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The Effect Of System Quality And Trust On The Intention To Continue Using The Coretax System With User Satisfaction As A Mediating Variable (A Case Study On Employees In Indonesia)

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Abstract

Digital transformation in the field of taxation is realized through the implementation of the Coretax Administration System, which is an integrated tax administration system designed to increase the effectiveness and efficiency of tax services. This study aims to examine the influence of system quality and trust on the intention of sustainable use of the Coretax Administration System, with user satisfaction as a mediating variable. The study uses a quantitative approach with a survey method involving 184 employees in Indonesia who have used Coretax as respondents. Data analysis was carried out using IBM SPSS Statistics through validity tests, reliability tests, classical assumption tests, multiple linear regression analysis, hypothesis tests, determination coefficients, and Sobel tests. The results of the study show that the quality of the system has a positive and significant influence on user satisfaction and the intention of continuous use. Trust has also been shown to have a positive and significant effect on the intention of continuous use, but it does not have a significant effect on user satisfaction. In addition, user satisfaction has a positive and significant effect on the intention of continuous use and is able to mediate the relationship between system quality and intention of continuous use. In contrast, user satisfaction is unable to mediate the relationship between trust and intent for continued use. The findings of this study indicate that improving the quality of the system is the most important factor in encouraging users to continue to use the Coretax Administration System in a sustainable manner.

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Keywords: system quality, trust, user satisfaction, intention of continuous use, Coretax Administration System.

INTRODUCTION

The development of information technology has driven digital transformation in various fields, including tax administration. In an effort to realize this transformation, the Directorate General of Taxes (DGT) has implemented the Coretax Administration System (Coretax) since January 1, 2025 as an integrated tax administration system that includes taxpayer registration services, Notification Letter (SPT) reporting, tax payments, and tax data management in one digital platform (Announcement Number PENG-41? PJ.0/2024 on the Implementation of DGT Coretax, 2024).

Although designed to improve the effectiveness of tax administration, Coretax's implementation still faces various obstacles, such as slow system response, login difficulties, authentication issues, and not yet optimal some service features. These problems have the potential to reduce user satisfaction and the intention to continue using the system (Widiastuti et al., 2026).

In the study of information systems, the intention of continuous use (continuance intention) is the tendency of the user to continue using a system after gaining experience of its use (Albantani, 2023). This intention is influenced by various factors, including system quality, trust, and user satisfaction. Good system quality, characterized by ease of use, reliability, responsiveness, and security, can improve user experience and satisfaction (Maharani et al., 2023). In addition, trust in the system's ability to maintain information security and protect user data also encourages the sustainability of the use of digital systems (Akhsan & Firmialy, 2024). User satisfaction itself is an evaluation of the compatibility between expectations and perceived system performance, so that it is an important indicator of the success of the implementation of the information system (Maharani et al., 2023).

Maharani et al. (2023) proving that the quality of the system has a positive effect on user satisfaction and continuance intention in the e-Filing system, while Findiani et al. (2024) found that the quality of the system did not have a significant effect on user satisfaction on the Sibisa application. The difference in findings shows that the influence of system quality still needs to be studied further in the context of the Coretax Administration System, considering that this system is a relatively new tax administration platform with different user and service characteristics.

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Research on the influence of trust on the success of information system use still shows mixed results. Anjaya & Dwita (2024) It proves that trust has a positive effect on continuance intention, while some studies show that trust does not always have a significant effect on user satisfaction. The difference in findings shows that the relationship between trust, user satisfaction, and intention for sustainable use still needs to be further tested, especially in the context of the Coretax Administration System, which is a tax administration system with different characteristics and levels of complexity.

Previous research has shown that user satisfaction plays an important role in driving continuance intention. Maharani et al. (2023) Proving that user satisfaction has a positive effect on continuance intention in the e-Filing system. However, this relationship still needs to be tested on the Coretax Administration System because this system has different characteristics, service complexity, and user experience compared to the digital taxation system that has been researched previously. Therefore, this study reviews the role of user satisfaction in increasing the intention of sustainable use in Coretax.

Research on continuance intention is generally carried out on various information systems, such as e-Filing and other digital applications. Although most studies show that system quality, trust, and user satisfaction have an effect on continuance intention, the relationship still needs to be tested on the Coretax Administration System because it is a relatively new tax administration system with different usage characteristics. Therefore, this study aims to examine the factors that affect the intention to use Coretax in employees in Indonesia.

On the other hand, the results of the study on the influence of system quality and trust on user satisfaction and intention for sustainable use still show different findings. Research Maharani et al. (2023) found that the quality of the system has a positive effect on continuance intention through user satisfaction in the e-Filing system. Instead, Findiani et al. (2024) stated that the quality of the system does not have a significant effect on user satisfaction on the Sibisa application. Meanwhile, Anjaya & Dwita (2024) proving that trust has a positive effect on continuance intention. These differences in results show that there is a research gap that needs to be studied further.

Based on the phenomenon of Coretax implementation and the existence of a research gap, this study focuses on employees in Indonesia who have used Coretax because they have direct experience in utilizing the system for tax administration. This

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study aims to analyze the influence of system quality and trust on the intention of sustainable use with user satisfaction as a mediating variable.

LITERATURE REVIEW

System Quality

System quality is one of the dimensions of information system success which refers to the technical ability of a system in providing ease of use, reliability, response speed, flexibility, and security so that it can effectively support user activities (Albantani, 2023).

System quality is defined as the perception of employees in Indonesia who have used Coretax on the system's ability to provide ease of use, reliability, response speed, flexibility, and security during the tax administration process. Therefore, system quality is measured through several indicators, namely ease of use, reliability, response time, flexibility, and security (Maharani et al., 2023).

Trust

Trust is one of the important factors in the successful implementation of information systems. Trust reflects the user's belief that a system is able to provide reliable services, maintain data confidentiality, and operate consistently so as to encourage users to continue using it (Rahman & Pangendra, 2022). Trust is defined as the level of confidence of employees in Indonesia who have used Coretax in the system's ability to maintain the security of tax information, provide reliable services, and support the implementation of tax administration consistently. This variable is measured using five indicators, namely integrity, competence, reliability, security, and credibility (Fattah Akhsan & Deliyana Firmialy, 2024).

User Satisfaction

User satisfaction is an individual evaluation after using a product, service, or system through a comparison between perceived performance and previous expectations. In previous research, this concept used various terms, such as user satisfaction, customer satisfaction, customer satisfaction, consumer satisfaction, and customer satisfaction. Although the terms are different, they all have the same substance, which describes an individual's response or assessment based on experience after using a product, service, or system.

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In the context of banking, satisfaction is generally called customer satisfaction. Elman & Bakhtiar (2024) Explains that satisfaction is related to the compatibility between the performance of the services received and the customer's expectations. Performance that meets or exceeds expectations will lead to satisfaction, while performance that does not meet expectations can lead to dissatisfaction. In line with that, Amelia & Bakhtiar (2024) Stating that customer satisfaction is formed from a comparison between expectations before using the service and perceived performance after use. This satisfaction is one of the factors that supports the sustainability of the use of banking services.

The term consumer satisfaction is used by Andikawati et al. (2026), which explains that satisfaction is the level of feeling after consumers compare the performance of a product or service with their expectations. Performance below expectations leads to dissatisfaction, while performance that meets or exceeds expectations results in satisfaction. Meanwhile, Prawita & Bakhtiar (2025) Using the term customer satisfaction in the context of internet banking and explaining that satisfaction is formed through a comparison between expectations and experiences after using the service, which can further encourage consumers to maintain the use of the service.

In the context of digital systems and services, the term user satisfaction is more relevant. Merasianus et al. (2026) Explains that user satisfaction is a psychological assessment in the form of satisfaction or dissatisfaction after comparing real performance with initial expectations. In digital services, satisfaction can be affected by system stability, service quality, security, and ease of use. A high level of satisfaction can also encourage users to continue using and recommending the service.

Based on this description, the difference in terms of user, customer, customer, consumer, and customer is mainly due to the characteristics of the object and the context of the research, while the substance of satisfaction still refers to the individual's evaluation of the experience after using a product, service, or system. This study uses the term user satisfaction because the object studied is the Coretax Administration System, which is a tax administration system used by employees in Indonesia. User satisfaction is defined as an assessment of employees who have used Coretax on their experience in utilizing the system to support tax administration activities. The more in line with the user's expectations and needs, the higher the level of satisfaction felt.

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Intentional Sustainable Use

Intention to use Continuance intention is the user's desire to continue using an information system after gaining previous use experience. The intention is formed based on the evaluation of users on the benefits, convenience, and satisfaction felt while using the system (Rahman & Pangendra, 2022). In this study, the intention of sustainable use is interpreted as the desire of employees in Indonesia who have used Coretax to continue to use the system to support tax administration in the future. This variable is measured using indicators developed by Bhattacherjee (2001) namely the desire to continue using the system, making the system the first choice, and the willingness to continue to use the system continuously (Rahman & Pangendra, 2022).

Hypothesis Development

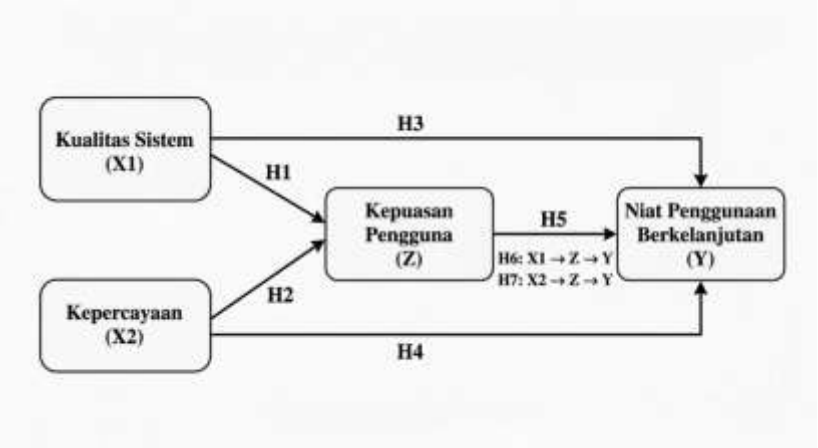
The Effect of System Quality on User Satisfaction

System quality reflects the ability of an information system to provide ease of use, reliability, response speed, flexibility, and security. The better the quality of the system, the higher the user satisfaction because the system is able to meet the needs and expectations of the user (Maharani et al., 2023).

Research Akbar et al. (2026) shows that the quality of the system has a positive and significant effect on user satisfaction in the implementation of Coretax. Similar results were also found by Nasuha (2023) on the e-Filing system, which shows that the quality of the system improves user satisfaction. Based on these findings, the following hypotheses were formulated:

H1: The quality of the system has a positive effect on user satisfaction.

The Effect of Trust on User Satisfaction



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User trust in a system is one of the factors that affect user satisfaction. Users who believe that the system is capable of maintaining data security, providing reliable services, and operating consistently tend to have a more positive perception of the system (Rahman & Pangendra, 2022).

Research Chumairo et al. (2026) shows that trust in government has a positive effect on user satisfaction in the implementation of Coretax in Indonesia. The findings show that the higher the user's trust in the system and the institution that manages it, the higher the user satisfaction. Based on this description, the following hypothesis is formulated:

H2: Trust has a positive effect on user satisfaction

The Effect of System Quality on Sustainable Use Intention

System quality is one of the factors that affect the intention of continuous use of an information system. The quality of the system demonstrated through ease of use, reliability, response speed, flexibility, and security will encourage users to continue using the system (Albantani, 2023). In the Coretax Administration System, good system quality can provide a more comfortable user experience so as to increase the desire of users to continue to use the system in supporting tax administration.

Research Ilham & Andrian (2025) prove that the quality of the system has a positive effect on the intention of sustainable use of Coretax. The findings are in line with the Expectation Confirmation Model (ECM) developed by Bhattacherjee (2001) which explains that a positive user experience will strengthen the user's intention to continue using a system. Based on this description, the following hypotheses are formulated

H3: The quality of the system has a positive effect on the intention of sustainable use.

The Influence of Trust on Sustainable Use Intent

Trust is an important factor that affects the intention of continuous use of an information system. Trust reflects the user's belief that the system has the ability, integrity, and ability to provide safe and reliable services, thus encouraging users to continue to use it (Nguyen & Dao, 2024). In the context of the Coretax Administration System, trust in data security, system reliability, and service consistency is expected to increase users' desire to continue using the system.

Research Bakhtiar & Sunarka (2019) shows that trust has a positive and significant effect on users' intentions to continue using digital services. Although

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conducted in the context of e-commerce, the findings are relevant to Coretax because they both depend on users' trust in the security, reliability, and credibility of the system. Based on this description, the following hypothesis is formulated:

H4: Trust has a positive effect on the intention of continuous use.

The Effect of User Satisfaction on Continuous Use Intent

User satisfaction is an assessment of the experience of using an information system based on the compatibility between expectations and perceived system performance. A high level of satisfaction will encourage users to continue using the system because it is considered capable of meeting their needs (Nurhayati & Shiddieq, 2025). In the context of the Coretax Administration System, a positive user experience is expected to increase the user's intention to continue using the system in support of tax administration.

Research Ziyan Arimi (2026) shows that user satisfaction has a positive and significant effect on continuance use intention and is a factor that increases continuous use intention in the Coretax Administration System. Based on this description, the following hypothesis is formulated:

H5: User satisfaction has a positive effect on the intention of continuous use.

The Effect of System Quality on Sustainable Use Intent through User Satisfaction

Good system quality is able to create an effective user experience that is in accordance with user needs so as to increase user satisfaction. This satisfaction further drives the intention to continue using the Coretax Administration System, so that user satisfaction is estimated to mediate the relationship between system quality and intention for continuous use (Ziyan Arimi, 2026).

Research Tessema & Cavus (2024) It shows that the quality of the system has a positive effect on user satisfaction, while user satisfaction has a positive effect on continuance intention. The findings indicate that user satisfaction plays a mediating variable in the relationship between system quality and intention for continuous use. Based on this description, the following hypothesis is formulated:

H6: User satisfaction mediates the influence of system quality on the intention of continuous use.

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The Influence of Trust on Intent for Sustainable Use through User Satisfaction

User trust in an information system can increase the sense of security of data reliability and confidentiality. However, in the context of the initial implementation of mandatory systems such as Coretax, trust in the management agency does not necessarily automatically create functional satisfaction if the system still experiences frequent technical problems (Bhattacherjee, 2001). Despite research Chumairo et al., (2026) Finding that trust affects continuance intention through satisfaction, differences in technical responses in groups of employee users can trigger this incompatibility of mediation functions. Therefore, the hypothesis is proposed as follows:

H7: User satisfaction mediates the influence of trust on the intention of continuous use.

Based on the description of the influence between variables and the development of the hypothesis that has been presented, the relationship between constructs in this study is formulated into a framework of thought. Broadly speaking, this conceptual framework describes the direct influence of System Quality (X1) and Trust (X2) on Continuous Use Intention (Y), as well as the indirect influence through User Satisfaction (Z) as a mediating variable. The flow of relationships between variables in this research model is presented in Figure 1.

METHODOLOGY

Population and Sample

This study uses a quantitative approach with a survey method through the distribution of online questionnaires using Google Form. The research population is employees in Indonesia who have used the Coretax Administration System in tax administration.

The sample was determined using a purposive sampling technique with the criteria that respondents have the status of employees in Indonesia and have experience using the Coretax Administration System. The suitability of the respondents' criteria was ensured through a screening question at the beginning of the questionnaire.

The research instruments were compiled based on the variable indicators of System Quality (X1), Trust (X2), User Satisfaction (Z), and Intention for Sustainable Use (Y). The measurement uses a 4-point Likert scale, namely 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, and 4 = Strongly Agree.

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Data Analysis Techniques

Data analysis was conducted using IBM SPSS Statistics. The initial stage includes the validity test and the instrument reliability test. The validity test is based on the Corrected Item-Total Correlation value (> 0.30), while the reliability test uses Cronbach's Alpha value (> 0.70) to ensure the instrument is valid and reliable.

Next, a classical assumption test was carried out which included normality, multicollinearity, and heteroscedasticity tests to ensure that the regression model met the basic assumptions (Aditiya et al., 2023). The relationships between variables were analyzed using multiple linear regression through Model I and Model II, then the hypothesis was tested by partial tests (t-test), simultaneous tests (F-tests), and determination coefficients (R^2). The role of User Satisfaction as a mediating variable was analyzed using the Sobel test and strengthened through bootstrapping of 5,000 samples with a Bias-Corrected and Accelerated (BCa) approach.

RESULTS AND DISCUSSION

DESCRIPTIVE STATISTICS

Descriptive statistics were used to describe the characteristics of the research data based on the minimum, maximum, mean, median, and standard deviation values on the variables of System Quality (X_1), Trust (X_2), User Satisfaction (Z), and Intention for Sustainable Use (Y). This study involved 184 employees in Indonesia who had used the Coretax Administration System.

Table 1. Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Median	Standard Deviation
System Quality (X1)	184	9	36	22,04	21,00	6,733
Trust (X2)	184	5	20	13,12	14,00	3,741
User Satisfaction (Z)	184	4	16	9,66	9,00	3,300
Intent for Continuous Use (Y)	184	5	20	12,35	12,00	4,007

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Based on Table 1, all variables show the average value that is above the midpoint of the measurement scale. The System Quality variable has an average value of 22.04, Trust 13.12, User Satisfaction 9.66, and Intention for Sustainable Use 12.35. The standard deviation value of each variable was smaller than the mean value, which indicates that the data had a relatively good spread and there was no too high variation between respondents. In general, the results of descriptive statistics indicate that respondents give a positive assessment of the system quality, trust, user satisfaction, and intention for continuous use of the Coretax Administration System.

Validity Test

The validity test was carried out to test the ability of each statement item in measuring the research variable using the Corrected Item-Total Correlation value. An item is declared valid if it has a Corrected Item-Total Correlation value of > 0.30.

Table 2. Variable Validity Test Results

Variabel	Item	Corrected Item-Total Correlation	Criteria	Remarks
System Quality	X1.1	0,806	>0,30	Valid
	X1.2	0,781	> 0,30	Valid
	X1.3	0,785	> 0,30	Valid
	X1.4	0,806	> 0,30	Valid
	X1.5	0,745	> 0,30	Valid
	X1.6	0,764	> 0,30	Valid
	X1.7	0,655	> 0,30	Valid
	X1.8	0,757	> 0,30	Valid
	X1.9	0,757	>0,30	Valid
Trust	X2.1	0,786	>0,30	Valid
	X2.2	0,767	> 0,30	Valid
	X2.3	0,770	> 0,30	Valid
	X2.4	0.784	> 0,30	Valid
	X2.5	0.735	> 0,30	Valid

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User Satisfaction	Z1	0,751	>0,30	Valid
	Z2	0,833	> 0,30	Valid
	Z3	0,715	> 0,30	Valid
	Z4	0,783	> 0,30	Valid
Intentional Sustainable Use	Y1	0,741	> 0,30	Valid
	Y2	0,838	> 0,30	Valid
	Y3	0,746	> 0,30	Valid
	Y4	0,788	> 0,30	Valid
	Y5	0,776	> 0,30	Valid

Based on Table 2 to all indicators in the variables System Quality, Trust, User Satisfaction, and Intention for Sustainable Use have a Corrected Item-Total Correlation value above 0.30. Thus, all items of the statement are declared valid and suitable for use as research instruments.

Uji Reliabilitias

The reliability test aims to determine the level of consistency of the research instrument in measuring each variable. An instrument is said to be reliable if it has a Cronbach's Alpha value greater than 0.70.

Table 3. Reliability Test Results

Variabel	Cronbach's Alpha	Criteria	Remarks
System Quality	0,937	> 0,70	Reliabel
Trust	0,904	> 0,70	Reliabel
User Satisfaction	0,896	> 0,70	Reliabel
Intentional Sustainable Use	0,912	> 0,70	Reliabel

Based on Table 3, all variables have Cronbach's Alpha values above 0.70, namely System Quality (0.937), Trust (0.904), User Satisfaction (0.896), and Continuous Use Intent (0.912). Thus, all research instruments are declared reliable and suitable for use at the next stage of analysis.

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Normality Test

The results of the normality test using the One-Sample Kolmogorov–Smirnov Test showed a significance value of 0.000, which is smaller than 0.05. This shows that the residual regression model is not normally distributed. Therefore, this study uses a bootstrap method with 5,000 samples and a Bias-Corrected and Accelerated (BCa) approach to obtain more robust parameter estimation and significance testing against violations of normality assumptions.

Table 4. Normality Test Results

Test Method	Asymp. Sig. (2-tailed)	Remarks
One-Sample Kolmogorov-Smirnov	0,000	Data is not normally distributed

Multicollinearity Test

The multicollinearity test was carried out to test the correlation between independent variables in the regression model. The model is declared free of multicollinearity if it has a Tolerance value

> 0.10 and VIF < 10..

Table 5. Multicollinearity Test Results

Variabel	Tolerance	VIVID	Criteria	Remarks
System Quality (X1)	0,153	6,528	Tolerance > 0.10 and VIF < 10	No Multicollinearity Occurs
Trust (X2)	0,317	3,152	Tolerance > 0.10 and VIF < 10	No Multicollinearity Occurs
User Satisfaction (Z)	0,204	4,913	Tolerance > 0.10 and VIF < 10	No Multicollinearity Occurs

Based on Table 5, all independent variables have a Tolerance value above 0.10 and VIF below 10. These results show that the regression model does not experience multicollinearity, so all independent variables are suitable for use in the next analysis.

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Heteroscedasticity Test

The heteroscedasticity test was carried out using the Glejser Test, with a significance value criterion of > 0.05 indicating that heteroscedasticity did not occur.

Table 6. Heteroscedasticity Test Results

Variabel	Sig	Criteria	Remarks
System Quality (X1)	0,167	> 0,05	Heteroscedasticity does not occur
Trust (X2)	0,000	< 0.05	Heteroscedasticity occurs
User Satisfaction (Z)	0,008	< 0.05	Heteroscedasticity occurs

Based on Table 6, the System Quality variable (X1) has a significance value of 0.167 (>0.05), so that heteroscedasticity does not occur. In contrast, the variables Trust (X2) and User Satisfaction (Z) had significance values of 0.000 and 0.008 (<0.05), respectively, indicating the presence of symptoms of heteroscedasticity. However, this study uses the bootstrapping method, so that parameter estimation can still be used because it is more robust against violations of heteroscedasticity assumptions.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to test the relationships between variables in research. Because there are mediation variables, the analysis is carried out through two models.

Model I Multiple Linear Regression Analysis

Model I was used to test the effect of System Quality (X1) and Trust (X2) on User Satisfaction (Z).

Table 7. Results of Model I Multiple Linear Regression Analysis

Variabel	B	Std. Error	Beta	t
Konstanta	-0,115	0,410	-	-0,281
System Quality (X1)	0,405	0,029	0,832	14,032
Trust (X2)	0,064	0,052	0,072	1,216

Based on the results of the analysis, regression equations were obtained:

$Z = -0.115 + 0.405X_1 + 0.064X_2$

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The results of the analysis showed that System Quality had a positive and significant effect on User Satisfaction (β = 0.405; p < 0.05). Meanwhile, trust had a positive, but not significant, effect on User Satisfaction (β = 0.064; p > 0.05).

Model II Multiple Linear Regression Analysis

Model II was used to test the influence of System Quality (X1), Trust (X2), and User Satisfaction (Z) on Intentional Continuous Use (Y).

Table 8. Results of Model II Multiple Linear Regression Analysis

Variabel	B	Std. Error	Beta	t
Konstanta	0,374	0,475	-	0,787
System Quality (X1)	0,260	0,048	0,440	5,379
Trust (X2)	0,139	0,061	0,130	2,287
User Satisfaction	0,457	0,086	0,376	5,299

Based on the results of data processing, multiple linear regression equations are obtained as follows:

Y = 0.374 + 0.260X1 + 0.139X2 + 0.457Z

The results of the analysis showed that System Quality (β = 0.260; p < 0.05), Trust (β = 0.139; p < 0.05), and User Satisfaction (β = 0.457; p < 0.05) had a positive and significant effect on Intention for Sustainable Use.

Determination Coefficient (R^2) Test Results

Determination Coefficient (R^2) Test Results of Model I

The coefficient of determination (R^2) is used to measure the ability of independent variables to explain the variation of dependent variables. In Model I, this test showed the effect of System Quality (X1) and Trust (X2) on User Satisfaction (Z).

Table 9. Determination Coefficient (R^2) Test Results of Model I

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,796	0,796	0,794	0,474

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Based on Table 9, an R Square value of 0.796 was obtained, which shows that System Quality and Trust were able to explain 79.6% of the variation in User Satisfaction, while the remaining 20.4% was influenced by other factors outside the research model. The Adjusted R Square value of 0.794 indicates that the model has a good ability to explain dependent variables.

Determination Coefficient (R^2) Test Results Model II

The determination coefficient (R^2) in Model II is used to measure System Quality (X1), Trust (X2), and User Satisfaction (Z) ability to explain Continuous Use Intent (Y).

Table 10. Determination Coefficient (R^2) Test Results Model II

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,903	0,815	0,812	0,453

Based on Table 10, an R Square value of 0.815 was obtained, which shows that System Quality, Trust, and User Satisfaction were able to explain 81.5% of the variation in Continuous Use Intent, while the remaining 18.5% was influenced by other factors outside the research model. An Adjusted R Square value of 0.812 indicates that the model has an excellent ability to explain dependent variables.

Simultaneous Test Results (F Test)

Results of Simultaneous Test (F Test) Model I

Simultaneous tests (F Tests) were used to test the effect of System Quality (X1) and Trust (X2) together on User Satisfaction (Z) at a significance level of 5% (α = 0.05).

Table 11. Results of Simultaneous Test (F Test) Model I

Model	Sum of Squares	df	Mean Square	F	Say.
Regression	1587,693	2	793,847	354,137	<0.001
Residual	405,736	181	2,242		
Total	1993,429	183			

Based on Table 11, the Fcal value of 354.137 was obtained with a significance value of < 0.001. Because the Ftab > calculation (3.05) and the significance value < 0.05, System Quality and Trust simultaneously have a significant effect on User

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Satisfaction. Thus, Model I is feasible to be used to explain the relationship between variables.

Results of Simultaneous Test (F) Model II

Simultaneous tests (F Tests) are used to test the effect of System Quality (X1), Trust (X2), and User Satisfaction (Z) together on Continuous Use Intent (Y).

Table 12. Results of Simultaneous Test (F) Model II

Model	Sum of Squares	Df	Mean Square	F	Say.
Regression	2395,660	3	798,553	265,163	<0.001
Residual	542,080	180	3,012		
Total	2937,739	183			

Based on Table 12, the Fcal value of 265.163 was obtained with a significance value of < 0.001. Because the Fcal > Ftabel (2.65) and the significance value < 0.05, System Quality, Trust, and User Satisfaction simultaneously have a significant effect on the Intention of Sustainable Use. Thus, Model II is feasible to use to explain the relationship between variables.

Partial Test Results (t-test)

Partial Test Results (t-Test) Model I

Partial tests (t-test) were used to test the influence of each independent variable on the individual dependent variables in Model I. Testing was carried out using a significance level of 5% (α = 0.05).

Table 13. Partial Test Results (t-Test) Model I

Variabel	t Count	t Table	Say.	Remarks
System Quality (X1)	11,076	1,973	0,000	Signifikan
Trust (X2)	1,217	1,973	0,225	Insignificant

Based on Table 13, System Quality (X1) has a tcal value = 11.076 > ttable = 1.973 with p = 0.000 (< 0.05), so that it has a positive and significant effect on User Satisfaction. Thus, H1 is accepted. Meanwhile, Trust (X2) has a tcal value = 1.217 < ttable = 1.973 with p = 0.225 (> 0.05), so it does not have a significant effect on User Satisfaction. Thus, H2 was rejected.

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Partial Test Results (t-Test) Model II

A partial test (t-test) on Model II was carried out to determine the influence of each independent variable on the variable Intention for Sustainable Use (Y). The test was performed with a significance level of 5% (α = 0.05).

Table 14. Partial Test Results (t-Test) Model II

Variabel	t Count	t Table	Say.	Remarks
System Quality (X1)	5,379	1,973	0,000	Signifikan
Trust (X2)	2,287	1,973	0,023	Signifikan
User Satisfaction (Z)	5,299	1,973	0,000	Signifikan

Based on Table 14, System Quality (X1) has a tcal value = 5.379 > ttable = 1.973 with p = 0.000 (< 0.05), so H3 is accepted. The belief (X2) has a tcal value = 2.287 > ttable = 1.973 with p = 0.023 (< 0.05), so H4 is accepted. Furthermore, User Satisfaction (Z) has a tcal value = 5.299 > ttable = 1.973 with p = 0.000 (< 0.05), so H5 is accepted. These results show that the three variables have a positive and significant effect on the Intention of Sustainable Use.

Mediation Test Results (Sobel Test)

The Sobel test was used to test the role of User Satisfaction (Z) as a mediating variable in the relationship between System Quality (X1) and Trust (X2) to Intention for Sustainable Use (Y).

Table 15. Mediation Test Results (Sobel Test)

Mediation Pathway	From Sobel Value	p-value	Remarks
X1 → Z → Y	3,590	0,000329	Signifikan
X2 → Z → Y	1,168	0,242	Insignificant

Based on Table 15, the X1 → Z → Y lines produce a value of Z Sobel = 3.590 with a p-value = 0.000329 (< 0.05), so that User Satisfaction is proven to mediate the influence of System Quality on Continuous Use Intention. In contrast, the X2 → Z → Y lines have a Z Sobel value = 1.168 with a p-value = 0.242 (> 0.05), so User Satisfaction does not mediate the influence of Trust on Intent for Continuous Use.

Table 16. Summary of Hypothesis Testing Results

Hipotesis	Hypothesis Statement	Verdict
H1	System Quality Affects User Satisfaction	Accepted

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Hipotesis	Hypothesis Statement	Verdict
H2	Trust affects User Satisfaction	Rejected
H3	System Quality Affects Sustainable Use Intentio Accepted	Accepted
H4	Trust affects Intention for Sustainable Use	Accepted
H5	User Satisfaction Affects Continuous Use Intent	Accepted
H6	User Satisfaction mediates the influence of System Quality on Sustainable Use Intent	Accepted
H7	User Satisfaction mediates the influence of Trust on Intent for Sustainable Use	Rejected

Based on Table 16, five hypotheses were accepted (H1, H3, H4, H5, and H6), while two hypotheses were rejected (H2 and H7). These results show that System Quality has a more dominant role than Trust in increasing User Satisfaction and Intention for Sustainable Use. In addition, User Satisfaction is shown to mediate the influence of System Quality, but does not mediate the influence of Trust on Continuous Use Intention.

DISCUSSION

The Effect of System Quality on User Satisfaction

The results of the partial test (t-test) showed that System Quality had a positive and significant effect on User Satisfaction ($p = 0.000 < 0.05$), so H1 was accepted. These findings show that the better the quality of the Coretax Administration System, the higher the user satisfaction rate.

The quality of the system reflected in ease of use, reliability, response speed, flexibility, and security is able to create a positive user experience that increases user satisfaction. These results are in line with the Information Systems Success Model by Albantani (2023) which states that the quality of the system is a major factor that affects user satisfaction. These findings are also consistent with research Akbar et al., (2026) and research Ilham & Andrian (2025) which proves that the quality of the system has a positive effect on user satisfaction in digital tax services.

The findings indicate that improving the quality of the Coretax Administration System, both in terms of ease of use, stability, response speed, and security, can

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increase user satisfaction. Therefore, the Directorate General of Taxes needs to continue to improve the system to support a better user experience.

The Effect of Trust on User Satisfaction

The results of the partial test (t-test) showed that Trust had no significant effect on User Satisfaction ($p = 0.225 > 0.05$), so H2 was rejected. These findings indicate that users' trust in the Coretax Administration System has not been able to directly increase satisfaction. User satisfaction tends to be more influenced by the user experience, such as ease of use, system stability, and response speed, than by the level of trust in the system.

The results of this study are not in line with the research Chumairo et al. (2026) which found that trust had a positive effect on user satisfaction in the implementation of Coretax. The difference is suspected to be caused by the characteristics of the respondents and different system usage experiences, so that in this study satisfaction is more influenced by the perceived quality of the system.

These findings suggest that increasing trust alone is not enough to improve user satisfaction. Therefore, the Directorate General of Taxes needs to optimize the service quality, stability, and performance of the Coretax Administration System in addition to maintaining the security and reliability of the system.

The Effect of System Quality on Sustainable Use Intention

The results of the partial test (t-test) showed that System Quality had a positive and significant effect on the Intention of Sustainable Use ($p = 0.000 < 0.05$), so that H3 was accepted. These findings show that the better the quality of the Coretax Administration System, the higher the user's desire to continue using it. The quality of the system demonstrated through ease of use, reliability, responsiveness, flexibility, and security is able to create a positive user experience that encourages sustainable use.

The results of this study are in line with the Expectation Confirmation Model (ECM) which states that a positive user experience and good system quality will increase the intention of users to continue using an information system (Fattah Akhsan & Deliyana Firmialy, 2024) . These findings are also consistent with research Nasuha (2023) and Akbar et al., (2026) which proves that the quality of the system has a positive effect on the intention of sustainable use in digital tax services.

The findings show that improving the quality of the Coretax Administration System, especially in terms of ease of use, stability, response speed, and system

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performance, can encourage users to continue using the system. Therefore, the Directorate General of Taxes needs to continue to improve the system to increase the use of Coretax in a sustainable manner.

The Influence of Trust on Sustainable Use Intent

The results of the partial test (t-test) showed that Trust had a positive and significant effect on the Intention of Continuous Use, so H4 was accepted. These findings show that the higher the user's trust in the Coretax Administration System, the greater their tendency to continue using the system in support of tax administration.

User trust is formed from the belief that the system is able to maintain data security, present accurate information, and operate reliably. This condition increases user confidence so that it encourages the intention to continue using the system. These findings are in line with the theory of trust in technology adoption which states that trust is an important factor in encouraging the sustainable use of an information system.

The results of this study are also consistent with the research Ziyan Arimi (2026) and Findiani et al. (2024) which proves that trust has a positive effect on the intention of sustainable use of digital services. Therefore, the Directorate General of Taxes needs to continue to strengthen user trust through improving data security, system stability, transparency in information management, and providing reliable services.

The Effect of User Satisfaction on Continuous Use Intent

The results of the partial test (t-test) showed that User Satisfaction had a positive and significant effect on Intention for Sustainable Use ($p = 0.000 < 0.05$), so H5 was accepted. These findings show that the higher the user satisfaction with the Coretax Administration System, the greater their intention to continue using the system.

The satisfaction gained from ease of use, service quality, and expected system performance encourages users to maintain the use of Coretax. These findings are in line with the Expectation Confirmation Model (ECM) by Bhattacherjee (2001), which states that satisfaction is a major factor influencing the intention of continuous use. The results of this study are also consistent with Nasuha (2023) which proves that user satisfaction has a positive effect on the intention of continuous use of digital tax services.

The findings show that improving the quality of service and performance of the Coretax Administration System can maintain user satisfaction so as to encourage the sustainable use of the system. Therefore, the Directorate General of Taxes needs to

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continue to improve the quality of services and system performance so that the user experience remains positive.

The Role of User Satisfaction in Mediating the Influence of System Quality on Sustainable Use Intention

The results of the Sobel test showed that User Satisfaction was able to mediate the influence of System Quality on Intention for Sustainable Use, as shown by the Sobel Z value > 1.96 and the p-value < 0.05, so that H6 was accepted. These findings show that the quality of the system affects not only directly, but also indirectly through user satisfaction.

The better the quality of the Coretax Administration System, such as ease of use, reliability, response speed, flexibility, and security, the higher the user satisfaction which ultimately drives the intention to continue using the system. It supports the Expectation Confirmation Model (ECM) by Bhattacherjee (2001), explaining that user satisfaction is a key factor that reinforces the intent for continuous use.

The results of this study are consistent with Chumairo et al. (2026) and Akbar et al. (2026) which states that user satisfaction mediates the relationship between system quality and intention for continuous use. Therefore, the Directorate General of Taxes needs to continue to improve the quality of Coretax through improving features, stability, access speed, and system security to increase satisfaction and encourage sustainable use.

The Role of User Satisfaction in Mediating the Influence of Trust on Continuous Use Intent

The results of the mediation test showed that User Satisfaction was unable to mediate the influence of Trust on Continuous Use Intent (Z = 1.168; p = 0.242 > 0.05), so H7 was rejected. These findings show that trust has a direct effect on the intention of continuous use without going through user satisfaction, so it is different from the results of the study Chumairo et al. (2026).

The difference is allegedly influenced by the characteristics of respondents who are employees of Coretax users. Their satisfaction is determined more by the technical qualities of the system, such as speed and ease of use, than the level of trust in the system. Even though the system is experiencing problems, users still have the intention to use Coretax because its use is mandatory compliance.

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Research Limitations

This research has several limitations. First, the study only involved 184 employees in Indonesia who had used the Coretax Administration System, so the results could not be generalized to all taxpayers. Second, the study only examined the variables of system quality, trust, user satisfaction, and continuous use intention, so other factors that have the potential to affect continuous use intentions have not been analyzed. Third, the study uses a quantitative approach through questionnaires so that the results depend on the respondents' perception when filling them out.

CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that:

1. System Quality has a positive and significant effect on User Satisfaction, but does not have a significant effect on the intention of continuous use.
2. Trust does not have a significant effect on User Satisfaction, but on the intention of continuous use has a positive effect.
3. User Satisfaction has a positive and significant effect on Continuous Use Intention.
4. User Satisfaction is proven to mediate the influence of System Quality on Intention for Sustainable Use, while in mediating trust does not occur.

Overall, System Quality and Trust affect the Intention of Sustainable Use of the Coretax Administration System. However, User Satisfaction only acts as a mediator on the relationship between System Quality and Sustainable Use Intention, so improving system quality is the main factor in encouraging the sustainability of Coretax use.

Suggestions

1. For the Directorate General of Taxes

The Directorate General of Taxes is advised to continue to improve the quality of the Coretax Administration System through feature development, improving system stability and response speed, and strengthening data security. Periodic evaluation and improvement of services need to be carried out to improve satisfaction and continuous use of Coretax.

2. For Coretax Users

Users are expected to be able to take advantage of the Coretax feature optimally and take part in socialization and training provided by the Directorate General of Taxes so that the understanding and effectiveness of using the system will increase.

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3. For the Next Researcher

Further research is suggested to add other variables that have the potential to influence sustainable use intentions, such as information quality, service quality, perception of ease of use, perception of benefits, and usage habits. In addition, research can be conducted on different objects, regions, or sectors to expand the generalization of research results

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