X_3), and Taxpayer Compliance (Y) have a calculated r value greater than 0.361 and a significance value less than 0.05. Thus, all 36 statements are declared valid and can be used in the main research data collection.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Standard	Description
PPh 21 Tax Withholding Slip (X1)	0,896	0,70	Reliable
Digital Tax Reporting System (X2)	0,919	0,70	Reliable
Tax Literacy (X3)	0,843	0,70	Reliable
Individual Taxpayer Compliance (Y)	0,873	0,70	Reliable

Source: Author's Work, 2025.

Table 3. Results of the Overall Reliability Test of Variables

Cronbach's Alpha	N of Items
.951	36

Source: Author's Work, 2025.

Reliability testing was conducted using Cronbach's Alpha method, whereby an instrument is considered reliable if it has an alpha value of more than 0.70. Based on the table above, all Cronbach's Alpha values are above 0.70, which means that all variables have a high level of internal consistency. The highest alpha value was obtained for the entire instrument, namely 0.951, which indicates that the research instrument as a whole is highly reliable. This means

that the research instrument has met the reliability requirements and can be used for further regression analysis.

Classical Assumption Test

Table 4. Normality Test Results

		Unstandardized Residual
N		141
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.80730045
Most Extreme Differences	Absolute	.043
	Positive	.043
	Negative	-.036
Test Statistic		.043
Asymp. Sig. (2-tailed)		.200[c,d]

Source: Data Processed using SPSS version 26, 2025

Table 5. Multicollinearity Test Result

	Collinearity Statistics	
Model	Tolerance	VIF
1 PPh 21 Tax Withholding Slip	.930	1.075
Digital Tax Reporting System	.942	1.061
Tax Literacy	.914	1.094

a. Dependent Variable: Individual Taxpayer Compliance

Source: Author's Work, 2025.

Table 6. Heteroscedasticity Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	7.371	1.639		4.497	.000
PPh 21 Tax Withholding Slip	-.088	.034	-.221	-2.603	.010
Digital Tax Reporting System	-.007	.028	-.021	-.248	.804
Tax Literacy	-.042	.031	-.117	-1.362	.175

a. Dependent Variable: ABS_RES

Souce: Author's Work, 2025.

Before performing regression analysis, classical assumption tests were first conducted. The normality test showed an Asymp. Sig value of 0.200 > 0.05, so the residuals were declared to be normally distributed. The multicollinearity test results showed a Tolerance value above 0.10 and a VIF below 10 for all variables, so it can be concluded that there was no multicollinearity. Furthermore, the heteroscedasticity test using the Glejser test produced a significance value for all variables greater than 0.05, which means that there are no signs of heteroscedasticity. Based on these three tests, the regression model is proven to meet all classical assumptions.

Multiple Linear Regression Test

Next, multiple linear regression was used to test the effect of the use of PPh 21 withholding tax slips, perceptions of the ease of using e-Filing, and tax literacy on taxpayer compliance. The test results show that the three independent variables have a positive and significant effect on the dependent variable. The regression coefficient values for each variable indicate that every increase in variables X_1, X_2, and X_3 contributes to an increase in taxpayer compliance (Y).

Multiple linear regression analysis produces the following equation:

$$Y = 11,661 + 0,514X_1 + 0,130X_2 + 0,109X_3 + e \quad \text{..} (1)$$

The equation shows that the variable of utilization of income tax withholding slips has the most dominant influence in increasing taxpayer compliance, followed by the perception of ease of use of e-Filing and tax literacy.

Hypothesis Testing

Table 7. Partial Test Result (T-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	11.661	2.802		4.162	.000
PPh 21 Tax Withholding Slip	.514	.058	.578	8.902	.000
Digital Tax Reporting System	.130	.048	.174	2.695	.008
Tax Literacy	.109	.052	.137	2.088	.039
a. Dependent Variable: Individual Taxpayer Compliance					

Source: Author's Work, 2025.

Since all Sig. values are < 0.05, the t-test results show that the use of PPh 21 withholding slips, the perception of ease of use of e-Filing, and tax literacy have a positive and significant effect on the tax compliance of individual taxpayer employees. This indicates that increasing access to and utilization of withholding slips, ease of use of the system, and understanding of taxation can strengthen employee compliance in tax reporting.

Table 8. Coefficient of Determination (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.680ª	.463	.451	2.83787
a. Predictors: (Constant), Tax Literacy, Digital Tax Reporting System, PPh 21 Tax Withholding Slip				
b. Dependent Variable: Individual Taxpayer Compliance				

Source: Author's Work, 2025.

Finally, the results of the coefficient of determination test show an R^2 value of 0.463, indicating that 46.3% of the variation in Taxpayer Compliance can be explained by the variables of Utilization of Income Tax Article 21 Withholding Slips, Digital Tax Reporting System, and Tax Literacy, while the remaining 53.7% is influenced by other factors outside the model.

Overall, the research findings confirm that the more optimal the utilization of Income Tax Article 21 withholding slips, the easier it is for taxpayers to use e-Filing, and the better their tax literacy, the higher the level of compliance in Annual Tax Return reporting. These results demonstrate

the importance of strengthening tax education and improving the accessibility of digital systems to encourage sustainable tax compliance behavior.

Discussion

The results of the study show that the use of PPh 21 withholding slips has a positive and significant effect on the tax compliance of individual taxpayer employees. These findings indicate that the easier it is for employees to obtain withholding slips, the clearer the information contained therein, and the more optimally the documents are used in filling out tax returns, the higher the level of tax reporting compliance. This is also reflected in the employees of PT 24Slides Design Indonesia, where PPh 21 withholding slips are provided in a timely manner through the company's digital payroll system, making it easier for them to ensure data accuracy and file their Annual Tax Returns independently. This condition is in line with the self-assessment system, where taxpayers are responsible for calculating and reporting their own taxes, making the accuracy of supporting documents an important basis for reporting. This result is consistent with the statement that the completeness of tax documents increases taxpayers' confidence in reporting and minimizes administrative errors, as emphasized by (Herlina & Yuniarti, 2025).

Furthermore, the perception of ease of use of e-Filing also has a positive and significant effect on taxpayer compliance. This shows that a digital-based reporting system that is simple, easy to understand, and does not cause many technical obstacles encourages taxpayers to report their tax returns independently. This finding is consistent with the Technology Acceptance Model (TAM) framework, which states that perceptions of ease and usefulness of technology shape users' behavioral intentions to use it (Davis, 1989). The results of this study are also in line with the study by Ramadhanti & Haq (2023) which proves that e-Filing increases compliance because it saves time and reduces the complexity of the tax reporting process. Thus, a user-friendly digital reporting system has proven to be an important factor in increasing taxpayer compliance in a digital work environment such as PT 24Slides Design Indonesia.

Tax literacy variables also show a positive and significant influence on taxpayer compliance. Taxpayers who understand their tax rights and obligations, know tax rates, and are able to calculate their tax liabilities independently tend to be more compliant in filing their tax returns. This finding supports the research by Putri & Junaidi (2023) which states that literacy is a key factor in the success of the self-assessment system. In the context of PT 24Slides Design Indonesia, the majority of employees are from the digital generation who are adaptive to information, but their literacy level is still relatively low in terms of in-depth understanding of taxation aspects. Therefore, improving tax literacy through education and training is still necessary so that tax compliance is not only formal but also based on voluntary awareness. This is even more important considering that tax regulations often change, so employees need to continuously update their understanding in order to report taxes correctly and in accordance with applicable regulations.

Thus, this discussion confirms that the use of good supporting documents, an easily accessible digital reporting system, and adequate understanding of taxation are three key factors that strengthen employee tax compliance in digital companies. This study provides relevant empirical contributions in the context of digital-based companies that will continue to use the e-Filing system until 2025 amid preparations for the implementation of CoreTax. This focus has not been widely discussed in previous studies, especially those that place the use of PPh 21 withholding tax certificates as a variable that directly influences employee tax compliance behavior. Thus, this study expands the study of tax compliance in the realm of employee WPOP in the digital private sector, which has received little attention in Indonesian tax literature.

Conclusion

The results of the study show that the use of PPh 21 withholding tax slips, the perception of ease of use of e-Filing, and tax literacy have a positive and significant effect on the tax compliance of individual taxpayers who are employees at PT 24Slides Design Indonesia. The use of PPh 21 withholding tax slips provides certainty of information and minimizes errors in tax reporting, the perception of ease of use of e-Filing increases the convenience and efficiency of reporting, while tax literacy strengthens taxpayers' ability to understand and carry out their tax obligations independently. These results confirm that the success of tax reporting in a self-assessment system depends not only on the availability of digital systems, but also on administrative understanding and individual readiness to use them.

This study has limitations in terms of scope, as it focuses on only one company, so the results cannot be generalized to the entire industry. Future research could expand the context to different types of companies or compare companies that have switched to the CoreTax system. In practical terms, companies can improve their internal tax education programs and ensure the timely provision of withholding slips, while tax authorities need to continue developing simpler and more accessible digital systems to strengthen sustainable tax compliance.

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