

# Factors Influencing Taxpayers' Intention to Use Online Tax Filing System (E-Filing): A Study of Indonesian Taxpayers

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**ABSTRACT:** Filing tax returns through an online system (e-Filing) implemented by the tax authorities have not shown optimal results in several regions in Indonesia, as indicated by the fact that there are still many taxpayers who do not file their tax returns. This was the case at Medan Petisah Tax Office. Compared to the target, only about 20% – to 30% of taxpayers have filed their annual tax return (SPT). The process of tax reporting with an online system sometimes hinders taxpayers, especially individual taxpayers who are not used to using the internet in their daily lives, in fulfilling their tax obligations. This study was conducted to determine factors that may influence the decision of taxpayers to file their tax return using the online tax filing system (e-Filing) in Indonesia. Taxpayer data is confidential according to the tax law, so to overcome the limitations of data collection, data were collected directly from taxpayers who came to Medan Petisah Tax Office. Random sampling techniques were used to select the respondents. The study sample consisted of 100 taxpayers registered at Medan Petisah Tax Office as respondents. Independent variables used in this study were: perceived usefulness, perceived ease of use, information technology readiness, security, and confidentiality. The data analysis technique used in this study was multiple linear regression analysis. The results of the study showed that perceived usefulness, perceived ease of use, information technology readiness have a significant effect on taxpayers' intention to use e-Filing, while security and confidentiality does not have a significant effect on taxpayers' intention to use e-Filing. This study has confirmed that individual knowledge about taxation and information technology supports taxpayers in fulfilling their tax obligations.

**KEYWORDS:** Perceived Usefulness, Perceived Ease of Use, Information Technology Readiness, Security and Confidentiality, E-Filing, Tax Return.

## INTRODUCTION

Tax reform in Indonesia has been in progress for decades ago and continues to improve. Tax reform in Indonesia began with the implementation of the self-assessment system, further improved by the implementation of online tax return (SPT) filing using e-Filing.

Lim et al. [1] explained that the purpose of the tax reform is to optimize government revenue from taxes. According to Night & Bananuka [2], easy access to tax payment and filing with e-Filing will increase tax-payers' compliance in paying their taxes because of the convenience without having to come to the tax office. Li et al. [3] recommended that the comprehensive development of the tax information system should continue so that the implementation of taxation is of higher quality.

The use of e-Filing in Indonesia began in 2004, but it still used an Application Provider System (ASP) and was not directly integrated with the website of the Directorate General of Taxes. This was one of the weaknesses in the tax system in Indonesia. Since 2014, through the issuance of the Regulation of the Director General of Taxes No. PER03/PJ/2014 concerning Electronic Notification Letter, e-Filing can be accessed not only through the Application Provider System (ASP), but also through the website of the Directorate General of Taxes.

This system integrates the data between the payment and the tax return and improves the accuracy of taxpayer data, according to Bellon et al. [4]. Lymer et al. [5] explained that e-Filing is a tax information system that makes it convenient for taxpayers to fulfill their tax obligations, in this case the tax return filing process. According to Anggadani et al. [6] e-Filing makes the taxation process more efficient, paper-less and accessible at any time. Okunogbe & Pouliquen [7] explained that e-Filing is expected reduce the bureaucratic process, thereby minimizing interactions between tax authorities and taxpayers that can cause conflicts of interest.

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Since the introduction of tax return filing through e-Filing in Indonesia, the level of taxpayer compliance to file tax returns is considered not optimized. According to the data obtained from the database of the Medan Petisah Tax Office in 2019, from the total target of individual taxpayers who filed annual tax returns (SPT) through e-Filing of 118,979 taxpayers, only 32,498 or 27.3% were realized. There was an increase in 2020 from the target of 133,802 taxpayers, 41,713 or 31.2% of taxpayers filed their tax returns through e-Filing. However, in 2021 there was a decrease in the number of taxpayers who filed their tax returns using e-Filing. Out of the target of 140,996 taxpayers, only 35,715 or 25.3% of taxpayers filed their tax returns using e-Filing. This indicates that the use of e-Filing is still not optimal; as the number of tax returns filed using e-Filing has never reached the set target.

Previous study by Sijabat [8] explained that taxpayers' knowledge related to the usefulness of technology may have an influence on taxpayers' interest in filing tax returns using e-Filing. The availability of adequate information about e-Filing can encourage taxpayer compliance, according to Macagni et al. [9]. This is certainly related to taxpayers' interest in using e-Filing. Perceived usefulness refers to taxpayers' understanding or information gain that e-Filing increases efficiency and accuracy in filing tax returns, which is expected to make them interested in using e-Filing, as specified by Lamidi et al. [10]. According to Fu et al. [11], the use of information systems as part of tax reform simplifies the tax return filing process. The development of a technology-based tax information system makes the payment and filing process more convenient and efficient. According to Rokhman [12], taxpayers' knowledge about the benefits of e-Filing in the tax filing process is one of the factors that will support taxpayers' interest in using e-Filing.

In addition to the taxpayer perception factor, it is necessary to pay attention to the readiness of the information technology to be used. This information technology readiness is related to the ease of access to the internet, the ease of access to the e-Filing website, the ease-to-use the features, as indicated by Tjen et al. [13] and taxpayers' knowledge in using technology.

The risk of using information systems is certainly related to the theft and misuse of taxpayer data. One of the main factors associated with the theft and misuse of taxpayer data is the use of e-Filing for tax self-assessment system, as stated by Ngugi et al. [14]. Adequate information system security will provide taxpayers with a sense of security to taxpayers that their personal data will not be used or accessed illegally by other parties. With good e-Filing system security, taxpayers will also have a high interest in using e-Filing, according to Carter et al. [15]. Apart from security, the confidentiality of taxpayer data must be an important concern for the Director General of Taxes to promote e-Filing. Taxpayer data confidentiality must be ensured within certain limits, confidential information should never be made available to public.

This study was conducted to determine factors that may influence the decision of taxpayers to file their tax return using the online tax filing system (e-Filing) in Indonesia.

### Research Hypotheses

- H1: Perceived usefulness has a significant effect on taxpayer intention to use e-Filing.
- H2: Perceived ease of use has a significant effect on taxpayers' intention to use e-Filing.
- H3: Information technology readiness has a significant effect on taxpayer intention to use e-Filing.
- H4: Security and confidentiality have a significant effect on taxpayer intention to use e-Filing.

Structure of the article. In the next section, a literature review is presented to explain the theory used and the hypotheses formulated for this study. After that, the research methodology is explained. This is followed by the result and discussion. The last section is the conclusion of this study.

## LITERATURE REVIEW

### e-Filing System

In line with technological developments, the filing of tax returns in Indonesia can use an electronic system, also known as e-Filing. E-Filing is a service for filing annual tax return (SPT)

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electronically for both individual and corporate taxpayers to the Directorate General of Taxes (DGT) by using the internet network through ASP (Application Service Provider) or other application service providers and DGT website (<http://www.djponline.pajak.go.id>). The taxpayers will no longer have to print all the forms and submit them directly to the office of DGT. Saptono et al. [16] show that e-Filing will increase the effectiveness and efficiency of tax administration.

Utama et al. [17] show that e-Filing is also expected to increase taxpayer compliance in filing tax returns. E-Filing will: (1) reduce the cost of fulfilling tax obligations; (2) reduce the time required to fulfill tax obligations; (3) reduce tax reporting errors; (4) minimize face-to-face contact between tax officials and taxpayers, explained by Kochanova et al. [18]. These benefits will certainly motivate taxpayers to use e-Filing.

### **Taxpayers' Intention to Use e-Filing**

The behavioral intention to use e-Filing is considered in relation to the taxpayer's desire to continue using the system. The use of e-Filing is certainly a challenge considering the quality of knowledge development and technology development itself in Indonesia. The unified theory of acceptance and use of technology (UTAUT) has been widely used in previous studies to measure individual intention to adopt new technology (Venkatesh et al. [19]). UTAUT identifies 4 factors that determine individual intention to use new technology, i.e. expectancy of benefits, expectancy of convenience, social influence and facilitating conditions, explained by Venkatesh et al. [20].

Williams et al. [21] show that these factors were developed from eight previous models, namely Theory of Reason Action, Theory of Planned Behavior, Technology Acceptance Model, Combination of TPB-TAM, Diffusion of Innovation, Social Cognitive Theory and PC Utilization Model.

UTAUT describes technology acceptance examined from the consumer's point of view, Alalwan et al. [22]. In addition, according to Shukla & Kumar [23] trust and information system quality and Chen et al. [24] will determine taxpayers' intention to use e-Filing.

### **Perceived Usefulness**

Tallaha et al. [25] show that perceived usefulness is measured by the usefulness of the system, the efficiency and effectiveness of the performance generated by using e-Filing. Perceived usefulness is an understanding that individuals have that information technology can improve performance.

This is in line with previous study conducted by Bhuasiri et al. [26] perceived usefulness has an impact on taxpayer intention to use e-Filing. Zorali & Kanipek [27] show that understanding the benefits of using e-Filing encourages taxpayers to be interested in using it.

H1: Perceived usefulness has a significant impact on taxpayer intention to use e-Filing.

### **Perceived Ease of Use**

Maruping et al. [28] discussed that the information system and technology applied to e-Filing provide taxpayers with an understanding that e-Filing is an easy-to-use system. Taxpayers can effortlessly understand and use e-Filing.

Afrizal & Wallang [29] found that the perceived ease of use of the system would certainly increase user's interest. Nisha et al. [30] described that that media coverage of the ease of use of e-Filing, the availability of e-Filing tutorials and other ease of access in using e-Filing will help convince taxpayers that e-Filing is easy to use so that they will be interested in using it the ease of use.

Kurfali et al. [31] did not support that perceived ease of use affect intention to use information systems. According to Verkijika & Wet [32], perceived ease of use has the least effect on taxpayers' intention to use e-Filing. This is because taxpayers are experienced in using technology, so they do not need an easy system and therefore, the effect on taxpayer's intention is insignificant. In this study, the hypothesis H2 is presented as follow:

H2: Perceived ease of use has a significant impact on taxpayers' intention to use e-Filing.

### Information Technology Readiness

Information technology readiness can be viewed from two perspectives, internal and external. The internal perspective explains information technology readiness in terms of the capabilities of system users. Maruping et al. [28] show that the external perspective refers to the external environment, i.e., the resources and support system that enable individuals to use technology.

According to Veeramootoo [33], information technology readiness is related to the quality of the information system provided in the form of easy access to the internet and easy access to websites or providers. Lallmahomed et al. [34] show that the one factor that makes system use successful is the readiness and have a good service quality of information system. According to Ahmad et al. [35], facilitating conditions will support individual intention to use information systems.

However, study by Chaouli [36] explained that facilitating conditions did not have a significant impact on interest in using information systems.

H3: Information technology readiness has a significant effect on taxpayer interest in using e-Filing.

### Security and Confidentiality

According to Azmi & Aziz [37], trust in the system provider, in this case is the government, is important in the usage of According to Zorali & Kanipek [27], the belief that the government has provided an adequate system to maintain the security and confidentiality of user information will affect user behavior.

Schaupp et al. [38] explained that trust in data security will make taxpayers feel comfortable sharing their personal information openly because taxpayers believe that the application they are using guarantees security.

However, study by Ramdhony [39] described that taxpayers continue to use e-Filing despite the risk of theft of their personal information.

H4: Security and confidentiality have a significant effect on taxpayer intention to use e-Filing.

## METHODS

The nature of this study is associative. This study was conducted to see the effect of perceived usefulness, perceived ease of use, information technology readiness, security and confidentiality on individual taxpayer intention to use e-Filing at Medan Petisah Tax Office. The population in the study amounted to 35,715 taxpayers registered at Medan Petisah Tax Office who use e-Filing. Based on the sample calculation using the Slovin formula, the result was 99.7 so the rounding was done to 100 respondents.

The sample was selected according to certain criteria. In particular, the selected respondents were individual taxpayers who have used e-Filing to fulfill their tax obligations. The data analysis technique used in this study was multiple linear regression analysis technique. The proposed model is presented in Figure 1.

The equation of the research model used was:

$$EFUser = a + b_1PU + b_2PEU + b_3IT + b_4SC, \quad (1)$$

where EFUser – Taxpayer intention to use e-Filing (independent variable); PU – Perceived Usefulness; PEU – Perceived Ease of Use; IT – Information Technology Readiness; SC – Security and Confidentiality; a – Constanta; b – Coefficient.

## RESULT

### Primary Result

From the data, it can be concluded that all the respondents' answers to each variable, i.e. taxpayers' intention to use e-Filing, perceived usefulness, perceived ease of use, information

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technology readiness, security, and confidentiality, were agree and strongly agree with a value of more than 70%. Meanwhile, neutral and disagree answers were below 30% (Table 1).

Furthermore, it can be concluded that all of the questionnaire items presented to the respondents were valid. This can be seen from the R correlation value of all the question items which were greater than the table R correlation value. Therefore, there were no question items that needed to be removed from the research instrument (Table 2).

The research instrument used has a reliability measurement limit value above 0.6, this indicated that all items on the research instrument were reliable (Table 3).

**Classical Assumptions Test**

It was known from the table above that the value of Asymp. Sig. (2-tailed) on the Kolmogorov-Smirnov test was 0.099.

This value was greater than the significant value of alpha 0.05, so the research data were normally distributed (Table 4). Based on the table above, each VIF value < 10 is worth 1,277, 1,714, 1353, and 1,569 for, tolerance value > 0.1 worth 0.783, 0.583, 0.739, and 0.637. So, there were no symptoms of multicollinearity between the independent variables in this study regression model (Table 5).

Based on the picture above, the scatter-plot graph does not have a clear pattern and the points spread evenly, it can be concluded that there was no heteroscedasticity (Figure 2).

**Multiple Regression Analysis**

Based on the calculation of multiple linear regression analysis, the following results were obtained (Table 6).

From the model:

$$Y = -1.070 + 0.293PU + 0.153PEU + 0.225IT - 0.013SC, \quad (2)$$

it can be concluded that: 1. The constant value was -1.070. It means that if there is no change in each independent variable or equal to zero, then the value of taxpayers' intention to use e-Filing is -1.070.

Figure 1. Proposed Model

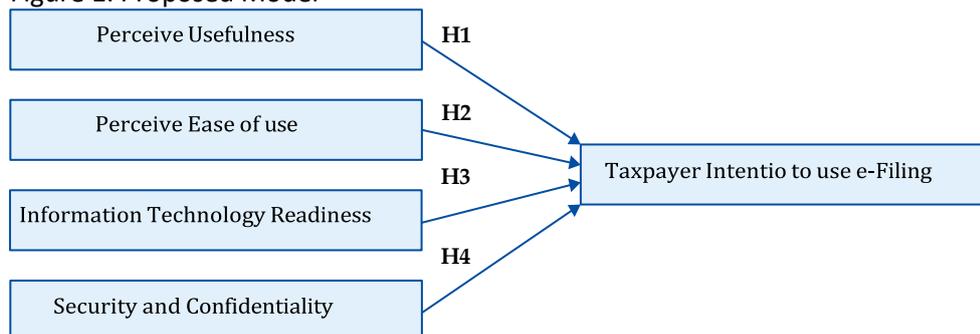


Table 1. Perception of scores on various aspects of Taxpayers Intention to use e-Filing

No.	Variables	Strongly Disagreed	Disagreed	Neutral	Agreed	Strongly Agreed
Y	Taxpayer intention to use e-Filing	0%	1%	4%	51,3%	43.7%
X1	Perceive Usefulness	0%	1%	5.2%	43.2%	50.6%
X2	Perceive Ease of Use	0%	1%	19.7%	56.5%	21.3%
X3	Information and Technology Readiness	0%	0.7%	6%	55%	38.3%
X4	Security and Confidentiality	0%	1.25%	12.5%	51.75%	34.5%

Source: Primary data collected from questionnaire.

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**Table 2. Validity Test**

Taxpayer Intention to Use e-Filing	R value	R table	Conclusion
TIUE 1	0.736	0.165	Valid
TIUE 2	0.743	0.165	Valid
TIUE 3	0.768	0.165	Valid
<b><i>Perceive Usefulness</i></b>			
PU 1	0.354	0.165	Valid
PU 2	0.368	0.165	Valid
PU 3	0.345	0.165	Valid
PU 4	0.618	0.165	Valid
PU 5	0.473	0.165	Valid
PU 6	0.683	0.165	Valid
<b><i>Perceive Ease of Use</i></b>			
PEU 1	0.478	0.165	Valid
PEU 2	0.382	0.165	Valid
PEU 3	0.738	0.165	Valid
PEU 4	0.716	0.165	Valid
PEU 5	0.639	0.165	Valid
PEU 6	0.687	0.165	Valid
<b><i>Information Technology Readiness</i></b>			
ITR 1	0.782	0.165	Valid
ITR 2	0.821	0.165	Valid
ITR 3	0.611	0.165	Valid
<b><i>Security and Confidentiality</i></b>			
SC 1	0.851	0.165	Valid
SC 2	0.765	0.165	Valid
SC 3	0.797	0.165	Valid
SC 4	0.804	0.165	Valid

**Table 3. Reliability Test**

No.	Variables	Statistic Value	Scale	Conclusion
1	Taxpayer intention to use e-Filing	0.601	0.6	Reliable
2	Perceive Usefulness	0.627	0.6	Reliable
3	Perceive Ease of Use	0.659	0.6	Reliable
4	Information Technology Readiness	0.871	0.6	Reliable
5	Security and Confidentiality	0.817	0.6	Reliable

**Table 4. Normality Test**

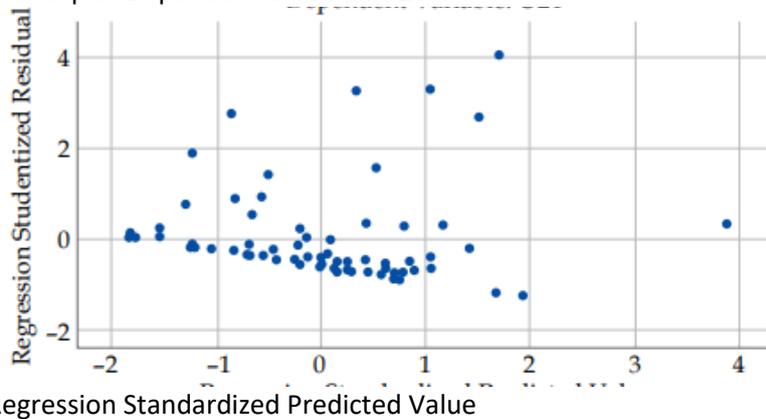
Indicator	Statistic Value
N	100
Test Statistic	0.090
Asymp. Sig. (2-tailed)	0.099c

**Table 5. Multicollinearity Test**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Perceive Usefulness	0.783	1.277
Perceive Ease of Use	0.583	1.714

Information Tech. Readiness	0.739	1.353
Security and Confidentiality	0.637	1.569

Figure 2. Heteroscedasticity Test  
Scatterplot Dependent Variable: U2T



The value of perceived usefulness was 0.293. This means that if the perceived usefulness increases by 1 unit, the taxpayers' intention to use e-Filing will also increase by 0.293 assuming that the other independent variables (perceived convenience, information technology readiness and security and confidentiality) are constant.

The value of perceived ease of use is 0.153. If the perceived ease of use increases by 1 unit, then taxpayer intention to use e-Filing will also increase by 0.153 assuming other independent variables (perceived usefulness, readiness of information technology and security and confidentiality) remain constant.

Table 6. Multiple Regression Analysis

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	-1.070	1.515
Perceive Usefulness	0.293	0.052
Perceive Ease of Use	0.153	0.059
Information Technology Readiness	0.225	0.094
Security and Confidentiality	-0.013	0.054

Table 7. Hypothesis Test

Model	t-value	p-value	Decision
Perceive Usefulness	5.664	0.000	Accepted
Perceive Ease of Use	2.581	0.012	Accepted
Information Technology Readiness	2.402	0.019	Accepted
Security and Confidentiality	-0.237	0.814	Rejected

Table 8. Coefficient of Determination

Indicator	Coefficient
Model	1
R	0.737a
R Square	0.543
Adjusted R Square	0.519

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The value of information technology readiness was 0.225. If information technology readiness increases by 1 unit, taxpayers' intention to use e-Filing will also increase by 0.225 holding other independent variables (perceived usefulness, perceived ease of use, and security and confidentiality) constant.

The value of security and confidentiality is  $-0.013$ . If security and confidentiality increase by 1 unit, then taxpayers' intention to use e-Filing will decrease by 0.013 holding other independent variables (perceived usefulness, perceived ease of use, and information technology readiness) constant.

### **Hypothesis Testing**

Based on the above table, concluded that the variables of perceived usefulness, perceived ease of use, and information technology readiness partially had a positive significant effect on taxpayers' intention to use e-Filing. Meanwhile, security and confidentiality had no significant effect on taxpayers' intention to use e-Filing. Based on the result table, the t-value of security and confidentiality was negative, indicating that security and confidentiality had a negative effect on taxpayers' intention to use e-Filing (Table 7).

It can be seen in the above table that the R<sup>2</sup> value was 0.519 or 51.9%, which means that the variables of perceived usefulness, perceived ease of use, information technology readiness and security and confidentiality were able to explain the value of taxpayers' intention to use e-Filing by 51.9% and the remaining 48.1% was explained by other variables that were not included in the research model used in this study such as tax knowledge, experience, complexity, and quality of information systems (Table 8).

### **DISCUSSIONS**

Hypothesis H1, which proposes a significant impact of perceived usefulness on taxpayers' intention to use e-Filing was accepted. This is in line with the study conducted by Mas'ud & Umar [40] which explained that the performance of the system affects the taxpayer behavior.

This indicates that taxpayers' intention to use e-Filing depends on their knowledge about the usefulness of the system [31]. A system with high performance is more preferred to be used because it can make filing tax return effective [35]. Taxpayers believe that using e-Filing can improve the performance of tax return filing process [40]. So, if the tax authority wants to increase the number of e-Filing users, it is necessary to promote the understanding of the usefulness of e-Filing system among taxpayers.

Hypothesis H2, which proposes a significant impact of perceived ease of use on taxpayers' intention to use e-Filing was accepted. Effort expectancy of the taxpayers to use e-Filing will affect their behavior [41]. The finding shows that taxpayers like to use e-Filing because the system is easy to use. The Director General of Taxes must provide an easy-to-use e-Filing system so that taxpayers will file tax returns using e-Filing. This is consistent with the previous study by Chaouli et al. [36], which explained that if taxpayers are convinced that e-Filing has been designed with simple features and no extra effort is needed to use it, they will have an intention to use it. Razak et al. [42] explained that an easy to use system will influence the users' behavior.

Hypothesis H3, which states that information technology readiness, is an important factor for taxpayers to use the e-Filing system. The availability of e-Filing facilitating conditions determines the intention of taxpayers' to use e-Filing [43]. This is consistent with the previous study by Setyoko et al. [44], which explained that the availability of facilities, user knowledge and system quality have an impact on the use of e-Filing. Therefore, DGT needs to improve the service and system quality of e-Filing. Better services and system quality will encourage the taxpayers' intention to use e-Filing.

Regarding hypothesis H4, it was found that security and confidentiality did not have significant impact to taxpayers' intention to use e-Filing. This indicates that taxpayers do not consider data security and confidentiality factors when using e-Filing. The data security and confidentiality factors are not a concern for e-Filing users, because taxpayers are generally unwary

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of the risks of data theft that they may face when using e-Filing. This is contrary to the previous study conducted by Lallmahomed et al. [34], which explained that the government needs to assure taxpayers that the system used is secure by applying double verification. This is expected to increase the intention to use the system. Azmi & Aziz [37] suggested that confidence in data security and confidentiality in the system will have an impact on taxpayers' intention to use e-Filing. Providing promoting and training on self-assessment of tax return and improving the quality of e-Filing systems and services are measures that can be taken by the government to encourage the filing tax return using e-Filing.

## CONCLUSIONS

This study was conducted to provide evidence on the factors that support the successful use of e-Filing. Over the years, the use of e-Filing, especially in the city of Medan, has not reached the target. Data were collected through questionnaires from 100 randomly selected respondents who were registered as taxpayers at Medan Petisah Tax Office.

Based on data obtained, it can be concluded that perceived usefulness, perceived convenience, information technology readiness has a significant effect on taxpayers' intention to use e-Filing. On the other hand, security and confidentiality of e-Filing users' data do not have significant effect on taxpayers' intention to use e-Filing. These results suggest that increasing the taxpayers' understanding of the benefits of e-Filing, can increase taxpayers' intention to use e-Filing.

However, taxpayers do not consider the security issues of the e-Filing system. Security and confidentiality are not determining factors for taxpayers' behavior in using e-Filing.

These results were obtained from a study of taxpayers in a limited scope of one region, so they cannot be used as a general reference for different conditions. Further studies can expand the scope of the sample selection and classify the type of taxpayer, the regional characteristics, and the level of education of the taxpayers. In addition, this study did not examine factors such as the integrity and independence of tax officials, which may support taxpayers' confidence in the tax administration.

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