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Effect of Information Quality, Ease of Use, and Digital Public Communication on Local Taxpayer Compliance with Trust in Government as Mediator

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Abstract: Effective digital transformation of public sector service delivery necessitates effective communication strategies to improve government-citizen relationships. In this study, information quality, ease of use, and digital public communication have been analyzed for their impact on local taxpayers' compliance, trust in government being the mediator variable in the analysis. Based on the theories of relationship management and dialogic communication, digital public communication is treated as a relational mechanism in digital governance. Primary data were collected from 204 taxpayers through the I-SIM software and analyzed using the predictive-oriented partial least square structural equation modeling technique. The results indicate that both information quality and ease of use significantly improve digital public communication, which in turn increases trust and compliance levels. The model explains 31.3% of variance in trust level and 40.8% of variance in compliance behavior, respectively, with Q^2 validating its predictive relevance.

Keywords: information quality, ease of use, digital public communication, taxpayer compliance, trust in government

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L'effet de la qualité de l'information, de la facilité d'utilisation et de la communication publique numérique sur la conformité fiscale des contribuables locaux : la confiance dans le gouvernement comme variable médiatrice

Résumé : La transformation numérique des services publics nécessite une communication stratégique capable de renforcer les relations entre le gouvernement et les citoyens. Cette étude analyse l'effet de la qualité de l'information, de la facilité d'utilisation et de la communication publique numérique sur la conformité fiscale locale, avec la confiance envers le gouvernement comme variable médiatrice. Fondée sur la théorie de la gestion des relations et la communication dialogique, la communication publique numérique est conçue comme un mécanisme relationnel de la gouvernance numérique. Les données recueillies auprès de 204 contribuables utilisateurs de la plateforme I-SIM ont été analysées par PLS-SEM orienté vers la prédiction. Les résultats montrent que la qualité de l'information et la facilité d'utilisation renforcent significativement la communication publique numérique, laquelle accroît la confiance et la conformité fiscale. Le modèle explique 31.3% de la variance de la confiance et 40.8 % de celle de la conformité, tandis que les valeurs Q^2 confirment la pertinence prédictive. La conformité fiscale numérique dépend ainsi de la confiance relationnelle issue d'une communication stratégique, au-delà de la seule performance technique

Mots-clés : qualité de l'information, facilité d'utilisation, communication publique numérique, conformité des contribuables, confiance envers le gouvernement

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Introduction

Bureaucratic reform has become a top priority to raise the standards of public service, especially as people demand greater transparency, accountability, and efficiency. In many developing countries, public services are replete with procedural complexity, limited accessibility, and inconsistent quality. As a result, governments are increasingly being pushed to adopt innovation-driven methods to improve institutional performance and public satisfaction. One measure of a government's effectiveness is the public service satisfaction index (Djudu et al., 2025). In this context, service innovation has been extensively advocated as a strategic remedy for administrative inefficiencies. This suggests that service innovation is expected to improve efficiency, accessibility, and the user experience. However, innovation without clarity and usability may instead lead to increased administrative complexity and confusion for the public. Therefore, innovation must go beyond being a novelty and instead focus on optimizing institutional resources and addressing people's needs. Thus, local governments must go beyond the symbolic and short-term, and instead focus on designing initiatives that are socially adoptable, contextually relevant, and sustainable (Carter & Bélanger, 2005).

The development of information and communication technology (ICT) has already had a revolutionary influence on how governments provide services to their citizens and interact with them. Today, digital government means not only a change in the methods by which institutions communicate with the public, but also an era of large-scale technological transformation. Digital platforms are delivery systems and communication channels that governments use to provide services more efficiently while creating a favorable public image. Today's world is increasingly seen as a digital world reforms, where the social, economic, and political activities of society are fully integrated into digital technologies (Levin & Mamlok, 2021). This shift has placed digital governance at the forefront, linking the streamlining of administrative processes with greater transparency and accountability (Danu et al., 2023).

In Indonesia, this transformation is institutionalized through the Electronic-Based Government System (SPBE), which mandates local governments to digitalize public services. According to Telematics President Instruction No. 6 of 2021, local governments are required to upgrade their public services to the Electronic-Based Government System (SPBE). This policy framework requires local governments to implement digital public services based on principles of efficiency, transparency, and accountability (Hidayatullah et al., 2024). Carrying out this Presidential Instruction, the Serang City Government updates key features through digitalization programs, including tax revenues from regions. An inconvenience from routine tax shuffling was eliminated by an Information System Integrity program (I-SIM); it also means people can get information, more easily than before, and better understand how their money is spent. I-SIM has been used as a strategic breakthrough in reducing both time and costs for regional welfare.

Public service delivery can be understood as a relational process in which communication shapes citizens' perceptions and behavior (Grunig & Huang, 2000). From a theoretical standpoint, public service delivery can be conceptualized as a relational process in which communication plays a central role in shaping citizens' perceptions and behaviors. In relationship management theory, building trust is neither easy nor instantaneous. Trust must be built through interactions, transparency, and responsiveness between institutions and citizens (Ledingham & Bruning, 1998; Song & Lee, 2016; Porumbescu, 2017). In this context, understanding communication is not only about disseminating information, but through communication, lasting relationships are built. Therefore, effective communication plays a central role in building trust, just in the condition that can be seen in relational outcomes such as satisfaction and engagement (Ki & Hon, 2007).

In the context of digital governance, this relational dynamic is mediated through digital public communication, where digital platforms function not only as means of service delivery but also as channels for interaction, accountability, and engagement (Grunig & Grunig, 2008; Criado & Gil-Garcia, 2019). Based on the concept of relationship management and dialogic communication, Kent and Taylor (2002) state that efficient digital communication implies that everyone should have the opportunity to speak, have questions answered timely and thoroughly, and appear to communicate freely at all points of interaction. Thus, it is clear that digital platforms function as communication instruments which create and build accountability and legitimacy.

Technology adoption models like Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT) clearly emphasize the role of perceived ease of use in shaping user acceptance and behavior (Davis, 1989; Venkatesh et al., 2016). Easier-to-use systems significantly reduce cognitive load which correlates with an increased likelihood of continued use. In addition, information quality is a critical determinant of user behavior, as accurate, relevant, and timely information reduces uncertainty and supports decision-making in digital environments (DeLone & McLean, 2016). However, technological attributes alone are insufficient to explain user behavior. Trust in government remains a key factor influencing how individuals engage with digital systems, particularly in contexts such as taxation where compliance depends on institutional credibility (Bélanger & Carter, 2008; Kim & Lee, 2012; Van de Walle & Migchelbrink, 2022).

The current reality remains a significant gap in digital governance literature. Many existing studies on digital taxation largely emphasize system usability and technological efficiency, while paying less attention to digital communication as a relational mechanism shaping user behavior. While trust in government is recognized as a crucial factor, the mediating role of trust among digital communication, system attributes, and taxpayer compliance remains underexplored. This study addresses this gap by integrating technological and relational perspectives into a unified model to explain taxpayer compliance in the context of digital governance.

Building on this gap, this study proposes that the quality of information, perceived ease of use, and digital public communication impact trust in government and taxpayer compliance. Information quality reduces uncertainty and increases user confidence, which can strengthen trust in government. H1: Information quality positively influences trust in government. Perceived ease of use lowers cognitive burden and enhances user experience, which can foster trust. H2: Perceived ease of use positively influences trust in government. Digital public communication strengthens transparency and interaction, which can enhance trust. H3: Digital public communication positively influences trust in government.

Furthermore, information quality improves understanding and supports compliant behavior. H4: Information quality positively influences taxpayer compliance. Perceived ease of use reduces barriers and increases user engagement with the system. H5: Perceived ease of use positively influences taxpayer compliance. Effective digital communication promotes accountability and encourages compliance. H6: Digital public communication positively influences taxpayer compliance.

Trust in government increases citizens' willingness to comply with regulations. H7: Trust in government positively influences taxpayer compliance. Trust in government is also expected to mediate the relationship between system attributes and compliance behavior. H8: Trust in government mediates the relationship between information quality and taxpayer compliance. H9: Trust in government mediates the relationship between perceived ease of use and taxpayer compliance. H10: Trust in government mediates the relationship between digital public communication and taxpayer compliance.

To clarify the relationships among these elements and accommodate them, this study constructs a conceptual model combining technological and communicative approaches to digital governance. Three exogenous variables: Information Quality (X1), Perceived Ease of Use (X2), and Digital Public Communication (X3); one mediating variable, Trust in Government (M); and one endogenous variable, Taxpayer Compliance (Y). Governments can then treat taxpayer compliance as the antecedent, and consider interest and trust in government as one intermediary mechanism through which citizens respond to the attributes of digital services (specific types of information provided). The extent to which the digital taxation system provides information that is accurate, relevant, clear, and timely. Perceived Ease of Use refers to the level of ease associated with using the system and the effort required to utilize it. Digital Public Communication is the communicative quality of the platform: Transparency, responsiveness, accessibility, and interactivity. In contrast, Information Quality and Perceived Ease of Use are more inherently technological attributes, whereas Digital Public Communication encapsulates the relational and communicative aspects inherent to the system. Trust in Government is considered a mediating variable because citizens do not simply respond to digital systems depending on the technological performance. Instead, they look at the trustworthiness, transparency, and reliability of the organization behind the technology. Trust can be regarded as an essential aspect of the relational model that connects the characteristics

of the system with the behavioral aspects. According to the model, Information Quality, Perceived Ease of Use, and Digital Public Communication can affect taxpayer compliance either directly or indirectly, through the intermediary role of trust. Figure 1 illustrates the proposed conceptual model.

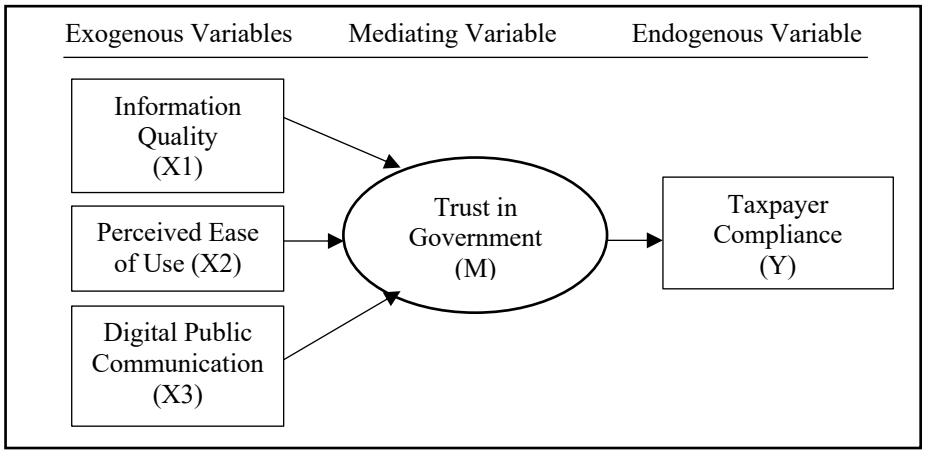


Figure 1. *Conceptual Model of the Study*

This study contributes to the existing literature in three noteworthy ways. First, it contributes to the field of digital governance by integrating communication theories with technology adoption theories and emphasizing the important role that communication plays in building trust. Second, this study provides evidence from a sub-national context in Indonesia, especially the implementation of the I-SIM system in Serang City. Third, this study applies Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine both direct and indirect relationships, allowing for a comprehensive analysis of the mediating role of trust in government within digital taxation systems.

1. Research Method

The methodology employed in this study is quantitative and grounded in a positivist perspective. Quantitative explanatory designs are appropriate for testing theory-driven predictive relationships and for estimating structural relationships among latent constructs (Creswell & Creswell, 2017; Hair et al., 2021). Structural modeling approaches have been applied extensively in governance and public administration to elucidate predictive pathways by which attributes of the service, trust in institutions, and behavioral compliance are interconnected (Grimmelikhuijsen & Knies, 2017; Migchelbrink & Van de Walle, 2020). Thus, this study is characterized by a

quantitative, explanatory approach that explains the relationships among the variables proposed.

The research was conducted in Serang City, Indonesia, between February and July 2025. This research design involves a cross-sectional approach and investigates relationships among the variables, information quality, perceived ease of use, digital public communication, government trust, and taxpayer compliance. In the research, government trust is taken to be the mediating variable linking the system characteristics taxpayers compliance behavior. Based on data from the Central Statistics Agency (BPS), the total number of inhabitants in the city of Serang in 2024 was approximately 743,750. Nevertheless, the sample in this study includes only taxpayers utilizing the I-SIM application.

PLS-SEM was employed to analyze the structural relationship and predictive paths among the variables. PLS-SEM is particularly suitable for predictive research, complex mediation models, and theory building (Sarstedt et al., 2021). Moreover, it is also more suitable than covariance-based SEM when variance explanation is emphasized and the underlying assumptions about data distribution are not entirely fulfilled (Henseler et al., 2016). A sample size of more than 200 is considered adequate for conducting social science research using PLS-SEM analysis (Hair et al., 2021). In this study, 204 samples of valid responses were acquired, which can be regarded as sufficient for fulfilling the conditions set by PLS-SEM analysis (Kock & Hadaya, 2018). Sample selection conducted based on the following requirements: (1) individuals living in Serang City; (2) taxpayers; and (3) users of the I-SIM application. These conditions ensured that the respondents had adequate experience regarding the digital taxation system being studied. The questionnaires were administered offline to 204 respondents across all six sub-districts of Serang City, namely Serang, Cipocok Jaya, Taktakan, Kasemen, Curug, and Walantaka. The approach was intended to ensure the accuracy and completeness of the responses. The distribution across all sub-districts aims to capture variation in sample's experiences and to increase sample representativeness.

However, limiting the sample to those who utilize the I-SIM may also result in a form of selection bias where individuals who do not use the I-SIM but may be disgruntled, digitally disenfranchised, and technologically challenged will not be part of the sample. Moreover, while attempts have been made to ensure diversity in the sampling process, the method used in selecting the samples does not fully meet the requirements of a probability sampling technique.

Secondary data were collected from policy documents, official reports, and related literature. In this study, a four-point Likert scale, ranging from 1 (strongly disagree) to 4 (strongly agree), was employed. Based on previous literature, the neutral point was not included in the scale to avoid central tendency bias and generate more decisive responses. Past researchers argue that the inclusion of a midpoint in the questionnaire will give respondents the opportunity to respond without making a firm decision, which may impact measurement (Garland, 1991; Kulas & Stachowski,

2009). Excluding a neutral midpoint in survey questions has also been validated through communication and behavioral research, demonstrating that participants exert greater cognitive effort when responding to questions that elicit directed attitudes toward institutional trust and compliance (Chyung et al., 2017).

The variables in this study are operationalized using appropriate theories. The measurement for Information Quality (X1) is adapted from the DeLone and McLean IS Success Model, including indicators such as accuracy, completeness, relevance, timeliness, and clarity (DeLone & McLean, 2016; Al-Fraihat et al., 2020). Indicators for Perceived Ease of Use (X2) have been taken from the Unified Theory of Acceptance and Use of Technology (UTAUT), comprising indicators of ease of learning, ease of use, system clarity, interface consistency, and access error minimization (Venkatesh et al., 2016). The variable Digital Public Communication (X3) has been formulated using indicators such as information disclosure, transparency, interactivity, responsiveness, and accessibility, taken from the communication and public relations theory (Grunig & Grunig, 2008). The Taxpayer Compliance variable (Y) has been operationalized as administrative compliance, payment compliance, calculation accuracy, regulation adherence, and voluntary compliance (Casal et al., 2016). In contrast**,** the mediating variable, Trust in Government (M), has been operationalized using indicators of perceived transparency, service quality, fairness, reliability, and responsiveness (Migchelbrink & Van de Walle, 2020). Table 1 presents the operationalization of all the variables used in this study.

Table 1. Operationalization of Variables and Measurement Indicators

Variable	**Dimension/Indicator**	**Theoretical Source/Reference**
Quality of Information (X1)	• Accuracy • Completeness • Relevance • Up-to-date Information • Clarity	DeLone and McLean IS Success Model (DeLone & McLean, 2016; Al-Fraihat et al., 2020)
Ease of Use (X2)	• Easy to learn • Easy to use • Interaction with the system's is clear and simple • Interface and navigation Consistency • Minimal errors	Venkatesh et al., 2016

Digital Public Communication (X3)	• Information disclosure • Digital message transparency • Interactive communication • Public responsiveness • Accessibility	Grunig & Grunig, 2008
Tax Compliance (Y)	• Administrative compliance • Payment compliance • Calculation accuracy • Adherence to rules • Willingness to comply without coercion	Casal et al., 2016
Mediating Variable - Trust in Government (M)	• Transparency • Government service Competence • Fairness in public Services • Reliability (consistency of promises and policies) • Responsiveness to community needs	Migchelbrink & Van de Walle, 2020

Source: Authors' elaboration based on the cited theories (2025)

The proposed research framework is illustrated in Figure 2, which depicts the relationships among the variables examined in this study. The model assumes direct effects of system attributes on taxpayer compliance, as well as indirect effects through trust in government as a mediating mechanism.

The data analysis was conducted using the SmartPLS program, with two main stages, namely, the measurement model (outer model) evaluation and structural model (inner model) evaluation. The reliability and validity of the constructs were evaluated by means of a reflective measurement model. Convergent validity was verified by calculating the average variance extracted (AVE), which should exceed 0.50 (Hair et al., 2021), Discriminant validity was confirmed based on the Fornell-Larcker criterion and Heterotrait-Monotrait Ratio (HTMT), which evaluates whether constructs are empirically different from each other (Henseler et al., 2015). Internal consistency reliability was evaluated using Composite Reliability (CR) and Cronbach's Alpha (CA) criteria, with a minimum threshold was 0.70.

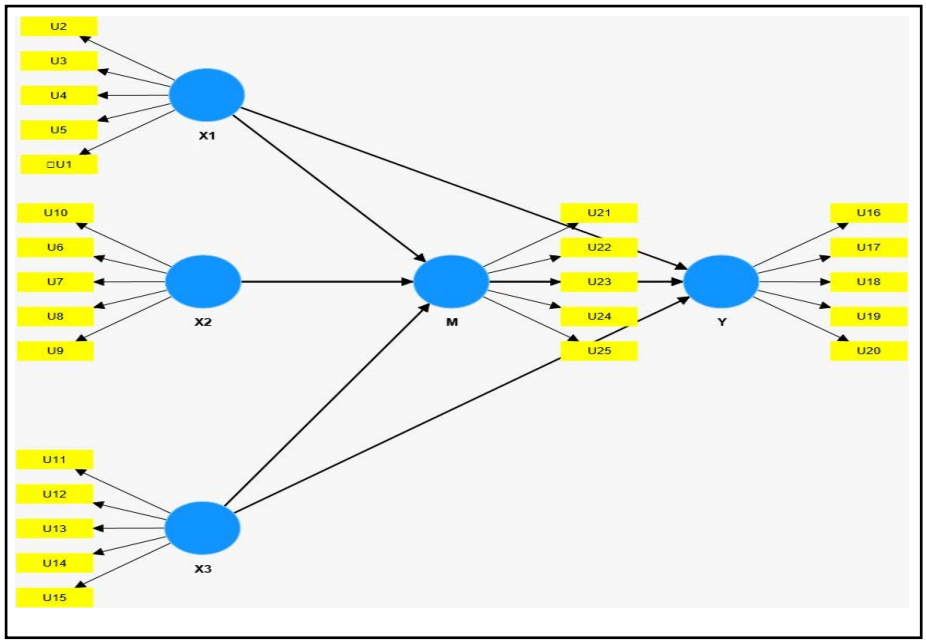


Figure 2. *Proposed Research Framework*
Source: Created by the authors (2025)

The structural model was assessed by examining the path coefficients, R^2, f^2, and Q^2. The Q^2 value reflects the model's predictive power outside the sample (Shmueli et al., 2019). Bootstrapping with 5,000 resamples was used to test the significance of direct and indirect effects. If the bias-corrected 95% confidence interval did not include zero, then an indirect effect was considered significant.

2. Result

The measurement model was evaluated using several criteria: (1) outer loading, (2) convergent validity, (3) discriminant validity, and (4) internal consistency reliability. These assessments confirm that the measuring instruments accurately represent the latent constructs. This is evidenced by looking at the outer loading value of all 25 indicators on the five constructs: Information Quality (X1), Perceived Ease of Use (X2), Digital Public Communication (X3), Tax Compliance (Y), and Trust in Government (M), which are ≥ 0.70. All outer loadings were found to be acceptable and above the recommended threshold, thus confirming the convergent validity of the measurement model. The loading values are presented in Figure 3.

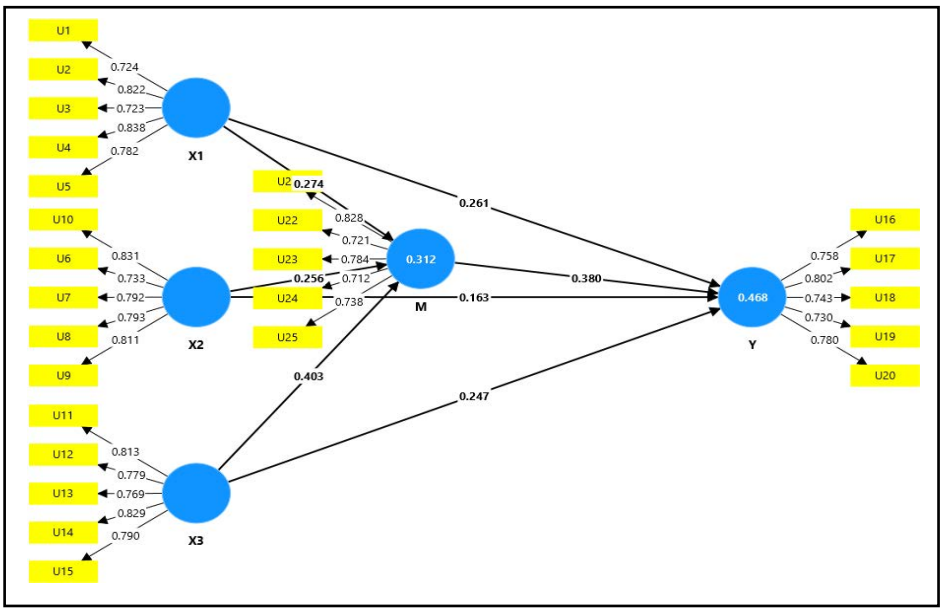


Figure 3. *Path Diagram*
Source: Developed by the authors (2025)

The convergent validity was further assessed using Average Variance Extracted (AVE). The values of the AVE for all constructs are between 0.575 and 0.634, as shown in Table 2. All values are above 0.50, suggesting that each construct explains more than half of the variance in its respective indicators. Digital Public Communication (X3) shows the highest AVE value among all constructs, with an AVE of 0.634, followed by Perceived Ease of Use (X2) at 0.628, tax compliance (Y) at 0.623, information quality (X1) at 0.607, and trust in government (M) at 0.575.

Table 2. The Average Variance Extracted (AVE)

Variable	AVE	Interpretation
M	0.575	Convergent validity established
X1	0.607	Convergent validity established
X2	0.628	Convergent validity established
X3	0.634	Convergent validity established
Y	0.623	Convergent validity established

Source: Processed data, 2025

The Fornell–Larcker criterion was used to test the discriminant validity. The

square root of the AVE for each construct is greater than its correlations with other constructs. As illustrated, the AVE square root for Trust in Government (M) is 0.758, which is higher than its maximum correlation of 0.548 with Tax Compliance (Y). These results confirm that each construct is empirically distinct from the others, as similar patterns are observed across constructs. To test for discriminant validity, the Heterotrait–Monotrait (HTMT) ratio was calculated. Convergent validity, as measured by HTMT values are all below the conservative threshold of 0.85. The largest HTMT was recorded between Trust in Government (M) and Tax Compliance (Y) at 0.666, within acceptable limits. These results further indicate that the constructs are distinct and do not exhibit problematic multicollinearity. Composite Reliability (CR) and Cronbach's Alpha (CA) were used to test for internal consistency reliability. Table 3 reports CR values between 0.800 and 0.886 and CA values from 0.799 to 0.857. All values are above the acceptable level of 0.70, indicating an adequate internal consistency for all constructs. The CR values are below 0.95, indicating that the indicators are not redundant.

Table 3. CR and CA Value

Construct	CR	CA
M	0.820	0.814
X1	0.849	0.837
X2	0.886	0.856
X3	0.865	0.857
Y	0.800	0.799

Source: Processed data, 2025

These results confirm that the measurement model is reliable and valid. The structural model was assessed by evaluating path coefficients, coefficients of determination (R^2), and effect sizes (f^2) to examine relationships among constructs. Table 4 presents the path coefficient results; all relationships in the model are positive. Among the exogenous constructs, Digital Public Communication (X3) shows the strongest association with Trust in Government (M), with $\beta = 0.404$. The next two strongest effects are Information Quality (X1 → M, $\beta = 0.273$) and Perceived Ease of Use (X2 → M, $\beta = 0.256$). Of these, Digital Public Communication ($\beta = 0.258$) and Information Quality ($\beta = 0.238$) are stronger predictors of Tax Compliance (Y) than Perceived Ease of Use ($\beta = 0.172$). Trust in Government also has a positive effect on Tax Compliance ($\beta = 0.329$), emerging as an important predictor for the model. To evaluate the model's explanatory power, we used the coefficient of determination (R^2).

The R^2 value for Trust in Government (M) is 0.313, meaning that about 31.3% of its variance is explained by Information Quality, Perceived Ease of Use, and Digital Public Communication. For Tax Compliance (Y), the R^2 value is 0.408, indicating that the model accounts for 40.8% of the variance in compliance behavior. These

values indicate that the R^2 value is moderate in terms of explanatory power in social science research. Regarding the strength of the relationship with endogenous variables, f^2 was calculated to determine the relative contribution of each exogenous variable. The second-highest effect size is between Digital Public Communication (X3) and Trust in Government (M), with $f^2 = 0.236$, indicating a medium effect. Tax Compliance is also significantly influenced by Trust in Government ($f^2 = 0.126$). All other relationships have small to medium effect sizes, with Perceived Ease of Use showing the smallest effect ($f^2 = 0.045$).

Table 4. Path Coefficient

M→Y	0.320
X1→M	0.273
X1→Y	0.238
X2→M	0.256
X2→Y	0.172
X3→M	0.404
X3→Y	0.258

Source: Processed data, 2025

A bootstrapping procedure, with 5,000 resamples, was used to perform hypothesis testing. The direct effects results are presented in Table 5. Statistical significance ($p < 0.05$) was obtained for all direct paths at the 5% level. Digital Public Communication (X3) has the strongest direct relationship with Trust in Government (M) ($t = 8.125$, $p < 0.001$). Other notable significant relationships are Information Quality (X1 → M, $t = 4.751$), Perceived Ease of Use (X2 → M, $t = 5.125$), and Trust in Government → Tax Compliance ($t = 4.902$). Indirect effects were also explored to test mediation. Table 6 illustrates the findings, showing that all indirect relationships in this study were significant. The indirect effect of Information Quality on Tax Compliance, mediated by Trust in Government, is $\beta = 0.090$; the indirect effects of Perceived Ease of Use (X2) and Digital Public Communication (X3), mediated by Trust in Government, are $\beta = 0.084$ and $\beta = 0.133$, respectively.

Table 5. Bootstrapping Direct Relationship

	Original Sample (O)	**Sample Mean**	**Standard Deviation (STDEV)**	**T-statistic (|O/STDEV|)**	**P Values**
M→Y	0.329	0.324	0.067	4.902	0.000
X1→M	0.273	0.279	0.057	4.751	0.000

X1→Y	0.238	0.243	0.066	3.577	0.000
X2→M	0.256	0.263	0.050	5.125	0.000
X2→Y	0.172	0.175	0.057	3.031	0.002
X3→M	0.404	0.410	0.050	8.125	0.000
X3→Y	0.258	0.261	0.056	4.580	0.000

Source: Processed data, 2025

Table 6. Bootstrapping Indirect Relationship

	Original Sample (O)	Sample Mean	Standard Deviation (STDEV)	T-statistic (|O/STDEV|)	P Values
X1→M→Y	0.090	0.090	0.025	3.564	0.000
X2→M→Y	0.084	0.086	0.026	3.267	0.000
X3→M→Y	0.133	0.133	0.035	3.819	0.000

Source: Processed data, 2025

The presence of both direct and indirect effects suggests partial mediation within the model. Lastly, we evaluated predictive relevance using the Q^2 predict procedure. The Q^2 values for Trust in Government (0.277) and Tax Compliance (0.299), as seen in Table 7, are both positive. This indicates that the model has sufficient predictive relevance. These empirical findings suggest that the structural model can explain variation in endogenous constructs and generalize accordingly. Moreover, all RMSE and MAE values are within acceptable ranges, suggesting that prediction errors are relatively small and stable.

Table 7. Predictive Relevance

	Q^2predict	RMSE	MAE
M	0.277	0.862	0.659
Y	0.299	0.845	0.666

Source: Processed data, 2025

3. Discussion

The results of the study indicate that there is a positive relationship between digital public communication, information quality, perceived ease of use, and taxpayer compliance. The findings indicate that there are varying levels of correlation between

the variables under consideration. Digital public communication appears to be the most important variable, followed by information quality and perceived ease of use respectively. The research results are also in accordance with the overall structure of the model which shows that there is a considerable influence of digital public communication on government trust and a strong influence on compliance behavior. These findings highlight the central role of communication in shaping taxpayer behavior. This explains why taxpayers do not interact with the computer system based on technical factors but rather on the basis of institutionalism, where the credibility of such a system is constantly evaluated. This finding corresponds to earlier works that stressed the necessity of trust and communication in citizens' participation in electronic governance (Bélanger & Carter, 2008; Kim & Lee, 2012). Nonetheless, this work has introduced a novel approach towards the same topic and placed particular emphasis on the key aspects of the issue**,** stressing especially the significance of evidence showing that communication is the key to trust.

These findings confirm relationship management theory wherein trust is viewed as a result of relational development, which is improved by interaction and characterized by responsiveness and transparency (Grunig & Huang, 2000). Digital public communication emerges as the strongest predictor of trust. For instance, when dealing with digital taxation, communication gives citizens the means to determine the transparency, responsiveness, and integrity of the government. These results also suggest that the quality of information significantly affects trust in government and taxpayer compliance. However, this effect is weaker than the influence of digital public communication. This suggests that accurate, relevant, and timely information helps reduce uncertainty and enhances users' trust in the system. These results are consistent with the information system success model (DeLone & McLean, 2016), which emphasizes the importance of information quality in shaping user behavior.

However, what emerges from the analysis shows that quality of information influences compliance via the mediating role of trust. In other words, having information alone does not guarantee compliance behavior. Information is more effective in circumstances where the quality of information is credible and conveyed within a trusted institution rather than one that is of indisputable accurate. The current finding adds to extant literature by indicating that the quality of information is multifaceted in digital governance contexts. Perceived ease of use shows the smallest impact of the three independent variables. This implies, that even though a usable system enables users to interact with the system, it does not drive compliance behavior. The results of this study are consistent with previous studies that show that ease of use is an enabling factor, not a determining factor (Purwiyanti & Laksito, 2020). From a digital taxation perspective, users may perceive a system as easy to use, but without trust and clear communication, it cannot guarantee compliance with all rules.

The small influence of perceived ease of use can also make an important theoretical contributions. Importantly, this implies that in the domain of public governance, where trust in service provision and institutional legitimacy emerge as

key determinants explaining technology acceptance by citizens, this contrast reveals limited explanatory power of these determinants. We contest dominant technicist interpretations and support a more holistic view of integration, including embodied technology models alongside experience-based relational accounts that we discuss. Our mediation analyses demonstrate that trust in government mediates the relationship between system attributes and taxpayer compliance. This indicates partial mediation, as the significant direct and indirect effects (via trust) highlight that these characteristics of a digital system act not just indirectly but also directly on compliance. These findings, therefore confirm existing literature on the importance of trust in digital governance (Van de Walle & Migchelbrink, 2022), but also enrich this debate by showing how trust structures local tax models rather than merely being a public-sphere issue.

In particular, digital public communication and taxpayer compliance, mediated by trust, exhibited the strongest indirect effect. This underlines the assertion that communication is critical to building trust, which in turn leads to compliant behavior. This implies that communication is not just an attribute of digital systems, but indispensable and formative in shaping citizens' understanding of these systems, and their reactions. This research also provides several implications for digital governance theory. The results give weight to the concept of digital governance as a socio-communicative process, whereby citizens are actively involved in governance, rather than a technological process per se. This aspect has much to do with the importance of such elements as communication quality, relational trust, and institutional legitimacy on the process of translation in digital public services. However, context cannot be ignored either. Service perception in this implementation context is critical, which is why the discussion of digital literacy access and experience in terms of public institutional services in local government of Serang City is so timely. This may be the reason why, apart from technical factors, both communication and trust are particularly vital because of this context. Nonetheless, one must remember that a one-way message that is unclear and symbolic does not foster trust; communities may not trust public officials. The key lies in providing information and communicating with citizens.

Moreover, there are other socio-political variables outside the scope of this study that influence the level of compliance among taxpayers. For instance, there may be interrelations between these variables and the compliance behavior. This interaction indicates that governance of digital services takes place within a multi-level institutional setting. Finally, the study has limitations. Being of cross-sectional in nature, the study does not allow causal inference between variables. Therefore, only structural relations could be established. In future studies, longitudinal or experimental research designs will be helpful to reveal causal relationships. Moreover, future researchers could study taxpayers in a non-digital tax system to obtain a broader picture of citizens' behavior.

Conclusion

Hence, considering the outcomes of the research presented above, it becomes evident that this study supports findings that indicate how citizens react to the digital taxation system. They view it not as an instrument, but as a means of communication. Three variables positively impact taxpayers' compliance (quality of information, ease of use, and digital public communication). Nevertheless, this relationship varies in significance across the independent variables, and was consistently observed; the digital public communication variable is particularly significant. Thus, this outcome confirms that citizens' attitudes toward using digital services depend on the communication process. In this case, one may conclude that people treat this system as a space where citizens communicate and assess transparency and accountability.

This indicates that information quality not only serves as a powerful driver of trust and compliance but also works as a powerful tool in helping people understand what actions they need to take and minimizing uncertainty regarding regulations. The second variable, namely the perceived ease of use, diminishes cognitive and procedural obstacles for users in interacting with the system. Its impact on the user's behavior is somewhat smaller compared to other variables. The findings contribute to the literature by pinpointing trust in government as a crucial mediating factor. The findings further confirm that trust is a component of a wider system of variables influencing taxpayer compliance and serving as a mediator of the effects of system variables on the behavioral outcomes. The significance of the findings is that citizens do not react to the digital system depending only on its technical characteristics. Rather, they reflect their confidence in governmental agencies. Thus, trust becomes a bridging variable between system efficiency and citizen actions.

Theoretically, this research contributes to the field of digital governance by combining technology adoption models with communication-based theories. Though prior work has emphasized system functionality and usability, this research reveals that both communication and relational trust are equally, if not more powerful, in producing mobilization of citizens. In this context, we aim to fill this gap by making contributions to the extant digital taxation literature using relationship management theory and dialogic communication as analytical lenses. From a methodological perspective, this work is an additional contribution in testing the mediation model using (PLS-SEM). This allows examination of both direct and indirect effects simultaneously and therefore is a better candidate for understanding underlying relationships. PLS-SEM is, among other things, especially well-suited for predictive models and complex mediation structures and thereby enhances its pragmatic approach: the study could describe how compliance behavior is influenced leads to relational effects not only from a functional but also a relational point of view. In terms of method, the study addresses an important gap in the literature on digital governance: local government is under-researched. Although most existing literature addresses developments at the national level or in developed-country contexts, this study builds on that by illustrating the behaviour of digital taxation policies from

developing sub-national systems. This provides a more contextualized understanding of how citizens encounter public digital services in differing institutional settings.

These findings suggest that governments should not rely only on technological development to enhance taxpayer compliance. While improving the functionality and usability of the system is a necessary step, other measures, such as communication strategies to ensure greater transparency, responsiveness, and interaction need more emphasis. Digital platforms should be treated as a communication interface so that citizens are empowered to engage meaningfully with their government. The quality of communication is one of many factors that can promote trust and, subsequently, increase cooperative behavior. This study has some limitations. First, the use of a cross-sectional design restricts causal inference in the observed associations between these variables. These findings should therefore be interpreted as evidence of structural associations rather than causal effects. Second, the study's sample consisted only of active users of the I-SIM application, which may have introduced selection bias and limited the external validity of this study. The data, therefore, do not give a broad, representative cross-section of all small businesses and individuals, who may be less able to access information digitally, have lower digital literacy, or be unhappy with the system of digital taxation itself. Such self-reported data collected from a single source may lead to measurement overlap and generate common method variance, as well as social desirability bias.

Future research can consider employing longitudinal or experimental designs to overcome the mentioned limitations and gain better insights into the underlying causal dynamics. In addition, future research should not only focus on users of digital tax platforms but should try to explore citizen reactions beyond current users. Further research can also analyze other variables such as tax morale, institutional legitimacy, and social culture that can influence compliance behavior under the digital governance framework. To summarize, the current study stresses that digital governance is a complex field, and its success cannot be attributed to technological components only. It is important to consider citizens' perceptions and reactions towards digital services because they are heavily influenced by communication and trust. This research contributes to the existing literature on digital taxation and by explaining how various system features, communication characteristics, and relational trust can impact one another.

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