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ANTECEDENT AND CONSEQUENCE OF IMPLEMENTATION E-FILING TAX INTENTION

Naufal Fadhil¹, Stephana Dyah Ayu Ratnaningsih²

Accounting Department, Faculty of Economics and Business, Soegijapranata Catholic University

*Correspondence: E-mail: nnnaufal02@gmail.com

ABSTRACT	INFO ARTIKEL
Taxes serve as the main source of government income in Indonesia, as they are implemented through an effective taxation system. This study examines the factors affecting individuals BI to use the E-Filing system and their impact on Taxpayers Compliance levels. Using SEM-PLS method, this research collected data from 121 employees at an educational institution in Semarang as the sample. The adoption of the E-Filing system is expected to optimize tax reporting efficiency and facilitate the tax administration process, thereby contributing to an increase in taxpayer compliance. Comprehending the connection between the variables in this research is essential for formulating policy strategies that support state revenue growth through taxation.	Article History: Submitted/Received 01 January 2025 First Revised 05 January 2025 Accepted 13 January 2025 First Available online 26 April 2025 Publication Date 26 April 2025 Keyword: E-Filing System, BI to Use the E-Filing System, TC
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1. INTRODUCTION

Indonesia, as a country that implements a taxation system, considers taxes as the primary source of state revenue. Taxes not only function as source of revenue but also play a vital role in driving national development (Aqmarina & Furqon, 2020). State revenue originates from two sources: domestic and international. Domestic revenue is derived from multiple sources, including taxation.

In response to advancements in information technology, DJP continues to develop and modernize systems and services in the tax reporting and submission process. DJP has implemented a range of digital technologies, such as e-filing, to facilitate taxpayers in fulfilling their obligations online. These innovations aim to simplify tax compliance, particularly through the implementation of the e-filing system, which enables online tax reporting. One of the service innovations introduced is e-filing, that can be easily completed through an online application, providing a digital alternative to traditional reporting methods. E-filing facilitates taxpayers in submitting their tax reports while simultaneously enhancing the efficiency of tax services in Indonesia (Safira et al., 2021). The e-filing platform benefits taxpayers and assists the Directorate General of Taxes in improving administrative operations and record-keeping capabilities (Putu et al., 2016).

In the tax reporting system, the government implements a self-assessment system to foster trust (Deli, 2019). The entire process, from registration, calculation, payment, to reporting tax obligations, is fully managed by taxpayers (Waluyo, 2000). Individuals who are tax subjects must independently calculate and assess their tax liabilities and ensure that they fulfill their tax payment and reporting obligations (et al., 2020).

Government employees are required to pay taxes and comply with tax reporting regulations (Osvaldo Lado et al., 2018). A health education institution in Semarang, operating under the Ministry of Health, has 650 employees with a tax reporting deadline of January 31. However, based on the 2023 reporting data, some employees have yet to fulfill their tax obligations. Additionally, some employees have expressed concerns about using the e-filing system, as it is only utilized once a year. Tax compliance is crucial, as it serves as a key indicator of discipline and professionalism within this institution.

Although the e-filing system has been enforced, certain shortcomings still remain related to taxpayers' understanding and knowledge of this system, leading to difficulties in reporting taxes online. In the implementation of e-filing, several issues persist, particularly regarding the complexity of the website and a lack of trust in the platform, which is perceived as complicated (Lu & Nguyen, 2016). This situation may discourage taxpayers from submitting their Annual Tax Returns (SPT) through e-filing (Noviyanti Lucia, 2021). Taxpayers find e-filing more complicated compared to direct reporting at the tax office. Therefore, it is crucial to conduct comprehensive socialization and education on e-filing, organized by the DJP (Deffira & Kurniawan, 2021).

Several researchers have investigated the intention to adopt the e-filing system and the level of TC using the Unified Theory of Acceptance and Use of Technology (UTAUT) framework. Prior research on e-filing system adoption indicate that the UTAUT model influences user intention (Lu & Nguyen, 2016). A study by Hanum et al. (2022) revealed BI in using the e-filing system is influenced by EE, SI, and hedonic motivation. Similiary, research by Putu et al. (2016) emphasized that PE, EE, SI, TC positively contribute to increasing BI in using the e-filing system. Furthermore, research by Effendi (2020) revealed that utilizing the E-Filing System positively contributes to enhancing taxpayer compliance.

This research seeks to explore the main factors influencing BI in adopting the E-Filing system and its effect on TC. The central focus of this study is on developing literature related to tax payment and reporting through a quantitative approach, with a specific focus on an educational institution in Semarang. This institution was selected as the research object due to the challenges it faces in implementing the e-filing system and ensuring TC, which reflects the level of discipline among government employees in pleasing their tax obligations.

The conceptual framework can be described.

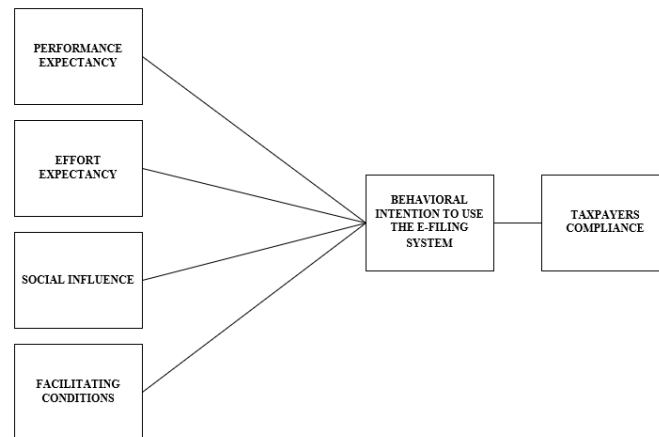


Figure 1. Research Model

Venkatesh et al. (2012) define PE as the extent to which users believe that a technology will help them achieve their goals and provide benefits or improvements in task performance. PE is a crucial factor influencing an individual's intention to use technology. The decision to adopt the e-filing system will grow substantially when users recognize that the system offers convenience in the tax reporting process. Above we can see that the working hypothesis:

H1: PE has a positive effect on BI to Use The E-Filing System

According to Purnaningsih & Noviari (2019a), EE refers to an individual's belief that they will benefit from using the e-filing and that will facilitate their efforts in utilizing the technology. When a system is easy to use, EE will increase (Zhou et al., 2010). Above we can see that the working hypothesis:

H2: EE has a positive effect on BI to Use The E-Filing System

Aspects of Social Influence, such as the opinions of family, friends, and actual users, are considered important factors (Esawe et al., 2023). Social influence affects individuals in their surroundings when they adopt a particular technology (Zhou et al., 2010). Above we can see that the working hypothesis:

H3: SI has a positive effect on BI to Use The E-Filing System

The study by Sivathanu (2019) indicates that Facilitating Conditions take part in a crucial role in determining an individual's BI. Hafiz Aditya et al. (2023) state that Facilitating Conditions play a decisive part in shaping an individual's intent to use the e-filing system. When individuals perceive adequate support, they are more confident and motivated to adopt the technology sustainably. Above we can see that the working hypothesis:

H4: FC has a positive effect on BI to Use The E-Filing System

The concept of BI to use the e-filing system centers on an individual's commitment to utilizing e-filing, where those with a higher intent to use e-filing tend to exhibit an increased degree of adherence to tax regulations. According to Prastiwi (2021), intention is the underlying factor or the direct reason for an individual to take a specific action. Taxpayers who comply with their tax obligations are anticipated to be more likely to use e-filing, which is designed to simplify and enhance the efficiency of the overall tax reporting procedure (Purnaningsih & Noviori, 2019b). Above we can see that the working hypothesis:

H5: Behavioral Intention to Use The E-Filing System has a positive effect on Taxpayers Compliance

2. METHODOLOGY

In this study, the target population includes all employees working at an educational institution in Semarang, with a total of 650 employees. All 650 employees were designated as the subjects of the study. Therefore, the sample for the research was determined using Slovin's formula, which resulted in 87 respondents. However, researcher expanded the sample size to 120 respondents to reduce potential errors in the questionnaire. The questionnaire was distributed to each respondent to facilitate its distribution and collection. This study employs the SEM-PLS 3 analytical tool for data analysis.

3. RESULT AND DISCUSSION

Table 1.
Output Outer Convergent Validity dan AVE

Variabel	Item	Outer Loadings	AVE	Description
Performance Expectancy	PE1	0,903	0,774	Valid
	PE 2	0,944		
	PE 3	0,783		
Effort Expectancy	EE1	0, 903	0,840	Valid
	EE2	0, 892		
	EE3	0, 935		
	EE4	0,936		
Social Influence	SI1	0,766	0,652	Valid
	SI2	0,880		
	SI3	0,833		
	SI 4	0,743		
Facilitating Conditions	FC1	0, 861	0,661	Valid
	FC2	0, 848		

	FC 4	0,723		
	MPE 1	0,838		
Behavioral Intention to Use The E-Filing System	MPE 2	0,782	0,670	Valid
	MPE 3	0,876		
	MPE 4	0,773		
	KWP 1	0,824		Valid
Taxpayer Compliance	KWP 2	0,872	0,778	
	KWP 3	0,920		
	KWP 4	0,909		

Source: Data Processed With SEM-PLS, 2024

The outcomes of the *Convergent Validity* test, as illustrated in Table 1, indicate that each research indicator has an *outer loading* value above 0.70. These factors are valid and can be used for further analysis. *Convergent Validity* can also be evaluated by examining the AVE value. As shown in Table 1, all research variables in this research have an AVE value exceeding 0.5. This implies that the research structure has good *Convergent Validity*.

Table 2.
R-Squares Test Value

	R-Squared Adjusted
Behavioral Intention to Use The E-Filing System	0,467
Taxpayer Compliance	0,443

Source: Data Processed With SEM-PLS, 2024.

The table 2 presents the outcomes of the Adjusted R-Squared value for BI to use the E-Filing system, which is 0.467, and for Taxpayer Compliance, which is 0.433. This indicates that the variable BI to use the E-Filing System is explained by the variables PE, EE, SI, FC by 46.7% and Taxpayer Compliance by 43.3%.

Table 3.
Hypothesis Testing Output

Code	Path	Path	T -	P -	Description	
		Coefficiient	Statistic	Values	Beta	T - test
H1	X1->Y1	0,205	2.346	0,010	Signifikan	Diterima

H2	X2->Y1	0,114	1,384	0,084	Tidak Signifikan	Tidak Diterima
H3	X3->Y1	0,298	2,762	0,003	Signifikan	Diterima
H4	X4->Y1	0,290	2,830	0,002	Signifikan	Diterima
H5	Y1->Y2	0,669	12,080	0,000	Signifikan	Diterima

Source: Data Processed With SEM-PLS, 2024.

Hypothesis Analysis 1:

Statistical analysis demonstrates a significant positive correlation between PE and the intention to use the e-filing system, with a path coefficient of 0.205 and a t-statistic of 2.406, surpassing the t-table value of 1.658. These findings confirm that PE is a crucial factor influencing individuals' decisions to embrace the e-filing system.

Hypothesis Analysis 2:

Statistical analysis indicates a negative correlation between EE and the intent to adopt the e-filing system, as reflected by a path coefficient of 0.114 and a t-statistic of 1.384, which falls below the t-table value of 1.658. These results confirm that the perceived difficulty in using the system negatively impacts users' willingness to embrace the e-filing system.

Hypothesis Analysis 3:

Statistical analysis reveals that SI has a significantly positive impact on the intention to use the e-filing system, as indicated by a path coefficient of 0.295. This relationship's statistical significance is validated by a t-statistic of 2.762, which exceeds the t-table value of 1.658.

Hypothesis Analysis 4:

Statistical analysis shows a path coefficient of 0.290, with a t-statistic of 2.830, which surpasses the t-table value of 1.658. This statistical evidence demonstrates a statistically significant positive influence of FC on the BI to embrace the e-filing system.

Hypothesis Analysis 5:

Statistical analysis indicates that BI to adopt the e-filing system has a positive impact on TC, as evidenced by a path coefficient of 0.669. The significance of this relationship is validated by a t-statistic of 2.830, which notably surpasses the t-table value of 1.658.

4. CONCLUSION

This study investigates the key factors affecting an person's intention to embrace e-filing system services and explores the extent to which taxpayer compliance influences this behavior. This study reveals that PE, SI, and FC exert a positive influence on BI in using the E-Filing System. Conversely, EE shows negative influence on these behavioral intentions.

This research reveals some of the determinants that shape an individual's desire to adopt an E-Filing System. Through statistical analysis using the SEM-PLS approach, several key findings have emerged from the research results:

PE positively correlated with their intention to adopt the E-Filing system. When taxpayers perceive that an E-Filing platform will increase their efficiency and productivity in completing tax related tasks, they exhibit a higher propensity to utilize the technology. This finding indicates that individuals are motivated to use an E-Filing system when they believe the system will streamline their tax reporting process, save time, and provide better result compared to traditional reporting methods.

EE negatively correlated with their intention to embrace the E-Filing system. When taxpayers perceive the E-Filing system as complicated or difficult to navigate, their motivation to use it will be significantly reduced. This research highlight how technological complexity can be an important barrier to the adoption of electronical reporting, suggesting that when users anticipate difficulties with system procedures, they are more likely to resist and switch from traditional reporting methods.

SI also has a positively impact the intention to adopt the E-Filing system. Supports from social environment, including as coworkers and family, plays an important role in encouraging individuals to use the E-Filing system for their tax reporting. This Social support strengthens confidence and motivation in utilizing new technology.

FC also has a exerts consequences on BI to use the E-Filing System. When agencies or related parties provide adequate facilities and technical support, such as technological infrastructure and training, individuals are more motivated to use the system because they feel technically supported.

BI to use the E-Filing System is positively correlated through taxpayers compliance. When individuals have a strong intention to embrace the E-Filing system and gain a through understanding of the features of the system, they tend to fulfill their obligations accurately and on time, individuals at the agency are more compliant in reporting their taxes in a timely manner, because they feel they have an obligation as well as the ability to use this system to fulfill their tax obligations.

In helping government agencies in Semarang city to improve their employees tax reporting, researchers suggest several things:

- Organize seminars on tax return submission through electronic reporting platforms.
- Future research is expected to refine the use of more relevant and accurate indicators in the preparation of variables.

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