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Digital Transformation, Work Demands, and Public Service Motivation: Evidence from Indonesia's Tax Authority

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ABSTRACT

Digital transformation (DT) in the public sector reshapes work processes, employee experiences, and motivational outcomes, yet empirical evidence remains limited regarding how DT-related job demands and resources influence public service motivation (PSM). Drawing on the Job Demands–Resources (JD–R) framework, this study examines how DT-related uncertainty reduction initiatives, excessive workload, perceived stress, perceived usefulness, and DT integration interact to affect PSM within Indonesia's Directorate General of Taxes. Survey data from 210 employees were analyzed using partial least squares structural equation modeling (PLS-SEM). The results show that uncertainty reduction initiatives significantly reduce excessive workload and enhance perceived DT usefulness. Excessive workload significantly increases DT-related stress, while perceived stress has a significant negative effect on DT integration but does not significantly affect perceived DT usefulness. Perceived DT usefulness exerts a strong positive effect on DT integration, which in turn significantly enhances PSM. The proposed moderation effects of uncertainty reduction initiatives and excessive workload on key JD–R relationships are not supported. These findings indicate that uncertainty reduction in public-sector DT operates primarily through direct job resource effects rather than moderating mechanisms. Public organizations should prioritize uncertainty reduction practices, such as structured communication and workload coordination, to enhance perceived system usefulness, 'DT integration, and PSM.

Keywords: digital transformation, JD-R model, public service motivation, government employee, core tax system

1. INTRODUCTION

The digitalization of both society and the economy is widely recognized to pose challenges to the international business tax framework (Olbert & Spengel, 2019). Moreover, the digitalization of public administration offers opportunities for transparency, accountability, efficiency, and enhanced tax collection (Frățilă et al., 2023).

The challenges posed by the digital economy to tax authorities and taxpayers are evident, as highlighted in an OECD report on the tax challenges of digitalization (Bornman & Wassermann, 2020). Digitalization of taxation systems, as emphasized by Zasko et al. (2021), requires tax authorities to establish systems capable of addressing new challenges posed by the global economy. This transformation involves integrating digital technologies into tax administration to improve efficiency and responsiveness. Implementing Digital Transformation (DT) strategies is essential for modernizing tax administration systems and

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improving overall effectiveness (Juranek et al., 2017).

The growth of advanced technologies is transforming the types of skills and competencies needed in the workplace, necessitating a shift in mindset among individuals, teams, and organizations. This evolution heightens the importance of employee resilience and well-being in adapting to widespread job and technological disruption (Trenerry et al., 2021). Extending the adaptive functioning of self-concept clarity to organizational settings, it can be argued that self-concept clarity may facilitate employees' experience of meaningfulness at work, which in turn can enhance their work motivation (Oh & Roh, 2019). This perspective underscores the need for organizations to foster environments that support the development of clear self-concepts among employees, thereby promoting greater engagement and productivity in the face of ongoing technological advancements.

This study offers three interrelated novelties to the literature on DT and public administration. Unlike prior Job Demands–Resources (JD–R) studies on DT that focus primarily on private-sector contexts and performance-related outcomes, such as Guenzi and Nijssen (2021), this study examines a highly institutionalized public-sector setting, namely a national tax authority, characterized by high formalization, regulatory pressure, and limited discretion. First, it extends the JD–R framework by examining how DT reshapes employees' work experiences and motivational outcomes in this context. Second, the study advances the DT literature by explicitly modeling DT integration as a behavioral mechanism linking job demands and resources to higher-order motivational outcomes, conceptualizing integration as the extent to which employees embed digital systems into their daily work practices rather than as a binary adoption outcome. Third, this study contributes to public service motivation (PSM) research by linking DT integration to PSM as a core public-sector outcome, demonstrating that uncertainty reduction initiatives and workload dynamics influence PSM indirectly through perceived usefulness and DT integration, and providing evidence that DT can reinforce normative public service motives when effectively managed.

1.1 Core Tax System in DGT

Recognizing the need for modernization, Indonesia embarked on a DT journey within its tax administration framework (Komarudin & Hermawan, 2022). The Directorate General of Taxes (DGT) in Indonesia is currently undergoing a significant transformation with the launch of the Core Tax System (Presidential Regulation of the Republic of Indonesia Number 40 of 2018), necessitating effective organizational change management. The Core Tax System represents the cornerstone of Indonesia's DT journey in tax administration (Directorate General of Taxes, 2024).

The adoption of automated systems for tax collection, accounting, and payments has enabled timely access to information from reliable databases, standardized payment processes, and unified procedures, showcasing the country's dedication to modernizing tax administration through digital means (Pasaribu et al., 2022). The integration of digital technologies in tax administration, including blockchain applications, has enabled the DGT to monitor and track transactions directly in Indonesia (Setyowati et al., 2020). These technologies play a pivotal role in improving transparency and accountability in tax processes, ultimately leading to enhanced tax compliance and revenue collection (Djafri et al., 2023).

The DT of tax authorities involves not only the adoption of new technologies but also organizational changes, the development of new competencies, and infrastructure upgrades (Bratcev & Simachkova, 2021). The readiness of tax agents for digitalization has become a global priority, necessitating updates to align the tax system with Industry 4.0 (Saruji et al., 2023). This highlights the need for DGT to adapt its organizational structure. Such adaptation is necessary to effectively navigate the complexities arising from DTs in the corporate sector. In the context of tax compliance, internal factors such as organizational structure and financial capacity,

along with external factors like the DT of tax authorities, legal certainty, and law enforcement, play crucial roles (Saptono & Khozen, 2023). In contrast to the implementation of a single technology, DT is more comprehensive, eliciting deeper psychological responses from individuals (Schwarzmüller et al., 2018) and requiring a wide range of managerial interventions to address these responses, particularly in reducing employees' perceived uncertainty.

1.2 Digital Transformation and JD-R Model

In some previous studies, the literature on DT has predominantly concentrated on the organizational level rather than on individuals (Trenerry et al., 2021; Ullrich et al., 2023). Therefore, it is essential to include an examination of the individual level to understand barriers to success comprehensively.

JD-R model is a widely recognized theoretical framework in organizational psychology and human resource management for understanding the intricate interplay between job demands, job resources, and employee outcomes in work environments (Bakker & Demerouti, 2017). While the adoption of digital technologies holds immense promise for improving efficiency, transparency, and citizen engagement within the public sector (Malhotra et al., 2020; Margetts & Dunleavy, 2013), it also presents unique challenges that necessitate careful consideration.

It is evident that DGT's DT, embodied by the Core Tax System, represents a paradigm shift in tax administration practices. However, the success of DT initiatives ultimately hinges on the perceptions and experiences of employees tasked with implementing and utilizing these technologies. (1) How do DT-related job demands and job resources influence employees' perceptions of stress and system usefulness? (2) How do these JD–R processes affect the integration of DT into employees' daily work practices? (3) To what extent does DT integration influence PSM among DGT employees?

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

2.1 Public Service Motivation (PSM)

PSM is defined as an individual's predisposition to respond to motives grounded primarily or uniquely in public institutions (Perry, 1996). According to Bakker (2015), PSM is a relatively stable, higher-level individual difference variable that is nevertheless subject to slow change and influences daily work activities and processes. PSM arises from the conviction that public servants possess distinct motivations that distinguish them from their private sector counterparts (Perry et al., 2010).

PSM is a crucial factor in JD–R model research within government institutions. Prior studies demonstrate that PSM helps public servants manage job demands by reducing exhaustion and mitigating the negative effects of demanding work environments (Hu et al., 2022). Accordingly, the JD–R model has been extended to incorporate PSM, offering insights into how PSM influences performance, absenteeism, and presenteeism (Gross et al., 2018). The JD–R framework has also been used to examine work engagement in government settings, highlighting the positive role of personal resources, including PSM, in fostering engagement (Borst et al., 2017). However, in this stream of research, PSM is predominantly conceptualized as a relatively stable personal resource or antecedent, rather than as a motivational outcome shaped by organizational change.

2.2 Digital Transformation (DT)

Literature focuses on individual technologies rather than holistic DT. For example, Choudhuri et al. (2022) highlighted the determinants of smart digital infrastructure diffusion for urban public services, emphasizing the need to move beyond singular technology adoption towards a more integrated approach to DT.

Similarly, Filgueiras et al. (2019) discussed the complexities involved in DT and public service delivery in Brazil, shedding light on the intricate political preferences and perspectives that

influence technology adoption and policy promotion.

Studies underscore that DT extends beyond technology adoption, requiring organizations to undergo a fundamental restructuring of roles (Agarwal, 2023; Warner & Wäger, 2019), processes (Smith & Baretta, 2021), and work methods to achieve successful DT outcomes (Shen et al., 2021) and remain competitive in the digital age (Faro et al., 2021). Successful DT requires fundamental restructuring of roles, processes, and methods, as highlighted by scholars such as Warner and Wäger (2019), Smith and Baretta (2021), and Agarwal (2023).

2.3 Job Demands-Resources (JD-R) Model

The JD-R theory posits that the perceived job demands and resources resulting from organizational change will have significant psychological effects on employees, impacting processes related to energy depletion and enhancement that ultimately influence employee performance (Bakker & Demerouti, 2017). Job demands refer to the physical, psychological, social, or organizational elements of a job that necessitate ongoing physical and/or psychological (mental and emotional) effort or abilities, thus leading to associated physiological and/or psychological costs (Bakker & Demerouti, 2007). Job resources are the physical, psychological, social, or organizational features of a job that: (a) assist in meeting work objectives; (b) diminish job demands and their related physiological and psychological expenses; (c) encourage individual advancement, education, and development (Bakker & Demerouti, 2007).

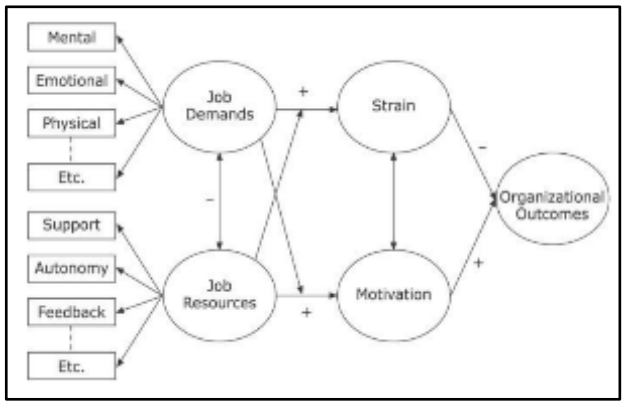
There are several reasons why the JD-R framework is particularly well-suited for examining DT's effects on processes and employee well-being. Initially, it's a comprehensive approach. The JD-R model considers both job demands and job resources as key factors influencing employee outcomes (Bakker & Demerouti, 2007). Studies have shown how JD-R offers a holistic understanding of how DT affects employees and organizations (Flores et al., 2021; Le et al., 2023; Rattrie & Kittler, 2014).

Additionally, the JD-R model is flexible and can be applied to various contexts and industries. This adaptability is particularly relevant in the context of DGT, where the nature of work and organizational structures may differ from traditional settings. Naidoo-Chetty and Plessis (2021) conducted a systematic review on academic staff in higher education, affirming the JD-R model's relevance in this setting. Galanakis and Tsitouri (2022) further emphasized the model's heuristic application and broad scope in understanding work engagement, burnout, and job satisfaction.

Finally, the JD-R model offers practical insights for organizations seeking to manage the impact of DT on their workforce effectively. Research studies have consistently demonstrated the applicability and effectiveness of the JD-R model in guiding organizations through the challenges and opportunities presented by DT initiatives (Langseth-Eide & Vittersø, 2021; Makowska-Tłomak et al., 2022). Therefore, it effectively allows for the examination of how DT changes affect job demands, resources, employee well-being, and organizational outcomes.

Figure 1

The Job Demands-Resources Model



Note. Source: Bakker & Demerouti (2007)

2.4 DT Framework Using JD-R Model

We adapted the DT framework that Guenzi and Nijssen (2021) used to analyze the impact of DT on DGT.

2.4.1 Job Demands: DT-Related Excessive Workload

Workload is a fundamental aspect of job demands within the Job Demands-Resources (JD-R) model, influencing employee well-being and organizational outcomes (Broeck et al., 2012; Smith & Dyal, 2016). DT-related demands refer to the increased workload and additional job requirements that arise from implementing DT initiatives within an organization (Guenzi & Nijssen, 2021). This understanding aligns with the increasing body of research on DT and technostress, indicating that DT initiatives are often associated with high levels of workload (Salanova et al., 2013; Schwarzmüller et al., 2018; Tarafdar et al., 2011). The idea that DT initiatives often lead to increased workload is supported by a few pieces of literature on technostress, which examines the stressors associated with technology use in the workplace (Bondanini et al., 2020; Mohammadnejad et al., 2023; Molino et al., 2020; Wilbanks et al., 2021).

Even in situations where workload increases due to DT, employees are more likely to perceive the situation as fair if they are provided with explanations for the changes and are involved in the planning process and goal setting (Hassard et al., 2017).

2.4.2 Job Resources: DT-Related Uncertainty Reduction Initiatives

A few effects of technology adoption or post-digitalization in the public sector include the growing challenge of selecting and organizing efficient measures; whether technology is viewed as an "extension" of current capabilities (McLuhan, 2012); amplifications (Illich, 2001); the reorganization of nature (Heidegger, 1977); and even the growing complexity of deciding whether to adopt a new approach or continue using the old one (Johnson et al., 2022). Nevertheless, there are ways to lessen uncertainty, such as through systems that promote employee feedback and organizational policies that enhance employee involvement in decision-making (Subramony, 2009). These DT-related procedures align with the recommendations of the academic literature on change management generally (Neves et al., 2017) as well as the uncertainty management theory (Lind & Van Den Bos, 2002).

Thus, applying DT can be valuable in helping public servants and public institutions achieve their goals while also having a psychological influence in the form of uncertainty. This is consistent with the definition of job resources, which refer to aspects of the work that help achieve goals, reduce expenses and the ensuing psychological and physical costs, or foster personal growth (Bakker & Demerouti, 2007).

2.4.3 Strain: DT-Related Stress

The DT-related stress construct encompasses employees' perceptions and feelings regarding the stressful implications of DT projects, including the physical, cognitive, and emotional exhaustion associated with specific job demands or tasks (Guenzi & Nijssen, 2021). Studies that apply the JD-R model to government employees conceptualize this strain as a combination of job-related stress and emotional exhaustion (Elrehail et al., 2021; Parray et al., 2023). Government employees engaged in DT initiatives experience stress stemming from concerns about the risk of job loss and a perceived lack of expertise to adapt to new technologies (Tarafdar et al., 2014; Yang et al., 2023). Guenzi and Nijssen (2021) also incorporate anxiety about technology replacing them as a component of this stress framework. This concern is supported by studies by Wang et al. (2023) and Verma and Singh (2022) that explore how leaders can alleviate workplace anxiety caused by information overload and technological changes.

2.4.4 Motivation: DT Usefulness

Motivation plays a crucial role for government or public service employees when it comes to integrating digital technology (DT). Alvarenga et al. (2020) discuss the impacts of DT in the public sector and its relationship with knowledge management practices, shedding light on how motivation can influence the adoption of digital technologies to enhance organizational processes.

The study by Adeel et al. (2023) also touches on the role of digital technology in facilitating creativity through intrinsic motivation, suggesting that integrating digital tools can empower employees to unleash their creative potential. Understanding and leveraging motivational factors, such as public service ethos, creativity, and efficiency, are essential for driving successful DT initiatives in the public sector.

2.4.5 Organizational Outcomes: DT Integration

DT integration refers to the extent to which employees adhere to procedures, execute tasks, and utilize the proposed set of technologies as intended by the company to fulfill expectations regarding their new DT-related work role (Guenzi & Nijssen, 2021). Through integration, DT impacts working processes in government and/or public institutions, as underscored by Avotra et al. (2021), who found that DT integration can enhance internal efficiency and stakeholder satisfaction in government institutions. In alignment with this, Warner and Wäger (2019) emphasize the importance of building dynamic capabilities for DT, highlighting strategic renewal as an ongoing process. This ongoing strategic change aligns with the dynamic nature of DT integration and its impact on organizational processes and employee roles.

2.5 Model and Hypothesis Development

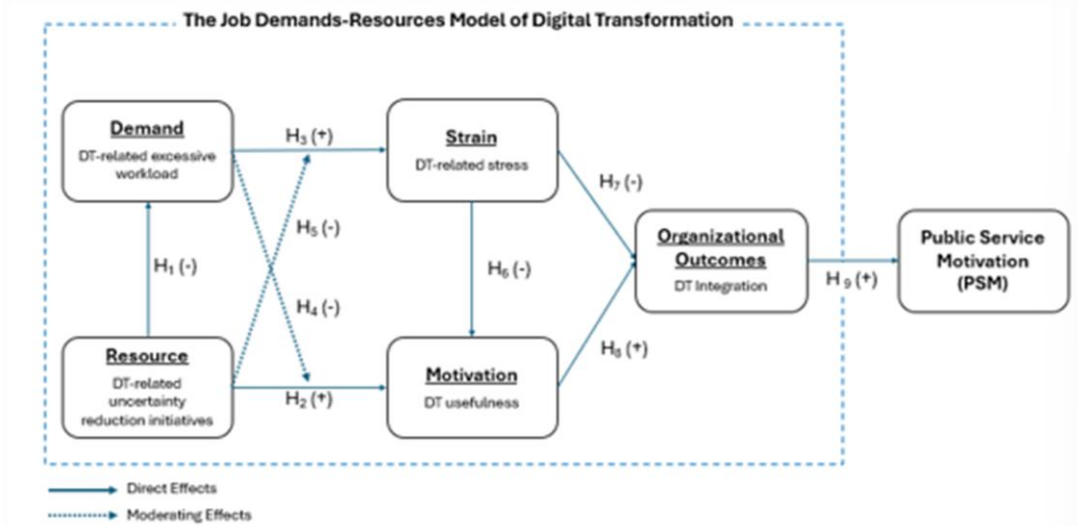
Figure 2 shows the research model that we developed based on two previous studies: a DT empirical investigation using the JD-R model by Guenzi and Nijssen (2021) and an exploration of PSM by Battaglio Jr. and Gelgec (2017).

Research indicates that during times of organizational change and uncertainty, employees often report an increased workload; however, some employees may voluntarily take on additional tasks to demonstrate their value to the organization (Hassard et al., 2017). This highlights the importance of clear communication and involvement in decision-making processes to mitigate negative perceptions of increased workload. By addressing uncertainty through transparent communication and emotional support, organizations can help employees cope better with unexpected changes and crises (Ruppel et al., 2022). Since DT initiatives typically bring about uncertainty, we believe that these results are relevant to our situation too; hence, we posit the following.

H1: Perceived DT-related uncertainty reduction initiatives reduce DGT employees' perceived DT-related excessive workload.

Figure 2

The Research Model



Note. Source: Authors' analysis (2024)

Employee engagement is a crucial factor in organizational success; studies consistently demonstrate a positive correlation between organizational resources and employee engagement (Reis et al., 2018). In times of organizational change, such as DT initiatives, uncertainty can hinder motivation.

Research indicates that reducing uncertainty through DT-related initiatives, particularly through investments in internal communication, can act as a motivational catalyst by enhancing the perceived usefulness of DT among employees (Mushi et al., 2022). Recognizing the significance of using digital tools and technologies for organizational change and meeting strategic goals emphasizes the crucial role of adopting digital technology to drive strategic renewal and succeed in DT efforts effectively (Bughin et al., 2021). This strategy emphasizes instrumental motivation, underscoring the importance of reducing uncertainty to achieve work-related benefits and objectives.

Investing in internal communication strategies can enhance the perceived usefulness of DT, motivating employees towards achieving work-related benefits and goals. This instrumental motivation underscores the significance of minimizing uncertainty to drive successful DT implementation (Bughin et al., 2021; Matt et al., 2015). Hence, we suggest that:

H2: Perceived DT-related uncertainty reduction initiatives increase DGT's employees perceived DT usefulness.

Studies have consistently shown that job demands, such as workload and time pressure, can deplete employees' energy and lead to burnout if not balanced by adequate job resources (Bakker & Demerouti, 2007, 2017; Schaufeli et al., 2009). Guenzi and Nijssen (2021) highlight that DT implementation leads to important job demands, including increased workload, more complex tasks due to the abundance of data, and the necessity to adapt to new technologies. These demands have been associated with heightened stress levels among employees, particularly among salespeople. A study by Sandrin et al. (2019) indicated that high workload levels can increase stress among employees, negatively affecting their health and performance. This is especially true for DT, which entails a thorough transformation process introducing digital technology that alters cross-functional processes and working methods, thereby significantly reshaping work dynamics (Nisafani et al., 2020). Hence, we suggest:

H3: Perceived DT-related excessive workload increases perceived DT-related stress.

In addition to these main effects, JD-R theory posits that resources are most valuable when workers face demanding job conditions because they can help buffer the impact of demands on strain (Bakker & Demerouti, 2017). Additionally, job demands have been identified as significant factors impacting burnout, highlighting the importance of managing workload and stress levels in the workplace (Chen & Yu, 2014). Furthermore, research has indicated that role overload and work-family conflict, as job demands, can lead to emotional exhaustion, which in turn affects well-being (Chen & Hsu, 2020). On the other hand, job resources, including social support and autonomy, have been found to alleviate the negative effects of job demands on well-being and motivation (Nahrgang et al., 2010).

While the JD–R model allows for buffering effects whereby job resources may weaken the impact of job demands on employee outcomes, prior research also indicates that such interaction effects are highly context-dependent and often weaker than direct effects, particularly in highly institutionalized organizational settings (Demerouti, 2018). In the context of DT within the Indonesian Tax Authority, DT-related uncertainty reduction initiatives may operate both as enabling resources and as potential moderators of DT-related job demands. Accordingly, the following hypotheses are advanced with the recognition that their effects may be modest and contingent on organizational conditions, and are therefore examined with an exploratory orientation rather than as central mechanisms of the model. Hence, we posit:

H4: The positive influence of perceived DT-related uncertainty reduction initiatives on DT perceived usefulness is stronger (weaker) when perceived DT-related excessive workload is high (low).

H5: The positive influence of perceived DT-related excessive workload on perceived DT-related stress is weaker (stronger) when perceived DT-related uncertainty reduction initiatives are high (low).

Stress in the workplace is a well-documented factor consistently associated with decreased task performance and poor job performance (Jackson & Frame, 2018; Khan et al., 2020; Saleem et al., 2021). In the realm of DT and technology adoption, stress can play a crucial role in influencing employee perceptions and behaviors. Highly stressed individuals are more likely to exhibit cynicism and are prone to refraining from adopting DT initiatives (Ragu-Nathan et al., 2008). This stress can create emotional strain, making it challenging for individuals to adopt new tools and technologies effectively (Makowska-Tłomak et al., 2002; Sonnentag & Fritz, 2014). It also hinders individuals from effectively incorporating new tools into their job as per the given guidelines because these prescribed routines often lead to increased emotional strain (Ragu-Nathan et al., 2008). Therefore,

H6: Perceived DT-related stress decreases perceived DT usefulness.

H7: Perceived DT-related stress decreases DT Integration

The literature on DT suggests that perceived usefulness is a critical factor in shaping individuals' attitudes and behaviors towards DT, ultimately influencing the successful integration of digital tools and technologies (Helal, 2023; Kim et al., 2021). In the context of technology adoption, the perceived usefulness of digital tools is positively related to their usage (Susitha, 2021). This is further supported by the finding that employees' beliefs about technological change, their "digital mindsets," influence their engagement in DT (Solberg et al., 2020). Research indicates that engaged employees, perceiving DT as useful, effectively integrate new tools and adhere to guidelines. Hence, we argue that

H8: Perceived DT usefulness increases perceived DT Integration

In the realm of PSM, research suggests that transformational leadership can influence PSM through psychological mechanisms (Jensen & Bro, 2017). Moreover, Bellé (2013) discusses how transformational leadership and perceived social impact can interact with PSM to influence performance outcomes. This suggests that the perceived impact of leadership and organizational goals can further enhance PSM among employees engaged in DT efforts.

In the context of DT, Ikenwe and Udem (2022) emphasize the importance of integrating digital technologies to improve service delivery, aligning with the concept of leveraging DT to enhance PSM. Additionally, Filgueiras et al. (2019) discuss DT as a process of institutional change in public organizations, underscoring the role of digitalization in reshaping public service delivery. Therefore, we posit the following.

H9: Perceived DT Integration increases PSM.

3. RESEARCH METHODOLOGY

A quantitative research approach was used in this research. According to Rajalahti and Kvalheim (2011), quantitative research is a deductive research approach that uses measurement and non-probability sampling methods to collect data. Purposive sampling was used to choose the samples because the selection criteria for respondents were established before the data collection phase (Sekaran & Bougie, 2016). DGT's employees were the sample chosen for this research because DGT is a public-sector organization that is in the process of DT, as previous research likewise employed employees as the sample of research (Andersson et al., 2022; Asencio, 2016; Demircioglu, 2021; Liguori & Steccolini, 2014; Steijn & van der Voet, 2019).

The questionnaire items were adopted from previous research. Following Guenzi and Nijssen (2021), the DT framework had five variables, including DT-related excessive workload, DT-related uncertainty reduction initiatives, DT-related stress, and DT usefulness, which were used to describe 21 statements on a seven-point Likert scale (ranging from 1 = strongly disagree; 7 = strongly agree). PSM was measured using a seven-item scale questionnaire developed by Battaglio Jr. & Gelgec (2017). It had four dimensions: attraction

to policymaking, commitment to public interest, compassion, and self-sacrifice.

The survey contents include the hypothesis variables: (1) DT-related uncertainty reduction initiatives (DTR) involving seven observation items; (2) DT- related stress (DTS) involving three observation items; (3) DT-related excessive workload (DTW) including six observation items; (4) DT usefulness (DTU) including five observation items; (5) DT integration (DTI) including three observation items; and (6) PSM has four dimensions, respectively attraction to policy making (APM), commitment to public interest (CPI), compassion (COM), and self-sacrifice (SES); three observation items each.

4. RESULTS AND DISCUSSIONS

4.1 Results

The questionnaire was mainly distributed to DGT's employees through *Google Forms*, and a total of 210 questionnaires were collected. Among the 210 questionnaires, the statistical table of basic information for the samples is shown in Table 1. Most DGT employees in our sample are male (57.70%), of the millennial generation or aged 27-45 years old (69.90%), and have more than 10 years of experience (66%).

Table 1
Demographic of Samples

Gender	%	Age	%	Experience	%
Male	57.70	< 27 years old	15.40	< 3 years	0.60
Female	42.30	27-45 years old	69.90	3-10 years	33.30
		> 45 years old	14.70	> 10 years	66.00

Note. Source: Authors' analysis (2024)

The measurement model was evaluated using Partial Least Squares Structural Equation Modeling (PLS-SEM) to assess indicator reliability as well as convergent and discriminant validity. Indicator reliability was examined through outer loadings, which ranged from 0.733 to 0.953, exceeding the recommended threshold of 0.60, as shown in Table 2. Convergent validity was assessed using Average Variance Extracted (AVE) and Composite Reliability (CR). The AVE values ranged from 0.696 to 0.887, exceeding the minimum recommended value of 0.50, while the CR values ranged between 0.922 and 0.959, surpassing the recommended threshold of 0.70 (Hair et al., 2010). These results indicate that convergent validity and construct reliability were satisfactorily established.

Table 2
Descriptive of Research Constructs

Construct	Item	Mean	Std. Dev.	Loading	CR	AVE
DTW	DTW1	4.11	1.886	0.733	0.944	0.740
	DTW2	4.13	1.916	0.781		
	DTW3	3.60	1.893	0.929		
	DTW4	3.72	1.956	0.932		
	DTW5	3.70	1.981	0.907		
	DTW6	3.11	1.887	0.862		
DTR	DTR1	6.43	0.697	0.767	0.941	0.696
	DTR2	6.01	1.060	0.837		
	DTR3	5.66	1.225	0.829		
	DTR4	5.77	1.293	0.876		
	DTR5	6.00	1.153	0.823		
	DTR6	5.74	1.226	0.848		
	DTR7	5.93	1.122	0.855		
DTS	DTS1	2.68	1.571	0.914	0.922	0.798
	DTS2	2.91	1.678	0.927		
	DTS3	3.13	1.784	0.836		
DTU	DTU1	6.03	0.909	0.847	0.947	0.782
	DTU2	6.00	1.069	0.891		
	DTU3	6.02	0.920	0.905		
	DTU4	5.95	1.053	0.892		
	DTU5	5.83	1.038	0.885		
DTI	DTI1	6.43	0.730	0.919	0.959	0.887
	DTI2	6.29	0.767	0.953		
	DTI3	6.30	0.777	0.953		
PSM	APM	5.79	1.048	0.759	0.932	0.536
	CPI	5.83	0.913	0.855		
	COM	6.30	0.738	0.888		
	SES	5.71	0.934	0.840		

Note. Source: Authors' analysis (2024)

The discriminant validity test uses the Fornell-Larcker approach by comparing the square root value of the average variance extracted (AVE) of a dimension or variable with the correlation value between that dimension or variable and other dimensions or variables. As shown in Table 3, discriminant validity has been met, where the square root of the AVE of the variables was higher

than the correlation value between those variables and other variables.

Table 3

Discriminant Validity Test

Construct	DTI	DTR	DTS	DTU	DTW	PSM
DTI	0.942					
DTR	0.482	0.834				
DTS	-0.298	-0.319	0.893			
DTU	0.570	0.683	-0.277	0.884		
DTW	-0.180	-0.289	0.676	-0.239	0.860	
PSM	0.581	0.459	-0.203	0.504	-0.028	0.837

Note. Source: Authors' analysis (2024)

The structural model was examined using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 3. PLS-SEM was justified by the complexity of the proposed research model, which involves multiple latent constructs, a large number of indicators, and several hypothesized structural paths, as well as a relatively small sample size representing approximately 1% of the target population. The analysis focused on evaluating the structural model quality and testing the significance of the relationships among latent variables (Hair et al., 2022). The value utilized to measure the inner model or structural model is the coefficient of determination (R^2), as shown in Table 4. DT-related excessive workload, DT-related stress, DT usefulness, DT integration, and PSM were influenced by 7.9 percent, 47.6 percent, 46.1 percent, 34 percent, and 33.4 percent, respectively.

Table 4

Coefficient of Determination

Variables	R^2
DT- related excessive workload	0.079
DT- related stress	0.476
DT usefulness	0.461
DT integration	0.340
Public Service Motivation (PSM)	0.334

Note. Source: Authors' analysis (2024)

To avoid model misspecification, Henseler et al. (2014) introduced the Standardized Root Mean Square Residual (SRMR) as a goodness-of-fit measure for PLS-SEM, with a value less than 0.10 considered a good fit. This model has an SRMR value of 0.082, which indicates that this model is a good fit. In addition, collinearity diagnostics showed that all variance inflation factor (VIF) values ranged from 1.405 to 2.241, which are well below the recommended threshold of 3.3, indicating the absence of serious collinearity issues and suggesting that common method bias is unlikely to affect the results, as shown in Table 5.

Table 5

Full Collinearity VIF

Variables	VIF
DT- related excessive workload	1.405
DT-related uncertainty reduction initiatives	2.002
DT- related stress	0.476
DT usefulness	2.241
DT integration	1.842
Public Service Motivation (PSM)	1.698

Note. Source: Authors' analysis (2024)

The hypotheses were tested collectively by examining the significance of the relationships in the SEM as shown in Table 6.

The results indicate that perceived DT-related uncertainty reduction initiatives had negative and significant effects on DT-related excessive workload (β = -0.289, p = 0.000) and positively affected DT usefulness (β = 0.656, p = 0.000). Thus, H1 and H2 were supported.

Table 6

Research Hypothesis Testing Result

Research Hypothesis	Path Coef.	*t*-Value	*p*-Value	Results
H1: DTR – DTW	-0.289	4.346	0.000	Supported
H2: DTR – DTU	0.656	12.412	0.000	Supported
H3: DTW – DTS	0.614	11.046	0.000	Supported
H4: DTW* DTR – DTU	0.017	0.201	0.841	Not supported
H5: DTR* DTW – DTS	0.091	1.585	0.114	Not supported
H6: DTS – DTU	-0.065	0.860	0.390	Not supported
H7: DTS – DTI	-0.152	2.889	0.004	Supported
H8: DTU – DTI	0.528	8.461	0.000	Supported
H9: DTI – PSM	0.581	9.854	0.000	Supported

Note. Source: Authors' analysis (2024)

Meanwhile, DT-related excessive workload positively affected DT-related stress (β = 0.614, *p* = 0.000), supporting H3. Perceived DT-related stress was negatively related to DT usefulness but not significant (β = -0.065, *p* = 0.390), thus H6 was not substantiated. The direct effects of perceived DT-related stress and perceived DT usefulness on DT integration are negative and positive (β = -0.152, *p* = 0.004; β = 0.528, *p* = 0.000), which lends support to H7 and H8. Further, we observed a positive impact of perceived DT integration on PSM (β = 0.581, *p* = 0.000), supporting H9.

Notwithstanding the significant direct effects observed in the structural model, the moderation analysis revealed limited explanatory power. This is evidenced by the low R^2 value associated with DT-related excessive workload, which may account for the non-significant moderating effects observed. Interaction terms involving excessive workload did not yield significant path coefficients, suggesting that this construct alone is insufficient to capture the conditions under which the hypothesized moderating relationships operate. This implies that contextual or individual factors, such as organizational support, task complexity, or coping strategies, may play a more influential role in shaping DT-related outcomes.

Consistent with the preceding moderation analysis, H4 predicted that the relationship between perceived DT workload and DT usefulness would be strengthened. At the same time, H5 anticipated a strengthened relationship between DT-related excessive workload and DT-related stress. However, the empirical results indicate that no significant moderating effects were observed (β = 0.017, p = 0.841; β = 0.091, p = 0.114). Accordingly, H4 and H5 are rejected. These findings reinforce the earlier conclusion that DT-related excessive workload, when examined as a moderating condition, exhibits limited explanatory power. They further underscore the need for future research to incorporate broader or complementary indicators to capture workload-related dynamics better and elucidate the mechanisms through which DT shapes employee experiences.

4.2 Discussion

This study examines DT in the Indonesian Tax Authority (DGT) through the JD–R framework, conceptualizing DT-related initiatives as job resources and DT-related workload as job demands that shape employees' psychological responses, work integration, and PSM. Rather than viewing DT as a purely technical reform, the study positions it as a psychosocial process embedded in employees' daily work experiences. This discussion integrates the findings to address the three research questions and highlight the study's theoretical contributions.

Addressing the first research question, the findings show that DT-related job resources and job demands play distinct roles in shaping employees' perceptions of stress and system usefulness. Perceived DT-related uncertainty reduction initiatives significantly reduce perceived DT-related excessive workload within the DGT. This effect is particularly evident in contexts where there is a clear organizational understanding of how employee activities should be coordinated during DT. Such clarity helps limit redundant or overlapping tasks that often arise during large-scale digital reforms, preventing DT from being experienced as an additional administrative burden.

In addition, uncertainty reduction initiatives significantly enhance perceived DT usefulness. By reducing ambiguity around roles, expectations, and system functionality, these initiatives support employees' sensemaking processes and lower the cognitive effort required to adopt new technologies. As a result, employees are more willing to experiment with new work practices and proactively use digital systems. This pattern aligns with the JD–R model's motivational process, which emphasizes that job resources not only mitigate job demands but also foster motivation and positive work outcomes (Bakker & Demerouti, 2017). Collectively, these findings indicate that uncertainty reduction initiatives function as a central job resource in DGT's DT, simultaneously alleviating workload perceptions and strengthening perceived usefulness, two critical precursors to effective DT integration.

Regarding the second research question, the results clarify how JD–R processes influence DT integration into daily work practices. High perceived DT-related excessive workload significantly increases DT-related stress, particularly when the DGT struggles to coordinate diverse stakeholder demands. This supports the JD–R energy depletion process, whereby sustained job demands translate into psychological strain. Conversely, lower DT-related stress facilitates DT integration, although stress reduction alone does not increase perceived DT usefulness. This distinction suggests that reducing strain is necessary but insufficient; meaningful DT integration is primarily driven by motivational mechanisms rather than the absence of stress.

Further analysis shows that perceived DT usefulness positively influences DT integration, while DT-related stress negatively affects it. This asymmetry highlights that employees integrate DT into their work when they perceive it as beneficial, not merely when stress is minimized. These findings are consistent with prior research demonstrating that technostress fosters resistance, whereas perceived usefulness supports sustained technology adoption (Ragu-Nathan et al., 2008; Tarafdar et al., 2014).

Addressing the third research question, the study finds that successful DT integration positively influences PSM. This extends JD–R theory by demonstrating that motivational gains from DT resources can spill over into value-based outcomes beyond performance, such as commitment to public service. The descriptive results further indicate that compassion is among the strongest PSM dimensions, suggesting that DT integration may enhance employees' capacity to deliver responsive and citizen-oriented services. Consistent with prior studies linking technological competence to higher PSM (Vivona et al., 2020), these findings position DT integration as a key mechanism for aligning digital modernization with the normative mission of public organizations.

5. CONCLUSION

The integration of DT within the DGT has clear implications for PSM and organizational effectiveness. This study contributes to the literature by demonstrating that DT does not influence PSM directly, but through employees' perceptions of usefulness shaped by workload management, uncertainty reduction, and stress dynamics. In doing so, the findings extend prior research on technology–PSM relationships by clarifying the underlying organizational mechanisms through which DT affects employee motivation.

The results show that reducing perceived uncertainty and managing workloads effectively are central to enhancing the perceived usefulness of DT initiatives. When task demands and stakeholder expectations are well coordinated, DT-related stress is mitigated, allowing employees to engage more positively with digital systems. Conversely, unmanaged DT-related stress undermines integration efforts and weakens motivational outcomes.

These findings reinforce the importance of viewing DT as a socio-organizational process rather than a purely technical intervention. Strategic DT initiatives that incorporate workload regulation and stress management not only improve operational efficiency but also foster a work environment in which technological change is perceived as supportive rather than disruptive, thereby strengthening employee engagement and commitment.

Given the limited explanatory power observed in the moderation analysis, future research should employ longitudinal and comparative designs to better capture the dynamic and long-term effects of DT on PSM. Such approaches would allow for a more nuanced examination of how contextual and individual factors—such as institutional arrangements, organizational support, and cultural settings—condition DT-related outcomes over time. In addition, further investigation of specific digital technologies and task characteristics may help refine understanding of the heterogeneous effects of DT across different public sector contexts.

In conclusion, this study underscores that the success of DT initiatives depends on strategic planning that explicitly addresses workload and stress alongside technological implementation. By

doing so, public sector organizations such as the DGT can enhance both employee motivation and organizational performance, while advancing theoretical understanding of how DT reshapes motivational processes in public administration.

6. IMPLICATIONS AND LIMITATIONS

The findings of this study offer important theoretical and policy implications for public sector organizations undergoing digital transformation, particularly the DGT. The results demonstrate that the effects of DT on PSM are not direct, but operate through organizational mechanisms related to perceived usefulness, workload management, uncertainty reduction, and DT-related stress. From a policy perspective, this indicates that DT initiatives in the public sector must be accompanied by complementary organizational and human resource policies to achieve their intended motivational and performance outcomes.

For the DGT, the findings highlight the necessity of aligning DT policies with reforms in work management and performance governance. Policies that clarify task distribution, standardize digital workflows, and align performance indicators with digitally mediated tasks are critical for reducing uncertainty and mitigating DT-related stress. Moreover, DT policies should explicitly incorporate workload assessment mechanisms and stress mitigation strategies, ensuring that digital systems enhance, rather than intensify, work demands. Without such policy alignment, DT risks being perceived as an additional administrative burden rather than as a productivity-enhancing reform.

More broadly, the results suggest that public sector DT policies should move beyond a technology-centric orientation toward an integrated governance approach. This includes embedding DT objectives within performance management frameworks, revising evaluation criteria to reflect digitally enabled work processes, and strengthening managerial accountability for monitoring employee workload and well-being during DT implementation. Such policy measures are essential for sustaining employee motivation and for ensuring that DT contributes to long-term organizational effectiveness rather than short-term efficiency gains.

At the same time, this study is subject to several limitations. The limited explanatory power of DT-related excessive workload as a moderating variable suggests that existing policy and analytical frameworks may oversimplify the complex interaction between digital systems and public sector work environments. In addition, the cross-sectional design restricts the ability to capture policy effects and organizational adaptations over time. Future research should therefore employ longitudinal and comparative policy analyses and incorporate broader institutional variables—such as leadership commitment, regulatory constraints, and inter-agency coordination—to deepen understanding of how DT policies shape employee motivation across public sector contexts.

Overall, the findings imply that for public sector institutions such as the DGT, effective digital transformation requires coherent policy integration across technology, human resource management, and performance governance. DT policies that explicitly regulate workloads, reduce uncertainty, and institutionalize stress management are more likely to enhance public service motivation and to support sustainable performance improvements.

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