What Factors Drive Tax Compliance in Tax Information System?: A Systematic Literature Review

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Abstract

Tax Information Systems (TIS) are fundamental to public financial management by streamlining tax administration, enhancing taxpayer compliance, and boosting revenue collection. They promote sustainable economic growth, improve transparency, and reduce bureaucratic overhead. Despite rapid digital tax advancements, current literature offers limited insight on the combined impacts of system quality and tax knowledge on taxpayer satisfaction, trust, and tax compliance. Moreover, few studies have assessed these effects in emerging economies, revealing a significant research gap. Given the dynamic evolution of digital tax administration, reviewing literature from 2021 onward is vital. This approach captures the most recent empirical evidence and innovative practices, particularly to provide recommendation for Tax Persada—a TIS launched at the end of 2021. A systematic literature review was conducted on 47 peer-reviewed articles indexed in Scopus and published between 2021 and 2025. The study applied structured data extraction and thematic synthesis to identify key determinants influencing TIS performance and to propose a contextual research framework. Analysis reveals that enhancements in system quality and tax knowledge significantly correlate with increased taxpayer satisfaction and trust, which in turn improve tax compliance. However, these relationships vary with local conditions and necessitate tailored adaptations. In conclusion, the findings advocate for integrating digital frameworks into tax administration. The study underscores the importance of contextualized approaches in designing and implementing TIS solutions, offering valuable insights for policymakers and directions for future research.

Keywords: Systematic Literature Review, Tax Information System, Tax Compliance, Satisfaction, Trust

1. Introduction

Indonesia is not an exception to the way that the introduction of digital technologies has drastically changed public administration around the world (1,2). The tax system in Indonesia has quickly evolved from manual procedures to a highly advanced digital ecosystem (3). The government's persistent efforts to modernise public services, increase transparency, and boost tax collection efficiency have been the driving forces behind this evolution (4). In this regard, switching to TIS administration signifies to foster public accountability and governance in addition to a technological advancement (1).

The introduction of Tax Persada in 2021, a cutting-edge tax monitoring tool designed by Malang government to simplify the administration of tax data (5). To enable real-time tracking, reporting, and analysis of tax-related transactions (6). TIS importance stems from its capacity to increase tax data

accuracy, speed up processing times, and improve the tax system's overall compliance (7). It serves as a vital conduit between taxpayers and the government in industries like hospitality and restaurants, where the intricacies of tax reporting present particular difficulties. This ensures that tax obligations are fulfilled in a timely and accurate manner (8). As a digital tool, Tax Persada has come to represent Indonesia's larger dedication to using technology to promote a more effective, transparent, and user-friendly tax system.

Notwithstanding these developments, a number of obstacles still stand in the way of optimal adoption and ongoing taxpayer engagement (7). Variability in taxpayer reactions to the implementation of digital systems like Tax Persada is one of the main problems. While some users quickly adopt these systems' efficiency and convenience, others are reluctant or under-engaged for a variety of reasons, from a lack of digital literacy to doubts about the system's reliability (9). Furthermore, the perceived quality of the underlying information systems is directly related to the successful implementation of TIS administration (10). Specifically, factors like information quality, system quality, and service quality are crucial in determining whether or not taxpayers view digital interfaces as dependable, easy to use, and ultimately trustworthy (11).

In order to address these complexities, prior research in this area has frequently concentrated on comprehending and reducing factors associated with taxpayer behaviour and tax compliance (12). There are several theoretical approaches used, which can be broadly divided into two categories: the behavioural approach, which takes into account non-economic factors like fairness, morality, and trust (13), and the economic approach, which uses deterrence models based on rational cost-benefit analysis (14). A popular framework in the behavioural approach for explaining taxpayer intentions and subsequent behaviour is the Theory of Planned Behaviour (TPB), which holds that control, normative, and behavioural beliefs influence intentions (15). Additionally, prior research has examined particular factors that impact compliance, such as the intention of taxpayers to pay taxes, tax awareness and knowledge, the effect of tax penalties and sanctions, the calibre of services rendered by tax authorities, and the use of electronic systems like TIS (3,4,16).

The purpose of this study is to better understand tax compliance and pinpoint areas that could use improvement. Finding the elements influencing taxpayers' intentions to pay taxes is one of the main goals, and creating suggestions to improve tax compliance is another. Thus, two primary research questions are put forth in this study: RQ1: What are the factors that influence satisfaction, trust, and tax compliance? RQ2: How can these features enhance the information systems used by taxpayers?

In order to create a coherent understanding of TIS adoption processes and close the gap between disparate research findings, these questions are essential. In order to produce useful insights for practitioners, system designers, and policymakers involved in the implementation and administration of TIS, this study aims to combine theoretical viewpoints with empirical data from earlier studies.

2. Literature Review

Tax information systems (TIS), also known as TIS, incorporate technology into tax administration procedures to make it easier for taxpayers to interact with the government and pay their taxes (17). Through computerised platforms, these systems facilitate tasks like registration, assessment, filing returns, and processing claims (7). For instance, TIS in Indonesia allows annual tax returns to be submitted electronically online, doing away with paper forms and improving the efficacy and efficiency of tax administration (18). Effective implementation and strategies that promote positive attitudes

towards these systems are crucial, as evidenced by the strong correlation between higher levels of tax compliance and the adoption of TIS and the positive perceptions that businesses hold (19). Furthermore, contemporary systems that integrate taxpayer data, like the Core Tax Administration System (CTAS), are thought to be tools for enhancing taxpayer confidence through better professional services (20).

Trust in government, tax authorities, and the larger tax system have a significant impact on tax compliance, which is defined as the voluntary and accurate adherence to tax laws and regulations (21–23). This trust is based on the perceptions of effective governance, political stability, and the rule of law, as well as the belief of taxpayers in the goodness, competence, fairness, and integrity of tax officials and institutions (22,24). To build and preserve such trust, tax authorities must prioritise proactive communication, high-quality services, and transparency (12,25). The adoption and successful implementation of TIS administration systems, like TIS, also depend on trust because taxpayers need to believe that online platforms are secure and reliable and that the government can effectively manage them (7,19).

3. Research Methods

The purpose of this systematic literature review was to thoroughly investigate how quality dimensions affect the uptake and results of information systems (IS) in the context of TIS administration. Our research methods were created using established protocols for systematic reviews in order to guarantee methodological rigour and transparency (26). In order to find articles that were pertinent to our research topic, this study started this study by searching major academic databases. Because of its strong indexing of interdisciplinary research and broad coverage of high-quality publications, Scopus was chosen as the database for this study (27). To make sure that all pertinent studies were found, the search strategy combined keywords with Boolean operators. Table 1 lists the search terms and combinations that were used in this study:

Table 1. Search Term(s)

| Number	Keyword(s)	Combined Keyword(s) with Bolean
1	E-Tax	
2	Digital Tax	
3	Online Tax	(("E-Tax" OR "Digital Tax" OR "Online Tax" OR taxpayer)
4	taxpayer	
5	System Quality	AND
6	Information Quality	(("System Quality" OR "Information
7	Service Quality	Quality" OR "Service Quality")
8	adopt*	OR
9	acceptance	(adopt* OR acceptance OR
10	satisfaction*	satisfaction* OR trust* OR "Tax
11	trust*	Compliance" OR "Intention to Pay" OR
12	Tax Compliance	"Intention to Use" OR compliance* OR
13	Intention to Pay	intention*))
14	Intention to Use	
15	compliance*	

16	intention*	

The search was restricted to studies released in the previous five years in order to guarantee that this study review takes into account recent developments and trends in the field (28). This 2021–2025 timeframe was chosen based on the presumption that tax administration's digital transformation and related IS research have advanced quickly in recent years (29). By eliminating outmoded approaches and conceptualisations, this time frame helps to concentrate this study on recent empirical and theoretical contributions (30). 2,655 articles in all were found and moved on to the first screening stage.

In order to filter the identified studies, the research's next stage entailed developing strict inclusion and exclusion criteria. This stage made sure that the data synthesis only contained studies that were relevant both contextually and methodologically. During screening, the following eligibility requirements were used:

1. Language: English-language articles.
2. Studies with a Tax Compliance or TIS Adoption focus in their objectives and findings.
3. Research that treats tax compliance as a response variable is known as a response variable.
4. Subject Areas: Studies that have been published in the domains of management, accounting, business, finance, or economics.
5. Peer-reviewed research articles, International textbooks, reference books, handbooks, monographs, dissertations, PhD research reports, conference proceedings, and working papers.

Two independent reviewers applied the inclusion and exclusion criteria to all identified articles in order to guarantee a thorough and objective screening process (31). The full text, abstract, and title of each article were first screened by each reviewer (32). A consensus discussion was used to settle any disagreements, and a third reviewer was involved when necessary to decide on differences (33). This initial step improved this study's overall methodological rigour by guaranteeing a consistent, transparent, and reliable screening procedure.

Figure 1: PRISMA flowchart of identification and selected studies
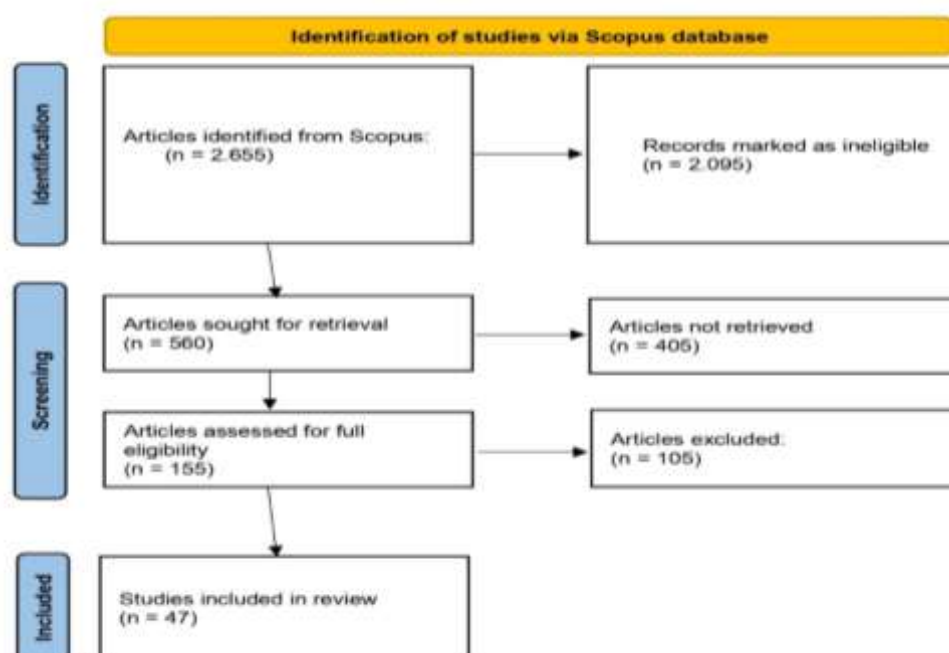
Following the PRISMA flow (see figure 1), after the application of the eligibility criteria, 47 studies underwent a thorough content review and data extraction with Scival's assistance. These actions were taken in order to determine the factors that influence taxpayer satisfaction, trust, and tax compliance— particularly in relation to the adoption of tax information systems, or TIS. This study used a combined descriptive and thematic analysis approach because the research methods and subject matter were diverse. With this set method, this study were able to identify recurrent themes and conflicting findings while also creating a thorough summary of the evidence (34).

It was easier to combine disparate findings into a cohesive narrative by using descriptive analysis to methodically describe distribution and findings of the studies (35). Parallel to this, the literature was examined for recurrent themes and patterns using thematic analysis (36). By combining these two methods, this study review identifies gaps and areas that need more research in addition to summarising the body of existing literature. In the end, this integrated framework facilitates a better comprehension of the elements that support TIS implementation, including Tax Persada.

4. Results and Discussion
Article Distribution

Table 2: Article distribution by year

	Overall	2021	2022	2023	2024	2025
Articles	47	6	13	7	17	4
Citations	211	48	103	29	29	2

A total of 47 peer-reviewed articles published between 2021 and early 2025 were included in this study. There is clear research interest in the subject, as evidenced by the distribution of publications, which is especially high in 2022 and 2024. The 47 articles have received 211 citations in total. Interestingly, 2022 has the most citations (103), followed by 2021 (48); 2023 and 2024 each contributed 29 citations, and the most recent publications in 2025 have only received two citations thus far.

Table 3: Article distribution by quartile

Scopus Rank (SJR)	Overall	2021	2022	2023	2024	2025
Q1 (top 25%)	4	2	1	0	1	0
Q2 (top 26% - 50%)	22	1	5	3	10	3
Q3 (top 51% - 75%)	13	3	4	2	3	1
Q4 (top 76% - 100%)	4	0	1	1	2	0
Unranked	4	0	2	1	1	0
Total	47	6	13	7	17	4

The increasing scholarly recognition in this field is further supported by the quality assessment based on Scopus quartile rankings. The majority of the 47 articles (n = 22) were published in Q2 journals, indicating a preference for outlets with a moderately high impact. The variety of publication venues that contributed to this literature is highlighted by the fact that 13 articles were published in Q3 journals, four

in Q1 journals, and four more in unranked journals. According to a year-by-year analysis, Q2 journals continuously drew publications in every year, with 2024 producing the most (n = 10). These results show that although top-tier channels (Q1) are occasionally present but are significant, contributions from a variety of sources enhance the overall publication pattern.

Table 4: Article distribution by research location

Country(s) Covered by Study	Number	Percentage (%)
Indonesia	15	31.91
Multiple Countries	5	10.64
Ethiopia	4	8.51
Vietnam	4	8.51
Croatia	3	6.38
Slovenia	3	6.38
India	2	4.26
Nigeria	2	4.26
Rwanda	2	4.26
Ghana	1	2.13
Italy	1	2.13
Malaysia	1	2.13
Pakistan	1	2.13
Portugal	1	2.13
Romania	1	2.13
South Africa	1	2.13
Total	47	100.00

The reviewed studies' geographic distribution indicates that emerging and developing economies—particularly those in Asia and Africa—are the primary focus. Due in large part to its ongoing efforts at digitalisation and tax reform, Indonesia produced the most studies (n = 15), making up about 31.91% of the total literature. Other nations with multiple contributions include Croatia and Slovenia (each with three studies), Ethiopia and Vietnam (each with four studies), and others that reflect regional interest in public sector modernisation and digital governance. Furthermore, five studies used a multi-country approach, highlighting the value of cross-national comparisons in figuring out what motivates tax compliance behaviour. India, Nigeria, Rwanda, Ghana, Italy, Malaysia, Pakistan, Portugal, Romania, and South Africa were among the other nations that each had one or two studies.

Table 5: Article distribution by research methods

Research Methods	Number	Percentage (%)
Quantitative	41	87.23
Qualitative	4	8.51
Mixed-method	2	4.26
Total	47	100.00

The examination of the research methodologies used in the 47 studies that were reviewed shows that quantitative approaches predominate. In analysing the adoption and compliance of tax information systems, 41 studies (87.23%) used quantitative methods, indicating a clear preference for statistical testing, survey-based models, and empirical measurements. Conversely, only two studies (4.26%) used a mixed-methods approach that integrated both qualitative and quantitative techniques, and only four studies (8.51%) used qualitative methods. According to this notable methodological imbalance, future research would benefit from greater methodological diversity to fully capture contextual and behavioural factors, even though quantitative insights offer useful data. A more comprehensive grasp of the intricacies involved in taxpayer compliance may result from such diversity.

Table 6: Article distribution by studied variable

Variable(s)	Number of Studies	Effect on Tax Compliance					
		Positive	%	Negative	%	Unspecified	%
System Perception	31	28	90.32	1	3.23	2	6.45
System Quality	25	23	92.00	1	4.00	1	4.00
Tax Knowledge	19	18	94.74	0	0.00	1	5.26
Trust	18	15	83.33	1	5.56	2	11.11
Service Quality	17	10	58.82	5	29.41	2	11.76
Information Quality	6	4	66.67	1	16.67	1	16.67
Satisfaction	4	4	100.00	0	0.00	0	0.00
Perceived Usefulness	2	0	0.00	0	0.00	2	100.00
Perceived Ease of Use	1	1	100.00	0	0.00	0	0.00

This literature review synthesizes the effects of nine key constructs on tax compliance, based on data aggregated from multiple empirical studies. The table summarizes the findings across 31 studies for system perception, 25 for system quality, 19 for tax knowledge, 18 for trust, 17 for service quality, 6 for information quality, 4 for satisfaction, 2 for perceived usefulness, and 1 for perceived ease of use. For each variable, the studies reported outcomes as either positive, negative, or unspecified with respective percentages, providing an overview of how each construct may influence taxpayer behavior.

The majority of studies for variables such as system perception, system quality, tax knowledge, satisfaction, and perceived ease of use indicate a predominantly positive effect on tax compliance, with percentages reaching as high as over 90% in some cases. Notably, system perception (90.32% positive), system quality (92.00% positive), and tax knowledge (94.74% positive) underpin the importance of a well-designed and understood tax system in promoting compliance. Conversely, service quality exhibits a more heterogeneous influence, with only 58.82% of studies reporting a positive effect while 29.41% reported a negative influence. Trust and information quality also show a mix of positive, negative, and unspecified effects, suggesting that their impact on tax compliance may depend on contextual variables and the specific dimensions assessed.

Thematic Analysis

Taxpayers' interactions with TIS are consistently found to be influenced by System Quality, Information Quality, and Service Quality (37,38). Information Quality and System Quality, in particular, have a positive impact on TIS usage and user satisfaction (17,22,37,39,40), they have found that Service

Quality has a positive impact on the use of the TIS in vary situations. Setting the TIS's quality as a top priority is essential. System, information, and service quality factors have a positive impact on user satisfaction and system usage, which in turn affects tax compliance (22). Particularly, it has been demonstrated that improving the tax reporting system's quality increases system usage and user satisfaction, and that service quality in the TIS context also affects usage (39). Therefore, tax authorities should concentrate on creating strong and dependable TIS platforms that offer taxpayers accurate information and effective services (22).

Adoption of TIS, which foster Tax Compliance, is significantly influenced by Perceived Usefulness and Perceived Ease of Use (3,23). The adoption of TIS is one of the major drivers of technology adoption, according to studies based on the Technology Acceptance Model (TAM) (23). Taxpayers are more inclined to embrace and utilise a TIS if it is simple to use and they believe it will benefit them (3). Additionally, the computer skills of taxpayers can affect perceived ease of use, with greater digital proficiency translating into a greater sense of ease (39).

Improving the TIS's usability is crucial to encouraging taxpayer engagement and adoption. It has been discovered that taxpayers' intentions to use TIS are highly influenced by perceived utility and usability (3,23,37). A TIS's broader acceptance and use among taxpayers can be promoted by making sure it is made to be simple, easy to use, and helpful for completing tax obligations (3). Futhermore, this enhancement entails making the system responsive, streamlining navigation, and designing user interfaces that are easy to understand (3).

Users of all digital skill levels can interact with the system with ease thanks to an intuitive interface design that is typified by responsive layouts, visually accessible cues, and clear navigation (41). Simultaneously, offering user-friendly and responsive customer service is crucial because it not only quickly fixes problems but also bolsters trust in the system's dependability (42). Tax authorities can develop a comprehensive TIS platform that promotes broader adoption, greater satisfaction, and eventually higher compliance rates by fusing user-centred design principles with a strong technical foundation (43).

Another important factor that has a big impact on taxpayers' TIS usage to comply their taxes is Tax Knowledge (44,45). Individual tax and IT expertise helps taxpayers use TIS efficiently to fulfil their responsibilities (22,46). Digital literacy, which is frequently demonstrated by computer proficiency and general technological familiarity, affects how easy tax systems are perceived to use and, as a result, how widely they are adopted (39). For taxpayers to effectively comprehend and fulfil their responsibilities in this situation, tax comprehension is essential (40).

Trust in the system and the authorities that runs it is a crucial component of the adoption of e-government services (2,47,48). While some research shows that trust and e-government use are positively correlated (2,48,49), other research, including a study on MSMEs in Indonesia, has found that trust in e-government has no discernible impact on TIS usage or satisfaction (37). Taxpayers' trust in the tax authority may be greatly increased by enhancing professional services through platforms like the Core Tax Administration System (CTAS) (23). While many studies highlight the positive relationship between trust and compliance, (49) found that, in a particular context, trust in taxpayers—which is interpreted as the government's trust in its citizens—was inversely related to compliance. This could be because of the presumption that citizens are naturally trustworthy (49).

This variation highlights the need for customised approaches when optimising TIS administration by indicating that the role of trust can vary based on the particular context and taxpayer group. However,

there is general agreement in the literature that when the tax system is seen as equitable and advantageous from a distributive, retributive, and procedural perspective, public trust in the government rises. On the other hand, a lack of faith in the tax administration's capacity to collect taxes equitably can actively encourage non-compliance, underscoring the importance of trust in obtaining voluntary tax compliance (47,50). Accordingly, promoting voluntary compliance requires cultivating a trusting atmosphere (47).

In order to promote voluntary compliance, the tax authority's professional services can help to boost taxpayer satisfaction and perceptions, as well as trust (47,51). According to some research, voluntary compliance is significantly influenced by trust in the government and associated authorities (48,52). Other studies, however, have shown that among some groups, trust in the government had no discernible impact on TIS usage or user satisfaction (53).

To increase tax compliance, user satisfaction with TIS is crucial. According to previous researches, especially for certified tax professionals, user satisfaction is a critical mediator between system quality and taxpayers' intention to comply (37,38). In addition to its mediating function, user satisfaction has a direct and positive impact on tax compliance (37–40). Taxpayers are more likely to voluntarily comply if they are happy with these systems. In order to promote system usage and indirectly support compliance, efforts must be made to enhance system quality, usability, and service delivery (37,38,40).

Taxpayer compliance has been demonstrated to be positively impacted by the use of TIS, like TIS, and the resulting user satisfaction (1,37). TIS does, in fact, have a major effect on compliance levels by raising tax awareness and streamlining the procedure (45). Tax education and support services is also advantageous. A better understanding of tax obligations and an increased likelihood of voluntary compliance can result from combining the availability of a TIS with efforts to raise tax knowledge and awareness,(22,46). Taxpayers are further assisted in navigating the system and accurately fulfilling their obligations when sufficient support services are provided, such as clear information, instructions, and assistance (38,45). All of these results point to the complex ways that technology influences taxpayer behaviour and emphasise how crucial system architecture, user experience, and tactical deployment are to increasing compliance rates.

Interpretation and Discussion

Several studies mention additions to well-known theoretical models like the Theory of Planned Behaviour (TPB) (4,46)and the Technology Acceptance Model (TAM) (23). Research on TIS adoption frequently uses TAM and TPB, looking at elements like attitudes, behavioural intentions, perceived utility, and perceived ease of use as important predictors of user behaviour and subsequent compliance (4,23,46). For example, the TAM-derived constructs of perceived usefulness and ease of use aid in the explanation of technology use, which facilitates the integration of taxpayer data and builds taxpayer trust (23). Likewise, TPB clarifies how taxpayers' perception influence compliance and behaviour (50). By integrating both, these systems can increase tax compliance and build trust through better services (23,38,39).

Voluntary compliance is frequently found to be significantly influenced by behavioural factors, including perceived fairness, trust, attitudes, taxpayer awareness, tax morale (47,48,52). Simultaneously, there is a positive impact on system usage, user satisfaction, and ultimately compliance in digital contexts due to technology factors, specifically the quality and usability of TIS, and their subsequent adoption (37–40). Economic theories also suggest that traditional enforcement factors like audits and

penalties are still effective in discouraging noncompliance (46,51). Taxpayer behaviour is also influenced by economic factors, such as tax rates, compliance costs, and general financial conditions; however, other factors frequently mitigate these effects (54).

Highlighting the common line among reviewed, researches on taxpayer comprehension has shown that tax knowledge has a positive and significant impact (3,40,44–46). However, other studies have found no statistically significant relationship with compliance, especially among corporate taxpayers in some regions (55). An excessively high penalty may paradoxically encourage tax evasion (55). Similarly, the effect of tax penalties is sometimes found to be positively associated with compliance (46,54). This is probably because different cultural or developmental contexts have different effects (2,56). These inconsistent most likely result from methodological variances (e.g., quantitative versus mixed methods, sample characteristics, data collection techniques), contextual differences (e.g., country-specific tax system design, cultural norms), and variations in the conceptualisation and measurement of key variables across studies.

Suggested Framework

Figure 2: Proposed Research Framework
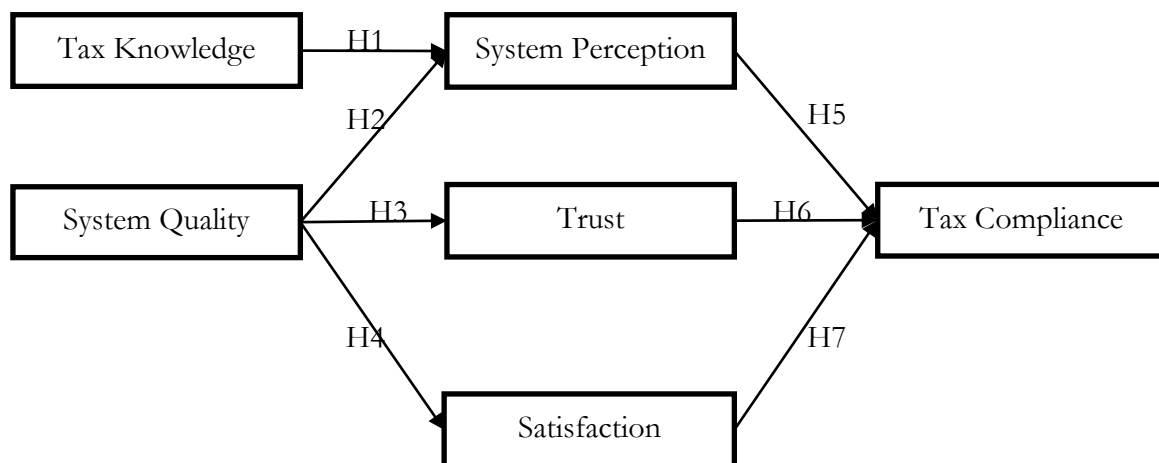
This study suggests a research framework consist up of the following hypotheses based on the analysis's findings:

H1: Tax Knowledge significantly influence System Perception. It is believed that taxpayers' opinions of the tax system, including its online platforms, are influenced by their tax knowledge. Taxpayers can better navigate and understand the inherent complexities of tax administration by having a firm grasp of tax laws, regulations, and procedures (3,40,44–46). The evidence indicates that education and knowledge improve taxpayer's perception towards the system. This enhanced comprehension probably leads to increased engagement and a more positive view of the usability and functionality of the system, which in turn encourages more efficient self-assessment procedures (3).

H2: System Quality significantly influence System Perception. The way taxpayers view TIS is greatly influenced by the quality of the system. The system's technical features, including its dependability, flexibility, accessibility, and ease of learning, have a direct impact on user interaction and overall experience (37,57–59). (2) applying the UTAUT model, revealed that performance expectancy and effort expectancy positively forming taxpayer's positive system perception. System quality affects

tax compliance intention through system perception (22,38–40,50).

H3: System Quality significantly influence Trust. The degree of trust that taxpayers have in the tax authority and the system can be greatly impacted by the dependability and quality of TIS. The literature stresses the significance of trust for compliance and the role of system attributes in enabling dependable tax processes (23,38,39). Users are more likely to have confidence in a system that is accurate, secure, and well-functioning, with strong data protection (59,60). On the other hand, user engagement may suffer and trust may be damaged by systems that are seen as unsafe or untrustworthy (40).

H4: System Quality significantly influence Satisfaction. According to previous researches, taxpayer satisfaction with TIS is directly impacted by system quality. Important characteristics that lead to a positive user experience and increased satisfaction include usability, accessibility, and efficiency (37–39). According to some research, system quality has a positive impact on system usage, which in turn influences user satisfaction, even though it may not have a direct impact on satisfaction (22,39). Additionally, other studies show that user satisfaction acts as a mediator between tax compliance and TIS quality, highlighting the significance of system quality in meeting taxpayer expectations and needs (37,40).

H5: System Perception significantly influence Tax Compliance. There is a strong correlation between taxpayers' compliance behaviour and their opinions of TIS. Higher levels of tax compliance are linked to positive perceptions, such as the system being helpful, simple to use, or fulfilling (3,23,54). Furthermore, there is evidence that user satisfaction with TIS has a positive impact on tax compliance, indicating that the more positively taxpayers perceive these systems, the more likely they are to comply with their duties (1,61). Therefore, one of the most important factors influencing compliant behaviour in the TIS environment is cultivating positive system perceptions.

H6: Trust significantly influence Tax Compliance. It is commonly acknowledged that trust in the government and tax authority is a crucial factor in determining tax compliance, particularly when it comes to encouraging voluntary adherence to tax obligations. According to the Slippery Slope Framework, trust is a crucial psychological component that directs taxpayers' collaboration with the government (23,48,59). Compliances may suffer from a lack of trust, which can result from feelings of unfairness or inefficiency in tax collection (51,52). Voluntary cooperation and greater compliance rates are made possible when taxpayers have faith in the tax authority. Furthermore, high levels of tax compliance have been repeatedly linked to a solid working relationship based on mutual trust (47). Therefore, encouraging compliant behaviour requires building and preserving trust.

H7: Satisfaction significantly influence Tax Compliance. There are empirical evidence linking improved tax compliance to taxpayer satisfaction with the services offered by tax authorities, including those provided through electronic systems (37,39,40). There is positive correlation between overall compliance behaviour and user satisfaction with TIS (37). Satisfaction not only acts as a direct predictor of compliant behaviour but also as a mediator between service quality and compliance, thereby strengthening the influence of positive user experiences on taxpayer behaviour (38). Taxpayers' willingness to comply with tax obligations rises when they are pleased with the services they receive and their opinion of the tax authority as a whole improves. Therefore, increasing taxpayer satisfaction is a good way to encourage general tax compliance.

5. Implication and Conclusion

Use equation editor feature of your word processing software to create equation if equation contains divi

sion, or multiple lines. This review of the literature emphasises how important technology-driven tax systems, like the Core Tax Administration System (CTAS) and TIS, are in influencing taxpayer compliance (23). By directly influence system perception, trust and user satisfaction, the results consistently show that these systems' quality and tax knowledge are important factors that determine taxpayer behaviour (22,40). Tax compliance among various taxpayer groups, including MSMEs, has been demonstrated to be positively impacted by increased TIS usage and satisfaction, which is driven by system quality(37). Enhancing the quality of professional services provided through integrated systems can increase taxpayer trust, which in turn fosters compliance, as stated in frameworks such as the Slippery Slope Model (23,48). However, the direct relationship between system usage or satisfaction and trust in government may vary depending on the context. In order to create an atmosphere that encourages voluntary compliance, general suggestions for improving taxpayer interaction platforms should prioritise investments in strong infrastructure, user-friendly design, and dependable service delivery (38–40).

The study emphasises the important mediating roles of user satisfaction, trust, and system perception. Implying that the relationship between system quality and tax knowledge toward the final result of compliance is frequently indirect and conveyed through these psychological states (22,40). This calls for more complex frameworks that take into account the complex factors that influence taxpayer adoption and compliance in digital environments. Therefore, in an era of rapid technological evolution, a comprehensive understanding of compliance requires the integration of perspectives from social psychology, behavioural economics, and economic deterrence (3,22,64,40,45–47,51,54,62,63)

The combined results give tax officials and legislators specific, literature-based recommendations for modernising tax administration and encouraging adherence in the digital era (65). To ensure high usefulness and ease of use perceived system—two crucial elements that propel widespread adoption and satisfaction—it is essential to invest in system quality, a strong foundation, and an intuitive user interface design when developing and implementing Taxpayer Information Systems (TIS) (3,23,38,65). Overcoming barriers to system effectiveness also requires addressing operational issues like server capacity, power stability, internet connectivity, and language support (3). Authorities should use TIS to improve communication transparency, clearly communicate tax information, and provide easily accessible support services in order to encourage compliance through these digital platforms. This will increase taxpayer satisfaction with the tax process overall and foster trust (38). Integrated strategies that combine technological advancements with ongoing taxpayer education initiatives (45,63,66) and customised support (54) can further increase tax awareness and foster a positive taxpaying culture.

There are a number of limitations to this synthesis that need to be taken into account when interpreting its results. First, this study may have missed pertinent studies due to its reliance on a predetermined collection of source excerpts rather than a thorough multiple database search, which would have limited the representativeness and generalisability of its findings. Lastly, reviewed literature is primarily derived from studies conducted in developing economies, including Indonesia, Ethiopia, Malaysia, and Vietnam. This may introduce biases related to distinct administrative, cultural, and economic contexts that are difficult to transfer to other settings.

Several directions for further research are revealed by the limitations and gaps found in the reviewed literature. Future research recommended to examine empirically the model proposed by this study,to measure the determinants of compliance behaviour as tax systems evolve. Additionally, in order to capture the dynamic impact of trust, changes in system quality, and shifts in taxpayer satisfaction on

compliance behaviour over time, researchers should prioritise longitudinal studies. Last but not least, comparing various tax systems, economic development levels, or particular taxpayer groups will offer important insights into how contextual factors affect the connections between TIS quality, taxpayer perceptions, and compliance outcomes.

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