

The Role of Perception of Usefulness and Interest in Using E-Filing for Individual Income Tax

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59

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Abstract

This study aims to see the role of external factors such as speed, subjective norms, and understanding of taxation in increasing the use of E-Filing. In addition, this study also aims to see the role of internal factors related to attitudes and behaviors such as perceptions and interests in using E-Filing in increasing the use of E-Filing. Speed has no significant negative influence on the use of E-Filing. Subjective norms have a positive and significant influence on the use of E-Filing. Understanding taxation has no significant favorable influence on the use of E-Filing. The perception of the usefulness of E-Filing has a positive and insignificant influence on the use of E-Filing. Interest in using E-Filing has a positive and significant influence on the use of E-Filing

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INTRODUCTION

In order to carry out a more effective national development activities, a large cost is required. Tax is the main source of income of a country that is owed by taxpayers including individuals and entities. Taxes are coercive and must be paid without receiving direct compensation where the results can be beneficial for equitable national development and state expenditures for the benefit of the government or society (Pratama, 2018). In addition to taxes, there are several other levies with different treatment and nature such as stamp duty, import and export duties, excise, retributions, fees and other levies (Siti Resmi 2019: 2). There are many factors influencing the use of E-Filing, both external factors, such as: speed, subjective norms, and understanding of taxation, and internal factors related to the nature and behavior of taxpayers, such as: Perception and interest in using E-Filing. In the last few years, Directorate General of Taxes (DGT) has continued to provide socialization regarding the use of E-Filing where the results had shown success (Pratama, 2018). This is projected in the 52.2% decrease of Manual SPT Reporting for the 2019 fiscal year, as compared to 2018 (Source DDTC, April 9, 2020).

This study aims to see the role of external factors such as speed, subjective norms, and understanding of taxation in increasing the use of E-Filing. In addition, this study also aims to see the role of internal factors related to attitudes and behaviors such as perceptions and interests in using E-Filing in increasing the use of E-Filing. Furthermore, this study also aims to see whether internal factors can be a moderating variable by further strengthening the influence of external factors to increase the use of E-Filing.

LITERATURE REVIEW

The theory used in this research is the *Technology Acceptance Model (TAM)* and *Theory of Planned Behavior (TPB)*. *Technology Acceptance Model (TAM)* is a theory that describes the use of technology systems to explain individual acceptance of an information system. The individual in this study is the individual taxpayer, while the use of the technology system in this study is the E-Filing system. *Technology Acceptance Model (TAM)* is expected to explain how certain factors can affect the use of E-Filing. Davis et al. (1989) explained that there are several factors that influence individual interest in using technology, namely: perceived usefulness and perceived ease of use.

Theory of Planned Behavior (TPB) is a theory related to belief and behavior. This theory is a concept proposed by Ajzen (1991) and developed from *Theory of Reasoned Action (TRA)*. There is a difference between the TPB and TRA models, which is the addition of one element called *Perceived Behavioral Control (PBC)* (Jimantoro and Tjondro, 2014). The ability to control can also be defined as perceptions and internal as well as external constructs of behavior (Taylor and Todd, 1995). Hence, there are three factors in the *Theory of Planned Behavior (TPB)* model, which are: attitude, subjective norms and perceived behavioral control. TPB, which is an extension of TRA, has similarities with TAM, where TAM is also an extension of TRA. These two theories both have a relationship that explains some basic variables consisting of perceived usefulness and perceived ease of use derived from TAM and TRA.

Research Framework and Hypothesis Development



Figure 1.
Research Model

According to Wahyuni (2015), speed determines whether a system is acceptable or not. The speed felt by taxpayers after using E-Filing will cause them to be interested in using the E-Filing system. Wahyuni's (2015) research results reveal that speed has a positive influence on interest in using E-Filing. Based on the description above, the hypotheses that can be formulated are:

H1: *Speed can increase the use of E-Filing*

Subjective norms or social norms are situations where certain actions evolve into the norm in society, become part of the culture, and ultimately influence other people in society to take the same action (Tallaha et al, 2014). If the use of E-Filing can become a habit and a part of culture in a society or organization, then people would be more motivated to use E-Filing just like other people do. This statement is reinforced by the results of research by Tallaha et al (2014) which reveals that subjective norms have a positive influence on interest in using E-Filing. Based on the description above, the hypotheses that can be formulated are:

H2: *Subjective norms can increase the use of E-Filing*

According to Ajzen et al. (2011) and Tallaha et al. (2014), knowledge about a particular issue can influence behavior related to a particular problem, either positively or negatively, depending on the accuracy of knowledge about the issue. Based on the *Theory of Planned Behavior* model, the use of E-Filing could be obeyed by an individual if the individual has an intention (interest) (Susmita and Supadmi, 2016). Every taxpayer who understands the regulations very well will usually carry out tax rules in accordance with what is stated in the existing regulations (Lovihan, 2014). Based on this, the following hypothesis is formulated:

H3: *Understanding of tax regulations can increase the use of E-Filing*

Perception is a form of internal factors related to attitudes and beliefs that can influence the taxpayer's decision to use E-Filing. Laihad (2013), Tallaha et al. (2014), and Dharma and Noviari (2016), each of which revealed that the perception of usefulness has a positive influence on the use of E-Filing by taxpayers. Based on previous research, hypotheses 4 as well as 4a, 4b and 4c indicate that perception can moderate the influence of external factors on the use of E-Filing. Hence, the hypotheses are formulated as follows:

H4: *Perception of the usefulness of E-Filing can increase the use of E-Filing*

H4a: *Perception of the usefulness of E-Filing can strengthen the influence of speed on the use of E-Filing*

H4b: *Perception of the usefulness of E-Filing can strengthen the influence of subjective norms on the use of E-Filing*

H4c: *Perception of the usefulness of E-Filing can strengthen the influence of understanding taxation regulations on the use of E-Filing*

Behavioral intention is a person's desire (interest) to carry out a certain behavior. This statement is reinforced by the research results by Dasera et al. (2014) which revealed that the interest in using E-Filing had a positive influence on the use of E-Filing. Based on the description above, hypotheses 5 as well as 5a, 5b, and 5c indicate that interest can moderate the influence of external factors on the use of E-Filing. Hence, the hypotheses are formulated as follows:

H5: *Interest in using E-Filing can increase the use of E-Filing*

H5a: *Interest in using E-Filing can strengthen the influence of speed on the use of E-Filing*

H5b: *Interest in using E-Filing can strengthen the influence of subjective norms on the use of E-Filing*

H5c: *Interest in using E-Filing can strengthen the influence of understanding taxation regulations on the use of E-Filing*

METHODOLOGY

The population used in this study is individual taxpayers who reported their Annual SPT. Purposive sampling was used to select the research samples, which are individual taxpayers who reported SPT 1770S and 1770.

Source and Data Collecting Samples

The data source used in this study is primary data. The data collection method is by questionnaires which are distributed to respondents through Google Form and social media.

Data Analysis Method

Hypothesis testing used in this study is the *Structural Equation Model* (SEM). SEM testing using PLS aims to test the predictive relationship between constructs by seeing whether there is a relationship or influence between them. In addition, this test does not require a strong theoretical basis, ignores many assumptions, and the accuracy of the prediction model is seen from the value of determination (Ghozali, 2014).

Structural Model (Inner Model) and Hypothesis Testing

Structural model aims to determine the cause and effect of each latent variable. This test is done by looking at the R-square value for each variable as a parameter of the strength of the research model. Significant measure of hypothesis support can be used as a comparison of T-table and T-statistic values. If the T-statistic is higher than the T-table value, then the hypothesis is supported or accepted. This study uses a confidence level of 95% or $\alpha = 5\%$. The value of $\alpha = 5\%$ is the error rate in the study that can be tolerated by not exceeding 0.05 or 5%. The statistics used are t-test statistics, where the formula for degrees of freedom (DF) is used in determining the value of the t-table.

RESULTS AND DISCUSSION

Descriptive Analysis of Research Variables

Descriptive analysis was used to determine the minimum values, the theoretical and actual maximum values, the theoretical and actual mean values, and the standard deviation values of the variables of E-Filing use, speed, subjective norms, understanding of tax regulations, Perception of the usefulness of E-Filing, and interest in using E-Filing. Descriptive analysis can be seen in table 2, as follows:

Table 2

Descriptive Statistics Analysis Results

Variable	Theoretical		Actual		Theoretical Mean	Actual Mean	Standard Deviation
	Min.	Max.	Min.	Max.			
The Use of E-Filing (PE)	4	16	7	16	10	12,77	2,08
Speed (K)	5	20	11	20	12,5	16,11	1,98
Subjective Norms (NS)	3	12	5	12	7,5	9,07	1,55
Understanding of Tax Regulations (PP)	8	32	13	32	20	26,71	3,41
Perception of the Usefulness of E-Filing (PKE)	6	24	9	24	15	20,67	2,74
Interest in Using E-Filing (MPE)	5	20	5	20	12,5	17	2,41

Source : Data processed in March 2021

The results of the statistical descriptive analysis show that, for all variables, the actual mean values tend to be higher than the theoretical values. This means that, in each indicator question for each latent variable, there is a tendency that the answer given by the respondents would be a value of *strongly agree*.

Validity Test Results

Convergent validity is assessed from the correlation between the indicator value and the construct value. The construct indicator is said to be valid if it has a correlation value above 0.70 (Ghozali, 2014). However, in the early research stage of scale development, a loading

value of 0.60 to 0.70 is still considered sufficient or acceptable (Hair et al., 2011). Overall, the results of this test can be concluded that the construct has good convergent validity. Meanwhile, discriminant validity is seen by comparing the square root of the AVE for each construct with the correlation between the constructs and the other constructs in the model. It is said to have good discriminant validity if the AVE root value for each construct is greater than the correlation between constructs and other constructs (Ghozali, 2014). Based on the results of the convergent and discriminant tests, there are several statement indicators that are deleted because they gave loading factor values of below 0.7 and the AVE values below 0.5. Some of the question indicators that were deleted were K4, K5, PP4, PP5, PP6, and PP8. The results of the convergent and discriminant validity can be seen in Table 3 as follows:

Table 3
Convergent and Discriminant Test Results

Variable	Question Item	Outer Loading	AVE	Validity
The Use of E-Filing (PE)	PE1	0,819	0,682	Valid
	PE2	0,769		
	PE3	0,883		
	PE4	0,828		
Speed (K)	K1	0,773	0,636	Valid
	K2	0,823		
	K3	0,795		
Subjective Norms (NS)	NS1	0,711	0,641	Valid
	NS2	0,870		
	NS3	0,812		
Understanding of Tax Regulations (PP)	PP1	0,802	0,603	Valid
	PP2	0,797		
	PP3	0,789		
	PP7	0,715		
Perception of the Usefulness of E-Filing (PKE)	PKE1	0,777	0,619	Valid
	PKE2	0,806		
	PKE3	0,710		
	PKE4	0,832		
	PKE5	0,768		
	PKE6	0,820		
Interest in Using E-Filing (MPE)	MPE1	0,822	0,679	Valid
	MPE2	0,855		
	MPE3	0,838		
	MPE4	0,838		
	MPE5	0,767		

Source : Data processed in March 2021

Based on the results that have been re-tested in Table 3, it can be said that all indicators have loading factor values above 0.70 and AVE values above 0.50. Therefore, it can be concluded that all indicators in this study are valid and have good convergent and discriminant validity constructs.

Reliability Test Results

The reliability test was conducted to prove the accuracy, consistency and accuracy of the indicators in measuring the construct. The reliability test can be measured by two criteria, namely Cronbach alpha and composite reliability of the indicators that measure the construct. A construct can be said to be reliable if the Cronbach alpha and composite reliability values are above 0.70 (Ghozali, 2014). The results of the reability test can be shown by table 4 as follows:

Table 4

Values of Cronbach Alpha and Composite Reliability

Variabel	<i>Cronbach Alpha</i>	<i>Composite Reliability</i>	Reliability
The Use of E-Filing (PE)	0,845	0,895	Reliable
Speed (K)	0,714	0,840	Reliable
Subjective Norms (NS)	0,720	0,842	Reliable
Understanding of Tax Regulations (PP)	0,784	0,858	Reliable
Perception of the Usefulness of E-Filing (PKE)	0,878	0,907	Reliable
Interest in Using E-Filing (MPE)	0,882	0,895	Reliable

Source : Data processed in March 2021

The results listed in Table 4 show that all variables have *Cronbach alpha* and *composite reliability* values above 0.70. Therefore, it can be concluded that all construct indicators are reliable or accurate in the reliability test.

Structural Model Test Results (Inner Model)

The analysis using PLS can be divided into two stages, which are the measurement model test and the structural model test. This structural model test can be done by looking at the *R-square* value or the *goodness-fit* test of the model. After that, the significance of the influence between constructs can be seen by looking at the results of the values on the *path coefficients* (Mean, STDEV, T-values, P-Values) in (Ghozali, 2014). The results of the goodness-fit model test can be seen from the R-square value as shown in Table 5:

Table 5

R Square Value

Variabel	<i>R-square</i>
The Use of E-Filing (PE)	0,546

Source : Data processed in March 2021

The R-square value in Table 5 shows that the variable The Use of E-Filing is worth 0.546, which means that the variable The Use of E-Filing is 54.6% influenced by speed, subjective norms, understanding of regulations, Perception of the usefulness of E-Filing, and interest

in using E-Filing. Meanwhile, the remaining 45.4% is influenced by variables outside the construct of this study.

Hypothesis Testing Results

The significance of the influence between constructs can be seen by analyzing the results of the path coefficients values (Mean, STDEV, T-Values, p-value) (Ghozali, 2014). The results of data processing can be seen in table 6 as follows:

Table 6
Path Coefficients Values

	Hypothesis	Original Sample	T-Statistic	P Values	Significancy
H1	K -> PE	-0,086	0,616	0,538	Negative not significant
H2	NS -> PE	0,290	2,413	0,016	Positive significant
H3	PP -> PE	0,159	1,260	0,208	Positive not significant
H4	PKE -> PE	0,202	1,387	0,166	Positive not significant
H4a	PKE*K ->PE	0,056	0,327	0,744	Positive not significant
H4b	PKE*NS -> PE	0,055	0,321	0,748	Positive not significant
H4c	PKE*PP -> PE	-0,305	1,498	0,135	Negative not significant
H5	MPE -> PE	0,339	2,182	0,030	Positive significant
H5a	MPE*K -> PE	0,143	0,671	0,503	Positive not significant
H5b	MPE*NS -> PE	0,092	0,551	0,582	Positive not significant
H5c	MPE*PP -> PE	0,086	0,397	0,691	Positive not significant

Source : Data processed in March 2021

From the results in Table 6, the Original Sample values are used to determine the relationships between variables while the PValues are used to determine and the significance of those relationships. In this study, the researchers used a significance level of 5% (one-tailed) with a 95% confidence level. From the results of the hypothesis test, there are 2 hypotheses with P Values <0.05 and T-Statistic value >1.96. It can be seen in Table 6 that the Subjective Norms variable and Interest in Using E-Filing variable have a positive and significant effect on The Use of E-Filing.

Discussions

The results of hypothesis test are presented in Table 6 *path coefficients* (Mean, STDEV, T-Values). In this study, the hypothesis test was done using the *inner model* which aims to prove the influence between independent variables, namely speed, subjective norms, understanding of tax regulations, as well as moderating variables of Perception of the usefulness of E-Filing and interest in using E-Filing on the use of E-Filing.

Speed can increase the use of E-Filing

The *path coefficients* result for the effect of speed on the use of E-Filing has a value of -0.086 which means a negative effect, with a P-value of 0.538 > 0.05 and a T-Statistic value of 0.616 < 1.96. Therefore, it can be concluded that speed has a negative non-significant effect on the use of E-Filing. This result proved that speed cannot increase the use of E-Filing. This is possible because taxpayers still encounter obstacles when accessing the website of the

Directorate General of Taxes (DGT), such as: the internet network that is sometimes unstable when using the E-Filing system, and the worries felt by taxpayers when an error occurs during inputting data (Sawitri, 2016). Hence, the first hypothesis of this study is not supported.

Subjective norms can increase the use of E-Filing

The *path coefficients* result for the effect of subjective norms on the use of E-Filing has a value of -0,290 which means a positive effect, with a P-value of $0,016 < 0,05$ and a T-Statistic value of $2,413 > 1,96$. Therefore, it can be concluded that subjective norms has a positive and significant effect on the use of E-Filing. This result proved that subjective norms increase the use of E-Filing. Subjective norms or social norms are situations where certain actions evolve into the norm in society, become part of the culture, and ultimately influence other people in society to take the same action (Tallaha et al, 2014). If the use of E-Filing can become a habit and a part of culture in a society or organization, then people would be more motivated to use E-Filing just like other people do. Hence, the second hypothesis of this study is supported.

Understanding of tax regulations can increase the use of E-Filing

The *path coefficients* result for the effect of understanding of tax regulations on the use of E-Filing has a value of 0,159 which means a positive effect, with a P-value of $0,208 > 0,05$ and a T-Statistic value of $1,260 < 1,96$. Therefore, it can be concluded that understanding of tax regulations has a positive and not significant effect on the use of E-Filing. This result proved that understanding of tax regulations cannot increase the use of E-Filing. This is because every taxpayer has to carry out his obligations to report annual tax returns either manually (coming to the KPP) or through E-Filing, which means one's knowledge of tax regulations which includes: tax sanctions, procedures for calculating taxation, reporting and etc., does not have much impact on the use of E-Filing. Hence, the third hypothesis of this study is not supported.

The role of Perception of the Usefulness of E-Filing as moderating variable

The *path coefficients* result for the effect of perception of the usefulness of E-Filing on the use of E-Filing has a value of 0,202 which means a positive effect, with a P-value of $0,166 > 0,05$ and a T-Statistic value of $1,387 < 1,96$. Therefore, it can be concluded that perception of the usefulness of E-Filing has a positive and not significant effect on the use of E-Filing. Likewise, the role of perception of the usefulness of E-Filing does not have an impact as a moderating variable on the effect of speed, subjective norms and understanding of tax regulations on the use of E-Filing.

An individual will start using the E-Filing system when that individual can already feel the benefits provided by the E-Filing system. If an information technology is considered positive in the eyes of the user, then the user will view the system as useful for increasing productivity and effectiveness. Thus, it can be interpreted that, up until now, the taxpayers' perception or view towards the DGT's information technology through E-Filing does not have much impact on the use of E-Filing. This may be due to the lack of socialization by DGT regarding E-Filing. Hence, the fourth hypothesis of this study is not supported.

The role of Interest in Using E-Filing as moderating variable

The *path coefficients* result for the effect interest in using E-Filing on the use of E-Filing has a value of 0,339 which means a positive effect, with a P-value of $0,030 < 0,05$ and a T-Statistic value of $2,182 > 1,96$. Therefore, it can be concluded that interest in using E-Filing has a positive and significant effect on the use of E-Filing. On the other hand, the role of interest in using E-Filing has no impact as a moderating variable on the effect of speed, subjective norms and understanding of tax regulations on the use of E-Filing. This is because the interest in using technology is one of the constructs in TAM that can determine the actual use of technology (Davis, 1989).

If an individual's interest in using technology is higher, the individual will continue to use the technology in submitting SPT, which is through E-Filing. Therefore, the interest in using E-Filing has a strong effect on the use of E-Filing and will make taxpayers more likely to use it continuously. This result supports the research of Dasera et al. (2014) which states that the interest in using E-Filing has a significant positive effect on the use of E-Filing. Hence, the fifth hypothesis of this study is supported. However, interest has not been able to moderate the effect of speed, subjective norms and understanding of tax regulations on the use of E-Filing, because interest is an internal factor that is inherent in the behavior of each individual and may differ from their actions.

Implication

The implication of this research is that subjective norms and interest in using E-Filing are proven to increase the use of E-Filing. This means that the subjective norms and interest in using E-Filing are felt by taxpayers to be able to increase the use of E-Filing as indicated by the frequency of use of this service. On the other hand, this study shows that speed, understanding of knowledge and perceptions of the usefulness of E-Filing are not proven to increase the use of E-Filing.

The results of this study can be used as a reference for DGT, in their efforts to improve service quality, especially E-Filing system services, so that the taxpayers could feel satisfied and would be willing to use this service more often, as indicated by a fairly high frequency of use. Aspects that need to be considered are the speed that can show the benefits obtained from E-Filing, the taxpayer's understanding of tax knowledge, and the taxpayer's perception of the usefulness of E-Filing.

Research Limitation

This study has limitations because it used questionnaire data distributed by purposive sampling through Google Form and social media which does not reflect the real conditions of the respondents because respondents may not be serious when filling out questionnaires, resulting in biased conclusions. Also, the researchers had not conducted direct interviews with the respondents due to time constraints, hence the conclusions presented were only based on the data collected through the use of written instruments.

Based on the limitations of this study, suggestions that can be used to continue this research are as follows:

1. Other methods can be used other than questionnaires in collecting data, in order to obtain more objective results, such as using the interview method.
2. Further research can be carried out to develop this model by adding other potential variables that have not been used in this study, such as: perception of security and

confidentiality, readiness of information technology, and level of trust. Such is expected to be able to further prove the effect on the use of E-Filing

CONCLUSIONS

This study was conducted to analyze the role of perception of usefulness of E-Filing and interest in using E-Filing on the effect of speed, subjective norms and understanding of tax regulations on the use of E-Filing. Based on the results and discussions in the previous chapter, the following conclusions could be drawn: This study failed to prove that speed cannot increase the use of e-filing. This is possible because taxpayers still encounter obstacles when accessing the website of the Directorate General of Taxes (DGT) such as the internet network which is sometimes unstable when using the *e-filing*, then taxpayers are worried when an error occurs when inputting data (Sawitri, 2016).

Subjective norms can increase the use of e-filing. If the use of *e-filing* can become a habit and culture in a society or organization, then someone will be motivated to use *e-filing* as other people do. So that the second hypothesis of this study is supported. Understanding of taxation cannot increase the use of e-filing. Every taxpayer has to carry out his obligations to report annual tax returns either manually (coming to the KPP) or through e-filing, which means that someone's knowledge of tax regulations which includes: tax sanctions, procedures for calculating taxation, reporting and so on, is not too impact on the use of e-filing.

The perception of the usefulness of e-filing cannot increase the use of e-filing. Likewise, the role of perception of the usefulness of e-filing does not have an impact as a moderating variable on the effect of speed, subjective norms and understanding of taxation on the use of e-filing. Taxpayers' perceptions or views of information technology from DGT through e-filing do not have much impact on the use of e-filing, this may be due to the lack of socialization by DGT regarding e-filing. Interest in using e-filing can increase the use of e-filing, this is because interest in using technology is one of the constructs in TAM that can determine the actual use of technology (Davis, 1989). On the other hand, the role of interest in the use of e-filing does not have an impact as a moderating variable on the influence of speed, subjective norms and understanding of taxation on the use of e-filing, because interest is an internal factor that is inherent in the behavior of each individual which may be different to do something.

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Appendix 1. Measurement**The Use of E-Filing**

Item	Use of E-Filing	Source
PE1	I always use the E-Filing facility every time I report my SPT	Wibowo, 2008
PE2	I always use the E-Filing facility every time I report my SPT	Wibowo, 2008
PE3	I use the E-Filing facility during the month of SPT submission.	Wibowo, 2008
PE4	Overall I am satisfied with the performance of E-Filing.	Wibowo, 2008

Speed as Independent Variable

Item	Speed	Source
K1	The speed in opening the E-Filing system can make it easier to fill out the SPT.	Poon, 2007
K2	Opening the E-Filing system on DGT website does not take long.	Poon, 2007
K3	When filling out the SPT via E-Filing, disturbances are rare.	Poon, 2007
K4	The speed of response to complaints about E-Filing system disturbances is satisfactory.	Nisa et al., 2013
K5	The speed of SPT reporting through E-Filing is faster than manual SPT reporting.	Nisa et al., 2013

Subjective Norms as Independent Variable

Item	Subjective Norms	Source
NS1	My boss encouraged me to use E-Filing.	Tallaha et al., 2014
NS2	My friends encouraged me to use E-Filing.	Tallaha et al., 2014
NS3	My family members encouraged me to use E-Filing.	Tallaha et al., 2014

Understanding of Tax Regulations as Independent Variable

Item	Understanding of Tax Regulations	Source
PP1	The individual tax rate is calculated using a progressive rate.	Tallaha et al., 2014
PP2	Taxpayers must keep records of income/expenditure details to comply with tax laws.	Tallaha et al., 2014
PP3	The due date for reporting the Annual SPT for individual taxpayers is March 31.	Tallaha et al., 2014
PP4	The Directorate General of Taxes will audit all taxpayers.	Tallaha et al., 2014
PP5	Failure to submit SPT is a criminal offense.	Tallaha et al., 2014
PP6	Penalty will be imposed if the taxpayer is late in submitting the Income Tax Form.	Tallaha et al., 2014

PP7	Every taxpayer must inform any change of address to the Directorate General of Taxes.	Tallaha et al., 2014
PP8	Tax payments can be made at the KPP where the taxpayer is registered.	Tallaha et al., 2014

Perception of the Usefulness of E-Filing as Moderating Variable

Item	Perception of The Usefulness of E-Filing	Source
PKE1	Using E-Filing will improve my performance in preparing SPT.	Hung, 2006
PKE2	Using E-Filing will improve my productivity in submitting SPT.	Hung, 2006
PKE3	Using E-Filing will improve my effectivity in submitting SPT.	Hung, 2006
PKE4	Using E-Filing will improve my understanding in submitting SPT.	Tallaha et al., 2014
PKE5	Using E-Filing will help me reduce errors in submitting SPT.	Tallaha et al., 2014
PKE6	Overall, E-Filing will be useful for me in utilizing the online SPT service.	Tallaha et al., 2014

Interest in Using E-Filing as Moderating Variable

Item	Interest in Using E-Filing	Source
MPE1	If I am able to access E-Filing, I intend to use it.	Tallaha et al., 2014
MPE2	I will continue to use E-Filing in the future	Tallaha et al., 2014
MPE3	I am using E-Filing to submit this year's income tax.	Fu et al., 2006
MPE4	In choosing the SPT submission method, E-Filing is my priority.	Fu et al., 2006
MPE5	I will recommend E-Filing to my relatives and friends who haven't used it yet.	Wibowo, 2008

Competing interests

No conflict interest.

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