ABSTRACT

This study aims to evaluate the success of the e-Bupot PPh Pasal 21/26 application implemented in Coretax by applying the DeLone and McLean (2003) Information System Success Model in a mandatory use context. The evaluation focuses on the relationships among system quality, information quality, service quality, user satisfaction, and net benefits perceived by application users.

This research employed a quantitative survey method. Primary data were collected through questionnaires distributed to 318 users who had issued withholding slips or submitted tax returns via e-Bupot PPh Pasal 21/26 in Coretax. Data were analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) through SmartPLS 4.1.1.4, including a Multi-Group Analysis (MGA) to assess the consistency of results based on user profession and period of usage.

The findings show that system quality, information quality, and service quality have positive and significant effects on user satisfaction. Among these variables, service quality is the most dominant factor contributing to user satisfaction. Furthermore, user satisfaction has a positive and highly significant effect on net benefits, becoming the strongest determinant in the model. The MGA results indicate that relationships among constructs are consistent across user groups, demonstrating that the system provides equal benefits to users regardless of their characteristics. These findings highlight that the success of e-Bupot PPh Pasal 21/26 is not solely determined by system performance but strongly supported by service responsiveness and reliable information.

Key words: *e-Bupot PPh Pasal 21/26, DeLone & McLean, User Satisfaction, Net Benefits, SEM-PLS.*