

## WHAT ARE THE MOTIVATION OF TAXPAYERS IN USING E-FILING INFORMATION SYSTEM?

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**Abstrak: Apa Motivasi Wajib Pajak dalam Menggunakan Sistem Informasi E-Filing?** Penelitian ini bertujuan untuk mengidentifikasi persepsi wajib pajak menggunakan e-filing dalam melaporkan Surat Pemberitahuan Tahunan (SPT) mereka. Metode yang digunakan adalah analisis Structural Equation Modeling (SEM) terhadap 100 orang wajib pajak pribadi yang terdaftar pada periode 2017 di Kantor Pelayanan Pajak Pekanbaru. Hasil penelitian ini menunjukkan bahwa para pembayar pajak berniat menggunakan e-filing jika sistem yang dirancang memberikan sejumlah kenyamanan bagi mereka. Oleh karena itu, Direktorat Jenderal Pajak harus gencar mempromosikan e-filing kepada wajib pajak.

**Abstract: What are the Motivation of Taxpayers in Using E-Filing Information System?** This study aims to identify the perceptions of taxpayers using e-filing in reporting their annual tax returns. The method used is the Structural Equation Modeling (SEM) analysis on 100 personal taxpayers registered in the 2017 period at the Pekanbaru Tax Office. The results of this study indicate that taxpayers intend to use e-filing if the system designed provides them with a number of comforts. Therefore, the Directorate General of Taxes must aggressively promote e-filing to taxpayers.

**Keywords:** usefulness, convenience, satisfaction, annual tax return

Technology acceptance is a significant determinant in technology usage level (Aziz & Idris, 2014; Liang & Lu, 2013; Syakura & Baridwan, 2014; Zaidi, Henderson, & Gupta, 2017). E-government is also a part of technological development. E-government is a potential way to modernize the public administration, improve the accessibility and quality of public services, increase public resources management efficiency, improve governance, and strengthen the democratic transparency (Bhuasiri, Zo, Lee, & Ciganek, 2016; Chaouali, Yahia, Charfeddine, & Triki, 2016; Cook, Meyer, & Reichenstein, 2015; Hoxby, 2018; Sek, 2017). One of the e-government developed is e-filing. The electronic filing of income tax returns (the e file program) has grown into a Congressional initiative, however its outright adoption by citizens has yet

to be fully achieved (Carter, Shaupp, Hobbs, & Campbell, 2011; Lymer, Hansford, & Pilkington, 2012; Saha, Nath, & Salehi Sangari, 2012; Sikka, 2018). A primary predictor of technology usage and a fundamental construct for understanding user perceptions is trust (Chen, Jubilado, Capistrano, & Yen, 2015; Courduff & Szapkiw, 2015; Grommé, 2016; Henderson, Finger, & Selwyn, 2016; Wang, Harris, & Patterson, 2017). In Indonesia, tax is one of the biggest national income resources. Tax will be used for development of infrastructures, education, health care, fuel subsidy, development of public facilities, and various other activities. Thus, tax paid by each member of society will eventually be enjoyed by the society itself. According to the Kementerian Keuangan Republik Indonesia, for budget year 2018, the Indonesian govern-

ment through state budget (RAPBN) targets tax income of 81,38% of the total national income of the Republic of Indonesia and for the budget year 2019, that amount is expected increase to 82,51%. That amount increases significantly compared to the year before. This obviously becomes a very difficult task for the minister of finance of the Republic of Indonesia. Many strategies or steps have been applied by the government; one of them is by applying a special strategy. The strategy is conducted by increasing tax income from personal taxpayers. It is done because tax income from personal taxpayers does not entirely depend on the economic condition. The self-assessment system applied in Indonesia obligates each personal taxpayer to calculate, report, and pay the amount of tax due to the government. The system possesses both positive and negative implications. It causes each of the personal taxpayers to perform his tax obligation dutifully and in truth. But there are many taxpayers who disregard their tax dues and do not perform their tax obligation dutifully and in truth. This tax evasion is undeniably supported by the bureaucracy in the tax system itself. Since 2013, personal taxpayers can submit their annual tax return via the facility of e-filing. Each taxpayer can submit his annual tax return wherever and whenever he is, as long as he or she has an internet connection when they using the facility. E-Filing is one of the tool for taxpayers to report their annual tax return electronically which is done online and in real time. It is expected that with this system, taxpayers are facilitated in performing their tax obligations in reporting their annual tax return.

Taxpayers no longer have to wait in long lines at a Tax Service Office making this system a highly effective and efficient one. Taxpayers no longer have to perform administrative activities manually. By using e-filing means that taxpayers can report their annual tax return anytime and anywhere 24 hours a day seven days a week. The data in the system then will be sent to the Directorate General of Taxation database through ASP. The e-filing system has positive impacts for both personal taxpayers and employees of Directorate General of Taxation. For the taxpayers it will reduce cost and time in processing the annual tax returns. For the Directorate General of Taxation employees, the employees will be convenient to prepare the administrative filing because when the taxpayers are using the system, the data

submitted becomes more accurate. Nevertheless, the application of this system requires support from all parties involved for the creation of the modern taxation system. This online tax system can free up manpower that can be used to discover and investigate the indication of tax evasion and underreporting, thus boosting government revenue and achieving the aim of fair and objective taxation (Agustiningsih & Isroah, 2016; Amilin & Nurjanah, 2014; Chen & Huang, 2009; Danelan, 2016; Minseok, 2010). The online tax system or e-filing is indeed one of the methods of using the information technology system to help increase the number of taxpayers to report their annual tax.

For the tax year 2015, Tax Service Office no longer accepted annual tax returns from personal taxpayers manually. The application of e-filing is obligated to all personal taxpayers in the fiscal year. One problem in the implementation of the e-filing is the lack of promotion/ socialization conducted by the Tax Service Office regarding the use of the application. The implication is that, most of the personal taxpayers do not know about the use of the application causing confusion among them in using it. Besides, there are some flaws in the application, such as poor server performance. Due to lack of the readiness of the taxpayers and government, the annual tax returns reporting of personal taxpayers in the fiscal year 2015 is extended until the end of April 2016.

Now, there are still many taxpayers who have not used this facility (e-filing system) to report their annual tax return. Therefore a further research must be conducted in relation to the benefits and experience of the taxpayers who have used the e-filing system. This is related to the taxpayers' perception regarding the application of the e-filing system. Perception is influenced by attitude, motive, interest, personality, past experience, and expectation (Ahn, Kang, & Hustvedt, 2016; Lwoga & Lwoga, 2017; Maruping, Bala, Venkatesh, & Brown, 2017). The researchers choose these factors as they can influence the users in determining the system continuously or not. Davis (1989) found that people's intention to use the system was influenced by the benefits and convenience of the system. In addition, several researchers (Adomavicius, Curley, Gupta, & Sanyal, 2013; Sumuer & Yildirim, 2015) found that the satisfaction and comfort of users of information systems greatly stimulated them

to use it in the future. This research was conducted by using the taxpayers listed at Tax Service Office Pratama Pekanbaru Senapelan as the objects as never before has a research been conducted to find out the use of the e-filing in Pekanbaru City, Riau. This is also supported by observations made by researchers that there are some of taxpayers listed at the Tax Service Office Pratama Pekanbaru Senapelan, Pekanbaru City who do not use the e-filing as their method to report their annual tax. Previous research uses the SPSS application meanwhile this research uses the SEM as a tool to obtain research results. In addition, the questionnaires utilized in this research have been modified to make them material to the research variables.

This study reexamined the research that had been done before by using a different analysis tool, namely SEM with the hope to test the model comprehensively (Khalili-Damghani & Tavana, 2014; Nunkoo, Ramkissoon, & Gursoy, 2013; Phan, Ngu, & Alrashidi, 2016; Sardeshmukh & Vandenberg, 2017). This research can contribute to a number of stakeholders, especially in the aspects of policy making related to implementation of e-filing systems. This also covers the improvement or evaluation in promotion or socialization of the e-filing system implementation hoping that it will increase the personal taxpayers' enthusiasm in reporting their tax revenues or their income by using the e-filing facility. Additionally, the result of this research is also expected to bring benefits to academics in order to develop further similar research in the future.

## **METHOD**

In this research, the population is all personal taxpayers in Pekanbaru City who are listed at Tax Service Office Pratama Pekanbaru Senapelan and used e-filing in 2017. Sample collection technique is by using random sampling. It is expected through the sample that it can describe the population. Number of sample determination in this research is by using the formula created by Yamane. Therefore in this research, the number of sample to be researched is 100 respondents.

In this research, the data used is primary data. The taxpayers' data who have reported their annual tax return through the e-filing system (population) were obtained from Tax Service Office Pratama Pekanbaru Senapelan. The data in this research is obtained from personal taxpayers and users

of e-filing in 2017 who are listed at Tax Service Office Pratama Pekanbaru Senapelan by distributing questionnaires. Number of sample determination is by using formula created by Yamane. Next, the researchers distributed questionnaires to taxpayers who were sampled by visiting them directly. The respondents were asked to answer questions by using ordinal scales or also known as Likert scale, a scale that contains five levels of preference of answer choices as follows: choice 1 = Completely disagree, choice 2 = Disagree, choice 3 = Neutral, choice 4 = Agree, and choice 5 = Completely agree.

Dependent variable used in this research is by using the e-filing. The use of the e-filing is of power measurement of someone's interest that shows a pattern of behavior on the availability of the information system of annual tax return online (Noviandini, 2012). The research scope comprises the intensity of the use of e-filing, the use of e-filing every time one wants to report a tax due, the use of e-filing in the future, and the use of e-filing for its helpful features to user's job. Data of questionnaire results that has been received is then input into SEM Analysis test to get the results. Independent variable includes perceived usefulness, perceived convenience, and perceived satisfaction.

Variable of perceived usefulness uses primary data from the questionnaires. According to Noviandini (2012), taxpayers' perceived usefulness is the taxpayers' perception on how far or the extent to which the e-filing is capable to give them benefits and advantages. Solikah & Kusumaningtyas (2017) also stated perceived usefulness is defined as how an individual can interpret the use or benefit of using the system. The questionnaires use 11 questions.

Perceived convenience is the way an individual interprets that studies and uses the system easily (Solikah & Kusumaningtyas, 2017). In this research, perceived convenience is an extent to which someone believes that in using the e-filing easily without any hindrance and strong effort (Noviandini, 2012). Perceived convenience has 11 kinds of questions. According to Noviandini (2012), users' perceived satisfaction is the whole evaluation of users' experience in using the e-filing. The potential impact of the influence of the use of the e-filing is the whole users' experience in using the e-filing. The questions used to ask about the taxpayers' satisfaction are 10 questions.

Before conducting the test, the researchers conducted the validity and reliability test. The validity test is used to measure whether a questionnaire is valid or not and validity measurement was done by performing bi-variate correlation also known as the Pearson correlation. For the decision of the validity test, it was taken based on the correlation value as follows: if value of  $r$  calculated  $\leq$  table, item is invalid and if value of  $r$  calculated  $>$  table, item is valid.

Meanwhile the reliability test is used as a tool to measure indicators of variable or construct. This test is done by considering the value of Cronbach's Alpha. A variable is considered reliable if it gives Cronbach Alpha

value  $> 0,70$ , if it is less than the limit that has been determined, the variable is considered unreliable. Next, the test was then conducted by using the Structural Equation Modelling (SEM).

## RESULTS AND DISCUSSION

Before conducting the test of the variables, the researchers conducted the validity test (see Table 1). From the test result in Table 1, the R Counts of all the questions are more than 0,5. It means that all the variables are valid to the test.

After that, the researches conducted the reliability tests (see Table 2). The result of the test in Table 2 shows that all variables have

**Table 1 Validity Test Results**

Variable	Question	R Counts
Perceived Usefulness	1	0,898
	2	0,919
	3	0,895
	4	0,833
	5	0,805
	6	0,803
	7	0,761
	8	0,772
	9	0,738
	10	0,742
	11	0,718
Perceived Convenience	1	0,909
	2	0,91
	3	0,883
	4	0,821
	5	0,818
	6	0,801
	7	0,77
	8	0,765
	9	0,77
	10	0,797
	11	0,778
Perceived Satisfaction	1	0,898
	2	0,886
	3	0,865
	4	0,357
	5	0,776
	6	0,753
	7	0,767
	8	0,756
	9	0,716
	10	0,72

**Table 2. Reliability Test Results**

Variable	Cronbach's Alpha
Perceived Usefulness	0,979
Perceived Convenience	0,98
Perceived Satisfaction	0,961

Cronbach's Alpha more than 0,5. It means that the data and model in this research have fulfilled all the test worthy a further research.

This analysis is used to find out the correlation between independent variable and dependent variable if there is positive or negative influence to each variable. By using the SEM, the results as follows are described in Figure 1.

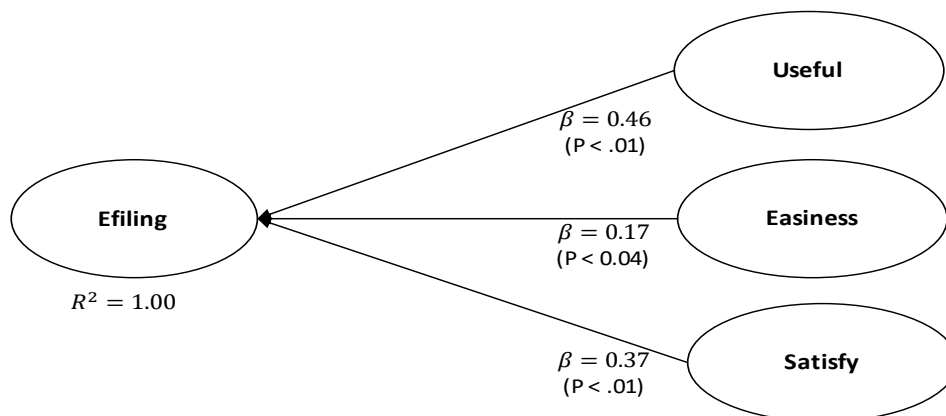
From the SEM analysis in Figure 1, test obtained data as in the following Table 3. Based on Table 3, it can be described that the users' perceived usefulness, perceived convenience, perceived satisfaction have a positive correlation to the use of the e-filing. In other words, the use of the e-filing will increase if the taxpayers obtains benefits or advantage, convenience, and satisfaction from the e-filing system.

**R squared contribution ratio (R<sup>2</sup>).** R Squared Contribution Ratio (R<sup>2</sup>) is used to measure the extent of the model capability in describing the dependent variable variation. Based on the conducted testing from Figure 1, R<sup>2</sup> in this research is 1,00. This shows that all variables related to comfort, benefits, and satisfaction spur the use of e-filing. This shows that the users' or taxpayers perceived usefulness, perceived convenience, and perceived satisfaction in using the e-filing system have a strong impact to the use of the e-filing.

**The influence of perceived usefulness on the use of the e-filing.** Based on Figure 1

and Table 3, it is known that the P value for the the perceived usefulness is < 0,01, which is smaller than 0,05. Therefore, it can be described that the personal taxpayers' perceived usefulness has significant influence on the use of the e-filing at Tax Service Office Pratama Pekanbaru Senapelan. In addition, beta coefficient value for the variable of the perceived usefulness is at 0,46 which indicate that the taxpayers' perceived usefulness has a positive correlation with the use of the e-filing. Therefore, the higher the level of the taxpayers' perceived usefulness on the use of the e-filing is, the higher the level of intensity of the use of the e-filing by the taxpayers is.

Based on the questionnaire result analysis accepted from the respondents, the variable item that has the highest value is the item that states "with the availability of the e-filing, my work performance improves". From the representation, it can be explained that the e-filing system can improve the personal taxpayers' work performance because the e-filing can be used to help them in performing their tax obligations annually. That is include the calculation and reporting of the taxpayer's annual tax returns. The e-filing system will perform the calculation of tax dues when all information has been input so that the taxpayers no longer have to perform manual calculation. Annual tax return reporting can be done by using the e-filing anytime and as long as they



**Figure 1. SEM Analysis Results**

**Table 3. SEM Results**

<b>Variable</b>	<b>P Value</b>	<b>B Coefficient</b>
Useful-e-filing	< 0.01	0.46
Easiness-e-filing	0.04	0.17
Satisfy-e-filing	< 0.01	0.37

are connected to the internet. Through the tax system (e-Tax or governmental systems), taxpayers can gain substantial benefits including improved efficiency and accuracy over paper-based filing, faster refunds, and costs efficiency (Elgin & Solis-Garcia, 2015; Kaymak & Poschke, 2016; She, 2015).

Before the e-filing system was implemented, the personal taxpayers had to come to and stand in line at tax service office just to report their annual tax returns. It is relevant to what Bodnar state that the system's effectiveness can be measured with the time indicator which is related to speed and accuracy of information and meticulousness indicator. Furthermore, that is also related to the minimum error of the information produced. The e-filing system is also beneficial in reducing the use of paper as there is no longer need to print the annual tax returns. Therefore, the e-filing system is also an environmentally friendly application.

Perceived usefulness is the extent someone believes a system will improve his performance (Davis, 1989). Perceived usefulness is what decides whether a system is accepted or rejected. Perceived usefulness can be a measure in which technology used by its users is believed to bring benefits to every individual that will use it. Perceived usefulness of a system to its users is related to the system's productivity and effectiveness in terms of comprehensive duty usefulness. In a research by Evans (2012) and Nellen (2012), it is stated that the important factor in influencing the users' acceptance is an usefulness.

Taxpayers' perceived ease of use and perceived usefulness serve as the basis for attitude towards using a particular system, which in turn determines the intention to use and then generates the actual usage behavior of taxpayers (Davis, 1989). Doyle & Magilke (2013) and Stafford & Turan (2011) also states that the user or taxpayers perceptions of ease of used as regards e-Tax systems is very influential in the adoption of electronic taxation websites and software developed and provided by the Turkish Ministry of Finance.

Taxpayers will find it easier to perform their tax obligations in reporting their annual tax return by using the e-filing system, with this system taxpayers no longer need to come to a Tax Service Office making the system more effective and efficient. Annual tax return reporting can be done by visiting the website of General Directorate of Taxation or via ASP appointed by General Directorate of Taxation. Annual tax return submission can be done anytime and anywhere. Solikah & Kusumaningtyas (2017) also conducted a research and the result of her research states that there is significant influence of perceived usefulness on the use of the e-filing.

A significant sought benefit has been the realization of cost reductions and enhanced service levels in the processes of governmental transformation through information and communication technologies (McQuiston & Manoharan, 2017). The users or taxpayers will be motivated to use the e-government systems because the governmental transformation through information and communication technologies (Gable, 2015; Park, Choi, & Bok, 2013).

According to Davis (1989), the taxpayers' perceived usefulness is the extent to which a person or taxpayers believes that a system can improve or accelerate his work performance. The usefulness of a system will influence the use of the e-filing if its users feel its benefits in doing their duties or jobs in reporting their annual tax returns. Perceived usefulness is the strongest predictor of two of the most widely investigated metrics of information system success, namely intention and use (Putra, 2017; Saraswati & Sofia, 2016; Tyasmminingsih, 2016). Hormati (2012) & Rimawati (2012) state that service quality and perceived usefulness can predicted continuance intention for online services. The result of this research is in tune with those conducted by Noviandini (2012) showing that taxpayers' perceived usefulness has a significant and positive influence on the use of the e-filing.

**The influence of the perceived convenience on the use of the e-filing.** Based on test results in Figure 1 and Table 3, it is known that the P value is 0,04 which is smaller than 0,05. The number shows that the users' perceived convenience in using the e-filing system has significant influence on the use of that system. Therefore, the users' perceived convenience has an impact on the use of the e-filing. The coefficient value of 0,17 shows that the users' perceived convenience has a positive influence on the use of the e-filing. This means that the higher the level of the taxpayers' perceived convenience in the use of the e-filing, the higher the level of use intensity of the e-filing by the taxpayers. On the other hand, taxpayers who are not comfortable with the e-filing tend to report/choose to report/prefer reporting their tax manually.

According to Santhanamery & Ramayah (2012) and Veeramootoo, Nunkoo, & Dwivedi (2018), e-filing is a filling and reporting service of taxpayers' annual tax return electronically to the General Directorate of Taxation by using the internet communication connection. According to Manoharan (2013) and Roman (2015), someone's perception is influenced by several factors are past experience, desire, and peers' experience. Someone's past experience can influence his perception as usually the person will draw a conclusion based on his experience that he predicts what will happen will be just like what he has seen and he has felt before. In other hand, desire will influence every decision that someone will make. A person will tend to reject any decision that contradicts to his desire. Peers are a factor outside an individual that possibly influences someone's perception.

Based on the above statement, it can be concluded that the taxpayers' experience have in reporting their annual tax return the year before influences their perception in using the e-filing system in the next year making it indirectly influence the intensity of the use of the system in the future or next fiscal year. Consequently if the taxpayers' experience something negative when using the e-filing system for the first time, a negative perception will materialize on their minds about the system which makes them reluctant to use it again. Besides that, if the taxpayers or users feel comfortable with the system in doing their work, they will perceive it positively making them interested in using it again in the future.

Based on the result analysis of the questionnaires from the respondents, the question item that has the highest value is the one that says "when using the e-filing I can operate it based on my needs" and the variable item that has the lowest value is the item that says "I don't need strong effort to interact with the e-filing and I don't feel that the e-filing is a complicated system". From the statement it can be concluded that the e-filing system fulfills the taxpayers' needs in their effort to report their annual tax returns, but the taxpayers do not understand how to operate the e-filing very well causing them to think that the e-filing is complicated dan difficult.

The system aimed to improve the quality of a piece of information when a system is implemented. But not all users realize the very purpose of the system. When a system is freshly implemented, the system implementation will be followed by cynicism of the users of the system, like resistance (McDermott, Fitzgerald, & Buchanan, 2013; Selander & Henfridsson, 2012; Walker & Kim, 2015). The system that is freshly implemented will definitely need a set of process and time including system trial for the improvement of the system itself whether it is worthy to be implemented.

Users will tend to be interested in using the system when they feel that the system can be implemented easily. The use of the e-filing system can give benefits to its users because it saves time and it is time efficient, improves the calculation accuracy, and it can eradicate/ reduce corruption made by human (Escobar-Rodriguez, Monge-Lozano, & Romero-Alonso, 2012; Janvrin, Pinsker, & Mascha, 2013; Krishnan, Mistry, & Narayanan, 2012; Pillai & Mukherjee, 2011). On the other hand, taxpayers will perceive the system as their burden, and they tend to avoid using it, making it difficult to be implemented. The same thing goes with the use of the e-filing. Taxpayers will use the e-filing if the system is deemed necessarily user-friendly. Therefore, taxpayers who experience the convenience of the e-filing system will tend to use it for their annual tax return reporting. The amount of use and benefit of a technology or system will increase as soon as someone's perception on the convenience in using a system increases. So, the e-filing design is the first factor taken care in creating any form of technology applications because the elements of design char-

acteristics is important in influencing individual or the taxpayers to accept or adopt any new technology (Alm, Clark, & Leibel, 2016; Aziz & Idris, 2014; Chiang & Limato, 2017; Karpagavalli, 2017; Messacar, 2017).

Convenience is a key advantage over conventional tax filing that could require face to face interactions or telephone based inquiries (Hu et al., 2009). According to Noviani (2012), the taxpayers perceived convenience will influence the use of the e-filing system if a system possesses ability to reduce efforts, the use of the system will potentially be done continuously. Reducing efforts means that when someone uses the system, he just needs little effort and time to learn the system as it is simple, uncomplicated, and easy to understand. The result of this research is in line conducted by some researchers (Ermawati & Delima, 2016; Fatimah & Wardani, 2017; Gunarso, 2016; Rusmawati & Wardani, 2015; Solekhah & Supriono, 2018) bearing results that show that the users' perceived convenience has a significant and positive influence on the use intensity of the e-filing. Users' self efficacy toward accepting the system could enhance because the friendly system for users so it could made user to feel the great control over the system (Aziz & Idris, 2014; Caputro, 2010; Sumiyana & Pribadi, 2010; Tassin, 2017).

Someone will have a positive perception on a breakthrough, if the breakthrough that has been created is easy to use (Kim & Sim, 2012; Park, Nam, & Cha, 2012). Battisti & Deakins (2018) and Pirttilä & Selin (2011) state that a perception is a positive one, that is when someone first finds out about and looks at the e-filing when he reports his annual tax return then the person will interpret a sensory impression when he sees the e-filing. Liang & Lu (2013) also stated that a more convenient and user friendly design online tax filling systems would enhance the perception of the system and encourage taxpayers to continue or consider using the government e-service.

The ultimate level of convenience by being available continuously and everywhere, enabling consumers or users to save time and emotional effort will be produced by advanced technologies (Farquhar & Rowley, 2009). In this e-filing case, the taxpayers can use the e-filing service in a comfortable and pleasant way without having to print out their annual tax report and going to the the Tax Service Office. Thus, they can have their

tax reporting activity simplified by achieving their purpose efficiently and pleasantly. The function of e-Tax is to establish a swift, easy to use, and barrier free online channel delivering comprehensive tax information and services that are conveniently accessible to all citizens anytime and anywhere (Ibrahim, 2014). One of the outstanding relative advantages of using mobile high technology as compared to conventional services, due to the intelligence and the intercommunications abilities of its attributes is a definition of convenience (Lee & Han, 2015). In Taiwan, the taxpayers who used electronic certificates or e-tax could download their income data directly from government websites, which made great convenience in taxation filing process (Bate'e, 2018; Chen & Huang, 2009; Chusaeni & Oktaviani, 2018; Husnurosyidah, 2017; Nawangsasi, Nasrudin, & Purnamawati, 2017).

**The influence of perceived satisfaction on the use of the e-filing.** Based on test results in Figure 1 and Table 3, it is known that the  $P$  value  $< 0,01$  which is smaller than  $0,05$ . Therefore, it can be described that the users' perceived satisfaction significantly influences the use of the e-filing by the personal taxpayers at Tax Service Office Pratama Pekanbaru Senapelan. Therefore, the taxpayers' Perceived Satisfaction has an impact on the use of the e-filing. Besides that, coefficient value of  $0,37$  in this research shows that the the personal taxpayers' perceived satisfaction positively influences the use of the e-filing. It also means that the higher the level of perceived satisfaction of the taxpayers in the use of the e-filing, the higher the level of the intensity of the use of the e-filing by the taxpayers.

Based on the result analysis of the questionnaires from the respondents, the question item that has the highest value is the one that says "I feel satisfied with the information produced by the e-filing" and the variable item that has the lowest value is the item that says "I can save cost and energy when using the e-filing to report annual tax return". From the statement it can be concluded that the e-filing can give information that the taxpayers need their effort to report their annual tax returns, but in terms of saving cost and energy it is not always true as sometimes the taxpayers need extra effort to understand the method of reporting their annual tax returns by using the e-filing, the bad quality of the internet connec-



tion, and the users' lack of knowledge of how to use the internet. This surely frustrates them and makes it difficult for them instead.

Perceived usefulness is level in which someone believes that the use of a system can make him free of effort (Davis, 1989). By free of effort, it means that when someone uses a system, he/she only requires little time to study the system because it is simple and easy to understand, already recognized. Satisfaction is a factor that causes someone to use an application or system. An information system is considered to possess high quality if the system is designed to fulfill users' satisfaction through facilities/conveniences in using the information system. Oktal, Alpu, & Yazici (2016) and Tan & Kim (2015) divide the perception dimensions of the use facilities/ convenience into four: individual's interaction with the system is clear and easy to understand, not much effort is needed to interact with the system, system is easy to use, and system is easy to operate based on what an individual wants to do/ wants it to do.

The e-filing system is an effort created by Tax Service Offices to improve the perceived satisfaction of taxpayers which is a part of their effort to improve the quality of their tax service. Taxpayers who are satisfied with the e-filing are expected to change their attitude in performing their tax obligations so that it will improve the level of taxpayers' tax compliance. Taxpayers who are satisfied with the system will tend to use the e-filing. The implication of this is that the taxpayers will tend to use e-filing system if the system help them in fulfilling their tax obligations to their country.

The taxpayers' willingness to cooperate with the system would be increased if they were treated fairly, reasonable, rules and clearly explained of decisions, and the information about questions and solutions provided is reliable (Aziz & Idris, 2014; Chen, 2010; Chen, Jubilado, Capistrano, & Yen, 2015; Hung, Chang, & Kuo, 2013; Mustapha & Normala, 2015). The information system is expected to bring benefits or aspiration to its users. The same result also shown by Novianndini (2012), that the users' satisfaction has a significant correlation to the users' intensity. If a user is satisfied with the result that he gets from a system, then the person will participate in the system's development and use it continuously. But if an information system is fails to fulfill the expectations of its users then it will only cause failure to the system. According to Novianndini (2012),

e-Filing's ease of use will influence the use of the e-filing system. The system potentially be done continuously if a system has the ability to reduce effort of the users or taxpayers.

Sumuer & Yildirim (2015) states that the perceived satisfaction of the users is a feeling free from content or discontent in accepting the information system of the whole benefits someone expects where the feeling is resulted from having interaction with the information system. In addition, each taxpayer is obligated to use the e-filing system as a method to report his annual tax return even though he is not satisfied with the e-filing system inasmuch as he will be sanctioned if he does not report his annual tax returns. This is in line with the statement of Ojha, Sahu, & Gupta (2009) who confirms that e-filing can serve timely information, reduces error of the data entry, lower tax administration cost, and give other benefits causing the users to keep using it when they need to perform their tax obligations, so the system will improve the satisfaction of the taxpayers. E-filing saved the time cost about RM118 or about percent from manual filing time costs (Ibrahim, 2014).

The tax function automation can be seen as the transformational catalyst for changing governmental processes through which taxation is handled, as well as the manner in which the citizenry interacts with the government in that regard (Blaufus, Hechtner, & Möhlmann, 2017; Stafford & Turan, 2011). This research is in line with the research conducted by Novianndini (2012) which shows that the perceived satisfaction of the users has significant and positive influence on the use of the e-filing system. The better the overall service quality perception of the e-filing or e-Tax systems and the taxpayers have a satisfaction, the more likely a citizen is to use the e-Tax service in the future (Ibrahim, 2014). On the other hand, e-filing essentially provides citizens with a mechanism for completing an important task such as the tax return (Hormati, 2012).

Online Taxation System has improved the level of tax service, while also simplifying tax administration and lightening the burden of processing tax data at tax offices (Chen & Huang, 2009; Herawan & Waluyo, 2014; Kolompoy, Ilat, & Sabijono, 2015; Utami & Osesoga, 2018; Widiani & Abdullah, 2018; Widiyanesti & Reynaldi, 2017). In adjacent to the perception of the usefulness and convenience felt by the taxpayers when using the e-filing system; the perception of satisfaction

will also increase the intensity of the use of the system in the future in that the simplification of the taxation administration and taxation data processing will encourage taxpayers to be willing to use the system making it indirectly increase the taxpayers' compliance especially in reporting their annual tax.

Service quality is the strongest driver that can stimulate users to use a system (Hu et al., 2009). Service quality has been shown to influence users satisfaction, users intention, and users retention (Devina & Waluyo, 2016; Fleischman, Johnson, & Walker, 2017; Havelka & Merhout, 2013; Prasad, Green, & Heales, 2014; Yuhertiana, 2016). So, the roles of assurance and reliability dimensions of service quality is important to influencing continuance intention (Chiang & Limato, 2015). E-Tax allows an individual to report income tax withholding, prepare all the required tax documents with easy to follow instructions and illustrations, file taxes, and make tax payments in a single or multiple sessions (Danelan, 2016).

## CONCLUSION

Taxpayers will use the e-filing again as their method to report their annual tax in that it is useful to them as it improves their convenience. In addition, the satisfaction that the taxpayers get from using the system also influences their willingness and tendency to use it again in the coming years. There is a number of the taxpayers listed at the the Tax Service Office Pratama Pekanbaru Senapelan, Pekanbaru City who chose to report their annual tax manually while in the previous year they used the e-filing.

This research uses the sample that consists of the taxpayers listed at Tax Service Office Pratama Pekanbaru Senapelan, Pekanbaru City. The next research may broaden the scope of the research respondents as well as add other variables which are suspected to have an influence of the use of the e-filing, such as the behavior of the taxpayers. Basically, even though the users experience usefulness, convenience, as well as satisfaction from using the e-filing system, the behavior of the taxpayers will also determine whether they will use the e-filing system.

As an application, e-filing will be much help to the taxpayers in their effort to report their annual tax returns. Unfortunately, there are still a lot of taxpayers who do not understand the method of annual tax returns

reporting by using the e-filing. In response to this, the General Directorate of Taxation, especially each of the Tax Service Offices, is expected to be more active in promoting or socializing the use of the e-filing to personal taxpayers. The promotion or socialization can also be conducted by having seminars or workshops on steps to use the e-filing. Additionally, annual tax returns reporting by using the e-filing can only be done if the status of the taxpayers is less than what is paid or nothing is paid. If the status is more than what is due, the taxpayers must report their annual tax returns manually and this surely will be inconvenient or troublesome to the taxpayers. Therefore, the taxpayers with the later status must also perform the reporting via e-filing so that it facilitates the taxpayers, it also facilitates the General Directorate of Taxation's employees in identifying each of two tax statuses. Currently, if there is a problem with the internet connection or a down server, the taxpayers or users must repeat the input process from the beginning because the system does not provide the save the draft of the annual tax return menu. If the General Directorate of Taxation modifies the e-filing system and creates the "save menu" on the system, this problem can be solved.

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