# Tax Digitalization and Patriotism: Analyzing the DeLone & McLean Information Systems Success Model on CoreTax Compliance with Nationalism Moderation

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**Abstract.** This study examines the effectiveness of the Core Tax Administration System (CoreTax) implementation through the DeLone & McLean Information Systems Success Model, incorporating nationalism as a moderating variable. As Indonesia's most comprehensive digital tax reform was introduced in January 2025, CoreTax aims to enhance transparency and taxpayer compliance, yet technical challenges during the transition period risk reducing user satisfaction. This study evaluates the influence of system quality, information quality, and service quality on taxpayer satisfaction and its subsequent impact on compliance, while testing the moderating role of nationalism in strengthening the satisfaction–compliance relationship. A quantitative associative approach using a survey method was employed to collect data from individual taxpayers registered at the East and West Denpasar Tax Service Offices (KPP) who have accessed CoreTax. Data were analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS). The findings reveal that system quality, information quality, and service quality each significantly influence user satisfaction, which mediates their effect on compliance. Notably, nationalism directly and significantly influences compliance, independent of satisfaction levels. However, nationalism does not significantly moderate the satisfaction–compliance relationship, suggesting both factors operate as independent, complementary pathways toward compliance.

**Keywords:** CoreTax, Information Quality, Nationalism, Service Quality, System Quality, Tax Compliance, User Satisfaction

## 1 Introduction

Taxation constitutes a vital instrument in national development. Nevertheless, Indonesia continues to face significant challenges with respect to low taxpayer compliance, as reflected in a tax-to-GDP ratio of only 11.6% in 2022, a figure considered insufficient to support sustainable economic growth (Huda et al., 2026). As a strategic measure to address this low level of compliance and to minimize irregularities in tax payments, the Government of Indonesia has undertaken a comprehensive reform of tax administration through the implementation of the Core Tax Administration System (CTAS), commonly referred to as CoreTax (Darmayasa & Hardika, 2024; Rum et al., 2023). This reform policy is mandated by Law Number 7 of 2021. The implementation of CoreTax, which began on a phased basis in 2025, was

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W. G. S. Parwita et al. (eds.), *Proceedings of the International Conference on Sustainable Green Tourism Applied Science - Social Applied Science 2026 (ICoSTAS-SAS 2026)*, Advances in Social Science, Education and Humanities Research 1041,
https://doi.org/10.2991/978-94-6239-809-2_17

designed to establish a more integrated, automated, and data-driven taxation system in order to enhance transparency and accountability (Misbahuddin & Kurniawati, 2025). The adoption of CoreTax has also been positioned as a key enabler in achieving the Key Performance Indicators (KPIs) of the Directorate General of Taxes, particularly with regard to the compliance rate for the submission of Annual Tax Returns by both corporate and individual taxpayers.

Data in Figure 1. from KPP Denpasar Timur and KPP Denpasar Barat show a decline in tax compliance in 2025, coinciding with the first-time use of CoreTax for Annual Income Tax Return. This suggests that the CoreTax system is perceived as more difficult to use than the previous system, so taxpayers are unable to file their Annual Income Tax Returns on time.

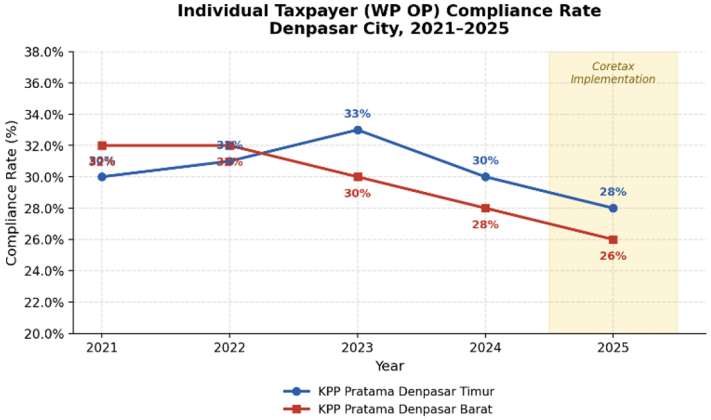



**Figure 1.** Individual Taxpayer Compliance Rate Denpasar City in 2021-2025

Theoretically, the success of an information system such as CoreTax can be assessed using the DeLone and McLean model (DeLone & McLean, 2016), which posits that system quality, information quality, and service quality are key determinants of user satisfaction (Huda et al., 2026; Wang & Liao, 2008). When taxpayers perceive the CoreTax system as easy to use (system quality), capable of providing accurate data (information quality), and supported by responsive service (service quality), the efficiency of tax administration is expected to improve (Arianty, 2024; Wulandari et al., 2021). The transition toward a digital system, however, is not without obstacles. In practice, the implementation of CoreTax continues to encounter various technical challenges, including system access failures, data integration errors, and insufficient user socialization (Ariyanto et al., 2024; Filzah Nurhaeni et al., 2025). Such technical constraints risk undermining taxpayer trust and satisfaction, which may, in turn, hinder the achievement of compliance targets. It is within this context that psychological and ideological dimensions, particularly nationalism, become especially critical. Nationalism, or love of one's country, may be understood as a form of income redistribution undertaken in the interest of national development and social welfare (Rum et al., 2023).

Beyond the IS Success framework, taxpayer compliance behavior can also be explained through the Theory of Planned Behavior (TPB) (Ajzen, 1991), within the context of CoreTax, taxpayers' attitude toward compliance is closely linked to their

satisfaction with system, information, and service quality, while perceived behavioral control reflects the ease or difficulty of navigating the new system. However, TPB alone does not fully capture the ideological dimension of compliance decisions, particularly in a developing-country context such as Indonesia. To address this gap, this study also draws on Social Identity Theory which explains that group membership and national identity give individuals a positive self-concept such as pride in and love for one's country that can motivate behavior benefiting the collective interest, including tax compliance (Nurhaeni et al., 2025). Recent empirical evidence integrating TPB with Social Identity Theory in the Indonesian context found that national pride plays a significant role in shaping individual taxpayer compliance behavior, even though its direct effect on compliance intention was not always significant, while tax morality and tax fairness both TPB constructs remained strong predictors of intention (Nurhayati et al., 2025). Similarly, Wardani and Hermawan (2024) found that attitude and tax knowledge significantly influence individual taxpayer compliance in Indonesia, whereas subjective norms and perceived behavioral control did not show a significant effect, suggesting that the relative strength of TPB's components may vary depending on context and that psychosocial factors such as nationalism can compensate where purely behavioral predictors fall short. These findings reinforce the theoretical rationale for positioning nationalism as a moderating variable in the relationship between CoreTax user satisfaction and tax compliance, bridging the technical (IS Success) and ideological (Social Identity/TPB) dimensions of taxpayer behavior.

Despite this growing body of literature, most prior studies apply the DeLone and McLean model, the Theory of Planned Behavior, or Social Identity Theory separately, and existing studies on nationalism, patriotism, or trust in Indonesian tax settings have generally tested such ideological factors as either a direct antecedent or a moderating variable, but rarely as both simultaneously within a single model (Nurhayati et al., 2025; Rum et al., 2023; Tambun & Haryati, 2022). This integration has also not yet been examined in the specific context of CoreTax, Indonesia's newly mandated and comprehensive digital tax administration reform, where compliance is shaped concurrently by taxpayers' functional experience with the system and by their ideological attachment to the state during a disruptive transition period. The present study addresses this gap by simultaneously testing nationalism as both a direct predictor of taxpayer compliance and a moderator of the satisfaction-compliance relationship within the DeLone and McLean framework, thereby clarifying whether the technical and ideological pathways to compliance operate independently or reinforce one another. In doing so, the study extends existing literature beyond a straightforward application of established theories to a new setting, offering evidence on how these two pathways interact under a large-scale, government-mandated digital transformation of tax administration.

## 2 Methodology

The research methodology employed an associative quantitative approach using a survey method via a questionnaire. The study population consisted of individual taxpayers in Denpasar City. The total population of individual taxpayers was 383,363;

using the Slovin formula and a margin of error of 10%, a minimum sample size of 100 individuals was determined. The sample was selected using purposive sampling, with the criteria being individual taxpayers who work as civil servants or private-sector employees and have used CoreTax. The components for assessing the system's success utilized the DeLone and McLean model, comprising 24 indicator items distributed across 6 research variables.

# 3 Result and Discussion

## 3.1 Result

The measurement model evaluation shows that the outer loading values of all indicators range from 0,713–0,921. The Average Variance Extracted (AVE) values meet the threshold of 0,50. The Composite Reliability (ρc) values for all constructs are above 0,60, indicating an acceptable level of reliability. A summary of the convergent validity and reliability evaluation results is presented in Table 1.

**Table 1**. Convergent Validity and Construct Reliability

| Variable | Outer Loading Range | Cronbach's Alpha | Composite Reliability (ρc) | AVE |
|---|---|---|---|---|
| System Quality Coretax | 0,758–0,804 | 0,796 | 0,869 | 0,620 |
| Information Quality Coretax | 0,747–0,847 | 0,846 | 0,886 | 0,619 |
| Service Quality Coretax | 0,713–0,874 | 0,833 | 0,857 | 0,668 |
| User Satisfaction Coretax | 0,856–0,921 | 0,880 | 0,843 | 0,807 |
| Nationalism | 0,749–0,879 | 0,875 | 0,798 | 0,664 |
| Taxpayer Compliance | 0,839–0,914 | 0,849 | 0,889 | 0,765 |

*Source: primary data processed with SmartPLS, 2026.*

The multicollinearity test results show that the Variance Inflation Factor (VIF) values range from 1,491 to 3,383, which is below the threshold of 5, so no serious indication of multicollinearity among indicators was found.

**Table 2.** R-Square Values

| Endogenous | RSquare Adjusted |
|---|---|
| User Satisfaction | 0,780 |
| **Taxpayer Compliance** | 0,461 |

*Source: primary data processed with SmartPLS, 2026.*

The structural model evaluation shows that System Quality Coretax, Information Quality Coretax, and Service Quality Coretax jointly explain 78,0% of the variability in User Satisfaction ($R^2$ Adjusted = 0,780), while User Satisfaction and Nationalism explain 46,1% of the variability in Taxpayer Compliance ($R^2$ Adjusted = 0,461).

The hypothesis testing results are presented in Table 3. Of the six paths tested, five were found to be significant at the 5% level ($p < 0,05$), namely the effects of System Quality Coretax, Information Quality Coretax, and Service Quality Coretax on User Satisfaction; the effect of User Satisfaction on Taxpayer Compliance; and the direct effect of Nationalism on Taxpayer Compliance. The moderating effect of Nationalism on the relationship between User Satisfaction and Taxpayer Compliance was not found to be significant ($p = 0,357$).

**Table 3.** Hypothesis Testing Results (Path Coefficient)

| Hypothesis | Path | O | T-Statistics | P-Values | Result |
|---|---|---|---|---|---|
| H1 | System Quality Coretax → User Satisfaction | 0,142 | 1,811 | 0,035 | Accepted |
| H2 | Information Quality Coretax → User Satisfaction | 0,504 | 4,582 | 0,000 | Accepted |
| H3 | Service Quality Coretax → User Satisfaction | 0,282 | 3,034 | 0,001 | Accepted |
| H4 | User Satisfaction Coretax→ Taxpayer Compliance | 0,267 | 2,647 | 0,004 | Accepted |
| H5 | Nationalism → Taxpayer Compliance | 0,382 | 2,745 | 0,003 | Accepted |
| H6 | Nationalism × User Satisfaction → Taxpayer Compliance (moderation) | -0,042 | 0,366 | 0,357 | Rejected |

*Source: primary data processed with SmartPLS, 2026.*

### 3.2 Discussion

The hypothesis testing results generally support the main proposition of the DeLone and McLean model, namely that system quality, information quality, and service quality are determinants of user satisfaction, and user satisfaction subsequently drives Taxpayer compliance in using CoreTax. Of the six hypotheses proposed, five were found to be significant, while the moderating role of Nationalism was not statistically supported.

**Effect of System Quality Coretax on User Satisfaction Coretax.** System Quality Coretax was found to be significant, but with the smallest effect coefficient among the three quality dimensions ($O = 0,142$; $p = 0,035$). This relatively weak effect is thought to be related to various technical constraints still reported by users during the transition period, such as system access disruptions, which can erode perceptions of ease of use and system reliability even though the effect path remains statistically significant. This finding indicates that further refinement of the system's technical aspects is still needed so that its contribution to user satisfaction can be more optimal. This pattern is consistent with cross-country findings in Nepal, where system quality was found to have a significant but relatively smaller effect than service quality on user satisfaction in the context of e-Governance systems (Surya et al., 2024). This indicates that in digital government administration systems still in a transition period, technical ease alone is

not sufficient to strongly drive user satisfaction without being supported by responsive service. The CoreTax system, as one of the government's systems, plays a critical role in providing an efficient and easily accessible system to facilitate better interaction between the government and the public (Rahmatullah et al., 2025).

**Effect of Information Quality Coretax on User Satisfaction Coretax.** Information Quality was found to be the strongest determinant of user satisfaction (O = 0,504; p = 0,000). This finding indicates that the quality of the CoreTax information system plays an important role in fulfilling system users' satisfaction. The accuracy, completeness, and relevance of the data presented by CoreTax determine taxpayer satisfaction. This finding is in line with concerns regarding the risk of data integration errors in the early stages of CoreTax implementation, which confirm that information reliability is a key prerequisite for building user trust in the digital tax administration system (Vicramaditya, 2021). There is a fairly significant difference in the presentation of information on CoreTax compared to the previous e-filing application. CoreTax provides accurate information; for example, taxpayers' 2025 withholding tax certificates (BPA1/BPA2/BP21) are automatically integrated and appear in individual Annual Tax Return information. As a result, taxpayers no longer need to request printed withholding tax certificates or input them manually as in the previous system (Filzah Nurhaeni et al., 2025).

**Effect of Service Quality Coretax on User Satisfaction Coretax.** Service Quality was also found to have a significant effect on user satisfaction (O = 0,282; p = 0,000). During the transition period of the new system's implementation, the availability of responsive support services, whether through Tax Service Office staff or online help channels, played an important role in reducing the confusion and technical obstacles experienced by taxpayers. The digital tax platform, accompanied by the empathy of public servants, provided a sense of security that fostered trust in the CoreTax system, thereby increasing user satisfaction with the system (Biswas et al., 2024; Ruhara, 2025). This finding is reinforced by Surya et al., (2024) who found that e-Governance service quality in Nepal was also shown to have a significant effect on user satisfaction, confirming that the role of responsive service is a consistent determinant of satisfaction in digital government administration systems across various developing-country contexts, regardless of differences in local institutions or culture.

**Effect of User Satisfaction on Taxpayer Compliance.** User Satisfaction was found to have a positive and significant effect on Taxpayer Compliance (O = 0,267; p = 0,004). This result confirms the model DeLone & McLean, (2016), which positions user satisfaction as influencing Taxpayer Compliance. The Net Benefit perceived by the public from a system launched by the Government depends heavily on the perceived satisfaction with the use of that system(Rahmatullah et al., 2025; Ramdhony et al., 2023). In the context of CoreTax usage, the increase in taxpayer compliance, particularly in filing Individual Annual Tax Returns, depends on the sense of satisfaction with the overall system, information, and service quality of CoreTax.

**Effect of Nationalism on Taxpayer Compliance.** Nationalism was found to have a positive significant effect on Taxpayer Compliance (O = 0,382; p = 0,003), even with a larger coefficient than the effect of User Satisfaction. This finding reinforces the view that tax compliance is not solely driven by technical experience with the system, but also by an ideological dimension in the form of love of country, understood as a form of voluntary contribution to national development (Nuridah et al., 2023). In other words, this affective-ideological motive appears to play a role equal to, or even stronger than, the functional motive based on satisfaction with digital services. This is supported by the *warm glow* theory from Konrad et al., (2012), which shows that individuals with higher patriotism derive intrinsic psychological satisfaction from honestly paying taxes, making them more likely to comply independently of functional satisfaction with the tax administration system.

**The Moderating of Nationalism.** The test results found no evidence that Nationalism moderates the relationship between User Satisfaction on Coretax and Taxpayer Compliance (O = -0,042; T = 0,366; p = 0,357). This finding indicates that Nationalism operates as an independent direct predictor, rather than as a variable that strengthens or weakens the relationship between technical satisfaction and compliance. This finding is consistent with the research of Tambun & Haryati (2022) who found that nationalism is unable to moderate tax compliance. Taxpayers' lack of understanding in reporting and calculating their taxes through the digital platform means they fail to meet tax reporting obligations without this diminishing their sense of nationalism (Tambun & Ananda, 2022).

Conceptually, user satisfaction stems from functional experience with the system, while nationalism stems from affective-ideological beliefs; these two psychological pathways appear to work in parallel and do not significantly interact with one another in shaping taxpayer compliance. The implication is that Taxpayers who are less satisfied with CoreTax do not necessarily become less compliant if their sense of nationalism is high, although this reinforcing effect was not strong enough to be statistically detected in this study's sample **.**

**Theoretical Implications.** For the DeLone and McLean IS Success Model, this pattern suggests that nationalism functions as an exogenous antecedent of net benefits that sits outside the system-quality-driven satisfaction chain, indicating that the model's boundary conditions in ideologically salient public-sector contexts may need to be widened beyond technical determinants of satisfaction. For the Theory of Planned Behavior, a significant direct effect combined with a non-significant moderation suggests that nationalism operates less as a contextual factor that amplifies the attitude-intention link and more as an independent normative belief that shapes compliance behavior in parallel with standard TPB determinants, consistent with prior Indonesian evidence in which affective and moral constructs act alongside, rather than through, conventional TPB pathways (Nurhayati et al., 2025; Wardani & Hermawan, 2024). For Social Identity Theory, the direct-but-non-interacting pattern supports the view that identity-based motivation operates through a separate self-categorization pathway, so

that pride in and attachment to the nation can sustain compliance regardless of how taxpayers evaluate the administrative system itself. Taken together, these findings suggest that the three theories are best treated as complementary rather than nested: the DeLone and McLean model best explains the functional, technology-driven pathway to compliance, while TPB and Social Identity Theory jointly explain the ideological pathway, and integrating them requires modeling nationalism as a parallel construct rather than as a contingency factor.

## 4 Conclusion

This study confirms that system quality, information quality, and service quality significantly shape CoreTax user satisfaction, with information quality as the strongest determinant, and that this user satisfaction subsequently significantly increases taxpayer compliance, thereby supporting the DeLone and McLean model as expected in the Introduction section. However, contrary to the initial hypothesis, Nationalism was not found to moderate the relationship between User Satisfaction and Taxpayer Compliance; instead, Nationalism has a direct and independent effect on Taxpayer Compliance, even with a greater effect than User Satisfaction itself. This finding indicates that technical satisfaction and ideological commitment operate as two complementary parallel pathways toward compliance, rather than as interacting pathways. Taxpayers with a high sense of nationalism can remain compliant even when less satisfied with the system, consistent with the *warm glow* view of patriotism.

This finding implies that tax authorities should pursue technical refinements (particularly the accuracy and integration of information) and nationalism/citizenship-based approaches as two independent strategies, rather than assuming that one will automatically reinforce the other. This study is limited to individual taxpayers at the East and West Denpasar Tax Service Offices, so future research is recommended to expand the sample, include individual taxpayers with independent professions or businesses as well as corporate taxpayers, use different research designs, and explore other moderating variables such as institutional trust or the digital divide.

## Acknowledgment

The authors would like to express their sincere gratitude to Politeknik Negeri Bali (PNB) for the institutional and financial support provided throughout this research. Appreciation is also extended to the East and West Denpasar Tax Service Offices for their cooperation and assistance during the data collection process, and to all individual taxpayer respondents who generously participated in this study.

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