

Tax Digitalization and Cooperative Compliance: A Trust-Mediated Model of Tax Compliance

Study of Corporate Taxpayers Registered with Kanwil DJP Jakarta Timur

*Tax Digitalization
and Cooperative
Compliance*

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955

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ABSTRACT

Indonesia, despite being the largest tax contributor in ASEAN, continues to face persistent challenges in achieving an optimal tax ratio, with East Jakarta Regional Tax Office recording the lowest revenue realization in 2021–2022. This situation highlights the urgent need to strengthen tax digitalization and cooperative compliance as strategic reforms. This study investigates the mediating role of taxpayer trust in the relationship between digital tax services, cooperative tax compliance, and corporate taxpayer compliance in East Jakarta. A quantitative survey method was employed, with 150 valid responses collected from corporate taxpayers registered under nine tax service offices. Data were analyzed using structural equation modeling with Smart PLS 4.1. The results show that both digitalization of tax services and cooperative compliance significantly and positively affect tax compliance, not only directly but also indirectly through taxpayer trust. Interestingly, cooperative compliance emerged as the strongest determinant, suggesting that fairness, transparency, and open communication are as crucial as technological efficiency in shaping compliance behavior. The findings also confirm the theoretical integration of the Theory of Planned Behavior and Slippery Slope Theory, demonstrating how psychological attitudes and institutional trust operate simultaneously in fostering voluntary compliance. This study contributes to the limited body of literature on tax compliance in developing countries by introducing a trust-mediated model that integrates digital and relational factors. Practically, the results provide actionable insights for policymakers and tax authorities to design compliance strategies that balance enforcement with trust-building mechanisms. Future studies should expand the scope beyond corporate taxpayers and incorporate factors such as tax literacy, fiscal incentives, and the effectiveness of the Core Tax Administration System (CTAS). This study is the first to integrate TPB and Slippery Slope Theory within the Indonesian tax digitalization context.

Keywords: Tax Digitalization, Cooperative Tax Compliance, Taxpayer Trust, Tax Compliance.

ABSTRAK

Indonesia, meskipun menjadi kontributor pajak terbesar di kawasan ASEAN, masih menghadapi tantangan serius dalam mencapai rasio pajak yang optimal. Kanwil DJP Jakarta Timur bahkan mencatat realisasi penerimaan terendah pada periode 2021–2022, sehingga menegaskan urgensi penguatan digitalisasi pajak dan kepatuhan kooperatif sebagai strategi reformasi. Penelitian ini bertujuan untuk menganalisis peran mediasi kepercayaan wajib pajak dalam hubungan antara digitalisasi layanan pajak, kepatuhan kooperatif, dan kepatuhan wajib pajak badan di Jakarta Timur. Metode survei kuantitatif digunakan dengan memperoleh 150 responden sah dari sembilan Kantor Pelayanan

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Pajak, kemudian dianalisis menggunakan *structural equation modeling* melalui Smart PLS 4.1. Hasil penelitian menunjukkan bahwa digitalisasi layanan pajak dan kepatuhan kooperatif berpengaruh positif dan signifikan terhadap kepatuhan pajak, baik secara langsung maupun tidak langsung melalui mediasi kepercayaan wajib pajak. Menariknya, kepatuhan kooperatif muncul sebagai faktor paling dominan, menegaskan bahwa transparansi, keadilan, dan komunikasi terbuka sama pentingnya dengan efisiensi teknologi dalam membentuk perilaku kepatuhan. Temuan ini sekaligus mengonfirmasi integrasi *Theory of Planned Behavior* dan *Slippery Slope Theory*, yang memperlihatkan bagaimana aspek psikologis dan kepercayaan institusional beroperasi secara simultan dalam mendorong kepatuhan sukarela. Studi ini memperkaya literatur yang masih terbatas mengenai kepatuhan pajak di negara berkembang dengan menawarkan model mediasi berbasis kepercayaan yang mengintegrasikan faktor digital dan relasional. Dari sisi praktis, hasil penelitian ini memberikan panduan bagi pembuat kebijakan dan otoritas pajak untuk merancang strategi kepatuhan yang menyeimbangkan pendekatan penegakan dengan mekanisme pembangunan kepercayaan. Penelitian selanjutnya disarankan memperluas konteks pada wajib pajak individu, serta mempertimbangkan literasi pajak, insentif fiskal, dan efektivitas *Core Tax Administration System* (CTAS).

Kata kunci: Digitalisasi Pajak, Kepatuhan Kooperatif, Kepercayaan Wajib Pajak, Kepatuhan Pajak.

INTRODUCTION

Indonesia, as the host country for the G20 (Group of Twenty) in 2022, faces significant challenges in achieving an optimal tax ratio. Indonesia's position as the fifth lowest in terms of Gross Domestic Product (GDP) and the third lowest in terms of tax ratio among G20 member countries indicates structural problems in the national taxation system (Olina, 2023). Although Indonesia recorded the highest tax revenue in the ASEAN region in 2022, Indonesia's tax ratio still ranks fourth lowest among the ten ASEAN countries, indicating a gap between potential and actual tax revenue.

Efforts to increase the tax ratio can be achieved through the optimization of tax revenue, particularly by improving taxpayer compliance and minimizing tax revenue leakage (BAA dan Pelaksana APBN, 2023). Based on the 2022 annual tax report, Income Tax (PPh) contributed the largest share to state revenue sources (DJP, 2022). Given that income tax has the greatest revenue potential, the government continues to develop both the system and regulations regarding income tax imposition. The Ministry of Finance recorded that tax revenue realization collected by the Regional Offices (Kanwil) of the Directorate General of Taxes (DJP) in DKI Jakarta Province reached IDR 1,234.28 trillion throughout 2022. This performance contributed 71.8 percent to national tax revenue, which was recorded at IDR 1,716.8 trillion. Thus, the increase in tax revenue realization was supported not only by rising commodity prices but also driven by contributions from economic growth in the DKI Jakarta region. Regarding tax performance within the jurisdiction of the eight Kanwil DJP in DKI Jakarta, not all Kanwil DJP experienced increased tax revenue realization compared to other Kanwil DJP. The Kanwil DJP Jakarta Timur recorded the lowest tax revenue realization for 2021-2022 compared to other Kanwil DJP Jakarta, even experiencing a significant contraction in tax revenue of -51.12% compared to the same period in the previous year (Aprilia, 2023).

In response to these challenges, the government has implemented tax service digitalization as a strategy for tax system reform. This digitalization aims to

improve the effectiveness and efficiency of services while promoting technological literacy among the public. The complexity of the conventional tax system, which often reduces taxpayers' motivation to fulfill their tax obligations, is expected to be overcome through a digital technology-based approach (Dian, 2023).

Tax service digitization is an online taxation service that aims to make it easier for taxpayers to report and fulfill their tax obligations (Riksfardini et al., 2023). The digitization of tax services includes the use of technology to make it easier for taxpayers to understand and fulfill their tax obligations, as well as to improve compliance through tax awareness campaigns (Sinuhaji et al., 2024). The digitization of tax services can improve efficiency, transparency, and accountability in the implementation of tax rights and obligations (Krisnalia, 2024). Digitalization also makes it easier for taxpayers to report and pay taxes without having to visit the tax office. This not only saves time and costs but also improves tax compliance as the tax administration process becomes simpler and faster (Zulfikar, 2023).

The concept of cooperative tax compliance is a trust-based relationship between authorities and relevant taxpayers in the context of improving voluntary compliance (Gribnau & Huiskers-Stoop, 2019). This program involves transparency and a proactive approach to resolving material tax risks, with the assumption that openness and transparency will provide certainty for taxpayers (OECD, 2021). Van der Hel & Sigle (2022) explain that in the implementation of cooperative tax compliance, openness and transparency from taxpayers can be assumed to provide certainty for taxpayers.

According to Mardlo (2018) taxpayer trust is the feeling of voluntary agreement or awareness in fulfilling one's tax obligations. If public trust in tax institutions and authorities is high, it can influence the growth of taxpayer compliance in paying taxes (Haning & Tahili, 2019). Trust in the government system and applicable laws also encourages taxpayers to pay their taxes when they have high trust in the government system and laws that strictly enforce all applicable regulations.

Tax compliance is a condition in which taxpayers fulfill all their tax obligations and exercise their tax rights in a disciplined manner in accordance with applicable laws and regulations (Agun et al., 2022). Tax compliance is a legal concept that encompasses four categories of obligations: registration obligations, filing obligations, reporting obligations, and payment obligations in taxation (Siglé et al., 2018). In the study by Uyar et al. (2021) through digital tax services, the provision of tax information and services can be carried out directly to the public, enabling citizens to continuously receive up-to-date information and encouraging them to report their taxes on time.

Based on the above description, the phenomenon that occurs, where Indonesia's tax ratio is still low compared to other ASEAN and G20 countries, indicates that the level of tax compliance in Indonesia is still low. Jakarta is the largest tax contributor among the provinces, but the tax performance of the Kanwil DJP Jakarta is uneven. The Kanwil Jakarta Timur experienced the lowest tax revenue realization in 2021–2022 compared to other Kanwil DJP Jakarta, even experiencing a significant contraction in tax revenue of -51.12% compared to the previous year. Based on this phenomenon, the author is interested in conducting further research on tax compliance at the Kanwil DJP Jakarta Timur.

Although several previous studies have highlighted the role of tax digitalization in enhancing administrative efficiency and fostering taxpayer compliance (Aini & Nurhayati, 2022; Uyar et al., 2021), these investigations generally remain isolated

from psychological and relational dimensions. Conversely, research on taxpayer trust has demonstrated that confidence in tax authorities significantly influences compliance behavior (Haning & Tahili, 2019; Zainudin et al., 2022), yet such studies often overlook the technological aspects that increasingly dominate modern tax systems. This reveals a conceptual gap, as no prior research has comprehensively integrated digitalization of tax services and cooperative compliance through trust as a mediating mechanism within a unified model. Addressing this limitation underscores the urgency of research that not only examines technical or trust-related factors in isolation but also combines them to provide a more holistic understanding of the determinants of tax compliance in the digital era.

LITERATURE REVIEW & HYPOTHESIS

Grand Theory

This study adopts an integrative theoretical approach using two main theoretical frameworks, Theory of Planned Behavior by Ajzen (1991) and Slippery Slope Theory by Kirchler et al. (2008). The selection of these two theories is based on the need to understand the complexity of tax compliance behavior from a comprehensive perspective, which includes individual psychological aspects and institutional relational dimensions.

The Theory of Planned Behavior is used as the main framework for analyzing the mechanism of forming tax compliance intentions at the individual level (Saputra, 2019). This theory provides a theoretical basis for understanding how three main concepts, namely attitude toward behavior, subjective norms, and perceived behavioral control, interact in forming behavioral intentions that subsequently influence actual tax compliance behavior. In the context of this study, TPB enables the identification and analysis of internal and external factors that influence the decision-making process of taxpayers to comply with their tax obligations (Sinen, 2022).

Meanwhile, the Slippery Slope Theory is used to understand the dynamics of the relationship between taxpayers and tax authorities through two fundamental dimensions: trust and power. An approach that relies too heavily on power through tax audits and strict sanctions can be detrimental to taxpayers. Such actions have the potential to undermine the trust of taxpayers who initially had good intentions to comply, but trust can be lost due to pressure from tax authorities (Aulia et al., 2022). This theory provides a perspective on how the combination of these two dimensions can influence voluntary tax compliance and enforced tax compliance. In this study, the Slippery Slope Theory helps analyze how taxpayer trust in tax authorities can be created through transparency, accountability, and quality of tax services through a cooperative tax compliance approach (Zainudin et al., 2022).

Digitalization of Tax Service

Digitalization of tax service refers to the implementation of digital systems and other online tax services aimed at making it easier for taxpayers to report and fulfill their tax obligations (Riksfardini et al., 2023). Tax service digitalization includes the use of technology to make it easier for taxpayers to understand and fulfill their tax obligations, as well as to improve compliance through tax socialization (Sinuhaji et al., 2024). The factors influencing the success of implementing digital tax systems in improving taxpayer compliance include: ease of use, time efficiency,

and system quality (Aini & Nurhayati, 2022; Nurhazwani et al., 2024; Siglé et al., 2018).

Cooperative Tax Compliance

Cooperative tax compliance can be defined as a relationship based on trust between the authorities and taxpayers on the basis of voluntary compliance, which refers to the timely payment of taxes (Gribnau & Huiskers-Stoop, 2019). Siglé et al (2022) explain that in a cooperative tax compliance program, transparency and openness of information from taxpayers will provide tax certainty. The need for certainty from taxpayers and the capabilities of tax authorities can provide tax fairness, which is an important prerequisite in cooperative compliance. Transparency is the main foundation in building a cooperative relationship between tax authorities and taxpayers, and authorities are required to act fairly, consistently, and objectively in order to achieve resolutions that focus on timely tax payments, without the intensity to maximize tax revenue and referring to the applicable legal objectivity (Majdanska, 2021).

Taxpayer Trust

Taxpayer trust is the belief or positive attitude that taxpayers have toward the government and the tax system. This trust encompasses aspects of honesty, cooperation, and the belief that the taxes paid will be used for the public good (Endah et al, 2022). Trust based on rationality arises from the thoughts of individuals or groups as a result of the behavior of tax authorities and the existing tax system. Therefore, tax authorities need to allocate adequate resources to develop and maintain programs that support the improvement of taxpayer trust, which can be done through strategic steps (Utami, 2024). These programs are aimed at improving integrity and credibility in the tax service environment (Endro, 2017 Savitri & Damayanti, 2018).

Tax Compliance

Tax compliance is the obedience of taxpayers in complying with existing tax regulations. Taxpayers who are considered compliant can be described as taxpayers who obediently fulfill their tax obligations in accordance with the provisions of the law (Zulkifli, 2022). According to Brown and Mazur in Meliana (2021), theoretically tax compliance can be categorized into three main types of compliance: a) payment compliance emphasizes the importance of taxpayers reporting tax information accurately and timely; b) filing compliance requires taxpayers to maintain and preserve necessary tax documents; c) reporting compliance in providing accurate information focuses on taxpayers' obligation to pay taxes owed in accordance with applicable provisions.

Unlike prior studies that isolated either behavioral or institutional dimensions, this study advances an integrated model where both digitalization and cooperative compliance are mediated by taxpayer trust.

Research Model

Digitalization of Tax Service and Taxpayer Trust

Technology plays a role in improving transparency and service quality to build trust, while strengthening the monitoring system to maintain the authority's power as the key to the effectiveness of the digital taxation system (Oktaviyoni, 2023). The digitization of the taxation system can be understood through the perspective of the Theory of Planned Behavior. A user-friendly digital taxation system can shape positive attitudes among taxpayers, create new norms in tax compliance, and improve perceptions of behavioral control through ease of access and use (Ajzen, 1991). The implementation of an integrated tax service system on the DJP

Online platform enables more effective compliance monitoring through a real-time monitoring system (Krisnalia, 2024). The digitalization of tax services is a transformation of the administrative system from conventional to digital technology-based, which significantly influences taxpayer trust through increased efficiency and ease of fulfilling tax obligations (Nurhazwani et al., 2024). The research by Sulistyono & Mappanyukki (2023) explains that the tax digitalization system has a positive influence on taxpayer compliance and trust in the government.

Cooperative Tax Compliance and Taxpayer trust

Taxpayers' trust in tax authorities is a critical factor in promoting tax compliance, whereby people will fulfill their tax obligations if they believe that tax authorities are effective in tax administration and trust in the government fosters trust in the authorities (Chong & Arunachalam, 2018). In line with the Slippery Slope, Da Silva et al. (2019) concluded that trust in the government leads to more voluntary tax compliance and a high perception of the power of tax authorities, confirming the existence of trust-based interactions between taxpayers and public administration. Various empirical studies show that trust in the government has a positive effect on perceptions of tax fairness and tax compliance (Zainudin et al., 2022), where governments with high levels of tax transparency will demonstrate greater taxpayer trust and be able to achieve higher voluntary compliance. Other studies confirm that trust and power, both simultaneously and partially, influence tax compliance (Damayanti & Martono, 2018) and that there is a positive and significant relationship between trust in the government and tax compliance through perceptions of tax fairness (Aktaş et al., 2019).

Digitalization of Tax Service and Tax Compliance

The electronic (digital) tax reporting system is an integrated platform that combines all taxation processes, from document preparation and report submission to tax payment through a website-based system. The implementation of digital technology in tax administration contributes significantly to improving the efficiency of the reporting system while reducing costs for the government and taxpayers (Akram et al., 2019). Tax compliance in a legal context encompasses four main dimensions: registration compliance, filing compliance, reporting compliance, and payment compliance in fulfilling tax obligations (Siglé et al., 2018). The digitization of government services facilitates real-time access to information and timely tax return reporting for citizens (Uyar et al., (2021). Various empirical studies show a significant positive correlation between the implementation of electronic tax systems and taxpayer compliance rates (Night & Bananuka, 2020); Tambun & Resti, 2022; Putri & Daito, 2021; Aini & Nurhayati, 2022; Wulandari, 2021).

Cooperative Tax Compliance and Tax Compliance

The cooperative tax compliance paradigm based on trust, mutual understanding, and transparency is an effective approach to improving voluntary taxpayer compliance. Gribnau & Huiskers-Stoop (2019) argue that cooperative tax relations provide strategic benefits for tax authorities through improved accuracy and timeliness of tax payments. Trust is a fundamental determinant of tax compliance, where fair regulatory actions build the credibility of tax authorities and encourage voluntary compliance among the public. Cognitive and behavioral factors also contribute significantly to tax compliance. Understanding and ethics have been proven to have a significant impact on tax compliance, but tax uncertainty can weaken the effectiveness of these two factors (Tarmidi, 2019).

These findings indicate the importance of regulatory clarity and policy consistency in supporting optimal tax compliance. Empirical research shows that cooperative tax compliance has a partial positive effect on taxpayer trust and compliance (Haniv, 2020).

Taxpayer Trust and Tax Compliance

Public trust in tax institutions has a direct correlation with tax compliance rates, whereby low trust in tax authorities leads to a decline in tax payment motivation, while high trust encourages increased taxpayer compliance (Haning & Tahili, 2019). Empirical findings show contradictory results regarding the influence of trust on tax compliance. Trust in the government has complex implications for tax compliance. Da Silva et al., (2019) argue that trust in the government encourages more voluntary tax compliance, while high perceptions of tax authorities tend to result in enforced compliance. Trust in the government has also been shown to have a positive effect on perceptions of tax fairness and tax compliance (Zainudin et al., 2022; Güzel et al., 2019). However, tax risk factors can influence compliance levels independently of the quality of trust and power (Aulia et al., 2022). Comprehensively, trust and power influence tax compliance both simultaneously and partially (Damayanti & Martono (2018). Most studies confirm the positive and significant influence of trust on taxpayer compliance (Zainudin et al., 2022; Güzel et al., 2019; Haning & Tahili, 2019), but some studies show different results, where trust does not significantly influence tax compliance (Aulia et al., 2022); Haniv, 2020).

Based on the above description, the research model in this study can be described as follows:

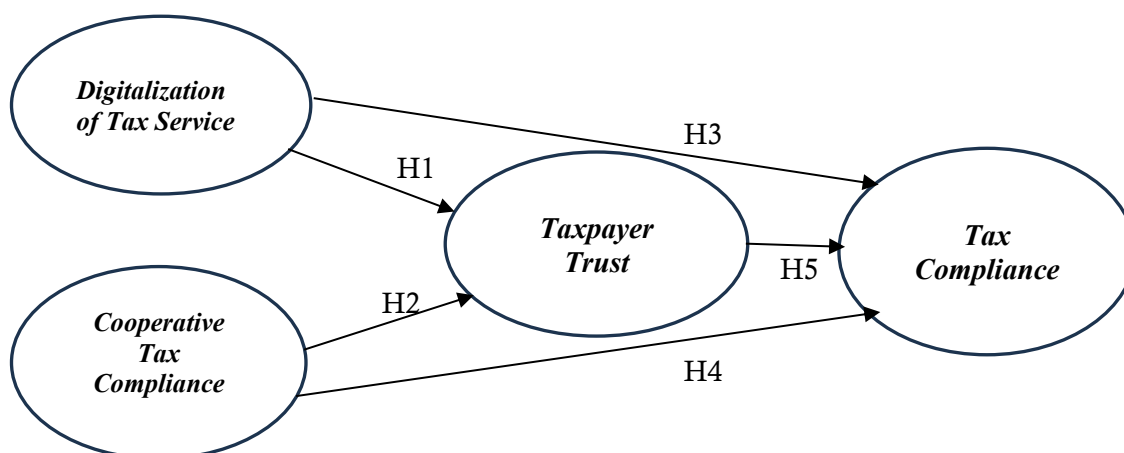


Figure 1. Research Model

Hypothesis

Based on the literature review and previous research results, the hypotheses in this study are:

- H1: Digitalization of tax service has a positive effect on tax trust
- H2: Cooperative tax compliance has a positive effect on taxpayer trust
- H3: Digitalization of tax service has a positive effect on tax compliance
- H4: Cooperative tax compliance has a positive effect on tax compliance
- H5: Taxpayer trust has a positive effect on tax compliance

METHODS

This study uses a quantitative approach by analyzing the causal relationship between the variables used, namely tax service digitization and cooperative tax

compliance as independent variables, tax compliance as a dependent variable, and taxpayer trust as a mediating variable. The following is a summary of the operationalization of the variables shown in the table below:

Table 1. Operational Variables

No.	Variable	Dimensions	Indicators	Scala
1	Digitalization of Tax Service (X1) (Nurhazwani et al., 2024)	User Friendly (Aini & Nurhayati, 2022)	1) Menus and features in the tax digitization system are easy to understand 2) Guidelines for using the tax digitization system are clearly 3) The data input process in the tax digitization system is easy to do	Interval
		Efficiency (Nurhazwani et al., 2024)	1) Efficient automatic calculation of tax payable 2) Tax invoice data upload process is fast 3) Notification of approval / rejection is received on time	Interval
		System Quality (Siglé et al., 2018)	1) The system rarely experiences errors when used 2) The system can be accessed 1x24 hours 3) System updates do not interfere with operations	Interval
2	Cooperative Tax Compliance (X2) (Gribnau & Huiskers-Stoop, 2019)	Transparency (Majdanska, 2021)	1) Voluntary disclosure of information 2) Frequency of communication with tax authorities 3) Our tax documentation is always complete and detailed	Interval
		Impartiality (Majdanska, 2021)	1) Tax rules are applied consistently 2) All taxpayers are treated equally in tax services 3) The level of responsiveness to requests for information from tax authorities	Interval
3	Taxpayer Trust (Z) (Mardlo, 2018)	Integrity (Endro, 2017)	1) Tax officers act honestly in providing services 2) Tax officers are consistent in applying regulations 3) Tax officers uphold the code of ethics	Interval
		Credibility (Savitri & Damayanti, 2018)	1) The tax authority has a good reputation 2) Tax services are carried out professionally 3) The performance of the tax authority can be accounted for	Interval
4	Tax Compliance (Y) (Zulkifli, 2022)	Payment Brown & Mazur dalam (Meliana, 2021)	1) Pay taxes within the specified time limit 2) Pay taxes in accordance with the correct calculation 3) Do not have tax arrears	Interval
		Filling Brown & Mazur dalam (Meliana, 2021)	1) Reporting SPT according to the specified deadline 2) Tax reporting follows the applicable procedures 3) Reporting all types of taxes that are mandatory	Interval
		Reporting Brown & Mazur dalam (Meliana, 2021)	1) Tax calculation in accordance with the provisions 2) Appropriateness of the application of the applicable tax rate 3) Correct reporting of relevant transactions	Interval

The population in this study consists of taxpayers with Taxpayer Identification Numbers (NPWP) in nine Tax Service Office (KPP) areas under the jurisdiction of the Kanwil DJP Jakarta Timur. The sampling technique used was random sampling using the formula developed by Hair et al. (2019). Based on this formula, the sample size recommends that sample size calculation should be based on the

number of indicators multiplied by 5 to 10. The authors selected a multiplication factor of 6, considering the utilization of 30 indicators with proportionate sample distribution across 9 of KPP in East Jakarta. Consequently, the appropriate multiplier was determined to be 6, yielding a total sample size of $30 \times 6 = 180$ samples was obtained. Data collection was conducted through questionnaires with Likert scale questions ranging from 1 to 5, distributed to corporate taxpayer respondents represented by employees with the criteria of being finance, accounting and taxation department employees who carry out tax administration at the company. This study used smartPLS version 4.1 as a statistical data analysis tool.

RESULTS

The results of the sample distribution from a total of 180 questionnaires distributed to respondents, but 159 questionnaires were returned and after re-examination, 150 questionnaires that met the criteria could be processed. Based on the results of the questionnaires that have been collected, the following is the profile of respondents presented in the table below:

Table 2. Type of Company Ownership

Corporate Taxpayer Ownership	Respondents	%
Private/ Foreign	120	80.00
BUMD/ BUMN	26	17.33
Koperasi	4	2.67
Total	150	100.00

Based on Table 2, the demographics of respondents in the study show a significant dominance of the private/foreign company sector (80%) out of a total of 150 respondents, followed by BUMD/BUMN (17.33%) and cooperatives (2.67%). This distribution reflects a proportional representation of Indonesia's economic structure. The dominance of respondents from the private/foreign company sector provides a relevant focus for analysis, given the complexity of tax reporting dynamics in private business entities, thereby enabling an in-depth exploration of the influence of corporate ownership structure on perceptions of the digital tax system at the Jakarta Timur Regional Tax Office

Table 3. Respondents Department

Staffs Department	Respondents	%
Tax	68	45.33
Finance	46	30.67
Accounting	36	24.00
Total	150	100.00

Based on the data in table 3, the distribution of respondents by division shows a proportional representation of the company's financial organizational structure, with the Tax division dominating with 45.33% (68 respondents), followed by the Finance division with 30.67% (46 respondents), and the accounting division with 24.00% (36 respondents) of the total 150 respondents. These three divisions have in-depth understanding and experience regarding tax practices, so their perceptions and evaluations of the digital tax system can provide comprehensive and relevant insights for analysis within the Kanwil DJP Jakarta Timur environment.

Table 4. Tax Identification Number (NPWP)

Tax Office	Respondents	%
KPP Pratama Jakarta Cakung	19	12.67
KPP Pratama Jakarta Matraman	18	12.00
KPP Pratama Jakarta Jatinegara	18	12.00
KPP Pratama Jakarta Kramat Jati	18	12.00
KPP Pratama Jakarta Pasar Rebo	17	11.33
KPP Pratama Jakarta Pulogadung	17	11.33
KPP Madya Jakarta Timur	15	10.00
KPP Madya Dua Jakarta Timur	14	9.33
KPP Pratama Jakarta Duren Sawit	14	9.33
Total	150	100.00

Based on the data in table 4, the distribution of respondents according to the Tax Office (KPP) in the DJP Kanwil Jakarta Timur shows a relatively even distribution ranging from 9.33% to 12.67% of the total 150 respondents. The KPP Pratama Jakarta Cakung has the highest representation at 12.67% (19 respondents), while the KPP Pratama Jakarta Duren Sawit has the lowest representation at 9.33% (14 respondents). This relatively proportional distribution provides adequate geographical and administrative validity for research on digitalization of tax service, cooperative tax compliance, and taxpayer trust, as it reflects the heterogeneity of service characteristics and operational conditions across various KPPs within a single office area. The distribution of respondents covering nine KPPs in Jakarta Timur allows for the generalization of research findings at the regional level and provides a comprehensive picture of taxpayers' perceptions of the digital tax system in that region.

Based on table 5, the tax service digitization variable shows an average score of 4.22 with a frequency of 84.33%. This indicates that taxpayers registered with the East Jakarta Regional Tax Office have a very positive perception of tax service digitization and strongly agree that the ease of use and high quality of the digital system can simplify and shorten the tax administration process.

Table 5. Descriptive Variable of Digitalization of Tax Service

Dimensions	Indicators	Total Score	Mean	Frequency	Respond
User Friendly	1) Menus and features in the tax digitization system are easy to understand	646	4,31	86,13%	Very Good
	2) Guidelines for using the tax digitization system are clearly	650	4,33	86,67%	Very Good
	3) The data input process in the tax digitization system is easy to do	636	4,24	84,80%	Very Good
Efficiency	1) Efficient automatic calculation of tax payable	638	4,25	85,07%	Very Good
	2) Tax invoice data upload process is fast	638	4,25	85,07%	Very Good

Dimensions	Indicators	Total Score	Mean	Frequency	Respond
	3) Notification of approval / rejection is received on time	633	4,22	84,40%	Very Good
System Quality	1) The system rarely experiences errors when used	597	3,98	79,60%	Good
	2) The system can be accessed 1x24 hours	627	4,18	83,60%	Very Good
	3) System updates do not interfere with operations	627	4,18	83,60%	Very Good
Average		632,44	4,22	84,33%	Very Good

Table 6. Descriptive Variable of Cooperative Tax Compliance

Dimensions	Indicators	Total Score	Mean	Frequency	Respond
Transparency	1) Tax rules are applied consistently	632	4,21	84,27%	Very Good
	2) All taxpayers are treated equally in tax services	632	4,21	84,27%	Very Good
	3) The level of responsiveness to requests for information from tax authorities	633	4,22	84,40%	Very Good
Impartiality	1) Tax officers act honestly in providing services	629	4,19	83,87%	Very Good
	2) Tax officers are consistent in applying regulations	639	4,26	85,20%	Very Good
	3) Tax officers uphold the code of ethics	635	4,23	84,67%	Very Good
Average		633	4,22	84,44%	Very Good

Based on table 6, the cooperative tax compliance variable shows an average value of 4.22 with a frequency of 84.44%. This indicates that respondents' perceptions are very good and that they agree with the implementation of cooperative tax compliance through transparent tax information and fair tax services.

Table 7. Descriptive Variable of Taxpayer Trust

Dimensions	Indicators	Total Score	Mean	Frequency	Respond
Integrity	1) Tax officers act honestly in providing services	672	4,48	89,60%	Very Good
	2) Tax officers are consistent in applying regulations	635	4,23	84,67%	Very Good
	3) Tax officers uphold the code of ethics	658	4,39	87,73%	Very Good
Credibility	1) The tax authority has a good reputation	640	4,27	85,33%	Very Good

Dimensions	Indicators	Total Score	Mean	Frequency	Respond
	2) Tax services are carried out professionally	636	4,24	84,80%	Very Good
	3) The performance of the tax authority can be accounted for	614	4,09	81,87%	Very Good
Average		643	4,28	85,67%	Very Good

Based on table 7, the taxpayer trust variable shows an average value of 4.28 with a frequency of 85.67%. This indicates that respondents have a very good perception of trust in the tax authority and strongly agree with the implementation of integrity in the tax environment to create credibility that reflects the belief that the tax authority has a good reputation and is accountable in carrying out its duties.

Table 8. Descriptive Variable of Tax Compliance

Dimensions	Indicators	Total Score	Mean	Frequency	Respond
Payment	1) Pay taxes within the specified time limit	660	4,4	88,00%	Very Good
	2) Pay taxes in accordance with the correct calculation	648	4,32	86,40%	Very Good
	3) Do not have tax arrears	645	4,3	86,00%	Very Good
Filling	1) Reporting SPT according to the specified deadline	639	4,26	85,20%	Very Good
	2) Tax reporting follows the applicable procedures	646	4,31	86,13%	Very Good
	3) Reporting all types of taxes that are mandatory	635	4,23	84,67%	Very Good
Reporting	1) Tax calculation in accordance with the provisions	632	4,21	84,27%	Very Good
	2) Appropriateness of the application of the applicable tax rate	622	4,15	82,93%	Very Good
	3) Correct reporting of relevant transactions	621	4,14	82,80%	Very Good
Average		639	4,26	85,16%	Very Good

Based on table 8, the tax compliance variable has an average value of 4.26 with a frequency of 85.16%. This indicates that the respondents' level of tax compliance is in the very good and strongly agree category if tax payments, reporting, and information submission are accurate and timely.

In the study, testing was conducted using the Partial Least Square (PLS) analysis technique version 4.1. Based on the diagram in Figure 2 below, it is known that the outer loading value is still less than 0.70. The efficiency dimension in the EFC2 indicator: 0.632, the system quality dimension in the SQY2 indicator: 0.699, the transparency dimension in TRP2: 0.677, the integrity dimension in INT2: 0.528, the credibility dimension in the CRD1 indicator: 0.689, the payment

dimension in PAY2: 0.527, and the filling dimension in the FIL1 indicator: 0.613. Therefore, there are 7 indicators that need to be removed and retested to obtain outer loading test results that meet the validity criteria of more than 0.70. The following is a diagram of the outer loading test results:

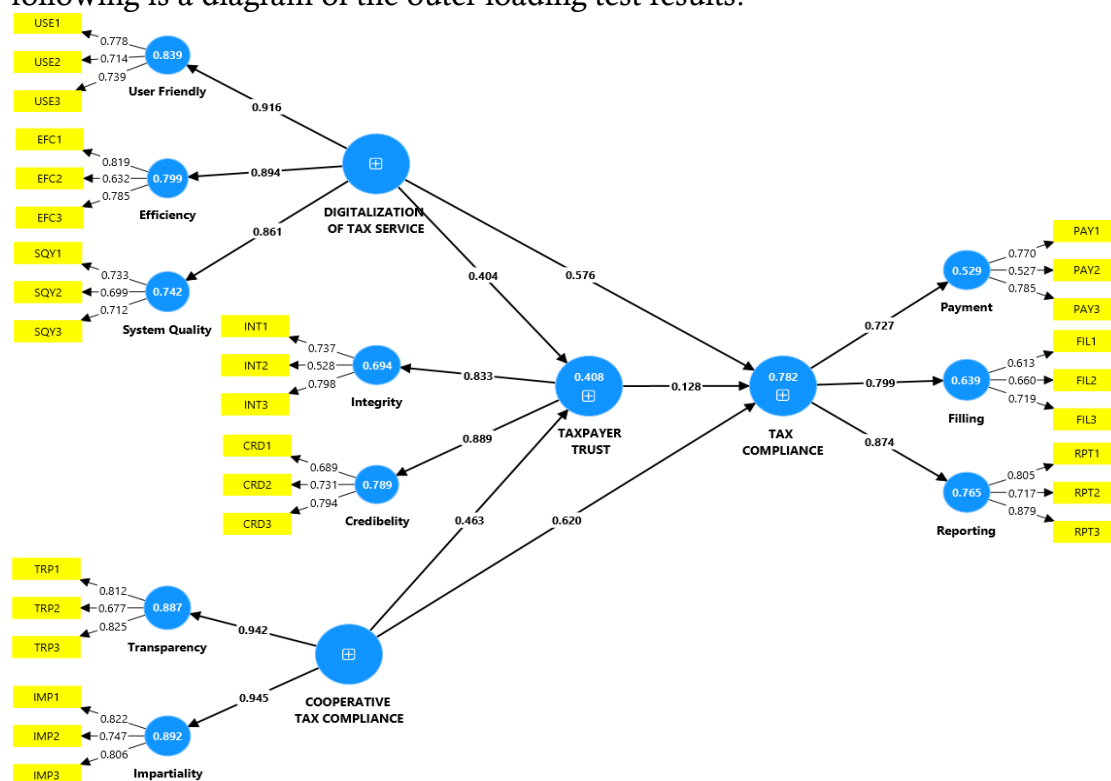


Figure 2. Output Diagram - Outer Loading Second Order Test Result

After conducting a convergent validity analysis retest, based on table 9 below, it can be seen that the outer loading value of each variable indicator is more than 0.70. This means that each variable indicator in the second order construct in this study is valid and can be analyzed further. The following table shows the results of the outer loading test, after removing indicators that did not meet the validity criteria:

Table 9. Outer Loading Results – Second Order Model

Variables	Dimension	Indicators	Outer Loading	Status
Digitalization of Tax Service	User Friendly	USE1	0.782	Valid
		USE2	0.712	Valid
		USE3	0.737	Valid
	Efficiency	EFC1	0.875	Valid
		EFC3	0.860	Valid
		SQY1	0.793	Valid
	System Quality	SQY3	0.853	Valid
		Cooperative Tax Compliance	TRP1	0.887
	TRP3		0.870	Valid
IMP1	0.820		Valid	
Impartiality	IMP2		0.748	Valid
	IMP3		0.807	Valid
	Taxpayer Tax		Integrity	INT1
INT3		0.866		Valid
Credibility		CRD2	0.837	Valid
		CRD3	0.839	Valid

Table 9. Outer Loading Results – Second Order Model

Variables	Dimension	Indicators	Outer Loading	Status
Tax Compliance	Payment	PAY1	0.828	Valid
		PAY3	0.831	Valid
	Filing	FIL2	0.774	Valid
		FIL3	0.755	Valid
	Reporting	RPT1	0.802	Valid
		RPT2	0.721	Valid
		RPT3	0.878	Valid

The following are the results of the discriminant validity analysis test:

Table 10. Discriminant Validity Results

Variables	AVE	Standard	Status
Digitalization of Tax Service	0.794	0.50	Valid
Cooperative Tax Compliance	0.889	0.50	Valid
Taxpayer Tax	0.742	0.50	Valid
Tax Compliance	0.647	0.50	Valid

Based on table 10, it can be seen that the results of the convergent validity test of the indicators used to measure the four variables (tax service digitization, cooperative tax compliance, taxpayer trust, and tax compliance) show AVE values > 0.50. This leads to the conclusion that the 30 indicators used to measure the four latent constructs are valid, so that the four latent constructs can proceed to the next stage.

The following are the results of the composite reliability analysis:

Table 11. Composite Reliability Results

Variables	Composite Reliability	Standard	Status
Digitalization of Tax Service	0.920	0.70	Reliable
Cooperative Tax Compliance	0.941	0.70	Reliable
Taxpayer Tax	0.852	0.70	Reliable
Tax Compliance	0.846	0.70	Reliable

Based on table 11, the data processing above shows that the Cronbach's alpha values of all variables are higher than 0.70, confirming that they have met the Cronbach's alpha value requirements. Thus, it can be concluded that all variables are reliable.

Continuing with table 12 below, regarding the results of Cronbach's alpha testing for each variable are explained in the table above. It is clear that the composite reliability value of all variables is > 0.6, which indicates that each variable has passed Cronbach's alpha testing, or in other words, all variables are reliable. The following are the results of Cronbach's alpha analysis:

Table 12. Cronbach's alpha Results

Variables	Cronbach's Alpha	Standard	Status
Digitalization of Tax Service	0.870	0.60	Reliable
Cooperative Tax Compliance	0.876	0.60	Reliable
Taxpayer Tax	0.655	0.60	Reliable
Tax Compliance	0.727	0.60	Reliable

The analysis results regarding the level of R Square for the whole equation are presented in figure 3:

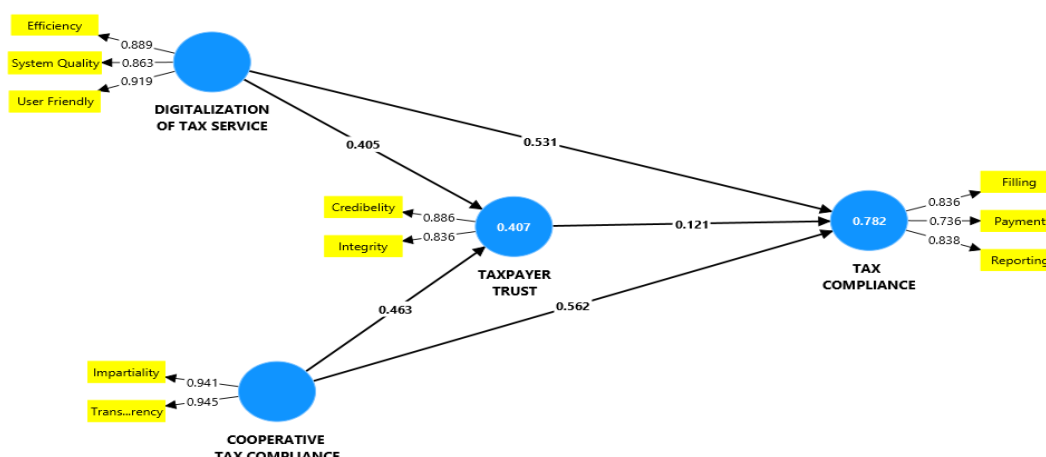


Figure 3. Partial Least Square(PLS) – 2nd stage of Second Order Model

To sum up, the R square value was 0.407, confirming 40.70% of the effect of digitalization of tax service and cooperative tax compliance on taxpayer trust. While other variables outside this research model affected the remaining 59.30%. In addition, the coefficient of determination was 40.70%, signifying that the effect of digitalization of tax service and cooperative tax compliance on taxpayer trust is medium. Suppose the value of the coefficient of determination is associated with the testing of the prerequisites of analysis (inner model). In that case, the taxpayer trust equation meets the test of goodness of the model (Goodness of Fit).

Overall, the R Square value was 0.782, which confirms 78.20% of the effect of digitalization of tax service, cooperative tax compliance and taxpayer trust on tax compliance. Meanwhile, other variables outside this addressed model affected the remaining 21.80%. Additionally, the coefficient of determination of 78.20% denoted that the effect of digitalization of tax service, cooperative tax compliance and taxpayer trust on tax compliance was substantial. Put differently, it indicated the simultaneous emergence of a significant effect from all of variables on tax compliance. Subsequently, the results for each variable showed that the most dominant variable effect on tax compliance was cooperative tax compliance by 56.2%. Then, the variable of digitalization of tax service was 53.10%. Suppose the value of the coefficient of determination is associated with testing the prerequisites of analysis (inner model). In that case, the tax compliance equation meets the test of goodness of the model (Goodness of Fit).

In table 13 below, it can be seen that the F-square test results between the variables have an average value above 0.35, which means they have a significant effect. Below are the results of the F square analysis:

Table 13. F-square Results

Variable Correlations	F-square	Status
Digitalization of Tax Service → Taxpayer Trust	0.275	Medium
Cooperative Tax Compliance → Taxpayer Trust	0.359	High
Digitalization of Tax Service → Tax Compliance	1.010	High
Cooperative Tax Compliance → Tax Compliance	1.062	High
Taxpayer Trust → Tax Compliance	0.040	Low

The next test conducted was hypothesis testing, and based on hypothesis testing through bootstrapping in this study, the calculated path coefficient values and p-values were determined. More detailed results can be seen in the following table 14:

Table 14. Hypothesis Test Results

Type of Effect	Effect	Path Coefficient	P-value
Direct	X1 → Z	0.405	0.000
	X2 → Z	0.463	0.000
	X1 → Y	0.531	0.000
	X2 → Y	0.562	0.000
	Z → Y	0.121	0.004
Indirect	X1 → Z → Y	0.049	0.012
	X2 → Z → Y	0.056	0.008

Table 14 shows that the results of the hypothesis test using the bootstrapping procedure are as follows:

970

The effect of digitalization of tax service on taxpayer’s trust (X1 → Z)

The direct effect of tax service digitalization on taxpayer trust has a positive path coefficient value of 0.405 with a p-value probability of $0.000 < 0.05$. This indicates that hypothesis 1 is accepted, meaning that tax service digitalization has a significant direct effect in a positive direction on taxpayer trust. This positive direction indicates that the better the implementation of tax service digitalization, the higher the taxpayer trust.

The effect of cooperative tax compliance on taxpayer’s trust (X2 → Z)

The direct effect of cooperative tax compliance on taxpayer trust has a positive path coefficient value of 0.463 with a p-value probability of $0.000 < 0.05$. This indicates that hypothesis 2 is accepted, meaning that cooperative tax compliance has a significant direct effect in a positive direction on taxpayer trust. This positive direction indicates that the higher the cooperative tax compliance, the higher the taxpayer trust.

The effect of digitalization of tax service on tax compliance (X1 → Y)

The direct effect of tax service digitalization on tax compliance has a positive path coefficient value of 0.531 with a p-value probability of $0.000 < 0.05$. Similar to hypothesis 1, this indicates that hypothesis 3 is accepted, meaning that tax service digitalization has a significant direct effect with a positive direction on tax compliance. This positive direction indicates that the higher the digitalization of tax services, the higher the tax compliance.

The effect of cooperative tax compliance on tax compliance (X2 → Y)

The direct effect of cooperative tax compliance on tax compliance has a positive path coefficient value of 0.562 with a p-value probability of $0.000 < 0.05$. Similar to hypothesis 2, this indicates that hypothesis 4 is accepted, which means that cooperative tax compliance has a significant direct effect in a positive direction on tax compliance. This positive direction indicates that the higher the cooperative tax compliance, the higher the tax compliance.

The effect of taxpayer’s trust on tax compliance (Z → Y)

Taxpayers' trust in tax compliance has a positive path coefficient value of 0.121 with a p-value probability of $0.004 < 0.05$. This indicates that Hypothesis 5 is accepted, which means that taxpayers' trust has a significant direct effect in a positive direction on tax compliance. This positive direction indicates that the higher the taxpayers' trust, the higher the tax compliance.

The effect of taxpayer’s trust in mediating the relationship of digitalization of tax service and tax compliance (X1 → Z → Y)

The indirect effect of tax service digitalization on tax compliance has a positive path coefficient value of 0.049 with a p-value probability of $0.012 < 0.05$. This indicates that the taxpayer trust variable can intervene in the effect of tax service

digitalization on tax compliance, which means that tax service digitalization indirectly has a significant effect in a positive direction on tax compliance. The interpretation of this study is that the better the digitalization of tax services, the higher the tax compliance, even though it is mediated by taxpayer trust.

The effect of taxpayer's trust in mediating the relationship of cooperative tax compliance and tax compliance ($X_2 \rightarrow Z \rightarrow Y$)

The indirect effect of cooperative tax compliance on tax compliance has a positive path coefficient value of 0.056 with a p-value probability of $0.008 < 0.05$. This indicates that the taxpayer trust variable can intervene in the effect of cooperative tax compliance on tax compliance, meaning that cooperative tax compliance indirectly has a significant positive effect on tax compliance. The interpretation of this study is that the better the cooperative tax compliance, the higher the tax compliance, even though it is mediated by taxpayer trust.

DISCUSSION

Digitalization of Tax Service and Taxpayer's Trust

The findings of this study demonstrate that the digitalization of tax services exerts a significantly positive influence on taxpayer confidence. This positive correlation indicates that enhanced implementation of digital tax service systems corresponds with increased levels of taxpayer confidence. Initiatives aimed at improving tax service digitalization systems are deemed critically important, as accessible, efficient, and high-quality digital tax administration systems enhance taxpayer confidence in tax authorities. Consequently, the implementation of digital technology in tax administration, including DJP online and core tax service systems, can substantially increase taxpayer confidence in tax authorities. This enhanced confidence stems from digitalization's capacity to provide greater convenience and efficiency compared to conventional approaches, thereby fostering taxpayer comfort and assurance that the tax system operates in an accountable and professional manner. Technologies create opportunities to make taxation substantially simpler through digital transformation that integrates within devices and software used by taxpayers (OECD, 2022).

Digital technologies and services have demonstrated positive impacts on tax administration by enhancing tax collection. However, comparative studies in emerging markets indicate that the effectiveness of tax digitalization varies considerably depending on factors such as technological readiness, differences in tax legislation, cultural arrangements, and implementation costs, which explains why research findings may differ across countries such as in Cameroon where implementation costs constitute a significant consideration for tax compliance, in contrast to other national contexts that possess well-established professional tax management systems.

This research differs from the findings of Fossung & Warah (2022) while the cost involved in using the e-tax system had an insignificant relationship with tax compliance. The divergent research findings can be attributed to the fact that the implementation of tax digitalization in Cameroon is Implementation costs are an important consideration. The findings of this study align with previous research conducted by Aini & Nurhayati (2022) that demonstrated that the digitalization of tax services positively influence compliance and governmental trust and Muvidah & Andriani (2022) which government trust moderates the impact of the tax digitization system on taxpayer compliance. Taxpayers' trust in the

government depends on the policy of the digitalization system regarding examples where taxpayers' trust able to be earned.

Cooperative Tax Compliance and Taxpayer's Trust

The enhancement of relationships between tax authorities and taxpayers can be effectively achieved through the implementation of transparency and fairness principles within tax service delivery. Consequently, the establishment of cooperative tax compliance frameworks assumes critical importance, as relationships founded upon transparency, equity, and collaborative engagement between taxpayers and tax authorities can significantly strengthen taxpayer confidence in tax administration. Transparency encompasses the comprehensive disclosure of information pertaining to potential tax risks, thereby enabling both parties to proactively anticipate and manage tax-related issues. Open communication practices and transparent approaches regarding tax authorities' conduct, risk assessment methodologies, and dispute resolution efforts contribute to the development of effective collaborative partnerships between tax authorities and taxpayers, subsequently fostering a sense of procedural fairness among taxpayers and enhancing their comprehension of tax obligations.

These research findings align with previous empirical evidence demonstrating that relationship quality and mutual trust levels between tax authorities and taxpayers constitute critical determinants of tax compliance within the digital era. Key factors influencing this relationship encompass effective communication strategies, streamlined tax procedures, and enhanced clarity of tax legislation (Belahouaoui & Attak, 2024; Al-Okaily, 2024).

Digitalization of Tax Service and Tax Compliance

Consequently, digitalization of tax service improvement programs emphasizing usability and system quality are anticipated to enable tax service digitalization to operate more efficiently and effectively, thereby providing enhanced user experiences for taxpayers. Digitalization initiatives also encourage the utilization of DJP online and coretax platforms, which facilitate taxpayers in reporting and remitting taxes without requiring physical visits to tax offices. This approach not only generates time and cost savings but also enhances tax compliance rates as tax administration processes become more accessible, expeditious, and timely. This study meet from the premise of planned behavior (Theory of Planned Behavior), this notion emphasizes that a person's behavior is influenced by attitudes, including normative beliefs and environmental situations. This idea states that a fair tax system can have an impact on taxpayer behavior.

This research aligns with previous empirical findings demonstrating that tax digitalization exerts a significantly positive influence on taxpayer compliance (Aini & Nurhayati, 2022). However, the results of this study contradict the findings of Nugraha & Daito (2024) which demonstrated that tax digitalization has no significant effect on tax compliance, these results can be attributed to the fact that the research was conducted among taxpayers who possess professional tax management systems, where digitalization functions as a procedural enhancement rather than a compliance determinant.

Cooperative Tax Compliance and Tax Compliance

Collaborative engagement between tax authorities and taxpayers can be effectively facilitated through voluntary compliance mechanisms that emphasize transparency and equity in tax service delivery. This approach is considered critically important because voluntary compliance strategies that prioritize transparency, fairness, and cooperative engagement between tax authorities and

taxpayers can significantly enhance taxpayers' propensity to fulfill their tax obligations. The establishment of a positive tax administration image will cultivate a sense of security and confidence in developing more equitable and efficient collaborative frameworks.

These research findings are consistent with previous empirical evidence demonstrating that the facilitation and stakeholder collaboration significantly contribute to voluntary tax compliance (Kintu et al., 2025). Trust in governmental institutions will strengthen the relationship between tax incentives and procedural fairness in promoting taxpayer compliance (Ratnawati et al., 2022).

Taxpayer's Trust and Tax Compliance

Taxpayer confidence in tax authorities demonstrates positive correlation when the integrity and competency of tax authorities in managing the tax system professionally and accountably become evident. When taxpayers perceive tax authorities as trustworthy and recognize that the tax system operates with transparency and equity, they exhibit greater inclination toward voluntary compliance with tax regulations.

Previous research conducted prior to this study has yielded diverse findings regarding the influence of trust on compliance. This investigation serves as one of the foundational studies for the authors to obtain empirical evidence. Consequently, the research findings align with previous empirical results, specifically demonstrating that trust exerts a positive and significant influence on taxpayer compliance in enhancing tax payment and reporting behaviors (Zainudin et al., 2022). The quality of relationships and the level of mutual trust between tax authorities and taxpayers constitute critical determinants of tax compliance within the digital era. Central factors influencing this relationship encompass effective communication strategies, streamlined tax procedures, and enhanced clarity of tax legislation (Belahouaoui & Attak, 2024). Conversely, other research findings demonstrate inconsistency with Aulia et al. (2022) which concluded that taxpayer trust does not significantly influence tax compliance. Variations in research outcomes may occur due to differences in respondent characteristics and diverse environmental conditions.

Role of Taxpayer's Trust in Mediating the Relationship of Digitalization of Tax Service and Tax Compliance

Digitalization of tax service system improvement programs is considered critically important because when tax digitalization systems demonstrate superior quality, taxpayer trust exhibits corresponding increases. Consequently, the implementation of high-quality tax service digitalization generates positive experiences for taxpayers through enhanced accessibility, process efficiency, information transparency, and system reliability. This positive experience subsequently contributes to increased taxpayer trust in the taxation system and tax authorities as a whole. Trust formation encompasses confidence in system fairness, process integrity, and the competence of tax authorities in managing tax obligations. The enhanced trust resulting from digitalization cultivates positive attitudes toward tax compliance, as taxpayers perceive that the system operates transparently and equitably.

These research findings demonstrate consistency with previous empirical results by Aini & Nurhayati (2022) and Muvidah & Andriani (2022) indicating that digitalization of tax service exert positive influences on compliance and governmental trust. Trust in governmental services has mediated the association between trust in government and digital taxation information systems (Al-Okaily,

2024). However, these research results are inconsistent with the findings of Sulistyono & Mappanyukki (2023) which concluded that trust in the government does not reduce the impact of the tax digitalization system on taxpayer compliance.

Role of Taxpayer's Trust in Mediating the Relationship of Cooperative Tax Compliance and Tax Compliance

The establishment of efficacious trust-based cooperative relationships between taxpayers and fiscal authorities necessitates the implementation of cooperative tax compliance frameworks that prioritize the cultivation of reciprocal trust. Fiscal authorities must initiate the fundamental steps in constructing robust relational foundations through the establishment of a taxation environment wherein trust, cooperation, and transparency constitute the fundamental pillars of engagement. Cooperative compliance programs are specifically designed to facilitate enhanced transparency and openness in interactions between regulatory authorities and taxpayers via the implementation of proactive methodologies for addressing material tax risks.

These research findings are consistent with previous research results stating that The relationship's quality and the level of mutual trust between tax authorities and taxpayers are critical in determining tax compliance in the digital era. Central factors affecting this relationship encompass effective communication, simplification of tax procedures and clarity of tax laws (Belahouaoui & Attak, 2024). Trust in government will strengthen the relationship between tax incentives and procedural justice toward taxpayer compliance (Ratnawati et al., 2022).

Based on the research conducted, this study contributes a novel integrated theoretical framework that positions taxpayer trust as a dual mediating mechanism operating simultaneously between digitalization-compliance and cooperative compliance-compliance relationship, addressing the fragmented approach of previous research that examined these relationships in isolation. The study develops an environment-specific framework why digitalization effects on taxpayer trust vary across different institutional settings, providing theoretical clarity to previously inconsistent findings in the literature while offering the first comprehensive analysis of technology-mediated compliance behaviors in developing economy contexts. Methodologically, the investigation employs a multi-dimensional approach that integrates technological, relational, and psychological factors as interconnected determinants of compliance behavior, moving beyond traditional single-factor analyses to demonstrate how digital service quality, cooperative frameworks, and trust dynamics function as complementary rather than competing strategies for modern tax administration. The findings establish evidence-based guidelines for implementing trust-centered tax policies and integrated digital-cooperative compliance strategies, representing a paradigm shift from enforcement-based approaches toward relationship-building mechanisms that prioritize transparency, procedural fairness, and collaborative engagement between tax authorities and taxpayers.

These findings extend the Slippery Slope Theory by demonstrating that in developing economies, cooperative compliance is not merely complementary but also reinforces digitalization efforts via trust mechanisms.

CONCLUSION

This study confirms that the digitalization of tax services and cooperative tax compliance exert significant positive effects on tax compliance, both directly and

indirectly through taxpayer trust mediation. Taxpayer trust plays a crucial mediating role, demonstrating that digitalization and cooperative compliance enhance overall compliance through trust-building mechanisms within tax administration systems. However, this research has several limitations. First, it focuses solely on corporate taxpayers registered in the East Jakarta Regional Tax Office, most of which are private companies (80%). Therefore, as a recommendation for further research, it can be analyzed in a more specific scope to expand the findings with government ownership or individual taxpayers. Second, further research could be conducted by updating the research period and exploring other factors that may influence tax compliance, such as tax literacy, fiscal incentives, and the effectiveness of the Core Tax Administration System (CTAS). Additionally, comparative research between regions or countries could be conducted to understand the implementation of digitalization and tax compliance of cooperatives in different contexts.

The findings of this research provide important implications for the development of tax compliance theory by introducing a trust-mediated compliance model. This study enriches the existing literature by demonstrating that taxpayer trust functions as a crucial mediating mechanism between tax service digitalization and cooperative compliance toward improved tax compliance behavior. From a practical standpoint, this research provides strategic guidance for the Directorate General of Taxes to optimize the implementation of tax service digitalization through enhanced international data building and the development of cooperative compliance strategies that can be adapted by other regional tax offices. From a policy perspective, this research provides an empirical foundation for formulating national tax policies that integrate digital transformation with user-friendly programs, development of tax security standards, and capacity building for tax officials.

Overall, this study contributes not only to Indonesian tax administration but also to broader debates on digital trust-building as a pathway to compliance in emerging markets

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