

The perception of individual taxpayers against the intention of using e-form services

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Abstract

This study aims to examine the perception of individual taxpayers against the intention of using e-form services. This research uses UTAUT model which is based on 4 main constructs which are Performance expectancy, effort expectancy, social influence and facilitating condition. Methods of data collection using online or manual questionnaires. The sample of research is individual taxpayers as much as 100 respondents. Data analysis using Structure Equation Model with Smart PLS 3.0 software. The results showed that Performance expectancy, effort expectancy, and social influence have no significant relationship whereas facilitating condition has a significant relationship.

Keywords: Utaut; tax system

INTRODUCTION

The development of information technology gives influence to the taxation system in Indonesia. This can be proved by the emergence of various online tax services. Online tax services provide simplicity and simplicity to its users, providing a new perspective regarding the development of tax administration that follows the times. According to Mustapha and Obid (2015), there are various factors that influence online tax system. There are tax service quality and perceived ease of use on the online tax system. So far in Indonesia, online tax services are tax payments and online tax reporting. Online tax reporting can be done using the e-filing system. E-filing is a tax reporting done without having to report to the tax service office that can be accessed on the website of the Directorate General of Taxation. Implementation of e-filing has been proclaimed by the government since 2012 and is required in the year as of April 2018. In its development e-filing provides ease of taxpayers private individuals and corporate taxpayers to report it taxation obligations. Especially with the mandatory use of e-filing in 2018, this makes taxpayers switch from manual tax reporting to online tax reporting. Due to the large number of online users, the deadline for submission of SPT server errors often occurs causing the use of e-filing is disrupted which of course this has an impact on the time of submission of tax reporting. Some Taxpayers who should report online must eventually report manually.

In response to this e-filing problem, the Directorate General of Taxation provides another alternative to the server error problem when submitting the Notice Letter (SPT), especially the Annual Tax Return. One of the alternatives with e-form issued. Electronic Form (e-form) is Notice Letter of Annual reporting in a way without being online (offline). Submission of SPT by filling out an electronic form with XFDL extension. The form can be opened on a Windows PC or Mac using the viewer application and the Taxpayer will just fill out the form and upload it directly from the form. The advantage of using e-form is if the e-filing, taxpayers must always connect the internet network then the contents on the e-form should not be connected to the internet, the user simply connect the internet only when will take the form and at upload only. E-filing sometimes runs slowly when many taxpayers will report the SPT. As for e-SPT users, users must install e-SPT apps as many types of taxes to report. So the e-form comes as an alternative where 1 viewer can be used to fill various electronic forms of various types of taxes, and the filled form looks similar to the hardcopy / SPT form of SPT.

e-form is a relatively new policy because it was issued in early 2017. So in this case, researchers want to know how the perception of Individual Taxpayer against the intention to use e-form service. In measuring how the taxpayer intentions of individual researchers using the model of UTAUT (Unified Theory of Acceptance and Use of Technology) according to Venkatesh, et al (2003), where in theory there are 4 main constructs in measuring intention to use (behavior intention to use). The four main constructs are Performance expectancy, effort expectation, social influence and facilitating conditions. 4 The main construct represents how the behavior of intent to use a service.

This study refers to research according to Bhuasiri et al., (2016), which discusses how user acceptance of e-government services in Thailand. This research also uses UTAUT model which consists of various constructs (perceived autonomy, perceived competence, Performance expectancy, effort expectancy, perceived risk, perceived credibility, facilitating conditions, social influence). But the difference, in this study only focus on 4 main constructs in order to explain more simply and easily understood. This study also refers to Nam (2014), which discusses the usefulness of e-government services.

Other than that, the study that discuss e-government referred to (Belanger, and Carter, 2008). This study also explains the usefulness of e-government services but in this study adding variables Trust Of Internet (TOI). The other study that explain e-government The study also refers to (Kurfah et al., 2017) which discusses the adoption of e-government services in Turkey, the study uses the UTAUT Model focusing not only on the 4 main constructs of the UTAUT model but also adding to the Trust in Internet and Trust to Government.

The other study refers to Fu et al., (2006), which discusses the factors affecting the taxpayers' intention to adopt a particular tax-filing method (from manual, two-dimensional barcode, or Internet) based on empirical data gathered from a large-scale nationwide survey. Other than that, the study discussing tax system is referred to Azmi et al., (2012). The study refers to Mustapha and Obid, (2015) which also discusses tax service quality. This study discusses uses the technology acceptance model to understand how perceived risk and its facets influence the adoption behavior of consumers.

Literature review

The study according to Bhuasiri et al., (2016), discusses how user acceptance of e-government services in Thailand. This research also uses UTAUT model which consists of various constructs (perceived autonomy, perceived competence, Performance expectancy, effort expectancy, perceived risk, perceived credibility, facilitating conditions, social influence). But the difference, in this study only focus on 4 main constructs in order to explain more simply and easily understood. The study Kurfalı et al., (2017), discusses the adoption of e-government services in Turkey, using the UTAUT Model focusing not only on the four main constructs of the UTAUT model but also adding to the Trust in Internet and Trust to Government constructs. This study also related, Ling et al., (2014) which discusses using the UTAUT Model for utilising the exists between the expected and the actual citizen participation in the Malaysia's e-Filing Taxation Systems (e-FTS).

UTAUT model

The UTAUT model is a model of technological acceptance developed by the Model (Venkatesh et al., 2003) combined from the previous eight theoretical model of acceptance of the most important technology defined above. The UTAUT construction is determined by reviewing and refining these eight models in order to understand intentions as dependent variables, Venkatesh et al., (2003).

Performance expectancy

Venkatesh et al., (2003), defines Performance Expectancy as the level at which a person believes using the system will help the person to gain performance gains on the job. Performance expectations are defined in this study as the level at which a citizen believes that using government online services is more useful, useful and practical than traditional government services. Therefore, users who expect technology such as information systems will improve performance are more likely to adopt the introduced technology, Lim Ai Ling (2014).

H1: Performance expectancy has a positive relationship with the intention to use e-form

Effort expectancy

Effort expectancy is the level of ease of use of the system that will reduce the effort (energy and time) of individuals in doing their work. The variables are formulated based on 3 constructs on the previous model or theory of perceived easy of use (PEOU) of the TAM model, the complexity of the model of PC utilization (MPCU), and the ease of use of the diffusion theory of innovation, Venkatesh et al., (2003).

H2: Effort expectancy has a positive relationship with the intention to use e-form

Social influence

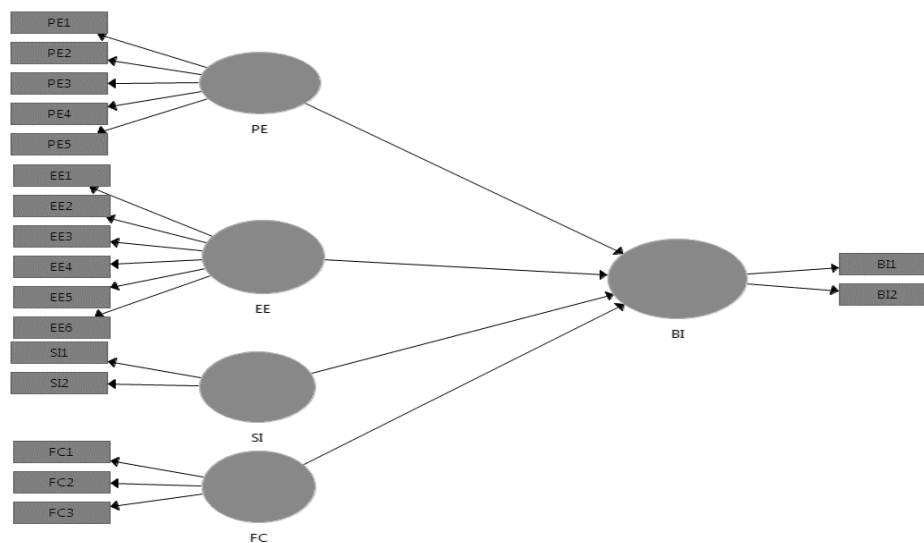
Social Influence is defined as the extent to which an individual perceives interests believed by others who will influence it using the new system. Social influence is a determinant of behavioral goals in using information technology represented as subjective norms in TRA, TAM, TPB, social factors in MPCU, and image in innovation diffusion theory (IDT), Venkatesh et al., (2003).

H3: Social Influence has a positive relationship with the intention to use e-form

Facilitating conditions

Facilitating Conditions are defined as the extent to which one believes that organizational and technical infrastructure is available to support the system, Venkatesh (2003). The main purpose of facilitating the condition is to remove barriers to use. In other words, the conditions that facilitate are measured by perception to be able to access the resources needed to gain knowledge and skills and the necessary support needed to use the system, Ling et al., (2014).

H4: Facilitating Condition has a positive relationship with the intention to use e-form



Picture 1. Construct model

METHODE

Methods of data collection using an online questionnaire (Google Form) or manual. In this case, the questionnaire is addressed to respondents who are categorized as Individual Taxpayers. Individual taxpayers in question consists of various circles such as Students, Workers in Government Institutions or Private, or Entrepreneurs. From the results of data collection, the respondents obtained as many as 100 respondents.

Exogenous variables used include performance expectancy, effort expectancy, social influence and facilitating conditions. In addition, the exogenous variable is the intention to use e-form (Behavioral Intention to Use). Data analysis using PLS (Partial Least Square) used to test the model and the hypothesis. PLS is a model SEM (Structure Equation Model) that can analyze various constructs and used in small and medium samples. Using SEM was used to further analyze the data and to design a theoretical model predicting the individual's intention to adopt e-services, Horst et al., (2007). PLS software used is Smart PLS version 3.0.

RESULTS AND DISCUSSION

Descriptive statistic

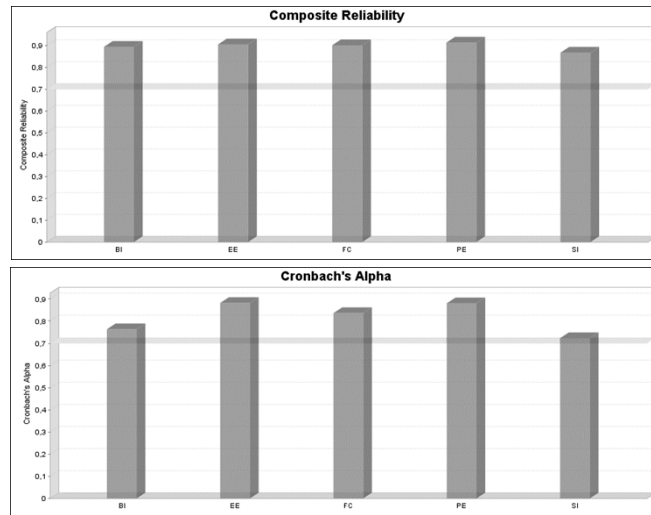
Tabel 1. Demographic

Gender	Frequent
M	55
F	45
Age	
20-25	48
26-30	26
<31	26
Occupation	
Students	20
Workers in government institution or private	65
Entrepreneurs	7
Others	7

Based on the above table can be explained the respondents as much as 100 respondents with the details of respondents with gender Men as many as 55 respondents and Women as many as 45 respondents. Respondents in the age range 20-25 years as many as 48 respondents, respondents in the 26-30 years age range of 26 people and respondents in the age range above 31 years as many as 26 people. While respondents who work as a student as much as 20 respondents, respondents who work in private institutions or government as much as 65 respondents, respondents who work as entrepreneur as many as 7 people and respondents working others by 7 respondents.

Reability

In assessing the reliability of the structure model it is tested using Cronbach Alfa and Composite Realibility test.



Tabel 2. Cronbach alfa & composite realibility

Based on the above table we get the value of Cronbach Alfa and Composite Realibility above the tolerance value of 0.7 so that the structure model is declared realibel.

R square

R Square is used to assess how much influence the independent variable to the dependent variable.

	R Square	R Square Adjusted
BI	0.214	0.181

Picture 3. R Square

Based on the picture above obtained R Square value of 0.214 or 21% which means the BI variable can be explained by independent variables of 21% and the rest influenced by variables outside the study.

Hyphotesis test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O)/STDEV)	P Values
EE -> BI	-0.235	-0.152	0.172	1.366	0.173
FC -> BI	0.355	0.314	0.125	2.842	0.005
PE -> BI	0.218	0.211	0.156	1.395	0.164
SI -> BI	0.199	0.172	0.124	1.608	0.108

Picture 3. hyphotesis test result

Based on the value of the original sample obtained the value of EE variable is negative (-0.235) so that the EE variable has a negative influence on the BI variable. While the original value of sample at variable of FC, PE, SI have positive value (0,355; 0,218; 0,199) so that variable of FC, PE, and SI have positive influence to BI variable.

Based on the value on t statistics obtained results that the value of variables EE, PE, and SI have no significant effect because the value of t arithmetic < t table that is equal to 1.661 so that H1, H2 and H3 rejected. While the FC variable has a significant influence because the value of t arithmetic > 1.661 so that H4 accept, Mustapha and Obid (2015).

The results show that the Facilitating Condition variable has a significant positive effect on the intention to use e-Form Services. While other variables have an insignificant influence. E-form is a new policy so many people who do not know what e-form function itself. This can be seen in the insignificant influence on the variables PE, EE, and SI. PE or Performance expectancy defines Performance Expectancy as the level at which a person believes by using the system will help the person to gain performance gains on the job, Venkatesh (2003). So if you see an insignificant results indicate that the use of e-form services still can't be perceived benefits or usefulness by individual taxpayers.

Variable effort expectations is a level of ease of use system that will be able to reduce the effort (energy and time) of individuals in doing their work. In this case, the results obtained are insignificant indicating that the use of e-form service has not been reflected as a service that facilitates the use of an individual taxpayer.

The Social Influence Variable is defined as the extent to which an individual perceives the interests that are trusted by others who will influence it using the new system. In this case, the results show insignificant results indicating that the e-form service is not yet known by many people so there are not many individuals who recommend using e-form services.

The Facilitating Condition variable is defined as the extent to which one believes that organizational and technical infrastructure is available to support the system, Venkatesh (2003). In this case, the results indicate a significant influence which means the e-form service can support the user's computer system and sufficient knowledge to use e-form services.

CONCLUSION

This study examines the influence of individual taxpayer perception on intention to use e-form. In this research use UTAUT model in explaining user intention to use a system. 4 main constructs used include Performance Expectancy, Effort Expectancy, Social Influence and Facilitating Condition. The four main constructs may explain the perception of individual taxpayers as the intention to use e-form services.

The result shows that Performance expectancy, effort expectancy and social influence have positive and insignificant influence on intention of using e-form. This is because e-form is a relatively new tax reporting service so it has not received special attention by individual taxpayer for usability and ease of use e-form. In addition, the lack of recommendations from people closest to using e-forms makes the constructs of social influence have insignificant results. However, in the Facilitating Condition construct the results show that there is a positive and significant influence on the intention to use e-form. This shows that the e-form service provides facilities to be used on any computer system (windows/Mac) as well as this e-form service requires special skills in operating it and the availability of tutorials on the website of the Directorate General of Taxes can be easily reached by the users.

Future research is expected to explain other variables outside the study such as considering from the side of Perceived of Risk or Trust of Government because this research is limited to 4 main constructs in UTAUT model.

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