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Evaluation of Coretax Implementation Using a Modified Delone & Mclean Model Based on Indonesian Taxpayers Perspective

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ABSTRACT
This study evaluates Indonesia's Coretax implementation from taxpayers' perspectives using a modified DeLone and McLean IS Success Model integrating trust in government and government support. A quantitative online survey of 184 individual and corporate taxpayers was analyzed using PLS-SEM to assess measurement validity and mediation effects. The results show that system quality, service quality, and government support significantly increase net benefits through user satisfaction. However, information quality and trust in government do not significantly affect net benefits via satisfaction. These findings highlight the importance of system stability, responsive support, and sustained government facilitation to maximize implementation benefits.

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INTRODUCTION

In early 2025, Directorate General of Taxes (DGT) officially implemented a new taxation information system called Coretax which regulated in Presidential Regulation No. 40 of 2018. Functionally, Coretax is a reliable integrated information system capable of handling all tax business processes automatically (Alfirdaus & Anas, 2024; Khotmi et al., 2025; Aqilah et al., 2025; Utama & Yuliana, 2025). This automation covers taxpayer registration, the filing of tax returns and related documents, tax payment procedures, as well as audit and collection activities. It also includes taxpayer account functions or applications designed to help taxpayers better understand their rights and obligations (Saragih et al., 2023). Coretax is the foundation of Indonesia's tax administration, automating the taxation process from registration and calculation to reporting and auditing (Korat & Munandar, 2025; Uleng & Ekowati, 2025). The automation and integration of Coretax make the taxation process more efficient and accurate, which in turn increases taxpayer compliance and state tax revenue (Directorat General of Taxes, 2024).

The many advantages that Coretax wants to offer are still not matched by Coretax's own technical readiness (Arianty, 2024). The Indonesian Tax Consultants Association (ITCA) noted that there were 34 problems faced by taxpayers when they first started using Coretax. Coretax's problems are mainly related to account registration and activation issues, data and authorization discrepancies, reporting and tax invoice management obstacles, payment and billing issues, and suboptimal additional services. This results in a digital tax administration process that is not smooth and has the potential to disrupt taxpayer compliance. Based on this phenomenon, an in-depth evaluation and recommendations for improvement regarding the successful implementation of Coretax are essential. The successful implementation of Coretax not only determines the effectiveness of tax administration, but also has a direct impact on taxpayer compliance and state revenue.

Based on this phenomenon, an in-depth evaluation and recommendations for improvement regarding the implementation of Coretax are important. One relevant and widely used theoretical approach in evaluating the success of an information system is the DeLone and McLean (2003) model. Although information system technology keeps evolving, this model remains relevant due to its key success factors and flexibility (Jeyaraj, 2020; Mehta et al., 2021), allowing adaptation across different information system domains (Gharib et al., 2017; Stefanovic et al., 2016). The success of Coretax implementation can be assessed based on the interrelationship between the information system elements in the model that affect user experience. Optimal information quality (Meilani et al., 2020; Mudau et al., 2024), system quality (Veeramootoo et al., 2018), and service quality (Albuainain, 2022) can influence user adoption and satisfaction, which ultimately affects the net benefits to be achieved from a system. In addition, because Coretax is a public information system created by the government, trust in the government is an external factor that is considered to influence the successful adoption of public information systems (Abdala et al., 2025; Assegaff et al., 2024).

The factor of trust in the government can be examined using the slippery slope framework by Kirchler et al. (2008). Taxpayers (users) who have high trust in the government will view the digital tax system not merely as a means of control, but as a collaborative tool that facilitates the fulfillment of tax obligations and ultimately increases voluntary tax compliance (Prinz et al., 2014; Yasa et al., 2020). Trust in the government is considered important because no matter how good an information system is, if users do not trust the system's creators, they will not be able to catch the full benefits that the system has to offer (Angelina et al., 2019; Marjanovic et al., 2016).

In addition to user trust in the government, government support is also considered to contribute to the successful adoption of information systems in the public sector (Hyytinen et al., 2022). Government support can be one of the environmental elements in the TOE framework by Tornatzky & Fleischer. (1990). Government support not only builds trust in the system, but also facilitates the readiness of organizations and individuals to adopt new technologies (Christiansen et al., 2022; Shahadat et al., 2023). Especially in developing countries, government support is essential for the adoption of information technology (Hsu et al., 2019), such as Indonesia.

Research on the evaluation of information

system success is still largely focused on voluntary context, such as e-commerce (Ali et al., 2018; Angelina et al., 2019), e-money (Astuti & Dalam, 2019; Talwar et al., 2020; Yunita et al., 2024), e-learning (Aryanti et al., 2023), food delivery app (Hoang & Tan, 2023), insurance app (Witjaksono & Sentanu, 2024), public complaint system (Albuainain, 2022), e-banking (Sharma & Sharma, 2019), the adoption of AI in financia and auditing landscape (Bin-Nashwan et al., 2025), Cloud ERP (Christiansen et al., 2022), and BI (Mudau et al., 2024) in the private sector. Meanwhile, research on the evaluation of information system implementation in a mandatory context is still limited to e-government (Abdala et al., 2025; Alruwaie et al., 2020; Assegaff et al., 2024; Stefanovic et al., 2016; C. Wang & Teo, 2020), digital tax systems (Amoah et al., 2023; Veeramootoo et al., 2018), and education administration systems (Meilani et al., 2020; Melinda et al., 2023).

In those studies, the evaluation is still limited to only one type of theoretical framework, such as the DeLone and McLean IS Success model, technology acceptance model (TAM), or unified theory of acceptance and use of technology (UTAUT). The evaluation of information system success using these frameworks is only based on the intrinsic aspects of the system, even though other external factors, such as top management support (Hsu et al., 2019; Pedroso & Gomes, 2024) or government support (Akhtar et al., 2024; Bin-Nashwan et al., 2025) are considered to influence the success of information system adoption. Therefore, it is important to take a broader perspective on the factors that can influence the success of information system. Thus, the purpose of this study is to evaluate the success of Coretax implementation from a broader perspective. This evaluation is crucial because Indonesia's digital tax administration system is undergoing a transition period, and evaluation can help the system continue to develop more effective and efficient.

This study aims to developed and verified a comprehensive model by integrating three crucial theories in the adoption of mandatory technology, the IS success model, the slippery slope framework, and technology-organization-environment (TOE) framework. Unlike the original Delone & McLean model, which uses usage and user satisfaction as mediating variables, this study will only use user satisfaction as a mediating variable. This is because this study uses the Coretax system, which is a mandatory public administration system. In a mandatory information system, the mediating variable of usage is less relevant because users have no choice but to continue using the system to complete their mandatory tasks (Oktavia, 2022). In addition, Coretax is a new system that is still being refined (Putriana et al., 2026). This study focuses more on evaluating the level of satisfaction to ensure that the system meets user needs, rather than on how often the system is used by taxpayers. Slippery slope framework by Kirchler et al. (2008) became the basis for trust in government variable, while TOE framework by Tornatzky & Fleischer (1990) became the basis for government support variable. The interaction between these variables ensures that the implementation of Coretax can achieve the desired net benefits, which is system integration that facilitates taxpayer compliance and increases state tax revenue.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

DeLone & McLean Information System Success Model

The DeLone and McLean IS success model first introduced in 1992, originally comprised six interrelated constructs, information quality (IQ), system quality (SQ), system use, user satisfaction (US), individual impact, and organizational impact (DeLone & Mclean, 1992). Over the following decade, researchers offered critiques and suggested modifications to the framework (Pitt et al., 1995; Seddon and Kiew, 1996; Seddon, 1997). In response, DeLone and McLean (2003) released an updated version, adding "service quality" (SV) as proposed by Pitt et al. (1995) and combining individual and organizational impact into a single construct, "net benefit" (NB), as suggested by Seddon (1997), while maintaining system use as a dependent variable. They argued that use must precede user satisfaction in process terms, but positive use experiences will enhance user satisfaction causally (DeLone & McLean, 2003). The revised model therefore includes six interconnected dimensions, system quality, information quality, service quality, system use, user satisfaction, and net benefits. This updated framework has become one of the most widely applied models for evaluating IS success (Jeyaraj, 2020; Mehta et al., 2021). In Coretax system,

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taxpayers use this system to help them exercise their tax rights and obligations (such as claiming tax facilities and reporting taxes), while tax authorities will also be assisted in terms of tax supervision and collection due to the system integration process, improving efficiency by lowering time and administrative costs. Accordingly, this study adopts the updated IS success model to assess Coretax effectiveness from taxpayers perspective, with net benefits reflecting the vision that Coretax aims to achieve.

Slippery Slope Theory

The slippery slope framework was developed by Kirchler et al. (2008) that aims to understand tax compliance from a psychological perspective, in contrast to the classical economic approach. This theory views that taxpayer compliance can be achieved through two main channels, which is deterrence through supervision and sanctions (authority power), and the development of a relationship of mutual trust between the tax authorities and taxpayers. This theory distinguishes between two forms of compliance, enforced compliance and voluntary compliance. The theory posits that both social-psychological and deterrence variables positively influence compliance, with the former encouraging voluntary tax compliance and the latter driving enforced compliance through fear of sanctions. Moreover, the theory suggests that strategies aimed at fostering voluntary compliance rely heavily on taxpayer's trust in authorities, whereas measures like audits and fines primarily enhance perceptions of authority power. thereby promoting enforced compliance. Consequently, policies that strengthen trust in tax authorities should be prioritized to encourage voluntary compliance.

TOE Framework

Tornatzky & Fleischer (1990) developed the TOE framework, which identifies three organizational contexts influencing the adoption and implementation of technological innovations, which is technological, organizational, and environmental readiness. Technological readiness refers to both internal and external technologies relevant to the organization, including existing business practices, marketplace technologies, and equipment. Environmental readiness covers external factors such as regulations, industry characteristics, and relationships with government bodies and competitors. Initially intended to support the adoption and integration of corporate technologies, the TOE framework has since become widely applied in IT and information systems adoption research, offering a valuable analytical lens.

The influence of information quality on Coretax's net benefit through user satisfaction

In DeLone & McLean's Information Systems Success model, information quality is one of the main determinants of user satisfaction, which in turn affects the net benefits of using the system (DeLone & McLean, 2003). Theoretically, accurate, relevant, timely, and easy-to-understand information will increase users' positive perceptions of the system because their informational needs are met. However, good information quality does not automatically result in net benefits if users are dissatisfied and ultimately do not make optimal use of the system in their work processes. In the context of Coretax, new users experience benefits such as administrative efficiency, reduced risk of reporting errors, and increased compliance when they are satisfied with the information generated by the system. Thus, user satisfaction becomes a psychological mechanism that bridges how information quality can generate net benefits for Coretax.

Meilani et al. (2020) shows that in the context of SIAKAD, information quality significantly increases user satisfaction, and this satisfaction contributes to the net benefits of academic information systems. Angelina et al. (2019) research on e-commerce systems also found that good information quality increases customer satisfaction with the system, and this satisfaction influences their evaluation of the benefits they obtain from using the system. Meanwhile, Mudau et al. (2024)data, information, and service quality, along with self-efficacy and task complexity, on routine and advanced use of BI. Task complexity was also considered as moderating the effects of use on individual performance. Data was collected from a sample (N = 362 on Business Intelligence systems showed that information quality drives satisfaction perceptions, which are then associated with increased performance benefits for BI system users. The consistency of these findings reinforces

the argument that information quality is not sufficient to create net benefits without satisfaction motivating users to optimize system usage. Then, the proposed hypothesis is:

H1: Information quality has a positive indirect effect on Coretax net benefits through user satisfaction.

The influence of system quality on Coretax's net benefit through user satisfaction

System quality in DeLone & McLean's Information Systems Success model is an important factor that influences user satisfaction and subsequently impacts net benefits (DeLone & McLean, 2003). High-quality systems create a more comfortable and efficient user experience, enabling users to complete tasks more quickly and accurately. However, net benefits do not arise simply because the system is of good quality. These benefits are only realized when users are satisfied and are therefore encouraged to continue using the system in their operational activities. In the context of Coretax, system quality, such as minimal errors, an easy-to-understand interface, and fast input and reporting processes, will increase user satisfaction. This satisfaction becomes the mediating mechanism that bridges system quality and net benefits.

Previous studies provide empirical evidence supporting this mediation pattern. Meilani et al. (2020) found that in SIAKAD, system quality has a strong influence on user satisfaction, and this satisfaction contributes significantly to the net benefits of the academic system. Angelina et al. (2019) research on e-commerce systems also shows that good system quality increases user satisfaction and influences their perception of system benefits. In addition, research by Mudau et al. (2024)data, information, and service quality, along with self-efficacy and task complexity, on routine and advanced use of BI. Task complexity was also considered as moderating the effects of use on individual performance. Data was collected from a sample (N = 362 in the context of Business Intelligence shows that system quality plays a role in shaping user experience and satisfaction. Ultimately, this is related to an increase in the benefits felt by BI system users. Then, the proposed hypothesis is:

H2: System quality has a positive indirect effect on Coretax net benefits through user satisfaction

The influence of service quality on Coretax's net benefit through user satisfaction

Service quality is one of the main determinants that influence user satisfaction, which in turn contributes to the net benefits generated by information systems (DeLone & McLean, 2003). Service quality includes technical support, response speed, staff competence, and the ability of service providers to help users resolve system-related problems. Responsive and competent services will create a positive user experience, thereby fostering satisfaction with the system. However, net benefits will not be realized if users are not satisfied and ultimately do not utilize the system optimally. In the context of Coretax, services such as a quick-response DJP helpdesk, application training, and technical assistance will increase user comfort and confidence. This satisfaction then becomes a psychological mechanism that bridges service quality to generate net benefits for Coretax.

Meilani et al. (2020) in the context of SIAKAD found that service quality has a significant effect on user satisfaction, and that satisfaction has a positive impact on the net benefits of academic systems. Angelina et al. (2019) research on e-commerce systems also shows that the better the service quality, the higher the user satisfaction, which ultimately increases their perception of the benefits of the system. Additionally, a study by Mudau et al. (2024)data, information, and service quality, along with self-efficacy and task complexity, on routine and advanced use of BI. Task complexity was also considered as moderating the effects of use on individual performance. Data was collected from a sample (N = 362 on Business Intelligence systems shows that good service support increases user satisfaction and then contributes to the performance benefits of BI system users. The consistency of these findings confirms that service quality does not directly generate benefits without going through user satisfaction as a connector. Then, the proposed hypothesis is:

H3: Service quality has a positive indirect effect on Coretax net benefits through user satisaction.

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The influence of trust in government on Coretax's net benefit through user satisfaction

User satisfaction is a direct consequence of system quality, information quality, service quality, and system usage levels, and it is this satisfaction that determines the net benefits of an information system (DeLone & McLean, 2003). In the context of public administration system such as Coretax, system usage is not only influenced by technical aspects but also by trust in the government. On the other hand, the Slippery Slope Framework explains that the level of trust in tax authorities creates a climate of voluntary compliance, whereby the public is more cooperative and accepts government services positively (Kirchler et al., 2008). The integration of these two theories shows that trust in the government will increase users' positive perceptions of the system, but this effect only results in net benefits if that trust leads to a satisfying user experience.

Previous studies in various e-government contexts also show that trust contributes to satisfaction, and satisfaction in turn impacts the success of the system. For example, in the context of tax E-CRM in Iran, Dehghanpouri et al. (2020) found that trust significantly increased customer satisfaction, and it was this satisfaction that then influenced the overall success of the system. In the context of digital public services in Indonesia, Taufiqurokhman et al. (2024) also showed that public trust plays an important role in shaping satisfaction with government digital services. Meanwhile, in e-procurement services, Baskara et al. (2024) emphasized that trust has a positive influence on user satisfaction. Trust in the government will increase users' positive perceptions, but the net benefits only emerge when users are satisfied with the use of the system. Then, the proposed hypothesis is:

H4: Trust in government has a positive indirect effect on Coretax net benefits through user satisfaction

The influence of government support on Coretax's net benefit through user satisfaction

DeLone and McLean's (2003) information system success model explains that net benefits arise primarily through two main mechanisms, namely system usage and user satisfaction, which are shaped by system, information, and service quality. On the other hand, the Technology–Organization–Environment (TOE) framework places environmental factors as important determinants of the success of technology adoption and utilization (Tornatzky & Fleischer, 1990). In this study, government support is positioned as an external environmental factor that provides regulations, resources, incentives, and infrastructure conducive to the implementation of Coretax. However, in DeLone and McLean's perspective, this support does not necessarily produce net benefits before it is internalized through user experience, which is then evaluated affectively by users in the form of satisfaction. User satisfaction is key because it reflects an overall assessment of the Coretax user experience.

Previous research findings support the central role of user satisfaction as a link between institutional support/environment and system benefits. Rahayu et al. (2023), in the context of the SAKTI e-government system at the State Treasury Office in Riau, found that organizational support and the regulatory environment have a strong influence on user satisfaction and net benefits. In the private sector, research by Pedroso & Gomes (2024) shows that top management support in the use of management accounting systems (MAS) plays a crucial role in increasing the utilization of MAS information. In the context of Building Information Modeling (BIM), Wang & Song (2017) found that top management support is positively related to BIM user satisfaction in the construction industry. This empirical evidence indicates that external support, such as government support, must first generate a positive user experience in the form of satisfaction before it can lead to net system benefits. Then, the proposed hypothesis is:

H5: Government support has a positive indirect effect on Coretax net benefits through user satisfaction.

For further clarity, we present the hypothesis design and research framework in Figure 1.

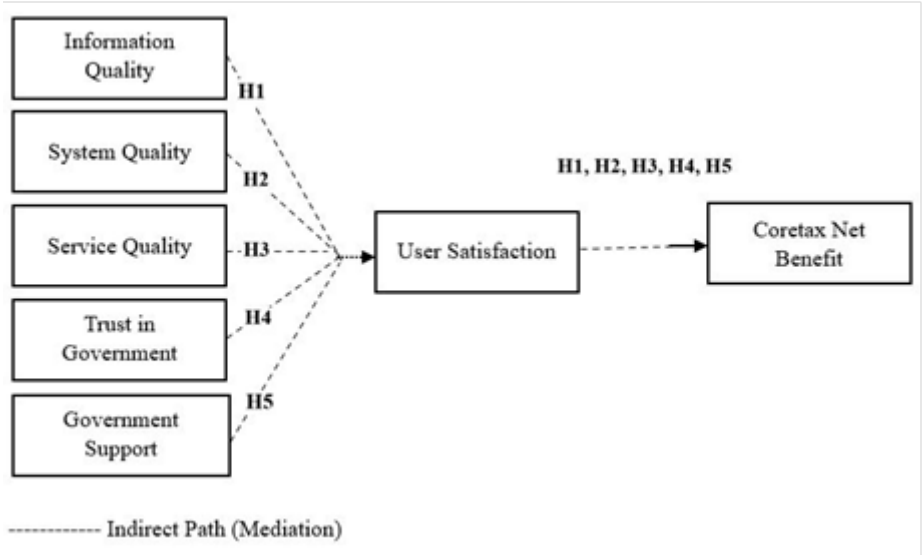

Figure 1. Conceptual Model

RESEARCH METHODS

This quantitative research uses primary data through questionnaire surveys to individual and corporate taxpayers registered in Indonesia. In 2024, the number of individual taxpayers and corporate taxpayers in Indonesia is 86.7 million taxpayers. Based on Monte Carlo simulation to determine the minimum sample size for research using mediating variables with a statistical power level > 0.8 (Muthén & Muthén, 2002), the minimum sample size determined in this study is 180 respondents.

This study employs a closed-ended survey questionnaire for data collection. The questionnaires are distributed online, specifically using Google Forms. This questionnaire was developed using steps from the existing tax and information system adoption literature in Indonesia and other countries. Sixth sections made up the questionnaire. The first section examines the respondent's background, such as taxpayers classification, job sector, domicile, gender, age, and education. The second section contains fifteen questions related to Coretax information quality, system quality, and service quality adopted from Veeramootoo et al. (2018) and Albuainain (2022). The third section contains five questions related to trust in government adopted from Mahmood et al. (2018) and Li & Shang (2023). The fourth section contains five questions related to government support adopted from Akhtar et al. (2024) and Wang & Zhang (2024). The fifth section contains five questions related to user satisfaction adopted from Veeramootoo et al. (2018) and Albuainain (2022). The sixth section contains three questions related to net benefits to be achieved through coretax adopted from Presidential Regulation No. 40 of 2018.

The respondents selected in this study are individual and corporate taxpayers who are carried out by random sampling with the criteria of having taxpayer identification number and has used Coretax. The survey yielded 194 respondents, but 10 of them did not meet the sample criteria, so the final sample that could be processed was 184 respondents. This study uses a Likert scale with intervals of 1-5. Likert interval 1-5 is where the weight of five indicates strongly agree (SS), four for agree (S), three for neutral (N), two for disagree (TS), and one for strongly disagree (STS).

Data processing uses smart PLS 4.0 with the Structural Equation Modelling (SEM) equation. The tests conducted on the reflective measurement model were to assess validity and reliability (Hair et al., 2017). Validity assesses how accurately each indicator statement describes the variable being measured. The validity test with the SmartPLS 4.0 programcan be seen from the loading factor value for each construct indicator. The requirement to assess validity is that the loading factor value must be more than 0.70. Reliability test is a tool to measure a questionnaire which is an indicator of a variable, a questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. To assess construct reliability, composite reliability must be greater than 0.7 for confirmatory

research, and a weight of 0.6 -0.7 is still acceptable for exploratory research (Hair et al., 2017). Briefly explain the data and its sources, definition of variables, and method analysis used in the study.

RESULTS AND DISCUSSION

Respondent's Profile

According to the respondents' demographic information (Table 1), 60% of the respondents areindividual taxpayers and 40% are corporate taxpayers. Most respondents are from Java island (70%). Most respondents are aged 30-44 years (40%). Most of respondents have bachelor degree (51%). Respondent from public and private organization have same quantities (50%).

Table 1. Demographic of Respondent

Description	Quantity	Percentage (%)
Taypayers Category		
Individual taxpayers	111	60%
Corporate taxpayers	73	40%
Domicile (Island)		
Sumatra	33	18%
Java	129	70%
Small Sundanese	8	4%
Kalimantan	10	5%
Sulawesi	3	2%
Maluku	1	1%
Gender		
Male	83	45%
Female	101	55%
Age		
< 17 years	0	0%
17 - 29 years	56	30%
30 - 44 years	74	40%
45 - 60 years	53	29%
> 60 years	1	1%
Degree		
High School	37	20%
Diploma	38	21%
Bachelor	93	51%
Master	12	6%
Doctor	4	2%
Working Sector		
Public/government organization	92	50%
Private organization	92	50%

Outer Model Assesment

PLS-SEM testing begins with testing the structural model (outer model). This test is carried out by testing reliability and validity. Reliability testing is done by looking at the Composite Reliability (CR) value, with a threshold value of 0.70 (> 0.70) (Hair et al., 2017)we were confident the interest in partial least squares structural equation modeling (PLSSEM. The CR value of this study is at the threshold of 0.910 to 0.941 (> 0.70) and it is concluded that the constructs in this study are reliable. Furthermore, validity testing is carried out by testing convergent validity and discriminant validity. Convergent validity testing is done by

looking at the outer loading and Average Variance Extracted (AVE) values. The overall outer loading value is at the threshold of 0.719 to 0.922 (> 0.60) and the AVE value is at the threshold of 0.676 to 0.791 or more than 0.50 (> 0.50) (Hair et al., 2017) we were confident the interest in partial least squares structural equation modeling (PLSSEM. Discriminant validity testing is done by looking at the Fornel-Larcker Criterion value (Hair et al., 2017)we were confident the interest in partial least squares structural equation modeling (PLSSEM. The test results show that the correlation value between variables has a smaller value than the AVE root. Overall, it can be seen that the indicator constructs of this study are valid. The results are shown in Table 2 and Table 3.

Table 2. Reliability and Validity Test Results

Variable		Outer	CR	AVE
Information Quality (IQ)	IQ1	0.809	0,910	0,669
	IQ2	0.735		
	IQ3	0.839		
	IQ4	0.847		
	IQ5	0.853		
System Quality (SQ)	SQ1	0.848	0,911	0,671
	SQ2	0.796		
	SQ3	0.814		
	SQ4	0.828		
	SQ5	0.809		
Service Quality (EQ)	EQ1	0.838	0,916	0,685
	EQ2	0.802		
	EQ3	0.773		
	EQ4	0.864		
	EQ5	0.859		
Trust in Government (TG)	TG1	0.829	0,928	0,720
	TG2	0.824		
	TG3	0.826		
	TG4	0.864		
	TG5	0.899		
Government Support (GS)	GS1	0.843	0,912	0,676
	GS2	0.719		
	GS3	0.792		
	GS4	0.860		
	GS5	0.887		
User Satisfaction (US)	US1	0.864	0,941	0,763
	US2	0.766		
	US3	0.913		
	US4	0.893		
	US5	0.922		
Net Benefit (NB)	NB1	0.907	0,919	0,791
	NB2	0.859		
	NB3	0.901		

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Table 3. Discriminant Validity Testing Results

Variable	GS	IQ	EQ	US	SQ	NB	TG
GS	0.822						
IQ	0.734	0.818					
EQ	0.828	0.823	0.828				
US	0.842	0.816	0.883	0.874			
SQ	0.808	0.864	0.891	0.900	0.819		
NB	0.818	0.758	0.875	0.858	0.838	0.889	
TG	0.803	0.716	0.803	0.778	0.784	0.762	0.849

Hypothesis Results

Hypothesis testing conducted by applying the bootstrapping 5,000 approach resampling procedure for two tailed significances, as suggested by Hair et al. (2017). The test results show that some hypotheses were accepted and some were rejected, and the explanation is as follows:

Hypothesis 1, shows that the indirect effect of information quality on Coretax's net benefits through user satisfaction is not supported. The DeLone & McLean (2003) IS Success Model posits that information quality should enhance user satisfaction and subsequently generate net benefits; however, this mediating path does not operate significantly in the Coretax context. In mandatory and compliance-oriented systems such as taxation, system use is often driven by regulatory obligation rather than affective evaluation, which may weaken the role of satisfaction as a mediating mechanism (Veeramootoo et al., 2018). Moreover, prior findings indicate that in transactional systems, users tend to prioritize process completion and functional outcomes over informational attributes, reducing the salience of information quality in shaping satisfaction (Mudau et al., 2024). Evidence from mobile banking also suggests that users may consider information adequate for task execution without necessarily translating it into satisfaction when procedural complexity and interface burden persist (Sani & Putri, 2023). In addition, trust can sustain continued usage despite informational shortcomings, thereby diminishing the observable effect of information quality on satisfaction (Angelina et al., 2019). Conversely, studies that support the mediation pathway emphasize that satisfaction increases only when information is consistently complete, timely, and well-integrated across processes (Albuainain, 2022; Astuti & Dalam, 2019; Meilani et al., 2020). In the Coretax case, respondent feedback regarding inefficient address searches, incomplete unit references, and delayed SP2D integration indicates deficiencies in completeness, usability, and timeliness, which hinder satisfaction formation and ultimately prevent information quality from translating into net benefits.

Hypothesis 2, shows that the indirect effect of system quality on Coretax's net benefits through user satisfaction is supported. Consistent with the DeLone & McLean (2003) IS Success Model, system quality—reflected in reliability, ease of use, responsiveness, security, and integration—directly shapes user experience and enhances satisfaction, which subsequently translates into net benefits. Theoretically, stable and responsive systems reduce cognitive effort and procedural friction, making satisfaction a logical psychological bridge between technical performance and organizational outcomes (DeLone & McLean, 2003). Empirical evidence from e-filing demonstrates that smooth access and minimal processing delays increase taxpayer satisfaction by facilitating efficient task completion (Veeramootoo et al., 2018), while e-government and business intelligence studies confirm that reliable and user-friendly systems strengthen satisfaction and service impact (Albuainain, 2022; Mudau et al., 2024). Similar patterns appear in e-commerce and organizational systems, where system stability reduces workload and enhances perceived benefits through satisfaction (Angelina et al., 2019; Marjanovic et al., 2016; Meilani et al., 2020). Although some studies report non-significant effects when satisfaction is driven more by information or service quality (Astuti & Dalam, 2019; Melinda et al., 2023) or specific usability constructs (Sani & Putri, 2023), the process-oriented and compliance-driven nature of Coretax amplifies the role of technical performance, enabling satisfaction to

effectively mediate system quality into measurable administrative and compliance-related benefits.

Hypothesis 3, shows that the indirect effect of service quality on Coretax's net benefits through user satisfaction is supported. Within the DeLone & McLean (2003) IS Success Model, service quality—encompassing responsiveness, assurance, empathy, competence, and problem-handling mechanisms—enhances user satisfaction, which subsequently drives net benefits. Theoretically, effective support services reduce user uncertainty and perceived risk, thereby strengthening confidence and comfort in system use, which fosters satisfaction (DeLone & McLean, 2003). Empirical evidence from the Tawasul e-government system shows that timely responses and effective follow-up significantly increase satisfaction, which then translates into perceived service impact (Albuainain, 2022). Similar mediation patterns are observed in academic information systems, where reliable support reduces operational barriers and enhances satisfaction-linked benefits (Meilani et al., 2020), and in e-commerce and e-money contexts, where responsive assistance strengthens user experience and perceived value (Angelina et al., 2019; Astuti & Dalam, 2019). In e-filing, service quality becomes particularly salient when users require guidance to complete mandatory procedures, thereby reinforcing satisfaction (Veeramootoo et al., 2018). Conversely, in business intelligence systems, service quality may appear negative when frequent support signals underlying system friction, weakening satisfaction (Mudau et al., 2024), while in marketplace and digital wallet contexts, satisfaction may be driven more by ease of use and usefulness than by support services (Aryanti et al., 2023; Yunita et al., 2024). In Coretax, where users depend on helpdesks, guidance materials, and administrative assistance during regulatory transitions, high-quality service reduces procedural burden and enhances perceived control, enabling satisfaction to function as a psychological bridge that converts supportive service experiences into tangible administrative and efficiency-related net benefits (DeLone & McLean, 2003)

Hypothesis 4, shows tha the indirect effect of trust in government on Coretax's net benefits through user satisfaction is not supported. Within the DeLone & McLean (2003) IS Success Model, satisfaction arises primarily from direct system experience (system, information, and service quality), implying that institutional trust may not automatically translate into satisfaction unless reflected in day-to-day interactions (DeLone & McLean, 2003). The slippery slope framework further explains that in taxation contexts, compliance may stem from enforced mechanisms rather than voluntary trust, meaning users can continue using the system due to regulatory obligation without experiencing satisfaction (Kirchler et al., 2008). Empirical evidence in e-government shows that trust does not directly predict satisfaction when operational effectiveness is more salient (Santa et al., 2019), and in mandatory public systems such as SISKEUDES, satisfaction is shaped more by technical performance than institutional trust (Ariyanto et al., 2022; Made et al., 2020). Studies in e-filing also indicate that when service delivery fails to meet user expectations, trust alone cannot compensate for dissatisfaction (Ariyanto et al., 2024). Although trust can enhance satisfaction in contexts where it reduces perceived digital risk and uncertainty (Dehghanpouri et al., 2020; Taufiqurokhman et al., 2024) or signals fairness and transparency (Baskara et al., 2024), such effects depend on congruent system performance. In the case of Coretax, early implementation disruptions and service instability likely weakened experiential evaluations, limiting the ability of institutional trust to foster satisfaction and, consequently, to translate into net benefits.

Hypothesis 5 shows that the indirect effect of government support on Coretax's net benefits through user satisfaction is supported. In the DeLone & McLean (2003) IS Success Model, satisfaction functions as a central mechanism translating contextual and experiential factors into net benefits, implying that supportive institutional conditions can enhance outcomes when they positively shape user experience (DeLone & McLean, 2003). From the TOE Framework perspective, government support represents an environmental factor that reduces uncertainty, clarifies regulatory expectations, and provides facilitating resources, thereby strengthening implementation success (Tornatzky & Fleischer, 1990). Empirical evidence shows that managerial and institutional support increase satisfaction by supplying training, infrastructure, and process alignment, which reduce operational burden and resistance (Pedroso & Gomes, 2024; Wang & Song, 2017). In public-sector systems, regulatory

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environment and organizational support also enhance satisfaction and subsequently net benefits because users perceive protection and procedural clarity (Rahayu et al., 2023). Conversely, support fails to influence satisfaction when it is symbolic, poorly communicated, or not translated into concrete assistance, limiting users' experiential gains (Putrawan et al., 2017; Ridhawati et al., 2016). In the Coretax context, policy facilitation such as sanction relaxation during transition periods reduces psychological pressure and perceived risk, enabling satisfaction to act as a psychological bridge that converts institutional support into tangible administrative efficiency and compliance-related benefits.

The research results confirm that Coretax's net benefits are influenced by 3 observed variables, namely system quality, service quality, and government support. The research results show that 3 of 5 hypotheses are accepted and of the 3 hypotheses accepted analysis, it turns out that the effect of system quality on Coretax's net benefit through user satisfaction has the largest influence value marked by a β value of 0.362 while the smallest is the effect of government support (β value is 0.2019). While, information quality and trust in government variable does not influence Coretax's net benefits through user satisfaction. The results of testing show 3 of 5 hypotheses illustrate that the modified DeLone & McLean model supports Coretax's net benefits and this is shown in Table 4 while the explanation of the interaction can be seen in Figure 2.

Table 4. Hypothesis Testing Results

Hypothesis	Description	Original Sample (β value)	p-Values	Decision
1	IQ -> US -> NB	0,056	0,305	Rejected
2	SQ -> US -> NB	0,362	0,000	Accepted
3	EQ -> US -> NB	0,212	0,004	Accepted
4	TG -> US -> NB	0,006	0,910	Rejected
5	GS -> US -> NB	0,209	0,001	Accepted

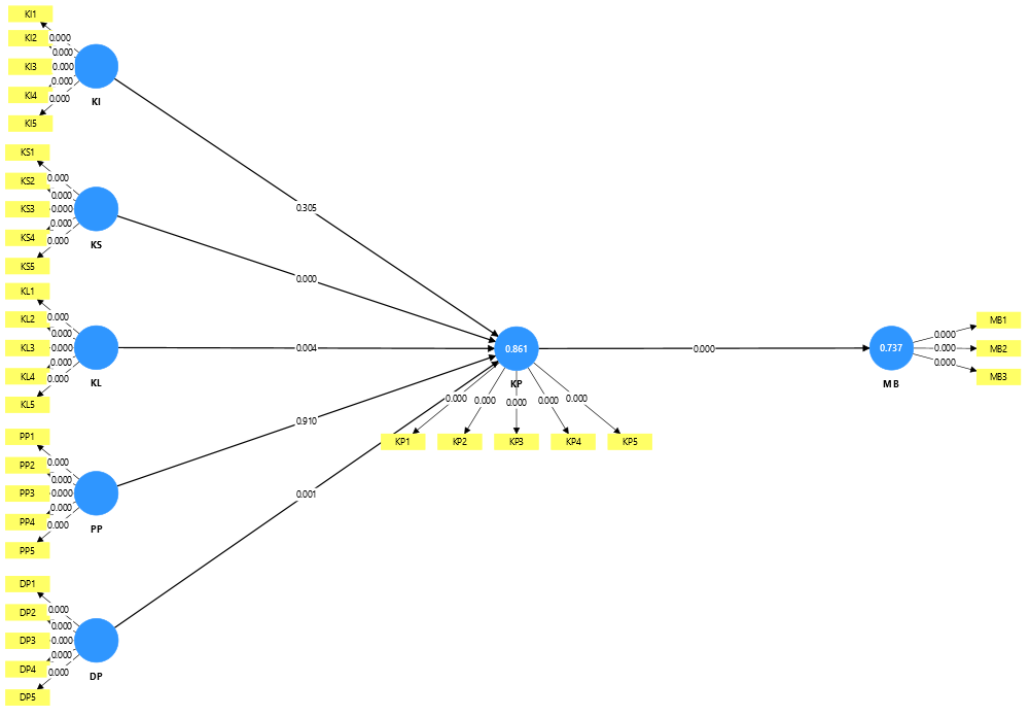

Figure 2. Results of Conceptual Model

CONCLUSION

This study evaluates the success of Indonesia's Coretax implementation by integrating the DeLone & McLean (2003) IS Success Model with the Slippery Slope Framework (trust in government) and the TOE Framework (government support), while positioning user satisfaction as the sole mediator given Coretax's mandatory context. The results show that system quality, service quality, and government support have significant indirect effects on net benefits through user satisfaction. Conversely, information quality and trust in government do not have significant indirect effects on net benefits through user satisfaction. These findings imply that in a complex, transactional, and mandatory public system such as Coretax, improvements in information content alone (or generalized trust toward government) may not automatically translate into a satisfying user experience that yields measurable benefits.

Practically, the findings suggest that strengthening Coretax's net benefits should prioritize improvements that are most directly "felt" in the user experience: ensuring stable and user-friendly system performance, responsive and competent support services, and policy-level support that reduces uncertainty and operational burden during the transition. In addition, the rejection of the information-quality mediation path signals that Coretax still needs to convert information availability into usable, complete, and timely information within real workflows, so that information quality becomes actionable and reduces rework, delays, and confusion. Overall, the study reinforces that Coretax's success is not only driven by the system's informational outputs, but also by the reliability of the system and services around it, and by an enabling policy environment that collectively builds satisfaction and, in turn, sustainable net benefits (taxpayers's compliance and tax revenue increased).

This study has limitations in terms of respondent representation. First, data collection has not been able to reach taxpayers in the Papua region, so the findings of this study do not fully represent the diversity of geographical conditions throughout Indonesia. Second, the number of respondents obtained is still relatively small compared to the national taxpayer population, which numbers in the millions. Therefore, the results must be generalized with caution, especially when describing the experience of using Coretax among taxpayer segments that are highly diverse in terms of digital literacy, network quality, and tax reporting characteristics.

The next study should expand the coverage of respondents more evenly with a sampling strategy that includes Eastern Indonesia (including Papua), for example through collaboration with local Tax Offices, tax consultant associations, or official DGT education/service channels so that the distribution of questionnaires can reach areas with different levels of access. In addition to increasing the sample size, further research could also apply stratified sampling based on region (West–Central–East) and level of experience using Coretax to enable sharper comparisons between segments. As an improvement to this study, subsequent studies could add a mixed-method approach (questionnaire + short interview/FGD) to capture the reasons behind respondents' answers, as well as include contextual variables such as internet quality, frequency of access constraints, and intensity of socialization received, so that the Coretax evaluation model becomes more comprehensive and able to explain variations in user experience more accurately.

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