



INTENSITY OF TAXPAYERS USING E-FILING (Empirical Testing of Taxpayers in Jakarta, Bogor, Depok, Tangerang, and Bekasi)

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ABSTRACT

This study aims to examine the factors that influence the intensity of personal taxpayer behavior using the Unified Theory of Acceptance and Use of Technology (UTAUT), namely performance expectancy, effort expectancy, social influence, facilitating conditions, attitude toward using technology, self-efficacy, and anxiety. The research model was analyzed using a Structural Equation Model (SEM) based on variants with SmartPLS 2.0. The test results state that only the condition of the facilities and attitudes towards technology have a significant effect, while others have an influence but are not significant. This means that personal taxpayers in Jakarta, Bogor, Depok, Tangerang, and Bekasi consider the condition of facilities such as tools, guidelines, knowledge, and attitudes towards technology that can affect the intensity of using the e-filing system in reporting Taxes.

KEYWORDS: *UTAUT, E-filing, Behavioral Intention*

INTRODUCTION

In 2002 the Ministry of Finance reformed and modernized the operational function of services to taxpayers. The aim of reforming and modernizing is to provide better, more comfortable, friendlier, easier, more efficient and less complicated services (Ngaiman, 2008). Ngadiman (2008) states that one of the changes in the tax paradigm is related to systems and work processes, namely changing from manual to system based (Directorate General of Tax Information System) with management cases that utilize the latest information technology. This began to be implemented since the Directorate General of Tax issued Decree of the Directorate General of Taxes No. KEP-88 / PJ / 2004 on May 14, 2004 concerning Submission of Electronic Notification. Then on January 12, 2005 the Directorate General of Taxes issued a decree No. KEP-05 / PJ / 2005 concerning Procedures for Electronic Tax Reporting (e-filing) through an Application Service Provider Company. E-filing is a method of tax reporting

carried out through online and realtime systems (Ngadiman, 2008). Thus, it is expected to increase tax revenues. As stated by Tarmidi et al. (2017) that implementing e-filing can improve tax compliance.

However, currently electronic tax reporting or e-filing has not been fully implemented. As stated by the Director of Counseling, Services and Public Relations of the Republic of Indonesia DJ Hestu Yoga (Suara electronic newspaper, 09 March 2018) that in 2017 the public reported tax through e-filing was still 60 percent and in 2018 only rose 10 percent. This shows that the public or taxpayers are still reluctant to use the e-filing system in tax reporting.

Swanson (1988 in Davis et al. (1989) states that understanding individuals in accepting and rejecting new technologies is difficult in information systems, however, some researchers have investigated the impact of users' beliefs and internal attitudes on the behavior of their use of new technologies (Davis, 1989). Davis et al. (1989) state

that information system investigators suggest intention models from social psychology as potential theoretical foundations for assessment of the determinants of user behavior. Venkatesh et al. (2003) developed a new model, namely the Unified Theory of Acceptance and Use of Technology (UTAUT) from a combination of eight theories consisting of Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), Technology Acceptance Model (TAM), Motivational Model (MM), combination of TAM and TPB models, Model of PC Utilization (MPCU), Innovation of Diffusion Theory (IDT), and Social Cognitive Theory (SCT).

Several previous studies have tested the UTAUT model on implementing e-government, such as Schaupp (2009) testing UTAUT on the adoption of e-files in the US; Al Awadhi and Morris (2009) in Kuwait; Cartel et al. (2011) tested the development of UTAUT on taxpayers in the US; Ahmad et al. (2013) in Taiwan; Rodrigues et al. (2016) in Dubai; and UTAUT testing on e-government in Indonesia has been carried out by Titasari (2014); Utari (2015); and Santoso and Setiawan (2017). Most studies examine the main constructs of UTAUT, namely performance expectancy, effort expectancy, social influence, and facilitating conditions. This is based on the findings of Venkatesh et al. (2003) examined data from four organizations over six months from three types of measurements, and eight models stated that there are four models that have a strong influence on individuals' behavioral intention in accepting new technologies, namely performance expectancy, effort expectancy, social influence, and facilitating conditions. While the attitude toward using technology, self-efficacy, and anxiety is not directly influential which determines behavioral intention.

Nevertheless this research will test the expectancy performance, effort expectancy, social influence, facilitating condition, the attitude toward using technology, self-efficacy, anxiety towards the intensity of behavior using new technologies such as tax reporting using e-filing in Indonesia. This is based on Hofstede's cultural dimensions theory, which consists of five dimensions, namely power distance, uncertainty avoidance, individualist or collectivism, masculinity or femininity, short term or long term orientation. In other words, culture greatly influences the society of a country. The same is true of American culture that is far different from Indonesia. Thus, this study examines the factors that influence the intensity of personal taxpayer behavior based on the basic theory developed by Venkatesh et al. (2003), namely Unified Theory of Acceptance and Use of Technology (UTAUT), namely performance expectancy, effort expectancy, attitude toward using technology, self-efficacy, and anxiety. The research model is variant-based SEM with SmartPLS 2.0 analysis tool. The test results state that only the condition of the facilities and attitudes

towards technology have a significant effect, while the other variables have an influence but are not significant. This means that personal taxpayers in Jakarta, Bogor, Depok, Tangerang, and Bekasi consider the existence of conditions such as facilities, guidelines, knowledge and attitudes towards technology that can affect the intensity of using the e-filing system in tax reporting. The results of this study, can provide an illustration that encouraging the intensity of taxpayers using e-filing is the condition of facilities and attitudes towards technology. Thus it can be used as a material consideration for the Directorate General of Taxes in making decisions to maximize the implementation of e-filing in full.

LITERATURE REVIEW

Unified Theory of Acceptance and Use of Technology (UTAUT)

The UTAUT model integrates eight theoretical models consisting of core determinants of the intention to use information systems, which consist of performance expectations, business expectations, social influences, and facility conditions (Venkatesh et al. (2003). The eight theoretical models are empirically tested in four organizations different things like entertainment, telecommunications, banking, and the public administration industry for six months. Thus, testing the use of e-filing in Indonesia by using the UTAUT model is the right thing, because it has been empirically tested for six of the public administration. E-filing in Indonesia is still not mandatory and is recommended to facilitate taxpayer activities in paying taxes. This is expected to eliminate the perception of taxpayers in Indonesia that paying taxes is not complicated, so that it has an impact on increasing tax revenues received by the state.

FRAMEWORK

UTAUT Relationship to Behavioral Intention

Performance expectancy are defined as the level of individual trust that using a system will help to achieve gains in job performance (Venkatesh et al., 2003). Performance expectations are measured by perceptions using e-filing services in terms of benefits, such as saving time, money, and effort, facilitating communication with the government, increasing the quality of government services (Shaupp et al. 2009). Constructs of performance expectations for each individual are the strongest predictors in influencing the intention to use new information technology both voluntarily and compulsorily (Venkatesh et al., 2003).

effort expectancy are the level of ease associated with using the system. The construct of the business expectations of the UTAUT model consists of perceived ease of use, complexity, and ease of use (Venkatesh et al. 2003). Venkatesh et al. (2003) state that business expectations have a significant effect on the initial use of information

technology both mandatory and voluntary, after which it will not affect the period of extended and continuous use.

Social influence is the degree to which individuals feel that other people who are considered important to them believe that they must use the system. The construct of social influence consists of subjective norms, social factors, and images. In compulsory use of technology social influence has a significant effect. This is due to the mandatory context associated with compliance which causes social influence to directly influence the intention to use technology (Venkatesh et al. 2003; in Shaupp et al. 2009).

Facilitating condition is a perception to be able to access the resources needed, supported by the knowledge and support needed to use technology. This is also influenced by the user's lifestyle. Construct conditions of the facility consist of control of perceived behavior, facility conditions, and compatibility (Venkatesh et al. 2003; in Shaupp et al. 2009).

Previous research such as Ahmad et al. (2013) tested the UTAUT model on community intention behavior in using e-government, stating that performance expectations, business expectations, facility conditions, and social influences were factors that influenced the adoption of government service users in Pakistan. Besides that, Chung et al. (2015) stated that the development of the UTAUT model, in addition to fully demonstrating the characteristics of the research subject, identified key factors to facilitate the policy-making process of government institutions responsible for e-government learning. Furthermore, the findings of Rodrigues et al. (2016) the results cannot identify significant differences in the application of e-government between expatriates and USA citizens, or between users of different education levels.

In Indonesia, like Hakim (2016) modified the model of Venkatesh et al. (2003) found that the influence of expectations of performance and social influence on behavioral intentions, as well as the influence of behavioral intention on actual use in men, was stronger than in women. Conversely, the influence of business expectations on behavioral intentions and supporting facilities or support for actual use in women has a stronger influence. In addition, in the age group, the effect on all variables studied turned out to be stronger in the age group 25-35 years. Santoso and Setiwan (2017) combine the UTAUT model with the belief of using the web, security controls, and perceptions of the intention to use Approweb stating that performance expectations, business expectations, social influences, perceived security controls positively influence the intention to use Approweb. The results of existing studies support the findings of Venkatesh et al. (2003).

Based on previous research, it can be stated that the model UTAUT has an influence on the use of e-filing of tax reporting in Indonesia, which is currently still in the stage of voluntary and does not allow someday be required to use.

- H1: Performance expectancy has an effect on the behavioral intention of taxpayers in using e-filing.
- H2: effort expectancy has an influence on the behavioral intention of taxpayers in using e-filing.
- H3: social influence has an influence on the behavioral intention of taxpayers in using e-filing.
- H4: facilitating conditions have an influence on the behavioral intention of taxpayers in using e-filing.

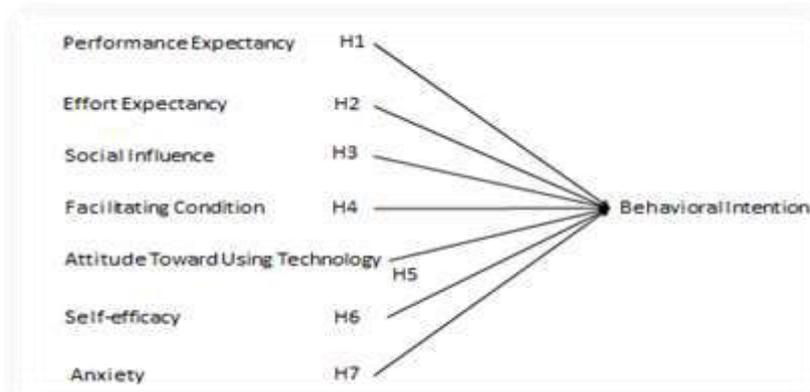
Relationship between Attitude Toward Using Technology, Self-Efficacy, Anxiety with behavioral intention

Venkatesh et al. (2003) stated that the attitude toward using technology, self-efficacy, and anxiety is not the main determinant that influences the intention to use technology. This is based on the results of Venkatesh (2000) study that self-efficacy and anxiety mediated by perceived ease of use. However, self-efficacy and anxiety are significant direct determinants of intention in the SCT theory (Vankatesh, 2003). In addition, culture certainly affects the attitudes and understanding of individual countries and even regions, which is certainly related to the SCT. Thus self-efficacy can have a positive effect on the intention to use e-filing in tax reporting. Similarly, anxiety has a negative influence on the intention to use e-filing in tax reporting. This is in accordance with what was suggested by Schaupp (2009) to test self-efficacy on adopting e-filing intentions.

Attitude toward using technology is an affective reaction of individuals to use the system. The four constructs of the existing model are closely aligned with this definition: attitudes toward behavior (TRA, TPB / DTPB, C-TAM-TPB), intrinsic motivation (MM), influence on use (MPCU), and affect (SCT). Each construct has components related to general feelings or influences related to the behavior given (in this case, using technology). In examining these four constructs, it is evident that they all use the joys, pleasures, pleasures, and pleasures of individuals associated with the use of technology (Vankatesh, 2003).

- H5: attitude toward using technology has an effect on the behavioral intention of taxpayers in using e-filing.
- H6: self-efficacy has an effect on the behavioral intention of taxpayers in using e-filing.
- H7: anxiety has a negative effect on the taxpayer's behavioral intention in using e-filing.

Figure 1. Research Framework



RESEARCH METHODS

Respondents of this study are personal taxpayers who reside in the areas of Jakarta, Bogor, Depok, Tangerang, and Bekasi. These cities are cities with high population density and vary from ethnicity, education, and income in Indonesia. It is expected that using a sample of taxpayers in Jakarta, Bogor, Depok, Tangerang and Bekasi can represent Indonesia. The period of data retrieval through google form for 40 days, which is from February 19, 2019 to mid March 30, 2019. This time is the right time to collect data because of the period of personal and corporate tax reporting. Thus, the data collected is the closest personal experiences taxpayer in tax reporting using e-filing.

The questionnaire that can be analyzed is 109 from 163. The percentage of respondents is male 51 percent, while women are 49 percent. Most of the age of the respondents were less than 30 years old, at 42 percent. While the smallest, which is 12 percent, is more than 51 years old. The last education was mostly S2, while high school education was only 5 percent. 52 percent of respondents have professions as lecturers. 15 percent have other professions such as entrepreneurship, sales, consultants, and accountants, and those who have multiple professions. Most of the respondents had an income of IDR 3,000,00 - IDR 6,000,000, which was 35 percent. While the smallest percentage shows that the respondent has an income of IDR. 12,000.001 - IDR. 15,000,000, which is 8 percent.

MEASUREMENT

The variables in this study are performance expectancy, effort expectancy, social influence,

facilitating conditions, attitude toward using technology, self-efficacy, anxiety and behavioral intention. Constructs of each variable are modified according to research needs. The measurement scale uses a Likert scale type 5 points, from 1 "strongly disagree" to 5 "strongly agree" adopted from Venkatesh et al. (2003). The results of Cronbach's Alpha performance expectancy are 0.847687 and Composite Reability is 0.906195. effort expectancy has Cronbach's Alpha 0.892676 and Composite Reability 0.933462. Social influences have Cronbach's Alpha 0.736318 and Composite Reability 0.822256. Facilitating Condition has Cronbach's Alpha 0.749464 and Composite Reability 0.854945. Anxiety has Cronbach's Alpha 0.892243 and Composite Reability 0.933462. Attitude Toward Using Technology Has Cronbach's Alpha 0.892676 and Composite Reability 0.924085. Cronbach's Alpha Behavioral Intention 0.914382 and Composite Reability 0.946069. Whereas Self-efficacy from the results of testing the validity of 3 of the 4 outer loading self-efficacy scores has a lower value than 0.5, SE2, SE3, and SE4. Thus the researcher removes the question item. Because the Self-Efficacy item leaves one question, the researcher removes the variable in the study. This is caused by questions not representing variables. Jogianto (2014) states that psychological and social property measurements are difficult to measure and are not easily invaded directly. The technique that can be used to measure it is to break down some constructs into several observable behavioral characteristics, such as elements. Therefore, one remaining self-efficacy question cannot measure the variable.

Table 1.
Outer Loading

| | A | AT | BI | EE | FC | PE | SE | SI |
|-----|----------|------------------|----------|----------|---------|---------|-----------------|---------|
| A1 | 0,854767 | | | | | | | |
| A2 | 0,811499 | | | | | | | |
| A3 | 0,87392 | | | | | | | |
| A4 | 0,927125 | | | | | | | |
| AT1 | | -0,554482 | | | | | | |
| AT2 | | 0,924848 | | | | | | |
| AT3 | | 0,905145 | | | | | | |
| AT4 | | 0,89177 | | | | | | |
| BI1 | | | 0,935727 | | | | | |
| BI2 | | | 0,903521 | | | | | |
| BI3 | | | 0,932766 | | | | | |
| EE1 | | | | 0,868929 | | | | |
| EE2 | | | | 0,927999 | | | | |
| EE3 | | | | 0,925018 | | | | |
| FC1 | | | | | 0,9324 | | | |
| FC2 | | | | | 0,91263 | | | |
| FC3 | | | | | 0,56134 | | | |
| PE1 | | | | | | 0,91106 | | |
| PE2 | | | | | | 0,9047 | | |
| PE3 | | | | | | 0,80151 | | |
| SE1 | | | | | | | 0,935994 | |
| SE2 | | | | | | | -0,48594 | |
| SE3 | | | | | | | 0,144911 | |
| SE4 | | | | | | | 0,053396 | |
| SI1 | | | | | | | | 0,70788 |
| SI2 | | | | | | | | 0,69142 |
| SI3 | | | | | | | | 0,72859 |
| SI4 | | | | | | | | 0,79862 |

Source: processed data using SmartPLS 2.0

RESULT

Descriptive statistics

Table 2 shows the descriptive results of respondents' answers, it is known that the average of each variable. Most variables indicate that the average value is not much different from the theoretical average. Some of the different ones are performance expectancy, intention to use, and sincerity. Performance expectancy has a high average of 12.22 with SD 2.45. This shows that respondents mostly agree that reporting taxes using e-filing systems facilitates work in reporting taxes. Not much different from Performance expectancy, intention to use the e-filing system in reporting taxes has an average value of 12.41 with SD 2.42.

This shows that the intention of respondents to use the e-filing system in the future is higher. For this reason, the e-filing system in the future must be ready to face the increase in system users in the future. Anxiety variable shows the actual average value is less than the theoretical average, which is 9.35 with SD 3.8. This shows that respondents did not always feel afraid or anxious in using e-filing in reporting taxes. However, the standard deviation shows a fairly high number. That is, the actual average value below the theoretical average cannot be generalized as a whole, because the respondents' answers are very varied with a limited number of samples.

Table 2
Descriptive statistics

| Variable | Theoretical Range | Actual Range | Theoretical Mean | Actual Mean | SD |
|----------|-------------------|--------------|------------------|-------------|------|
| PE | 3-15 | 5-15 | 9 | 12,22 | 2,45 |
| EE | 3-15 | 5-15 | 9 | 11,61 | 2,6 |
| AT | 4-20 | 7-20 | 12 | 13,4 | 2,52 |
| SI | 4-20 | 4-20 | 12 | 13,35 | 3,79 |
| FC | 3-15 | 3-15 | 9 | 11,39 | 2,73 |
| SE | 4-20 | 4-20 | 12 | 12,67 | 2,75 |
| A | 4-20 | 4-20 | 12 | 9,35 | 3,8 |
| BI | 3-15 | 3-15 | 9 | 12,41 | 2,42 |

Source: processed data using SmartPLS 2.0

Inner Model Testing

The research model shows that the relationship between performance expectancy, effort expectancy, social influence, facilitating conditions, attitude toward using technology, and anxiety towards the intensity of personal taxpayer behavior using new technologies such as tax reporting using e-filing in Indonesia has a R Square

value of 0.649305. This means that changes in the intensity of personal taxpayer behavior using new technologies such as tax reporting using e-filing can be explained by performance expectancy, effort expectancy, social influence, facilitating conditions, attitude toward using technology, and anxiety is 64.93%, while the rest is explained by other variables outside the proposed model.

Table 3
R Square

| | R Square |
|----|----------|
| BI | 0,649305 |

Source: processed data using SmartPLS 2.0

The value of the path coefficient or inner model shows a significant level in testing the hypothesis as indicated by the value of t-statistics. According to Hair (in Hartono, 2011) the value of T-statistics must be above 1.96 for two-tailed with alpha 5 percent and power 80 percent. Table 4 shows the value of the path coefficient hypothesis. H1 explains the relationship of performance expectancy (PE) to the intensity of personal taxpayers reporting taxes using e-filing. Table 4 shows the relationship of H1 parameter coefficient 0.20 which means that there is a positive effect of performance expectancy (PE) on the intensity of personal taxpayers reporting tax using e-filing. The higher the performance expectancy (PE) of taxpayers in the use of e-filing the higher the intensity of personal taxpayers reporting tax using e-filing. Performance expectancy with a T-statistic value of 1.511726, smaller than the T-table value of 1.96. This indicates that H1 is not supported.

H2 explains the relationship of effort expectancy (EE) to the intensity of personal taxpayers reporting taxes using e-filing. Table 4 shows the relationship of the parameter coefficient H2-0,04 which means that there is a negative effect of effort expectancy (EE) on the intensity of personal taxpayers reporting tax using e-filing. The lower effort expectancy (EE) of taxpayers in the use of e-filing, the higher the intensity of personal taxpayers reporting tax using e-filing. effort expectancy with a T-statistic value of 0.385597,

smaller than the T-table value of 1.96. This shows that H2 is not supported.

H3 explains the relationship of social influence (SI) to the intensity of personal taxpayers reporting tax using e-filing. Table 4 shows the relationship of the parameter coefficients H3 -0.12 which means there is a negative influence of social influence (SI) on the intensity of personal taxpayers reporting tax using e-filing. The lower the social influence (SI) of taxpayers in the use of e-filing the higher the intensity of personal taxpayers reporting tax using e-filing. social influence (SI) with a T-statistic value of 1.451049, smaller than the T-table value of 1.96. This indicates that H3 is not supported.

H4 explains the relationship of facilitating conditions (FC) to the intensity of personal taxpayers reporting tax using e-filing. Table 4 shows the relationship of the H4 parameter coefficient of 0.32, which means that there is a positive effect of facilitating conditions (FC) on the intensity of personal taxpayers reporting tax using e-filing. The higher the facilitating conditions (FC) of taxpayers in using e-filing, the higher the intensity of personal taxpayers reporting tax using e-filing. Facilitating conditions (FC) with a T-statistic value of 2.670213, greater than the T-table value of 1.96. This indicates that H4 is supported.

H5 explains the relationship of attitude toward using technology (AT) to the intensity of personal taxpayers reporting tax using e-filing. Table 4 shows the relationship of the H5 parameter

coefficient of 0.43, which means that there is a positive effect of the attitude toward using technology (AT) on the intensity of personal taxpayers reporting tax using e-filing. The higher the attitude toward using technology (AT) taxpayers in the use of e-filing the higher the intensity of personal taxpayers report taxes using e-filing. attitude toward using technology (AT) with a T-statistic value of 3.291370, greater than the T-table value of 1.96. This indicates that H5 is supported.

H7 explains the relationship of anxiety to the intensity of personal taxpayers reporting taxes

using e-filing. Table 4 shows the relationship of the parameter coefficients H7 -0.10 which means there is a negative effect of anxiety on the intensity of personal taxpayers reporting tax using e-filing. The lower the anxiety of taxpayers in using e-filing the higher the intensity of personal taxpayers reporting tax using e-filing. On the contrary, the higher the anxiety of taxpayers in using e-filing, the lower the intensity of personal taxpayers reporting tax using e-filing. Anxiety with a T-statistic value of 1.185981, smaller than the T-table value of 1.96. This shows that H7 is not supported.

Table 4.
Path Coefficient

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | Standard Error (STERR) | T Statistics (O/STERR) |
|----------|---------------------|-----------------|----------------------------|------------------------|--------------------------|
| A -> BI | -0,100061 | -0,098088 | 0,084370 | 0,084370 | 1,185981 |
| AT -> BI | 0,429992 | 0,422570 | 0,130642 | 0,130642 | 3,291370 |
| EE -> BI | -0,043214 | 0,041497 | 0,112069 | 0,112069 | 0,385597 |
| FC -> BI | 0,321509 | 0,334391 | 0,120406 | 0,120406 | 2,670213 |
| PE -> BI | 0,208791 | 0,201140 | 0,138114 | 0,138114 | 1,511726 |
| SI -> BI | -0,122159 | 0,109780 | 0,084187 | 0,084187 | 1,451049 |

Source: processed data using SmartPLS 2.0

DISCUSSION

The variable performance expectancy (PE) has an average value of 12.22 with a standard deviation of 2.45. This average value exceeds the theoretical average value, which is 9. This explains that personal taxpayers agree that reporting taxes using e-filing provides benefits, such as time, money and effort, as stated by Shaupp et al. (2009). However, the results of inner model testing state that the t value of the statistical performance expectancy variable is 1.511726, the value is less than t table 1.96. That is, even though e-filing is very useful for personal taxpayers in tax reporting, it does not significantly affect the intensity of taxpayers reporting taxes using the e-filing system.

Variable effort expectancy (EE) does not affect the intensity of taxpayers to report taxes using e-filing significantly. Maybe this is because the e-filing system is not a new system, this system has been around in recent years even though not all taxpayers have reported their tax using e-filing. As stated by Venkatesh et al (2003) that states that effort expectancy has a significant effect on the initial use of information technology both mandatory and voluntary, after that it will not affect the period of extended and continuous use.

Social Influence (SI) and Anxiety does not significantly influence the intensity of taxpayers in reporting taxes using the e-filing system. This can

be seen from the value of t statistic of social influence and anxiety smaller than t table 1.96 to.

Different from Facility Condition (FC) and Attitude toward using technology (AT) are supported by the results of testing the inner model, the t value of statistics is greater than t table. Thus, facilitating conditions and Attitude toward using technology have an significant influence on the intensity of taxpayers in reporting taxes using the e-filing system.

Tarmidi et al. (2017) states that e-filing does not significantly affect taxpayers to report taxes, but knowledge of taxes that can affect significantly. Similar to the findings of this study that facilities such as knowledge and guidebooks for using e-filing can increase the taxpayer's intention to use e-filing in reporting taxes. In addition, the attitude of the taxpayer is also a consideration of taxpayers in using the system.

CONCLUSION

Hypothesis testing using SmartPLS 2.0 explains that facility conditions (FC) and attitudes towards technology (AT) that have a significant influence on the intensity of taxpayers in reporting taxes using the e-filing system. With the existence of resources, knowledge, and attitudes towards the renewal of the system that can increase the intensity of taxpayers using the e-filing system. This can be a consideration for the Directorate General of Taxes to intensify socialization and

training in using the e-filing system for the community. This will improve their attitude towards the system and use the e-filing system to report their taxes.

LIMITATIONS AND SUGGESTIONS

The level of community participation is still low in responding to questionnaires even though they have used rewards. In addition, using an online questionnaire cannot control the characteristics of certain respondents who fill out. Some who participated did not meet the requirements. Suggestions for future researchers to be able to control the respondents studied and in collaboration with the Directorate General of Taxes. The results of the research variables that most influence the intensity of taxpayers in reporting taxes using e-filing are the conditions of the facilities and attitudes towards the system relating to the device, knowledge, and attitude towards the system. This shows that respondents' knowledge and attitudes towards e-filing must be improved so that full implementation of e-filing can be achieved.

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