

The Influence of Perceived Usefulness and Perceived Ease of Use through Actual Usage of E-Filing on Tax Compliance of Individual Taxpayers in East Medan Tax Service Office

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Abstract

Original Research Article

East Medan Tax Service Office is one of the Kanwil DGT North Sumatra I units which target of e-filing has not been reached (the individual taxpayer e-filing achievement target of 2017 is 84.57%). The factors that affect the e-filing target include achieving the e-filing target. Therefore, this study aims to look at perceived ease of use of e-filing and its implications for the individual taxpayer of compliance at the East Medan Tax Service Office. The data collection is done by distributing questionnaires. The population research was the individual taxpayer listed on the East Medan Tax Service Office that had reported their annual tax return in 2018 through an e-filing system, using Form 1770 as many as 4,775 people. The research sample is amounted to 370 people who were calculated using the Slovin formula. The data analysis method is based on the analysis of Structural Equation Modeling-Partial Least Squares (SEM-PLS) with Smart PLS 3.0 analysis tools. The results showed that perceived usefulness has a significant effect on the use of e-filing, perceived ease of use has a significant effect on the use of e-filing, perceived usefulness has a positive and significant effect on tax compliance, perceived ease of use has a significant effect on tax compliance, the use of e-filing has a positive and significant effect on tax compliance, perceived usefulness has a positive and significant effect on tax compliance. Taxpayer compliance through the use of e-filing and perceived ease of use of e-filing has a positive and significant effect on taxpayer compliance through the use of e-filing.

Keywords: Taxpayer Compliance, e-Filing, Perceived usefulness, Perceived Ease of Use.

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INTRODUCTION

Tax as the driving force of state development will function optimally if all citizens are concerned about the importance of taxes and contribute by paying and reporting taxes. But in fact, state revenue from the tax sector has never reached the target set by the Government since 2013 until 2017. Looking at the phenomenon of tax revenues that have not been achieved year after year, the Government needs to make extra efforts to raise awareness and concern for taxpayers in fulfilling their tax obligations.

Taxpayer compliance is a circumstance where the taxpayer performs his obligations in a disciplined manner, in accordance with applicable laws and tax regulations [1]. The taxpayer's formal compliance ratio is measured by the comparison between the numbers of taxpayers who report annual income tax returns (Annual SPT PPh) with the number of registered Taxpayers who are required to report Annual Income

Tax Returns within a certain period [2]. Annual income tax return (Annual SPT PPh) is a document that is used by Taxpayers to report calculations and / or payment of taxes, tax objects and / or not tax objects, and / or assets and liabilities in accordance with the provisions of tax laws [3].

Although the compliance ratio increases every year, the achievement of the compliance ratio is still below the target set based on the targets stated in the Ministry of Finance Strategic Plan 2015 to 2019, where each year the target is set to increase by 2.25% from 70% in the year 2015 up to 80% in 2019 [2]. Compliance Submission of Annual Tax Returns that has not reached 100% illustrates that the taxpayer has not fully complied with their tax obligations.

E-filing is one way of reporting SPT electronically which was officially launched in May 2004 based on the Director General of Taxes Decree

Number KEP-88 / PJ / 2004 concerning Submission of Electronic Notification. At that time e-filing was not yet optimally implemented, because it could only be accessed through paid third parties, namely through Application Service Providers (ASP). E-filing began to be optimally implemented and began to be the target of the Directorate General of Tax's Main Performance Indicators since 2014 [3].

The target for annual income tax return through e-filing nationally is divided quarterly. In the first quarter of 2017 the target achieved was only 62.83% of the target of 70%, in the second quarter achieved 84.01% of the target of 72%, in the third quarter reached 84.68% of the target of 75%, and in the fourth quarter reached 85 , 72% of the target of 78%. Observing that the target of annual SPT income tax return through e-filing in the first quarter of 2017 is not achieved, the Government through DGT needs to make various efforts to influence the behavior of taxpayers to use e-filing.

East Medan Tax Service Office is one of the work units of the North Sumatra I DGT Regional Office which target of e-filing for Private Persons is not achieved in 2017 with an achievement of 84.57%. East Medan Tax Office needs to make extra works to foster a good perception of the benefits and ease of use of the e-filing system. If the taxpayer considers that the e-filing system is useful and easy to apply, then the e-filing system has the potential to become a taxation facility that can encourage taxpayers to carry out their tax obligations. Taxpayer compliance in carrying out its obligations is an important factor in increasing tax revenue. The higher the level of taxpayer compliance, the more tax revenues will increase, and vice versa [3].

Based on this phenomenon, the researcher is interested in making a study entitled "The Influence of Perceived Usefulness and Perceived Ease of Use Through Actual Usage of E-Filing on Tax Compliance of Individual Taxpayers in East Medan Tax Service Office."

LITERATURE REVIEW

Perceived Usefulness

According to Davis [4], Perceived Usefulness is a perception that explains the extent to which users can believe that using a technology will improve its performance. Venkatesh and Bala [5] divided the dimensions of perceived usefulness as also used in Andryanto's [6] study, as follows:

- The use of a system can improve individual performance (improve job performance).
- The use of the system is able to increase individual productivity levels (increases productivity).
- The use of the system is able to increase the effectiveness of individual performance (energy effectiveness).

- Use of the system is beneficial to individuals (the system is useful).

Perceived Ease of Use

According to Venkatesh & Bala [5] in Setiawan and Sulistyowati [7], Perceived Ease of Use is more emphasized on the use of information technology systems and their applications. It is defined as the level of trust in the use of Information Technology and the level of confidence that to implement technology does not require hard effort in its use or application. Venkatesh and Bala [5] divided the dimensions of perceived ease of use as also mentioned as a reference in Andryanto's [6] study, as follows:

- Individual interaction with the system is clear and easy to understand (clear and understandable).
- It does not take much effort to interact with the system (does not require a lot of mental effort).
- Easy to use system.
- Easy to operate the system in accordance with what the individual wants to do (easy to get the system to do what user wants to do).

Use of Technology

In the context of the utilization of information technology systems, behavior is the actual use (actual usage) of technology [8]. According to Davis (1986), actual use is interpreted as "a person's performance of specific behavior" which means a person's performance from certain behaviors. This can be known through the real circumstances of the use of information systems, among others: the intensity of the use of information systems, the frequency of use using information systems, and the use of actual information systems continuously.

Tax

According to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation as amended several times, the latest by Law No. 16 of 2009, tax is a mandatory contribution to the state that is owed by an individual or entity that is of a nature based on the Law, by not getting compensation directly and used for state needs for the greatest prosperity of the people [3]. Based on these definitions, the tax has several elements including:

- Contributions from the people (individual or corporate taxpayers) to the state treasury, the party entitled to collect taxes are only the state. Moreover, contributions provided by the people are in the form of money (not goods).
- Based on the Law, namely the tax deposited by the Taxpayer and collected by the tax authorities, the implementation rules are regulated by law.
- Conducted without a counter-service or counter achievement from countries that can be directly appointed.

- Used to finance state households, which are commonly used to finance expenditures that benefit the wider community.

E-Filing

Referring to the Regulation of the Minister of Finance Number 9 / PMK.03 / 2018, Tax Returns can be submitted by Taxpayers in the form of electronic documents or paper form (hardcopy). One way to submit tax return (SPT) through certain channels is by using the e-filing system. E-filing is a combination of the words electronic and filing. Electronic means using a computerized system and filing is a form filling system. The definition of e-filing according to the official website of the DGT [3] is a method of electronically submitting tax return (SPT) conducted online and real time via the internet on the website of the Directorate General of Taxes (<http://www.pajak.go.id>) or Electronic SPT Service Providers or Application Service Providers (ASP). So, e-filing is a computer system that can be used to assist users in filling out and submitting annual tax return (SPT) forms.

Taxpayer Compliance

According to Waluyo [9], compliance is defined as compliance with regulations. So compliance can be interpreted as obedience in implementing the rules that have been applied. Taxpayer compliance is a situation where the taxpayer performs its obligations, in a disciplined manner, in accordance with applicable tax laws and regulations [1].

According to Nurmantu [10], taxpayer compliance is divided into two types, namely formal compliance and material compliance. Formal compliance is a condition where the Taxpayer fulfills his tax obligations formally in accordance with the provisions in the Law. Material compliance is the fulfillment of substantive tax obligations and the spirit of tax provisions. If the Taxpayer reports the Annual Income Tax Return before the due period, the Taxpayer has fulfilled the formal requirements, but the content does not necessarily meet the material requirements. Material compliance can include formal compliance. Taxpayers who fulfill material compliance are taxpayers who fill tax return honestly and correctly according to the provisions and submit it to the Tax Service Office before the reporting due date.

RESEARCH HYPOTHESES

- Perceived usefulness has a positive and significant effect on the use of e-filing at the East Medan Tax Service Office.
- Perceived ease of use has positive and significant effect on the use of e-filing at the East Medan Tax Service Office.
- Perceived usefulness has a positive and significant effect on the compliance of

Individual Taxpayers at the East Medan Tax Service Office.

- Perception ease of use has a positive and significant effect on the compliance of Individual Taxpayers at the East Medan Tax Service Office.
- The use of e-filing has a positive and significant effect on the compliance of Individual Taxpayers at the East Medan Tax Service Office.
- Perceived usefulness has a positive and significant effect on the compliance of Individual Taxpayers with the use of e-filing as an intervening variable in East Medan Tax Service Office.
- Perceived ease of use has a positive and significant effect on the compliance of Individual Taxpayers with the use of e-filing as an intervening variable in the East Medan Tax Service Office.

RESEARCH METHODS

Population and Samples

The population in this study was 4,775 Personal Taxpayers registered at the East Medan Tax Service Office who had reported the Annual Tax Return in 2018 through an e-filing system using form 1770 [11]. Sampling is done using a non-probability method, which is determined by the following Slovin formula:

$$\begin{aligned} n &= \frac{N}{1 + N(e)^2} \\ &= \frac{4.775}{1 + 4.775 (0,05)^2} \\ &= 369 \text{ people (fulfilled to 370 people)} \end{aligned}$$

Description:

- n = Sample size
- N = population size
- e = Allowance for inaccuracy due to sampling errors that can be tolerated (5%)

Based on the above calculations, the total sample is 370 taxpayers registered at the East Medan Tax Service Office who have reported Annual Tax Returns in 2018 through an e-filing system using form 1770.

Data Analysis Method

Data analysis in this study was conducted using inferential statistical analysis methods with *Structural Equation Modeling (SEM) -Partial Least Squares (PLS)* statistical methods using Smart PLS version 3.0 analysis tools.

Conceptual Framework

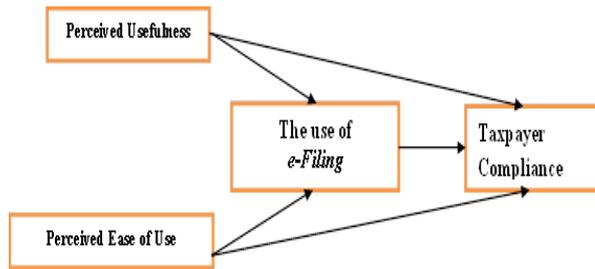


Fig-1: Conceptual Framework

RESEARCH RESULT

Goodness of Fit Evaluation

Evaluation of Measurement Model (Outer Model)

Evaluation of the measurement model (outer model) is done to measure the level of accuracy of indicators or dimensions through measurement of validity and reliability. Measurement of validity is divided into convergent validity and discriminant validity.

Convergent validity test is done by looking at the value of each indicator's loading factor. According to Ghazali [12], the value of the loading factor above 0.7 is expressed as an ideal measure or valid as an indicator in measuring the construct, even though values above 0.5 are still acceptable. Based on the results of the study, the value of the loading factor for each indicator in each study variable was declared valid. Ghazali [12] also recommends using the value of Average Variance Extracted (AVE) as a convergent validity testing criteria. The AVE value must be above 0.5. Based on the results of the study, it is known that all variables have AVE values above 0.5. Thus, each variable of this study is stated to fulfill convergent validity.

Furthermore, in order to fulfill discriminant validity, the value of cross loading of each construct is evaluated to ensure that construct correlations with

measurement items are greater than other constructs. The value of cross loading between variables and indicators in this study is stated to have good discriminant validity values. Another method for assessing discriminant validity is with Fornell-Larcker Criterion that compares the AVE square root value of each construct with a correlation between other constructs in the model. If the AVE square root value of each construct is greater than the correlation value between constructs and other constructs in the model, then the model is said to have a good discriminant validity value. Based on the results of the study, it can be concluded that the AVE square root value and the correlation value between these research variables have met the criteria of discriminant validity.

Furthermore, Internal Consistency Reliability is measured to measure how capable the indicator can measure its latent construct. Reliability composite values and *cronbach's alpha* above 0.7 are considered to have good reliability. The composite reliability value and *cronbach's alpha* for each variable in this study is above 0.7 so that it is declared reliable.

Evaluation of Structural Models (Inner Model)

Evaluation of structural models is done by measuring the predictive ability of the model using three criteria, namely the coefficient of determination (R^2), effect size (f^2), and path coefficient. The coefficient of determination (R^2) is a way to assess how much the dependent variable can be explained by independent variables. The coefficient of determination (R^2) is expected to be between 0 and 1. R^2 values are 0.75, 0.50, and 0.25 indicates that the model is strong, moderate, and weak. Chin stated the criteria for R^2 were 0.67, 0.33 and 0.19 as strong, moderate, and weak. The value of the coefficient of determination (R^2) variable use of e-filing (Y_1) and variable taxpayer compliance (Y_2) in this study are explained in Table-1.

Table 1: Determination Coefficient Value (R^2)

Variable	R Square	R Square adjusted	Inference
The Use of e-Filing (Y_1)	0,560	0,557	Moderate
Taxpayer Compliance (Y_2)	0,657	0,654	Strong

Source: Tabulation of research data (processed), 2019

In addition to assessing the presence or absence of a significant relationship between variables, this study also assessed the magnitude of the influence between variables with effect size or f-square. The

value of f^2 0.02 is small, 0.15 as medium, and the value of 0.35 is large. The effect size (f^2) value between variables in this study is explained in Table-2.

Table-2: Effect Size Value (f^2)

Variable	Taxpayer Compliance (Y_2)	The use of e-Filing (Y_1)
Taxpayer Compliance (Y_2)		
The use of e-Filing (Y_1)	0,048	
Perceived Ease of Use (X_2)	0,092	0,452
Perceived Usefulness (X_1)	0,223	0,021

Source: Tabulation of research data (processed), 2019

Furthermore, measurement of path coefficients is done to see the strength of relationships between

variables and also to test hypotheses. The value of path coefficients in this study is explained in Table-3.

Table 3: Path Coefficients Value

Variable	Taxpayer Compliance (Y ₂)	The use of e-Filing (Y ₁)
Taxpayer Compliance (Y ₂)		
The use of e-Filing (Y ₁)	0,194	
Perceived Ease of Use (X ₂)	0,309	0,643
Perceived Usefulness (X ₁)	0,403	0,138

Source: Tabulation of research data (processed), 2019

Hypothesis testing

Hypothesis testing (β , γ , and λ) is done by bootstrap resampling method by looking at the estimated path coefficient and critical point value (t-statistics) in the t-test. The t-test is done to test each variable whether it has a positive and significant effect

on other variables, where the level of inaccuracy (α) is determined at 5% with a t-table value of 1.64. Testing is done by measuring the direct influence and indirect influence. Based on the bootstrapping results, the results of the direct effect are shown in Table-4.

Table-4: Direct Effect

Inter-Variable Relationships	Path Coefficients	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
The use of e-Filing (Y ₁) -> Taxpayer Compliance (Y ₂)	0,194	0,047	4,147	0,000
Perceived Ease of Use (X ₂) -> Taxpayer Compliance (Y ₂)	0,309	0,054	5,692	0,000
Perceived Ease of Use (X ₂) -> The use of e-Filing (Y ₁)	0,643	0,045	14,442	0,000
Perceived Usefulness (X ₁) -> Taxpayer Compliance (Y ₂)	0,403	0,045	8,867	0,000
Perceived Usefulness (X ₁) -> The use of e-Filing (Y ₁)	0,138	0,049	2,821	0,002

Source: Tabulation of research data (processed), 2019

Based on Table-4, it is known directly that the influence between variables (direct effect) as follows:

- Variable of the use of e-filing (Y₁) has a positive and significant effect on the variable of taxpayer compliance (Y₂) with a value of t count of 4.147 ($t_{table} = 1.64$ and $\alpha = 5\%$) and a coefficient of 0.194.
- Variable of perceived ease of use (X₂) has a positive and significant effect on the variable taxpayer compliance (Y₂) with a value of t count of 5.692 ($t_{table} = 1.64$ and $\alpha = 5\%$) and a coefficient of 0.309.
- Variable perceived ease of use (X₂) has a positive and significant effect on the variable of the use of e-filing (Y₁) with a value of t count of 14.444 ($t_{table} = 1.64$ and $\alpha = 5\%$) and a coefficient of 0.643.
- Variable o perceived usefulness (X₁) has a positive and significant effect on the variable of taxpayer compliance (Y₂) with a value of t count of 8.867 ($t_{table} = 1.64$ and $\alpha = 5\%$) and a coefficient of 0.403.
- Variable of perceived usefulness (X₁) has a positive and significant effect on the variables of the use of e-filing (Y₁) with a t count of 2.821 ($t_{table} = 1.64$ and $\alpha = 5\%$) and a coefficient of 0.138.

Furthermore, based on bootstrapping results, indirect effects between variables are explained in Table-5.

Table-5: Indirect Effect

Variable	Path Coefficients	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Perceived Ease of Use (X ₂) -> The use of e-Filing (Y ₁) -> Taxpayer Compliance (Y ₂)	0,125	0,030	4,195	0,000
Perceived Usefulness (X ₁) -> The use of e-Filing (Y ₁) -> Taxpayer Compliance (Y ₂)	0,027	0,013	2,067	0,020

Source: Tabulation of research data (processed), 2019

Based on Table-5, it is known indirectly, the influence between variables (indirect effect) as follows:

- Variable of perceived ease of use (X₂) has a positive and significant effect on the variable of Taxpayer compliance (Y₂) through the variable of the use of e-filing (Y₁) with a value of t count of 4.195 ($t_{table} = 1.64$ and $\alpha = 5\%$) and coefficient value amounting to 0.125.
- Variable of perceived usefulness (X₁) has a positive and significant effect on the variable of taxpayer compliance (Y₂) through the variable of the use of e-filing (Y₁) with a value of t count of 2.067 ($t_{table} = 1.64$ and $\alpha = 5\%$) and the coefficient value amounting to 0.027.

DISCUSSION

Based on respondents' responses to perceived usefulness variables and perceived ease of use, it can be concluded that perceived usefulness and perceived ease of use of e-filing systems play an important role in influencing the behavior of taxpayers to use e-filing systems. Taxpayers will ignore the use of the system if the system is not easy and provides benefits to them. This is in line with the theory of Technology Acceptance Model (TAM) which states that perceived usefulness and perceived ease of use of the system will affect the interest of users to utilize the system. This interest in using the system will affect the system usage behavior. The behavior of using the e-filing system in this study was measured based on the intensity and continuity of respondents in using the e-filing system.

Based on the results of descriptive statistical analysis of respondents who on average agreed with statements about perceived usefulness, perceived ease of use, behavior of using e-filing systems, and taxpayer compliance, it was found that there was a relationship between the following variables:

- Respondents, who on average agreed with statements of perceived usefulness and perceived ease of use, also responded to statements of use of e-filing with an average agreement. This reflects that respondents who have a good perceived of usefulness and ease of use of e-filing, tend to have the behavior of using e-filing well which can be measured based on the intensity and continuity of use.
- Respondents, who on average agreed with the statement of perceived usefulness and perceived ease of use, also responded to the statement of taxpayers' compliance with the average agreed. This reflects that respondents who have a good perceived usefulness and ease of use of e-filing tend to comply with taxation provisions, namely formal compliance and material compliance.
- Respondents, who on average agreed with statements about the use of e-filing, also responded to the statement of taxpayers' compliance with an average agreement. This reflects that respondents who have good behavior in using e-filing tend to comply with tax provisions, namely formal compliance and material compliance.

Based on the results of the descriptive analysis above, it can be concluded that perceived usefulness and perceived ease of use of e-filing systems play an important role in influencing the behavior of using e-filing systems, and the behavior of using e-filing systems plays an important role in influencing compliance with annual tax return (SPT) reporting. Furthermore, based on the results of the t-test, it is known that the t value for each relationship between the

variables in the hypothesis is greater than the value of the t-table (table = 1.64 and $\alpha = 5\%$), so it can be concluded that all alternative hypotheses (H_a) are accepted and hypothesis 0 (H_0) is rejected.

CONCLUSION

- Perceived usefulness has a positive and significant effect on the use of e-filing at the East Medan Tax Service Office.
- Perceived ease of use has a positive and significant effect on the use of e-filing at the East Medan Tax Service Office.
- Perceived usefulness has a positive and significant effect on the compliance of Individual Taxpayers at the East Medan Tax Service Office.
- Perceived ease of use has a positive and significant effect on the compliance of Individual Taxpayers at the East Medan Tax Service Office.
- The use of e-filing has a positive and significant effect on the compliance of Individual Taxpayers at the East Medan Tax Service Office.
- Perceived usefulness has a positive and significant effect on the compliance of Individual Taxpayers with the use of e-filing as an intervening variable in East Medan Tax Service Office.
- Perceived ease of use has a positive and significant effect on the compliance of Individual Taxpayers with the use of e-filing as an intervening variable in the East Medan Tax Service Office.

SUGGESTION

Based on the results of the research, discussion, and conclusions above, the researcher suggests several things as follows:

- The Directorate General of Tax is expected to facilitate the activation procedure of Electronic Filing Identification Number (EFIN) as one of the conditions for registering or initial registration on the e-filing system.
- The Directorate General of Taxes is expected to continue to improve access to the e-filing system, especially in anticipating the density of website visitors when it is approaching the deadline for submitting Annual Tax Returns.
- The Directorate General of Taxes is expected to be able to provide the SPT archive feature in full in the e-filing system, to make it easier for Taxpayers to review the Annual Tax Returns that have been reported.
- The Directorate General of Taxes is expected to continue to make improvements to the display system on the screen to facilitate the interaction of taxpayers with the system.

- The Directorate General of Taxes is advised to continue to improve the quality of public services not only related to the e-filing system, but also services in all aspects, in order to increase the compliance of taxpayers in carrying out tax obligations.
- The Directorate General of Taxes, specifically the East Medan Tax Service Office, is advised to continue to disseminate and educate the public and taxpayers about the importance of implementing tax obligations, especially regarding the obligation to report annual tax return through e-filing system.
- The next researcher is advised to divide the sample proportionally based on the sub-district area, so that the characteristics of the respondent are known if it is based on the sub-district.

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