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The Influence of Coretax System Quality on Voluntary Tax Compliance and Enforced Tax Compliance: The Role of Tax Authority Legitimacy as a Mediator and Tax Morale as a Moderator

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Abstract: This study aims to analyze the effect of CoreTax System Quality on Voluntary Tax Compliance and Enforced Tax Compliance among taxpayers in Indonesia, with Tax Authority Legitimacy as a mediating variable and Tax Morale as a moderating variable. Modernization through digital transformation is a critical pillar of tax administration reform, yet its direct impact on compliance remains empirically complex. This research utilizes an explanatory quantitative approach, gathering primary data via digital questionnaires from 96 registered taxpayers using the CoreTax Administration System (CTAS). Structural Equation Modeling - Partial Least Squares (SEM-PLS) was employed for data analysis. The empirical results reveal that CoreTax System Quality has a positive and significant direct effect on Voluntary Tax Compliance and Tax Authority Legitimacy but has no direct significant effect on Enforced Tax Compliance Furthermore, Tax Authority Legitimacy does not mediate the relationship between CoreTax System Quality and Voluntary Tax Compliance because the direct path is already robust. Crucially, Tax Authority Legitimacy fully mediates the relationship between CoreTax System Quality and Enforced Tax Compliance, demonstrating that technology cannot coerce compliance unless it successfully enhances the perceived procedural fairness and legitimacy of the tax institution. Finally, Tax Morale acts as an exceptionally strong psychological amplifier, heavily reinforcing the interaction effect of CoreTax System Quality on both Voluntary Tax Compliance and Enforced Tax Compliance with exceptionally high f-square effect sizes of 0.863 and 0.686, respectively. The findings underscore that digital tax success requires a balanced integration of robust system quality, institutional legitimacy, and the cultivation of taxpayers' intrinsic moral responsibilities.

Keyword: CoreTax System Quality, Voluntary Tax Compliance, Enforced Tax Compliance, Tax Authority Legitimacy.

INTRODUCTION

The development of digital technology encourages the Indonesian government to transform various sectors, including tax administration. Taxes are one of the main sources of state revenue, playing an important role in financing development, public services, education, health, and community welfare. Therefore, increasing taxpayer compliance is a crucial factor in maintaining the sustainability of state revenue. Tax digitalization is developed to improve service quality, administrative efficiency, ease of reporting and payment, and to support the increase in taxpayer compliance (Trianto et al., 2024; Nissa, 2025). Tax reform is also aimed at increasing voluntary compliance, trust in tax administration, and the productivity of tax officials (Prabowo & Indarto, 2023).

One concrete form of this reform is the implementation of the Core Tax Administration System (CoreTax) by the Directorate General of Taxes. CoreTax is designed as an integrated and data-based tax administration system to automate the processes of registration, reporting, payment, examination, collection, and tax supervision. This system officially started being used on January 1, 2025, and is expected to improve service quality, reduce compliance costs, and strengthen voluntary tax compliance and enforced tax compliance (Claresta et al., 2025; Dimetheo et al., 2023). However, its implementation still faces various obstacles, such as system disruptions, data migration, limited training, bugs in certain functions, system capacity, and the incompatibility of Commercial Off-The-Shelf (COTS) technology with the characteristics of the Indonesian tax system. These conditions indicate that the success of tax digitalization is not only determined by the sophistication of technology but also by the experience and perception of taxpayers toward the system used (Claresta et al., 2025; Daryatno et al., 2025).

In the perspective of the extended slippery slope framework, tax compliance is not only influenced by the power of the tax authority but also by trust and legitimacy toward the authority. Voluntary tax compliance is more related to trust, legitimacy, and internal motivation, whereas enforced tax compliance is more related to supervision, sanctions, and coercive power (Mariganto et al., 2023; Khairani & Murtadha, 2025). In this context, tax authority legitimacy describes the extent to which taxpayers view the tax authority as a legitimate, fair, competent, and trustworthy institution, while tax morale reflects the individual's moral motivation to voluntarily fulfilll their tax obligations (Marcella & Prasetya, 2023; Merliyana et al., 2025). Thus, the quality of CoreTax does not automatically result in compliance if it is not supported by adequate authority legitimacy and tax morale. The modernization of technology is necessary but not sufficient in shaping taxpayer compliance behavior (Rahadian & Herawati, 2023).

Based on these conditions, there is still a research gap because previous studies tend to examine system quality, legitimacy, or behavioral factors as direct determinants of compliance, while studies placing tax authority legitimacy as a mediator and tax morale as a moderator are still limited. In addition, tax compliance needs to be distinguished between voluntary tax compliance and enforced tax compliance because they have different characteristics and mechanisms. Therefore, this study examines the influence of CoreTax System Quality on Voluntary Tax Compliance and Enforced Tax Compliance, with Tax Authority Legitimacy as a mediating variable and Tax Morale as a moderating variable. This research is expected to contribute to explaining how the quality of the digital system, authority legitimacy, and moral factors together shape tax compliance in the context of digital tax reform in Indonesia.

The Information System Success (ISS) Model introduced by DeLone and McLean explains that the success of an information system is determined by system quality,

information quality, use, user satisfaction, individual impact, and organizational impact. This model was later developed by adding Service Quality and Net Benefits to assess the system's benefits more comprehensively (DeLone & McLean, 1992; DeLone & McLean, 2003). In the context of taxation, the ISS Model is relevant to explain how the quality of digital systems like CoreTax can influence taxpayer experience and behavior, particularly through ease of use, reliability, information quality, and user satisfaction (Sania Tariq et al., 2024; Widyaningrum et al., 2024).

In this study, CoreTax System Quality is viewed as a factor that can influence taxpayer perception and behavior. Good system quality includes ease of use, reliability, data security, responsiveness, integration, and information accuracy. A system that is easy to use, stable, secure, responsive, integrated, and produces accurate information can enhance user trust and satisfaction, while also supporting a more effective tax administration process (Asmoro et al., 2025; Fajarsanius, 2025; Nurhaeni et al., 2025; Judijanto, 2025; Naoval et al., 2024; Maliki, 2025).

Procedural Justice Theory explains that compliance is not only formed out of fear of sanctions but also due to taxpayers' perceptions of the fairness of the processes carried out by the authority. In the context of CoreTax, a transparent, objective, consistent, unbiased administrative process that provides taxpayers with the opportunity to obtain explanations or file objections can enhance the perception of fairness. This perception of fairness can subsequently strengthen the legitimacy of the tax authority and encourage voluntary compliance, whereas procedures deemed unfair or confusing can increase reliance on coercive compliance (Tyler, 2006; Mentovich, 2023; Bobocel et al., 2015).

The Slippery Slope Framework explains that tax compliance is formed through the interaction between the power of authority and trust in authority. The development of the Extended Slippery Slope Framework distinguishes power into coercive power and legitimate power, while trust is distinguished into implicit trust and reason-based trust. In the framework of this research, the good quality of CoreTax can strengthen legitimate power and trust in tax authorities, thereby encouraging voluntary tax compliance. Conversely, when power is more dominant than trust, compliance tends to be formed through enforcement mechanisms (enforced tax compliance) (Misra et al., 2023; Wahyuni et al., 2022; Bandi et al., 2024).

Economic Deterrence Theory explains compliance from the perspective of a rational calculation between the benefits and costs of an action. In taxation, the risk of audits, the likelihood of detection, and penalties increase the cost of non-compliance, thereby encouraging enforced tax compliance. CoreTax, which has data integration, information accuracy, and detection capabilities, can enhance the perception of the probability of detection and strengthen the deterrence mechanism. However, these mechanisms can run alongside tax legitimacy and morality in shaping compliance behavior (Hashimah, 2021; Hokamp, 2022; Chelangat, 2022; Hakim et al., 2017).

Theory of Planned Behavior (TPB) explains that behavior is influenced by attitude toward behavior, subjective norm, and perceived behavioral control which shape behavioral intention. In the context of taxation, the quality of CoreTax, which is easy to use, informative, and reliable, can enhance taxpayers' perception of their ability to fulfilll their obligations (perceived behavioral control), thereby strengthening the intention and behavior of voluntary tax compliance. Thus, TPB provides a psychological basis that voluntary compliance is not only influenced by the system but also by the attitudes, norms, and perceptions of taxpayers' ability to use the tax system (Zhang, 2020; Bosnjak et al., 2020; Ajzen, 2011; Ikbal et al., 2018).

The Behavioral Economics of Tax Morale approach positions tax morale as an intrinsic motivation to pay taxes, influenced by psychological, social, and institutional factors. Taxpayers with high tax morale tend to view tax payment as a moral obligation and a

contribution to the public interest. In this study, tax morale acts as a moderating variable because it can strengthen the relationship between the legitimacy of tax authority and voluntary tax compliance. Conversely, low tax morale can make taxpayers more reliant on monitoring and sanction mechanisms (Torgler, 2011; Ogbeide, 2024; Proença et al., 2024; Herrmann et al., 2014).

Based on the entire theoretical framework, Tax Authority Legitimacy is positioned as follows:

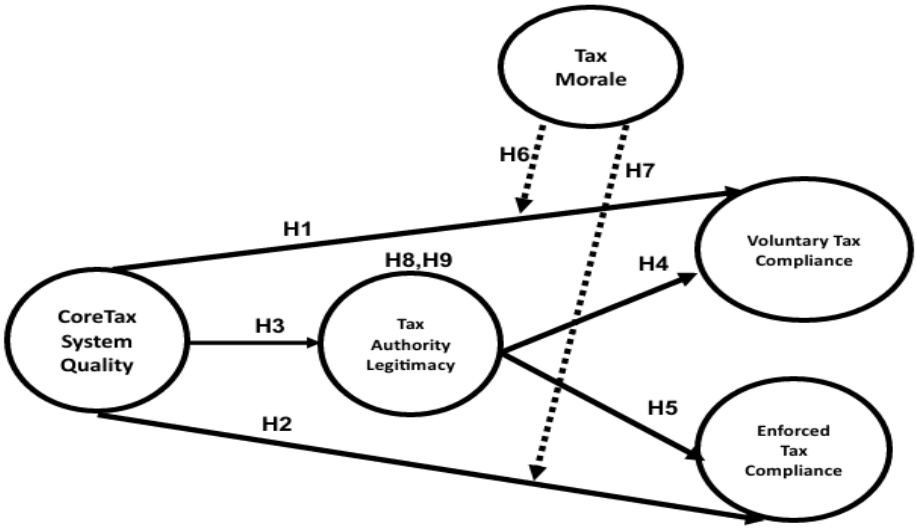


Figure 1. Theoretical Framework

METHOD

This study uses an explanatory quantitative approach with a cross-sectional design to examine the relationship between Coretax System Quality, Tax Authority Legitimacy, Tax Morale, Voluntary Tax Compliance, and Enforced Tax Compliance. Data were obtained through a survey using a questionnaire directed at individual and corporate taxpayers who actively use CoreTax and are registered or reside in the DKI Jakarta area. The research population consists of CoreTax users who have direct experience with digital tax services. The sample was determined using purposive sampling with the criteria of being a taxpayer registered with the DJP, having used CoreTax, being located in the DKI Jakarta area, and being willing to complete the questionnaire in full. The sample size was determined using the Cochran formula with a confidence level of 95%, a proportion of 0.5, and a margin of error of 10%, resulting in a sample requirement of approximately 96 respondents.

Data collection was carried out through literature study and questionnaires. The literature study was used to obtain theoretical foundations and secondary data from books, journals, previous research, tax regulations, and official documents from the Directorate General of Taxes related to CoreTax. Meanwhile, primary data was obtained through a digital questionnaire using Google Form with a 1–5 Likert scale, ranging from "strongly disagree" to "strongly agree." The collected data were subsequently analyzed using SmartPLS 4.0 to test the measurement model and the structural relationships between variables, including the influence of the CoreTax system quality on tax compliance with tax authority legitimacy as a mediating variable and tax morale as a moderating variable.

Table 1. Data Analysis

Variabel	Definisi Operasional	Indikator	Referensi
CoreTax System Quality (X)	the quality level of the digital-based tax administration system that reflects the system's ability to support the tax process efficiently, reliably, integratively, securely, and easily used by taxpayers.	1. Ease of Use 2. System Reliability 3. Data Security 4. System Responsiveness 5. Integration 6. Information Accuracy	(Asmoro et al, 2025; Fajarsanius, 2025; Nurhaeni et al., 2025; Judijanto, 2025; Naoval et al, 2024)
Tax Authority Legitimacy (Z)	Tax Authority Legitimacy is the level of trust, acceptance, and recognition of taxpayers toward the tax authority as an institution that has legitimate, fair, and credible authority in establishing, managing, and enforcing tax regulations.	1. Fairness 2. Professionalism 3. Trust 4. Transparency 5. Legal authority acceptance	(Santoso, 2023; Thorne et al, 2022; Suhatmi et al, 2023; Restiana et al, 2023; Hidayatulloh et al, 2025; Herman, 2023)
Tax Morale (M)	Tax morale is the level of intrinsic motivation, moral commitment, and internal psychological drive of taxpayers to voluntarily fulfilll their tax obligations, which is formed from ethical values, social norms, and perceptions of justice and government performance.	1. Moral obligation 2. Guilt avoidance 3. Ethical responsibility 4. Pride of contribution 5. Internal motivation	(Nurhidayati et al., 2021; Cahyonowati, 2011; Burhan et al, 2023; Christianet al, 2021; Pristina et al., 2024)
Voluntary Tax Compliance (Y1)	Voluntary Tax Compliance is the level of taxpayer compliance driven by awareness, willingness, and intrinsic motivation, without direct pressure, coercion, or enforcement intervention from tax authorities.	1. Willingness 2. Honesty 3. Timeliness 4. No avoidance intention 5. Self-driven compliance	(Hakim et al, 2017; Marfiana, 2024; Ningratul Fitri et al, 2024; Sari et al, 2024; Sutrisno et al, 2024; Tambun et al, 2024)
Enforced Tax Compliance (Y2)	Enforced Tax Compliance is the level of taxpayer compliance driven by external pressures and law enforcement mechanisms, such as the perception of the likelihood of audits, the severity of administrative or criminal penalties, and the monitoring capacity of tax authorities.	1. Fear of penalty 2. Risk of audit 3. Threat of fines 4. System monitoring 5. Examination outcomes	(Kirchler et al, 2007; candradewini et al,2004; Josua & Ismail, 2025; Hakim et al, 2017; Pataueg et al., 2020)

Data analysis in this study uses descriptive analysis and Structural Equation Modeling–Partial Least Square (SEM-PLS) with the help of SmartPLS 4.0 software. Descriptive analysis is used to describe the characteristics of respondents and research variables, while SEM-PLS is used to test the relationships between variables. The testing includes the measurement model (outer model) through convergent validity (factor loading > 0.70 and AVE > 0.50), discriminant validity using the Fornell-Larcker Criterion, and reliability through Cronbach's Alpha and Composite Reliability > 0.70. Next, the structural model (inner model) is evaluated through t-statistics, p-value, coefficient of determination (R^2), and predictive relevance (Q^2). Hypothesis testing is conducted by examining the original sample, t-statistics, and p-value, with a significance criterion at the 5% level, namely t-statistics > 1.96 and p-value < 0.05, while the direction of the effect is determined based on the value of the original sample (Hair et al., 2017).

RESULT AND DISCUSSION

Table 2. Descriptive Analysis

Variabel	Item	Frekuensi (n)					Persentase (%)					Mean
		1	2	3	4	5	1	2	3	4	5	
CoreTax System Quality	CSQ1	3	6	36	10	41	3.1%	6.3%	37.5%	10.4%	42.7%	3.83
	CSQ2	0	9	43	14	30	0.0%	9.4%	44.8%	14.6%	31.3%	3.68
	CSQ3	0	9	36	14	37	0.0%	9.4%	37.5%	14.6%	38.5%	3.82
	CSQ4	3	9	40	7	37	3.1%	9.4%	41.7%	7.3%	38.5%	3.69
	CSQ5	6	3	27	16	44	6.3%	3.1%	28.1%	16.7%	45.8%	3.93
	CSQ6	3	3	40	20	30	3.1%	3.1%	41.7%	20.8%	31.3%	3.74
Tax Authority Legitimacy	TAL1	3	7	30	19	37	3.1%	7.3%	31.3%	19.8%	38.5%	3.83
	TAL2	0	8	34	18	36	0.0%	8.3%	35.4%	18.8%	37.5%	3.85
	TAL3	0	10	41	0	45	0.0%	10.4%	42.7%	0.0%	46.9%	3.83
	TAL4	0	9	38	6	43	0.0%	9.4%	39.6%	6.3%	44.8%	3.87
	TAL5	0	0		45	45	0.0%	0.0%	0.0%	46.9%	46.9%	4.41
Tax Morale	TM1	0	0	18	23	55	0.0%	0.0%	18.8%	24.0%	57.3%	4.39
	TM2	0	16	21	15	44	0.0%	16.7%	21.9%	15.6%	45.8%	3.91
	TM3	0	10	33	15	38	0.0%	10.4%	34.4%	15.6%	39.6%	3.84
	TM4	0	0	10	33	53	0.0%	0.0%	10.4%	34.4%	55.2%	4.45
	TM5	0	10	36	36	14	0.0%	10.4%	37.5%	37.5%	14.6%	3.56
Voluntary Tax Compliance	VTC1	0	6	39	7	44	0.0%	6.3%	40.6%	7.3%	45.8%	3.93
	VTC2	0	6	39	7	44	0.0%	6.3%	40.6%	7.3%	45.8%	3.93
	VTC3	0	6	36	5	49	0.0%	6.3%	37.5%	5.2%	51.0%	4.01
	VTC4	0	9	34	6	47	0.0%	9.4%	35.4%	6.3%	49.0%	3.95
	VTC5	0	9	27	9	51	0.0%	9.4%	28.1%	9.4%	53.1%	4.06
Enforced Tax Compliance	ETC1	0	0	9	36	51	0.0%	0.0%	9.4%	37.5%	53.1%	4.44
	ETC2	0	3	45	10	38	0.0%	3.1%	46.9%	10.4%	39.6%	3.87
	ETC3	0	0	3	45	48	0.0%	0.0%	3.1%	46.9%	50.0%	4.47
	ETC4	0	10	39	11	36	0.0%	10.4%	40.6%	11.5%	37.5%	3.76
	ETC5	0	6	39	7	44	0.0%	6.3%	40.6%	7.3%	45.8%	3.93

Overall, the results of the descriptive analysis show that taxpayers' perceptions of all research variables fall into the good to very high category. CoreTax System Quality has a mean value of 3.68–3.93, Tax Authority Legitimacy 3.83–4.41, Tax Morale 3.56–4.45, Voluntary Tax Compliance 3.93–4.06, and Enforced Tax Compliance 3.76–4.47. The findings indicate that respondents generally assess the quality of the CoreTax system as good, possessing high legitimacy and trust in the tax authority, and demonstrating relatively strong tax morale and compliance, both voluntarily and through enforcement. Furthermore, the research model consists of five latent variables, namely CoreTax System Quality (6 indicators), Tax Authority Legitimacy (5 indicators), Tax Morale (5 indicators), Voluntary Tax Compliance (5 indicators), and Enforced Tax Compliance (5 indicators), with Tax Authority Legitimacy as the mediator variable and Tax Morale as the moderator variable in the relationship between CoreTax System Quality and both types of tax compliance.

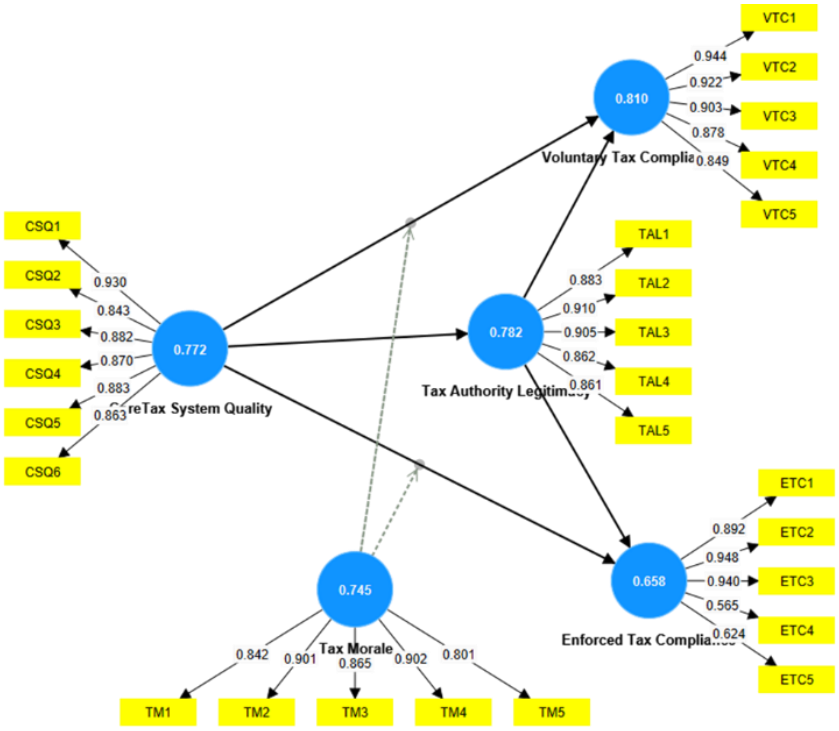


Figure 2. Validitas Konvergen

Convergent validity is evaluated based on the outer loading value. The majority of indicators have values above 0.70, while ETC4 (0.565) and ETC5 (0.624) are above 0.50. Referring to Hair et al. (2014), all indicators are declared to meet convergent validity and are suitable for use in subsequent analysis.

Discriminant Validity

Table 3. Discriminant Validity

	CoreTax System Quality	Enforced Tax Compliance	Tax Authority Legitimacy	Tax Morale	Voluntary Tax Compliance
CoreTax System Quality	0.879				
Enforced Tax Compliance	0.484	0.811			
Tax Authority Legitimacy	0.292	0.659	0.884		
Tax Morale	0.849	0.498	0.276	0.863	
Voluntary Tax Compliance	0.519	0.732	0.593	0.504	0.900

Based on Table, all constructs meet the Fornell-Larcker discriminant validity criteria because the square root of the AVE on the diagonal is greater than the correlation with other constructs. The value indicates that each construct has different characteristics and is able to explain its respective indicators better. Thus, there is no indication of overlap between variables, so all constructs are declared valid discriminantly and suitable for use in structural model testing (inner model).

Table 4. Structural Model Testing (Inner Model)

	CoreTax System Quality	Enforced Tax Compliance	Tax Authority Legitimacy	Tax Morale	Voluntary Tax Compliance
CSQ1	0.930	0.467	0.411	0.799	0.439
CSQ2	0.843	0.401	0.201	0.681	0.481
CSQ3	0.882	0.435	0.243	0.727	0.465
CSQ4	0.870	0.486	0.198	0.745	0.525
CSQ5	0.883	0.404	0.316	0.771	0.397

	CoreTax System Quality	Enforced Tax Compliance	Tax Authority Legitimacy	Tax Morale	Voluntary Tax Compliance
CSQ6	0.863	0.332	0.143	0.757	0.423
ETC1	0.455	0.892	0.519	0.506	0.875
ETC2	0.515	0.948	0.702	0.504	0.883
ETC3	0.405	0.940	0.697	0.435	0.822
ETC4	0.173	0.565	0.194	0.176	0.549
ETC5	0.307	0.624	0.328	0.275	0.600
TAL1	0.215	0.563	0.883	0.206	0.431
TAL2	0.390	0.704	0.910	0.399	0.667
TAL3	0.242	0.583	0.905	0.266	0.542
TAL4	0.226	0.524	0.862	0.166	0.460
TAL5	0.164	0.491	0.861	0.111	0.467
TM1	0.714	0.384	0.134	0.842	0.363
TM2	0.805	0.562	0.301	0.901	0.557
TM3	0.737	0.407	0.311	0.865	0.414
TM4	0.749	0.380	0.279	0.902	0.386
TM5	0.637	0.364	0.133	0.801	0.407
VTC1	0.440	0.893	0.501	0.407	0.944
VTC2	0.496	0.854	0.545	0.420	0.922
VTC3	0.531	0.864	0.609	0.479	0.903
VTC4	0.482	0.799	0.439	0.486	0.878
VTC5	0.376	0.774	0.555	0.473	0.849

Based on Table, all indicators have the highest cross-loading values on their respective constructs. The values of the indicators CoreTax System Quality, Tax Authority Legitimacy, Tax Morale, Voluntary Tax Compliance, and Enforced Tax Compliance show dominance in their respective constructs. Although ETC4 (0.565) and ETC5 (0.624) are relatively low, both still have the highest correlation within their construct. Thus, all indicators meet the discriminant validity and are suitable for use in further analysis.

Heterotrait-Monotrait

Table 5. Heterotrait-Monotrait

	Heterotrait-Monotrait Ratio (HTMT)
Enforced Tax Compliance <-> CoreTax System Quality	0.501
Tax Authority Legitimacy <-> CoreTax System Quality	0.293
Tax Authority Legitimacy <-> Enforced Tax Compliance	0.656
Tax Morale <-> CoreTax System Quality	0.811
Tax Morale <-> Enforced Tax Compliance	0.510
Tax Morale <-> Tax Authority Legitimacy	0.275
Voluntary Tax Compliance <-> CoreTax System Quality	0.548
Voluntary Tax Compliance <-> Enforced Tax Compliance	0.816
Voluntary Tax Compliance <-> Tax Authority Legitimacy	0.615
Voluntary Tax Compliance <-> Tax Morale	0.531

Based on the analysis results in Table, all inter-constructing relationships have HTMT values below 0.90. The highest value was recorded in the relationship between Voluntary Tax Compliance <-> Enforced Tax Compliance at 0.816, and the relationship between Tax Morale <-> Core Tax System Quality at 0.811. Meanwhile, the lowest value was found in the relationship between Tax Morale <-> Tax Authority Legitimacy at 0.275. Because all HTMT coefficients are significantly below the threshold of 0.90, this confirms that there are no issues with discriminant validity in this measurement model, and the questionnaire instrument successfully measures conceptually different constructs.

Reliability

Table 6. Composite reliability

	Composite reliability (rho_c)
CoreTax System Quality	0.953
Enforced Tax Compliance	0.902
Tax Authority Legitimacy	0.947
Tax Morale	0.936
Voluntary Tax Compliance	0.955

Table 7. Cronbach's Alpha

	Cronbach's alpha
CoreTax System Quality	0.941
Enforced Tax Compliance	0.870
Tax Authority Legitimacy	0.931
Tax Morale	0.914
Voluntary Tax Compliance	0.941

Based on Table, all latent constructs meet the reliability criteria with Composite Reliability (CR) values above 0.70. The highest CR value is found in Voluntary Tax Compliance at 0.955, followed by CoreTax System Quality at 0.953, Tax Authority Legitimacy at 0.947, Tax Morale at 0.936, and Enforced Tax Compliance at 0.902. Meanwhile, Cronbach's Alpha values for all constructs range from 0.870 to 0.941, exceeding the 0.70 threshold. The results indicate that all indicators have very good internal consistency and are able to reliably measure their latent constructs. Thus, the research instrument is declared reliable and suitable for use in subsequent analyses.

Inner Model Measurement Model

Table 8. R-Square

	R-square	R-square adjusted
Enforced Tax Compliance	0.730	0.718
Tax Authority Legitimacy	0.085	0.076
Voluntary Tax Compliance	0.727	0.715

Based on Table, the R-square value for Enforced Tax Compliance is 0.730 and for Voluntary Tax Compliance is 0.727, indicating that 73.0% and 72.7% of the variation can be explained by the variables in the model, respectively, and are categorized as strong according to Chin (1998). Meanwhile, Tax Authority Legitimacy has an R-square of 0.085, meaning that only 8.5% of its variation can be explained by CoreTax System Quality and is categorized as very weak. The rest is influenced by factors outside the research model.

Table 9. F-Square

	F-Square
CoreTax System Quality -> Enforced Tax Compliance	0.042
CoreTax System Quality -> Tax Authority Legitimacy	0.093
CoreTax System Quality -> Voluntary Tax Compliance	0.117
Tax Authority Legitimacy -> Enforced Tax Compliance	0.120
Tax Authority Legitimacy -> Voluntary Tax Compliance	0.027
Tax Morale -> Enforced Tax Compliance	0.249
Tax Morale -> Voluntary Tax Compliance	0.205
Tax Morale x CoreTax System Quality -> Enforced Tax Compliance	0.686
Tax Morale x CoreTax System Quality -> Voluntary Tax Compliance	0.863

Based on Table, the moderating effect of Tax Morale × CoreTax System Quality shows a very large influence on Voluntary Tax Compliance (f^2 = 0.863) and Enforced Tax Compliance (f^2 = 0.686). Independently, Tax Morale has a moderate effect on both variables. Meanwhile, the direct influence of Tax Authority Legitimacy and CoreTax System Quality is generally small, with f^2 values between 0.027–0.120. These results indicate that Tax Morale strengthens the relationship between CoreTax system quality and tax compliance.

Table 10. Q^2 Value

	SSO	SSE	Q^2 (=1-SSE/SSO)
CoreTax System Quality	576.000	576.000	0.000
Enforced Tax Compliance	480.000	317.310	0.339
Tax Authority Legitimacy	480.000	450.583	0.061
Tax Morale	480.000	480.000	0.000
Voluntary Tax Compliance	480.000	295.550	0.384

Based on the test results, the Q^2 value for Voluntary Tax Compliance of 0.3841 indicates a high predictive relevance. Enforced Tax Compliance has a Q^2 value of 0.3391, which falls into the moderate category, while Tax Authority Legitimacy with a value of 0.0611 shows low predictive relevance. Meanwhile, CoreTax System Quality and Tax Morale scored 0.000 because they are exogenous and moderator constructs. Overall, these results indicate that the model has predictive relevance for the research's endogenous variables.

Model Fit Test

Table 11. Model Fit Test

	Saturated Model	Estimated Model
SRMR	0.086	0.139
d_ULS	2.611	6.749
d_G	3.546	4.531
Chi-square	1298.407	1426.108
NFI	0.637	0.601

Based on the test results, the actual d_ULS and d_G values are below the 95% bootstrap HI threshold, indicating a good model fit. The SRMR value of 0.086 is also within the acceptable fit range. Meanwhile, the NFI of 0.637 (Saturated) and 0.601 (Estimated) are still below the ideal criterion of 0.90. Nevertheless, overall, the model is considered to have adequate fit and is suitable for testing the structural relationships between variables.

Hypothesis Testing

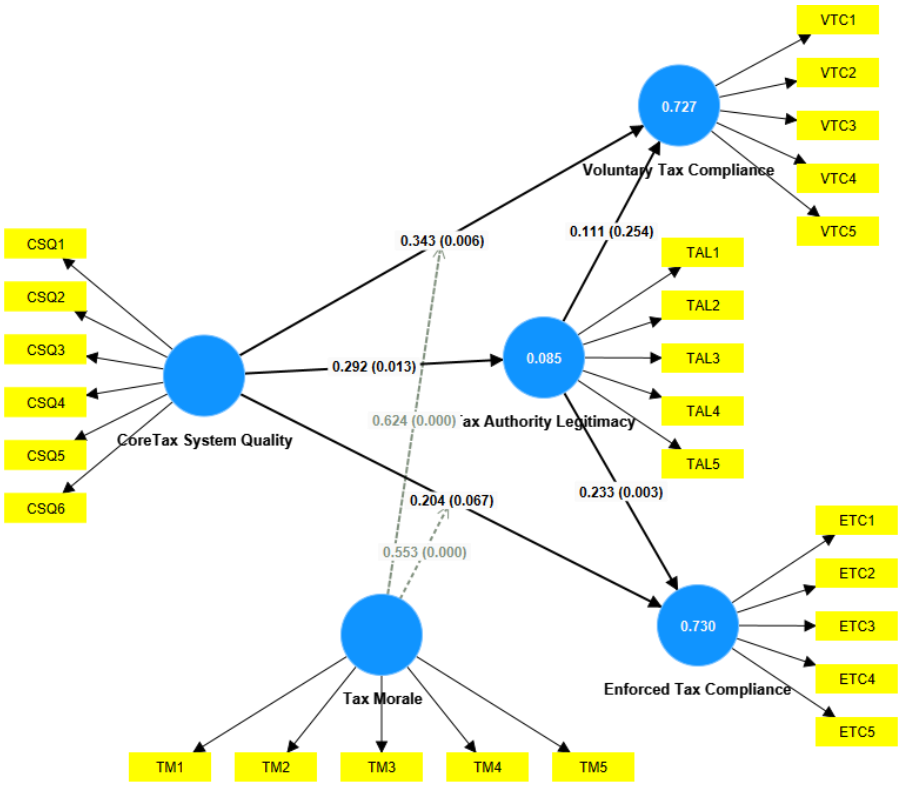


Figure 3. Hypothesis Testing

Table 12. Hypothesis Testing

Hipotesis	Path	Original Sample (O)	T Statistics (|O/STDEV|)	P Values
H1	CoreTax System Quality -> Voluntary Tax Compliance	0.343	2.771	0.006
H2	CoreTax System Quality -> Enforced Tax Compliance	0.204	1.832	0.067
H3	CoreTax System Quality -> Tax Authority Legitimacy	0.292	2.493	0.013
H4	Tax Authority Legitimacy -> Voluntary Tax Compliance	0.111	1.140	0.254
H5	Tax Authority Legitimacy -> Enforced Tax Compliance	0.233	2.985	0.003
H6	Tax Morale x CoreTax System Quality -> Voluntary Tax Compliance	0.624	6.139	0.000
H7	Tax Morale x CoreTax System Quality -> Enforced Tax Compliance	0.553	5.911	0.000
H8	CoreTax System Quality -> Tax Authority Legitimacy -> Voluntary Tax Compliance	0.032	0.812	0.417
H9	CoreTax System Quality -> Tax Authority Legitimacy -> Enforced Tax Compliance	0.168	2.038	0.042

The test results show that CoreTax System Quality has a positive and significant effect on Voluntary Tax Compliance, with a coefficient of 0.343, t-statistics of 2.771, and a p-value of 0.006. Therefore, H1 is accepted. These findings indicate that the better the quality of the CoreTax system, the higher the voluntary tax compliance of taxpayers. The results are in line with the Information System Success Model, which explains that system quality can enhance user convenience and user satisfaction. Additionally, based on the Theory of Planned Behavior, an easy and reliable system enhances perceived behavioral control, thereby encouraging taxpayers to voluntarily fulfilll their tax obligations.

The test results show that CoreTax System Quality has a positive effect on Enforced Tax Compliance, with a coefficient of 0.204, but it is not significant because the t-statistics is

1.832 and the p-value is 0.067. Therefore, H2 is rejected. These findings indicate that the quality of the CoreTax system has not yet directly improved enforced compliance. Based on the Economic Deterrence Theory, enforced compliance is more influenced by the probability of audits, supervision, and sanctions. In the initial stage of implementation, CoreTax functions more as a digital service tool rather than a direct law enforcement instrument. Therefore, the quality of technology needs to be supported by effective supervision and law enforcement.

The test results prove that CoreTax System Quality has a positive and significant impact on Tax Authority Legitimacy, with a coefficient of 0.292, t-statistics of 2.493, and a p-value of 0.013. Therefore, H3 is accepted. These findings indicate that a reliable, secure, transparent, and integrated CoreTax system can strengthen taxpayers' perception of the legitimacy of the tax authority. Based on Procedural Justice Theory, experiences with accurate, consistent, and transparent procedures can enhance perceptions of fairness and institutional professionalism. Thus, the quality of the digital system not only enhances services but also contributes to strengthening taxpayer trust and acceptance of the tax authority.

The test results show that Tax Authority Legitimacy has a positive but insignificant effect on Voluntary Tax Compliance, with a coefficient of 0.111, t-statistics of 1.140, and a p-value of 0.254. Therefore, H4 is rejected. These findings indicate that the perception of the legitimacy of the DJP has not yet directly encouraged voluntary compliance. In the perspective of the Slippery Slope Framework, legitimacy and trust in authority can indeed support compliance, but they are not necessarily sufficient to produce actual behavior. Voluntary compliance also requires internal factors, such as tax morale, as well as service experience and system ease that are directly felt by taxpayers.

The test results show that Tax Authority Legitimacy has a positive and significant effect on Enforced Tax Compliance, with a coefficient of 0.233, t-statistics of 2.985, and a p-value of 0.003. Thus, H5 is accepted. These findings indicate that the legitimacy, credibility, and validity of tax authority can enhance the effectiveness of compliance enforcement. Based on the Slippery Slope Framework, the authority's power will be more effective if supported by legitimate power. Taxpayers who view the DJP as a legitimate, fair, and professional institution tend to accept audits and sanctions as part of reasonable regulations. Thus, legitimacy becomes an important factor in supporting the effectiveness of enforced tax compliance.

The test results show that the interaction of Tax Morale × CoreTax System Quality has a positive and significant effect on Voluntary Tax Compliance, with a coefficient of 0.624, t-statistics of 6.139, and a p-value of 0.000. Therefore, H6 is accepted. The f-square value of 0.863 indicates a very large moderation effect. These findings indicate that tax morale strengthens the influence of CoreTax quality on voluntary tax compliance. Based on the perspective of Behavioral Economics of Tax Morale, compliance is not only influenced by economic considerations but also by intrinsic motivation. Taxpayers with high tax morale are more responsive to a system that is easy, transparent, and reliable for fulfilling their obligations voluntarily.

The test results show that the interaction of Tax Morale × CoreTax System Quality has a positive and significant effect on Enforced Tax Compliance, with a coefficient of 0.553, t-statistics of 5.911, and a p-value of 0.000. Thus, H7 is accepted. The f-square value of 0.686 indicates a very large moderation effect. These findings indicate that tax morale strengthens the relationship between the quality of CoreTax and enforced compliance. In the perspective of the Slippery Slope Framework, high tax morale can enhance taxpayers' acceptance of supervision and enforcement of regulations. Thus, the effectiveness of the digital system in supporting compliance becomes stronger when accompanied by tax motivation.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results of data analysis and discussion in Chapter IV, the conclusion of this research is formulated briefly as an answer to the nine research objectives as follows:

1. CoreTax System Quality has a positive and significant direct effect on Voluntary Tax Compliance (path coefficient O=0.343; T = 2.771; p = 0.006). The quality of a reliable digital tax system can encourage taxpayers' willingness to comply voluntarily.
2. CoreTax System Quality does not have a significant direct effect on Enforced Tax Compliance (path coefficient O = 0.204; T = 1.832; p = 0.067). The quality of advanced digital tax technology has not yet been able to force taxpayers to comply directly.
3. CoreTax System Quality has a positive and significant direct effect on Tax Authority Legitimacy (path coefficient O = 0.292; T = 2.493; p = 0.013). The implementation of a reliable digital tax system strengthens the legitimacy and credibility of the Directorate General of Taxes (DJP).
4. Tax Authority Legitimacy does not have a significant direct effect on Voluntary Tax Compliance (path coefficient O = 0.111; T = 1.140; p = 0.254). Institutional legitimacy alone is not strong enough to directly trigger taxpayers' voluntary compliance.
5. Tax Authority Legitimacy has a positive and significant direct effect on Enforced Tax Compliance (path coefficient O = 0.233; T = 2.985; p = 0.003). High tax authority legitimacy strengthens the effectiveness of tax law enforcement actions.
6. Tax Morale significantly moderates and strengthens the influence of CoreTax System Quality on Voluntary Tax Compliance (interaction path coefficient O = 0.624; T = 6.139; p = 0.000). The positive influence of the quality of the digital tax system on voluntary compliance will be significantly stronger for taxpayers with high tax morale.
7. Tax Morale significantly moderates and strengthens the influence of CoreTax System Quality on Enforced Tax Compliance (interaction path coefficient O = 0.553; T = 5.911; p = 0.000). A high level of tax morale enhances the effectiveness of the digital tax system's supervision in encouraging enforced compliance.
8. Tax Authority Legitimacy does not mediate the influence of CoreTax System Quality on Voluntary Tax Compliance (indirect effect coefficient O = 0.032; T = 0.812; p = 0.417). The quality of the digital tax system directly and strongly encourages voluntary compliance without requiring institutional legitimacy as an intermediary.
9. Tax Authority Legitimacy fully mediates (full mediation) the influence of CoreTax System Quality on Enforced Tax Compliance (indirect effect coefficient O = 0.168; T = 2.038; p = 0.042). The quality of the digital system cannot directly compel taxpayer compliance but must first be converted into institutional legitimacy by the DJP.

Recommendations

Based on the research findings, DJP is advised to improve the quality and stability of CoreTax through system enhancements, access capacity, and a user-friendly interface. Strengthening legitimacy needs to be carried out through transparency, procedural fairness, professionalism, and objective and consistent tax enforcement. Tax education should also be directed toward enhancing tax morale, not only the technical aspects but also the awareness of contribution to the state. Subsequent research is recommended to explore other factors that shape Tax Authority Legitimacy because the R^2 value is only 8.5%, to expand the sample beyond Jakarta by comparing taxpayer characteristics, and to use mixed methods through a combination of SEM-PLS and interviews or focus group discussions.

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