

The Role of E-Filing, Perceived Ease of Use, and Perceived Usefulness in Improving Corporate Taxpayer Compliance

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Abstract– This study aims to examine the effect of e-filing, perceived ease of use, and perceived usefulness on corporate taxpayer compliance, especially in Sukabumi, West Java. This study used a quantitative approach. The questionnaire distributed to 50 corporate taxpayers in Sukabumi who have used the e-filing tax service system. Analysis of the data was done using multiple linear regression. The results of the study showed that the use of e-filing, Perceived Ease of Use, and Perceived Usefulness had a positive effect on corporate taxpayer compliance.

Keywords: Corporate taxpayer compliance, E-filing, Perceived ease of use, Perceived usefulness

I. INTRODUCTION

Taxes are the largest income or income for countries including Indonesia. Tax management in Indonesia is developing dynamically, through system changes, work facilities and infrastructure. With effective tax collection, of course it will have a good impact on state finances, and make people comfortable with the facilities provided by the state. Therefore it is expected that the tax received by the state will increase every year.

Direktorat Jendral Pajak (DJP) recorded that the net tax revenue up to December 26, 2021 has exceeded the target in the State Revenue and Expenditure Budget (APBN) for Fiscal Year 2021. The Indonesian Minister of Finance, Mrs. Sri Mulyani said that as of December 26, 2021, the net amount of tax revenue was IDR 1,231.87 trillion. This amount is equal to 100.19% of the target mandated in the 2021 State Budget for Fiscal Year of IDR 1,229.6 trillion ([Neilmaldrin Noor, 2021](#)).

Compliance with taxes is a very important issue, because this tax revenue will greatly affect the progress and development of the country. However, in reality there are still many taxpayers who do not comply or commit tax evasion. For this reason, the Government, especially the Ministry of Finance and its staff, has made various efforts to create tax-compliant citizens and increase the state treasury.

To make it easier to pay taxes, the Directorate General of Taxes optimizes its services by utilizing information and communication technology by implementing e-filing. E-filing carried out by utilizing the internet network online and in real time, so that it is implemented e-filings expected to make it easier for taxpayers to pay taxes because it can be done anytime and anywhere.

This study aims to find evidence of influence e-filing, perception of convenience, and usefulness of tax compliance. Several previous researchers found that the application of e-filing had a positive effect on taxpayer compliance ([Erwanda et al., 2019](#)). Research ([Setyana & Yushita, 2018](#)) concludes that convenience and usefulness have a positive effect on tax compliance. However, in research ([Noviana et al., 2017](#)) the opposite is true, namely concluding that convenience and usefulness have a negative effect on taxpayer compliance.

II. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Technologi Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a model to predict and describe how technology users accept and use a technology related to the user's work or task ([Gunawan, 2021](#)). TAM assumes that there are two main behavioral variables beliefs in adopting an information system, namely the first factor is perceived usefulness while the second factor is perceived ease of use ([Purnomo et al., 2021](#)). Perceived usefulness is defined as the degree to which a person believes that the application of a particular system can improve his performance in carrying out his duties. Perceived ease of use is defined as the degree to which a person believes that no effort is required (free of effort) in using the system.

The usefulness and ease of the system created will certainly increase user interest in using the system. TAM in this study is used as the basis that perceptions of usefulness and perceived ease of use of information technology affect individual behavior towards the use of information technology, which in turn will determine whether individuals intend to use information technology. The technology in question is an e-filing system.

Compliance Theory

Taxpayer compliance is defined as the behavior of a taxpayer in carrying out all tax obligations and exercising his taxation rights while still adhering to the applicable tax laws and regulations ([Zulkarnain & Iskandar, 2019](#)).

Compliance in the world of taxation is divided into two parts, namely formal compliance and material compliance. Material compliance is a condition in which a taxpayer performs or fulfills all material provisions contained in the tax law. While formal compliance is a condition where a taxpayer performs and fulfills tax provisions formally in accordance with tax laws ([Noviana et al., 2017](#)).

E-Filing

The online tax reporting system exists because the manual tax payment system is relatively complicated and time consuming. Therefore, the online system is expected to be more effective and efficient in facilitating two-way communication in the tax payment service system ([Tahar et al., 2020](#)). E-filing consists of two words, namely electronic and filing. Electronic means using a computerized system, while filing means a system for filling out forms. With this understanding, it can be concluded that E-filing is a system that can be used by taxpayers to fill out and submit annual SPT forms.

By using the e-filing system, it is easier for taxpayers to carry out their obligations without having to go to the tax office. This e-filing system can be an effective and efficient system in tax reporting because it can be reported anytime and anywhere. In addition, taxpayers can save in terms of costs, because the reports are sent directly through the Directorate General of Taxes database using the internet network.

Perception of Ease

An information system can be said to be of high quality if the system is designed to meet user satisfaction through the ease of using the information system. Perceived ease of use is the degree to which a person believes that technology is easy to understand. [Purba & Sarah \(2021\)](#) revealed that perceived ease of use is the degree to which a person can use it without requiring a lot of effort. The meaning of the word does not require great effort, namely the system is easy to understand, not complicated.

Usefulness Perception

Perceived usefulness is defined as a person's level of belief that the use of an information system improves performance at work ([Purba & Sarah, 2022](#)). The usefulness of the system will give someone an advantage in performance, namely increasing productivity, increasing effectiveness, making work easier ([Setyana & Yushita, 2018](#)).

Taxpayer Compliance

Taxpayer compliance is the taxpayer's action in fulfilling tax obligations, namely the obligation to register, the obligation to return the tax return, the obligation to calculate and pay taxes owed and the obligation to pay arrears in accordance with the provisions of the legislation in a country ([Setyana & Yushita, 2018](#)).

Hipotesis

E-filing is an online tax payment system, with online tax payments it will be easier to pay without having to come to the tax office. This is proven by (Dewi et al., 2019) which states that e-filing has a positive effect on tax compliance. Based on this, the hypothesis is formulated as follows.

H1: The implementation of e-filing has a positive effect on taxpayer compliance.

The use of a good system is when the system can be used easily or makes it easy for users so that users feel satisfaction in using the system. This is proven by (Setyana & Yushita, 2018) which states that perceived ease of use has a positive effect on tax compliance. Based on this, the hypothesis is formulated as follows.

H2: Perceived ease of use has a positive effect on taxpayer compliance.

The usefulness of the system can be felt when there is a better impact when the system is used. The impact of these benefits can provide performance advantages such as increasing productivity, increasing effectiveness, and making work easier. This is proven by (Setyana & Yushita, 2018) which states that perceived usefulness has a positive effect on tax compliance. Based on this, the hypothesis is formulated as follows.

H3: Perceived usefulness has a positive effect on taxpayer compliance.

III. METHOD

This type of research is research with a quantitative approach. Through this approach, a scientific calculation measurement will be obtained to test hypotheses using accurate statistical data tests. The data source used is primary data. The data is in the form of a questionnaire or questionnaire. The population used in this study are corporate taxpayers who are registered at the Sukabumi Pratama Tax Service Office. The population used in this study were 60 companies. The sample used in this study were 50 respondents. The following are the criteria for the population to be sampled: a) Corporate Taxpayers who have NPWP; b) Corporate Taxpayers who use the e-filing service system; and c) Corporate Taxpayer engaged in manufacturing, trading and services.

IV. RESULTS AND DISCUSSION

Descriptive Analysis

1. Characteristics of Respondents

Respondents in this study are corporate taxpayers who carry out business activities and are registered at the Sukabumi Pratama Tax Office. The following is a description of the identity of the research respondents consisting of the type of business and the length of time they have used the e-filing service system.

a. Description of taxpayer respondents by type of business

Table 1. Respondent Data by Type of Business

No.	Type of business	Amount	Percentage
1	Manufacture	12	24%
2	Trade and Services	38	76%
	Total	50	

b. Description of taxpayer respondents based on length of use

Table 2. Data of Respondents by Length of Use of E-Filing

No.	Length of Use	Amount	Percentage
1	1-3 tahun	19	38%
2	< 3 tahun	31	62%
	Total	50	

2. Respondents' Responses

Questionnaires were distributed to 50 Corporate Taxpayers involved using the e-filing tax service system. Recapitulation of respondents' responses is presented in the following table:

a. Respondents' responses to the use of e-filing

Table 3. Recapitulation of Respondents' Responses in Using E-Filing

No	Question Items	Answer Score										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	Using the e-system filing for convenience profession	11	22%	39	78%	0	0%	0	0%	0	0%	211
2	Motivation to stay using the e-system next filing	16	32%	34	68%	0	0%	0	0%	0	0%	216
3	Use of the e-filing system have that feature can help with work	15	30%	35	70%	0	0%	0	0%	0	0%	215
Actual Score												642
Ideal Score: 5 x 3 x 50												750

The recapitulation in table 3 shows that the respondent gave the highest score in using e-filing on the motivation indicator to continue using the e-filing system (score 216). Respondents' responses to the use of e-filing have an actual total score of 642 in the "very good" interval range of the ideal score of 750, as shown in the following table:

Table 4. Total Score Interval Range of Responses to the Use of E-Filing

Very Bad	Bad	Not enough Well	Well	Very Well	
150	270	390	510	630	
				642	750

b. Respondents' responses related to the perception of convenience

Table 5. Recapitulation of Respondents' Responses regarding Perceived Convenience

No	Question Items	Answer Score										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	Features as needed	11	22%	37	74%	2	4%	0	0%	0	0%	209
2	Flexible to use	9	18%	40	80%	1	2%	0	0%	0	0%	208
3	Easy to read display	9	18%	38	76%	3	6%	0	0%	0	0%	206
4	Easy to use	13	26%	35	70%	2	4%	0	0%	0	0%	211
Actual Score												834
Ideal Score: 5 x 4 x 50												1.000

The recapitulation in table 5 shows that respondents gave responses related to perceived convenience with the highest score on the easy-to-use indicator (score 211). Respondents' responses regarding perceived convenience have an actual total score of 834 in the "good" interval range of an ideal score of 1,000, as shown in the following table:

Table 6. Total Score Interval Range of Perceived Convenience Responses

Very Bad	Bad	Not enough Well	Well	Very Well	
			834		
200	360	520	680	840	1000

c. Respondents' responses related to the perception of usefulness

Table 7. Recapitulation of Respondents' Responses regarding Perceived Usefulness

No	Question Items	Answer Score										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	Help do proper agency SPT reporting time	15	30%	34	68%	1	2%	0	0%	0	0%	214
2	Save costs and energy	10	20%	38	76%	2	4%	0	0%	0	0%	208
3	Give positive benefits on the job	17	34%	33	66%	0	0%	0	0%	0	0%	217
4	Make ends meet relating to reporting corporate tax	13	26%	36	72%	1	2%	0	0%	0	0%	212
5	Provide appropriate information with that format needed	6	12%	44	88%	0	0%	0	0%	0	0%	206
6	Increase productivity	9	18%	41	82%	0	0%	0	0%	0	0%	209
	Actual Score											1.266
	Ideal Score: 5 x 6 x 50											1.500

The recapitulation in table 7 shows that respondents gave responses regarding the perception of usefulness with the highest score on the indicator providing positive benefits in lightening work (score 217). Respondents' responses regarding perceptions of usefulness have an actual total score of 1,266 in the "very good" interval range of the ideal score of 1,500, as shown in the following table:

Table 8. Total Score Interval Range of Usefulness Perception Responses

Very Bad	Bad	Not enough Well	Well	Very Well	
				1266	
300	540	780	1020	1260	1500

d. Respondents' responses regarding taxpayer compliance

Table 9. Recapitulation of Respondents' Responses regarding Taxpayer Compliance

No	Question Items	Answer Score										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	Register as Active Body WP	13	26%	36	72%	1	2%	0	0%	0	0%	212
2	Fill out the appropriate SPT under the condition legislation	14	28%	33	66%	3	6%	0	0%	0	0%	211
3	Reporting SPT Agency on time	12	24%	37	74%	1	2%	0	0%	0	0%	211
4	Reporting obligations taxes by reporting PPh 21, PPh 22, PPh 25, and PPN on time	15	30%	34	72%	1	2%	0	0%	0	0%	214
5	Calculating liabilities taxation in accordance with the income earned	4	8%	40	80%	6	12%	0	0%	0	0%	198
6	Pay arrears STP and SKP taxes are correct time	3	6%	45	90%	2	4%	0	0%	0	0%	201
7	Pay for the shortfall existing taxes prior to inspection tax	21	42%	29	58%	0	0%	0	0%	0	0%	221
Actual Score												1468
Ideal Score: 5 x 7 x 50												1750

The recapitulation in table 9 shows that respondents gave responses related to taxpayer compliance with the highest score on the compliance indicator by paying existing tax deficiencies before the tax audit was carried out (score 221). Taxpayer compliance has an actual total score of 1,468 which is in the "good" interval range of the ideal score of 1,750, as shown in the following table:

Table 10. Range of Total Score Intervals of Taxpayer Compliance Responses

Very Bad	Bad	Not enough Well	Well	Very Well
350	630	910	1190	1470
			1468	
				1750

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the magnitude of the influence between the independent variables, namely the use of e-filing (X1), Perceived Convenience (X2) and Perceived Usefulness (X3) on the dependent variable, namely Taxpayer Compliance (Y). The results of multiple linear regression tests can be seen in table 12 below:

Table 11. Multiple Regression Analysis Test Results

Model	Coefficient	t-statistic	Sig.
(Constant)	6,455	1,562	,125
Use of E-Filing	,534	2,085	,043
Perception of Convenience	,338	2,017	,050
Perception of Usefulness	,411	2,674	,010
F-statistic		10,635	,000 ^b
R ²			,410
Adjusted R ²			,371

Source: Results of data processing (2021)

1. t test (partial)

The t test is used to show the effect of one by one independent variable (partial) in explaining the variation of the dependent variable. The results of the t test are as shown in table 12 and are explained as follows:

- a. The results of the t test influence the use of E-Filing (X1) on Taxpayer Compliance (Y)
The t-test results have a significance level of 0.043 which is less than 0.05, while the tcount value is 2.085 greater than the t-table value ($Dk = n - k - 1 = 2.01$); shows that there is an effect of the use of E-Filing (positive and significant) on Corporate Taxpayer Compliance in Sukabumi City.
- b. The results of the t-test influence Perceived Convenience (X2) on Taxpayer Compliance (Y)
The results of the t test have a significance level of 0.050 which is equal to 0.05 while the tcount is equal to 2.017 greater than the t-table value ($Dk = n - k - 1 = 2.01$); shows that there is an influence of Perceived Convenience (positive and significant) on Corporate Taxpayer Compliance in Sukabumi City.
- c. The results of the t-test on the effect of perceived usefulness (X3) on Taxpayer Compliance (Y)
The results of the t test have a significance level of 0.010 which is less than 0.05 while the tcount is equal to 2.674 greater than the t-table value ($Dk = n - k - 1 = 2.01$); shows that there is an influence of Perceived Usefulness (positive and significant) on Corporate Taxpayer Compliance in Sukabumi City.

2. F test (simultaneous)

The F test is used to determine whether the independent variables simultaneously (simultaneously) have a significant effect on the dependent variable studied. The results of the F test are as shown in table 12, namely the calculated F value of 10.635 with a significant value of 0.000. The calculated F value is greater than F table ($10.635 > 2.80$ ($DK = n-3-1 = 2.80$)) and the significance value is less than 0.05 ($0.000 < 0,05$) thus indicating that the use of E -Filing, Perceived Convenience, and Perceived Usefulness simultaneously have an effect (positive and significant) on Corporate Taxpayer Compliance in Sukabumi City.

3. Test the Coefficient of Determination (Test R2)

The coefficient of determination test was carried out with the aim of measuring the contribution of the independent variables to the dependent variable. The value of the coefficient of determination is between zero and one. The test results for the coefficient of determination in table 12 are values Adjusted R2 of 0.371 indicates that the variables Use of E-filing, Perceived Convenience, and Perceived Usefulness together contribute to explaining the variation in the Taxpayer Compliance variable of 37.1%, while the remaining 62.9% is due to other factors outside the research variables studied.

DISCUSSION

The Effect of Using E-Filing on Corporate Taxpayer Compliance

The results of the t test show that the use of E-Filing has an effect (positive and significant) on Corporate Taxpayer Compliance in Sukabumi City. The results of this study are in line with research by ([Agustiningasih, 2016](#)) who conducted research on taxpayers at KPP Yogyakarta, ([Erwanda et al., 2019](#)) who conducted research on individual taxpayers in the city of Padang.

The findings during the observation/research period related to the use of E-Filing which affects Corporate Taxpayer Compliance, namely the e-filing service system can facilitate the process of recording SPT data in databases, reduce the number of physical files, and reduce the risk of lost or damaged documents when archived.

The Effect of Perceived Convenience on Corporate Taxpayer Compliance

The results of the t test show that Perceived Convenience has an effect (positive and significant) on Corporate Taxpayer Compliance in Sukabumi City. The results of this study are also in line with research by ([Setyana & Yushita, 2018](#)) who conducted research on individual taxpayers in Magelang.

The findings during the observation/research period related to the Perception of Convenience which influences Corporate Taxpayer Compliance in Sukabumi are that it has complete features according to the needs of taxpayers, a flexible service system, and has an easy-to-read display.

The Effect of Perceptions of Usefulness on Corporate Taxpayer Compliance

The results of the t test indicate that the Perceived Usefulness has an effect (positive and significant) on Corporate Taxpayer Compliance in Sukabumi City. The results of this study are also in line with research by (Setyana & Yushita, 2018) who conducted research on individual taxpayers in Magelang. The findings during the observation/research period related to the perceived usefulness that affect the Compliance of Corporate Taxpayers in Sukabumi City while using the e-filing service system, namely that corporate taxpayers can report SPT on time, can reduce transportation costs, and save time, work will be more productive.

V. CONCLUSION

Based on the test results and discussion described in the previous section, it can be concluded as follows:

1. The use of E-Filing has a positive effect on Corporate Taxpayer Compliance in Sukabumi City. The use of e-filing simplifies the process of recording SPT data, reduces the number of physical files, and reduces the risk of lost or damaged documents when archived. Corporate Taxpayers are motivated to continue using the e-filing system.
2. Perception of convenience has a positive effect on Corporate Taxpayer Compliance in Sukabumi City. The e-filing system is easy to use, has complete features according to the needs of taxpayers, is flexible, and has an easy-to-read display.
3. Perception of usefulness has a positive effect on Corporate Taxpayer Compliance in Sukabumi City. As long as using e-filing services provides positive benefits to work, corporate taxpayers can report their tax returns on time, reduce transportation costs, and save time so that work is more productive.

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